

1 THANE F. KELTON, CPA
2 DUFFY KRUSPODIN & COMPANY, LLP
3 Certified Public Accountants
4 4225 Executive Square, Suite 900
5 La Jolla, CA 92037-1485
6 Phone: (858) 642-5050
7 Fax: (858) 642-5065
8 E-Mail: thane@dkllpcpa.com

9 Tax Accountants for Receiver
10 Thomas C. Hebrank

11 **UNITED STATES DISTRICT COURT**
12 **CENTRAL DISTRICT OF CALIFORNIA**
13 **SOUTHERN DIVISION**

14 SECURITIES AND EXCHANGE
15 COMMISSION,

16 Plaintiff,

17 vs.

18 LOUIS V. SCHOOLER and FIRST
19 FINANCIAL PLANNING
20 CORPORATION d/b/a WESTERN
21 FINANCIAL PLANNING
22 CORPORATION,

23 Defendants.

Case No. 3:12-cv-02164-GPC-JMA

**THIRD INTERIM APPLICATION
FOR APPROVAL AND PAYMENT
OF FEES AND COSTS TO DUFFY,
KRUSPODIN & COMPANY, LLP,
AS TAX ACCOUNTANTS FOR
RECEIVER**

Date: December 12, 2014
Time: 1:30 p.m.
Ctrm: 9D
Judge: Hon. Gonzalo P. Curiel

1 Duffy, Kruspodin & Company, LLP (“Duffy”), tax accountants for Thomas
2 C. Hebrank ("Receiver"), the Court-appointed permanent receiver for First Financial
3 Planning Corporation d/b/a Western Financial Planning Corporation (“Western”),
4 and its subsidiaries, including the general partnerships set up by Western
5 (collectively, the “Receivership Entities”), hereby submits this third interim
6 application for approval and payment of professional fees and reimbursement of
7 costs for the time period December 1, 2013 through April 30, 2014 (“Application
8 Period”).

9 Duffy incurred \$92,854.89 in fees and \$6,994.99 in costs for this Application
10 Period and seeks interim approval and payment of these fees and costs. Detailed
11 descriptions of the services rendered by entity are contained in Exhibit A attached
12 hereto. Exhibit B is a summary of Duffy staff total hours and corresponding rates.
13 Exhibit C is a summary of the allocation of general engagement services and IT
14 consulting services to each partnership. Exhibit D is a summary of the out-of-
15 pocket expenses allocated to each partnership. During the Application Period,
16 Duffy spent 594.8 hours at an overall blended billing rate of \$156.11 per hour.
17 Duffy has discounted all fees by twenty five percent (25%) from regular hourly
18 billing rates.

19 I. OVERVIEW

20 The Temporary Restraining Order (“TRO”) and the Preliminary Injunction
21 Order vests the Receiver with authority to employ professionals to assist in his
22 efforts. TRO, Dkt. No. 10, Part VII.C. and G; Preliminary Injunction, Dkt. No. 174,
23 Part III.C. and G. Pursuant to that authority, the Receiver engaged Duffy as tax
24 accountants to prepare the 2013 income tax and informational filings for 98 general
25 partnerships and LLCs set up by Western. The Receiver selected Duffy after a bid
26 was submitted and discussion took place regarding preparation of the tax returns.

27

28

II. FEE APPLICATION

The invoices for Duffy's work for each general partnership ("GP") are attached hereto as Exhibit A. The LLCs are the entities that held the properties before they were sold to the GPs. The fees for preparing LLC tax returns are divided evenly among the GPs that now own the property formerly held by the LLC. Duffy spent time during the Application Period in the following categories:

- A. General Engagement Services
- B. IT Consulting
- C. Preparation of 2013 Form 1096 and 1099 Informational Returns and Preparation of 2013 Income Tax Returns

A. General Engagement Services

Time in this category pertains to general communication and meetings for the 2013 engagement. Duffy was in contact with the Receiver through phone calls and emails with the purpose of establishing the engagement and to agree upon procedures and reporting timelines to fulfill the expectations of the partners and the Receiver. Furthermore, there were various other emails and phone calls between Duffy, the Receiver and Western regarding engagement timing, status, and special circumstances arising from the receivership. Additional time was spent in 2013 to discuss the tax reporting treatment for the sale of partnership units and the calculation necessary to determine tax basis and taxable income for the sale.

	Hours	Fees	Average Hourly Rate
TOTAL	14.2	\$3,324.38	\$234.11

B. IT Consulting

During the Application Period, Duffy provided additional support for IT related services. The IT departments of Duffy and Western worked together to

1 ensure smooth communication of data impacting the tax return preparation and the
 2 various related software issues that arose during this Application Period. The
 3 specific time spent was as follows:

- 4 a) installing the 2013 ProSystem fx software on the Duffy server;
- 5 b) troubleshooting issues with the 2012.0400 software update
 6 release to facilitate data proforma from 2012;
- 7 c) working with ProSystem fx support regarding download of
 8 release necessary to commence tax return preparation and
 9 necessary data transfer;
- 10 d) setting up secure access to site for backup and backup of all
 11 clients in tax software, as well as, upload to FTP site;
- 12 e) and providing client IT with software and perm key needed to
 13 install the software on the Western server and run their data input
 14 for the 2013 tax returns.

	Hours	Fees	Average Hourly Rate
TOTAL	19.0	\$2,747.63	\$144.61

17
 18 **C. Preparation of 2013 Form 1096 and 1099 Informational Returns**
 19 **and 2013 Income Tax Returns**

20
 21 **Informational Returns**

22 The work in this category involves the preparation of the annual Forms 1096
 23 and 1099s for all as required by tax law. The time spent included the following:

- 24 a) calculating total Form 1099 costs to be reported based on the
 25 Western report provided, which included the persons that need to
 26 be issued a 1099 and corresponding amounts;

- 1 b) verifying accounting fees in comparison to the Western records
2 for 1099 reporting;
3 c) input of the 2013 Form 1099 amounts and verifying all other
4 informational data included on the form, such as partnership
5 names, addresses, and ID numbers for the receivership entities;
6 d) reviewing 1099 recipient's names, addresses, and ID numbers;
7 e) drafting of letters to the receivership entities with instructions for
8 filing of the forms, including a preaddressed envelope and
9 pertinent due date information;
10 f) and assembly of the 1099 packet, including copies for the
11 Internal Revenue Service (Form 1096), a copy of the filing for
12 the receivership entities' records, and copies for each of the
13 recipients.

14 2013 Tax Preparation

- 15 a) processing the initial receipt of the receivership entities' books
16 and records and electronic file backup for ProSystem fx;
17 b) formatting and organizing the receivership entities files with the
18 current year data;
19 c) verifying cash receipts and disbursements for the year and
20 scanning detail for reporting accuracy and consistency;
21 d) reviewing the bank reconciliation to the bank statement;
22 e) checking balance sheet account balances for assets, loan
23 receivables, and loan payables for variances compared to prior
24 year. When differences were noted, detail of change in current
25 year was reviewed to verify correct application of accounting
26 rules;

- f) verifying and reconciling “investment in” accounts to the related LLC books for receivership entities with structures that included single member LLCs;
- g) reviewing the 2013 capital contributions recorded on each K-1 on the tax return to the Western spreadsheet generated based on capital received and ensuring ownership units were accurately reflected on the K-1s;
- h) verifying accuracy of partner names, addresses, ID numbers, and entity types in ProSystem fx compared to the Western database that tracks all partner changes submitted throughout the year;
- i) reviewing transfers of interest and ensuring transfers were correctly calculated and reported on the 2013 tax return and K-1s, if applicable;
- j) verifying the calculation of basis and net gain on the sale of partnership units for 2013 ;
- k) reviewing input sheets of information entered into ProSystem fx;
- l) manager level review of the above areas, as well as, overall review of tax return forms and input;
- m) manager level verification of reporting accuracy, formatting, and adherence to current federal and state partnership tax laws;
- n) manager level quality control check of partner names, addresses, ID numbers, and entity types in ProSystem fx compared to Western database that tracks all partner changes submitted throughout the year;
- o) manager level review of accuracy and tax recognition of the sale of partnership units for 2013;

- 1 p) staff and manager communication with Louise and Linda as
- 2 needed to answer return discrepancies or additional information
- 3 needed to complete the tax return;
- 4 q) partner level review of the above areas, as well as, overall review
- 5 of tax return forms and input;
- 6 r) partner level verification of reporting accuracy, formatting, and
- 7 adherence to current federal and state partnership tax laws;
- 8 s) partner level quality control check of partner names, addresses,
- 9 ID numbers, and entity types in ProSystem fx compared to
- 10 Western database;
- 11 t) partner level quality control check of sale of partnership units
- 12 calculation and related tax return reporting;
- 13 u) finalizing of tax return and accompanying letters and schedules
- 14 v) printing tax return copies for each of the receivership entities, for
- 15 government filing, and the final K-1 packages;
- 16 w) backup of receivership entities files to data stick to submit for
- 17 client records;
- 18 x) assembly of a total of 8,197 K-1 packages to be mailed to
- 19 partners;
- 20 y) electronic filing of the 2013 partnership returns;
- 21 z) printing acceptance letters for the tax files to verify successful
- 22 submittal and receipt by government agencies;
- 23 aa) and various miscellaneous communication with Western staff to
- 24 answer partner requests for single K-1s or other questions
- 25 regarding the 2013 tax returns and receivership.
- 26
- 27
- 28

	Hours	Fees	Average Hourly Rate
TOTAL	561.6	\$86,782.88	\$154.53

D. Costs

Duffy requests the Court's approval of \$72.83 per GP in costs, for a total of \$6,994.99. Each GP, not including LLCs, incurred costs of \$10.95 (\$7.35 Federal and \$3.60 for California = \$10.95) in electronic e-file fees charged by ProSystem fx to comply with government e-file requirements. The other \$61.88 per partnership, for a total of \$6,064.24, is for specialized tax software. Due to the high volume of data, client needs, and to make the engagement cost effective, a specific software was required. It was agreed by all parties to the engagement that ProSystem fx, a sophisticated tax software program, would be the best solution. ProSystem fx is able to interface with the Western maintained Access database and transfer information (names, addresses, social security numbers, etc.) for over 8,100 K-1s generated by the 98 GP and LLC tax returns. It also allowed the flexibility to add fields so the individual partnership units as well as the total partnership units could be added to the face of each partner's schedule K-1. The software is loaded on Western's network so that data can be accessed throughout the year by Western. The software is used solely for the completion of this engagement.

III. THE REQUESTED FEES ARE REASONABLE AND SHOULD BE ALLOWED

In its Order Granting in Part First Interim Fee Applications, the Court analyzed the case law regarding approval of interim fee applications in regulatory receiverships and determined that the following factors should be considered: (1) the complexity of the task; (2) the fair value of the time, labor, and skill measured by conservative business standards; (3) the quality of work performed, including the

1 results obtained and the benefit to the receivership estate; (4) the burden the
2 receivership estate may safely be able to bear; and (5) the Commission's opposition
3 or acquiescence.

4 **A. Complexity of Tasks**

5 Duffy's preparation of the 98 GP and LLC tax and informational returns is of
6 moderate complexity. The complexity lies in the entity structures and the
7 transactions as related to the receivership entities. Duffy must establish that all
8 reporting is done properly to reflect the ownership structure as set forth by the
9 partnership agreements. Additionally, the volume of data that needs to be verified
10 to ensure accuracy is very vast. As a result, it was labor intensive to verify all
11 information on the return and the accompanying K-1s which numbered in the
12 thousands.

13 **B. Fair Value of Time, Labor & Skill**

14 There are various levels of staff that worked on the receivership entities
15 engagement. Thane F. Kelton, CPA, the partner on the engagement, was billed at an
16 hourly rate of \$375, Laura Kelton, CPA and Livia Benjamin, CPA, the managers on
17 the engagement, were billed at an hourly rate of \$250 and \$195, respectively.
18 Kimberly Thornton, EA and Courtney Williams, the staff preparers on the
19 engagement, were billed at an hourly rate of \$160 and \$130, respectively. The
20 remaining administrative Duffy staff that worked on the engagement billed at rates
21 ranging from \$70 to \$160. These rates represent typical rates in California for CPAs
22 and EAs of similar experience and expertise. All compensation based on billing
23 rates was discounted by twenty five percent (25%). The blended hourly rate for all
24 services provided by Duffy during the Application Period is \$156.11. A summary
25 of Duffy staff that worked on the engagement is included as Exhibit B. Duffy also
26 requests Court approval of \$6,994.99 in costs. A summary of costs is included as
27 Exhibit D and billed at actual cost.

28

1 **C. Quality of Work Performed**

2 Duffy has provided the client with quality tax preparation and ancillary
3 services, with a high level of professionalism and excellent customer service. Duffy
4 was cognizant of the time constraints placed on the engagement due to the timely
5 receipt of the K-1s by the many partners involved. Duffy worked diligently to
6 ensure timely filing and was prompt in its completion of the 98 GP and LLC returns
7 as they were received during one of the busiest times of year. Duffy was able to
8 complete all 98 GP and LLC tax returns for 2013, guaranteeing compliance with
9 government agencies and providing partners with timely K-1s that they can use to
10 prepare their individual returns.

11 **D. Receivership Estate's Ability to Bear Burden of Fees**

12 The fees for preparing tax returns and K-1s have always been paid by the GPs
13 from funds available in their bank accounts. In the past, pursuant to the Court's
14 orders, the Receiver has had the Partnership Administrators issue checks from each
15 GP account for each GP's share of the total approval fees and costs as reflected in
16 the invoices attached as Exhibit A. In the event a GP does not have sufficient funds
17 in its account to pay its invoice, the Receiver will have the Partnership
18 Administrators issue operational bills to investors to collect amount necessary to pay
19 the approved fees and costs.

20 **E. Commission's Opposition of Acquiescence**

21 Prior to filing, Duffy, through the Receiver's counsel, provided this fee
22 application to counsel for the Commission in substantially final form. Counsel for
23 the Commission advised that the Commission has no opposition to the fees and
24 costs requested.

25 Accordingly, the five considerations identified by the Court for considering
26 interim fee applications all support interim approval and payment of the requested
27 fees and costs.

28

IV. CONCLUSION

Duffy has ensured that the 98 GPs and LLCs have been able to fulfill their responsibilities to the federal and state governments with respect to their 2013 tax filings and to provide timely and accurate reporting to the hundreds of investors that require their K-1s each year.

WHEREFORE, Duffy respectfully requests an order:

1. Approving payment of \$92,854.89 in fees and \$6,994.99 in costs incurred by Duffy during the Application Period, and authorizing payment of \$99,849.87 from available receivership estate assets; and
2. Granting such other and further relief as is appropriate.

Dated: August 13, 2014


By:  CPA
THANE F. KELTON, CPA
DUFFY, KRUSPODIN &
COMPANY, LLP
Certified Public Accountants

EXHIBIT INDEX

Exhibit A	Detailed Descriptions of the Services Rendered by Entity	14
Exhibit B	Summary of Duffy Staff Total Hours and Corresponding Rates	211
Exhibit C	Summary of Allocation of General Engagement Services and IT Consulting Services	213
Exhibit D	Summary of Out-of-Pocket Expenses	217

EXHIBIT A

EXHIBIT A



TO: ABL Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: ABLP21

SUMMARY

Total Services	\$ 1,218.46
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,291.29</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

ABL Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/31/2014	MD	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.20	14.00	10.50
1/31/2014	WS	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.10	13.00	9.75
2/3/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75
2/24/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	2.50	400.00	300.00
2/24/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	2.10	409.50	307.13
2/25/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	1.20	450.00	337.50
2/25/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00
2/25/2014	JH	Assembled K-1 copies to be mailed to partners	0.80	56.00	42.00
2/25/2014	CG	Assembled K-1 copies to be mailed to partners	0.30	21.00	15.75
3/14/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00
3/14/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00
			Subtotal Services	1,542.00	1,156.50
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
			Total Services	1,624.61	1,218.46
<i>Expenses</i>					
				72.83	72.83
			Total before discount	<u>\$ 1,697.44</u>	
			Total discounted invoice amount		<u><u>\$ 1,291.29</u></u>



TO: Antelope Springs Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: ANTE21

SUMMARY

Total Services	\$ 1,253.71
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,326.54</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Antelope Springs Partners

Professional services rendered				Hours	Original Amount	Discounted Amount
1/31/2014	MD	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.20	14.00	10.50	
1/31/2014	WS	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.10	13.00	9.75	
2/3/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00	
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13	
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75	
2/24/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	3.30	429.00	321.75	
2/26/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	2.60	507.00	380.25	
2/26/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	1.10	412.50	309.38	
2/26/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00	
2/26/2014	RS	Assembled K-1 copies to be mailed to partners	0.10	7.00	5.25	
2/26/2014	B5	Assembled K-1 copies to be mailed to partners	0.10	7.00	5.25	
2/26/2014	JH	Assembled K-1 copies to be mailed to partners	0.30	21.00	15.75	
3/14/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00	
3/15/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00	
		Subtotal Services		1,589.00	1,191.75	
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96	
		Total Services		1,671.61	1,253.71	
Expenses						
		Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))		72.83	72.83	
		Total before discount		\$ 1,744.44		
Total discounted invoice amount					\$ 1,326.54	



TO: Big Ranch Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: BGR21

SUMMARY

Total Services	\$ 1,483.59
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,556.42</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Big Ranch Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/14/2014	MD	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.20	14.00	10.50
1/31/2014	WS	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.10	13.00	9.75
2/3/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75
4/5/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	1.70	221.00	165.75
4/7/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	3.20	800.00	600.00
4/7/2014	LB	Assisted with contributions and distributions issue for the 2013 tax year. Discussed with Western staff and helped change tax return to reflect resolution.	1.20	234.00	175.50
4/10/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	1.00	375.00	281.25
4/10/2014	KT	Printed final K-1 package and backup of client file to data stick	0.50	80.00	60.00
4/10/2014	BS	Assembled K-1 copies to be mailed to partners	0.40	28.00	21.00
4/14/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00
4/15/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00
			Subtotal Services	1,895.50	1,421.63
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
			Total Services	1,978.11	1,483.59
<i>Expenses</i>					
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83
Total before discount				<u>\$ 2,050.94</u>	
Total discounted invoice amount					<u><u>\$ 1,556.42</u></u>



TO: BLA Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: BLAP21

SUMMARY

Total Services	\$ 1,125.09
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,197.92</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

BLA Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/31/2014	MD	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.10	7.00	5.25
1/31/2014	WS	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.10	13.00	9.75
2/3/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75
4/7/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	1.60	208.00	156.00
4/7/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.90	475.00	356.25
4/7/2014	LB	Communication with Louise and Laura regarding contribution issue for the 2013 tax return.	0.50	97.50	73.13
4/8/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	1.10	412.50	309.38
4/8/2014	CW	Printed final K-1 package and backup of client file to data stick	0.30	39.00	29.25
4/8/2014	BS	Assembled K-1 copies to be mailed to partners	0.50	35.00	26.25
4/12/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00
4/15/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00
			Subtotal Services	1,417.50	1,063.13
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
			Total Services	1,500.11	1,125.09
<i>Expenses</i>					
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83
Total before discount				<u>\$ 1,572.94</u>	
Total discounted invoice amount					<u><u>\$ 1,197.92</u></u>



TO: Borderland Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: BORD22

SUMMARY

Total Services	\$ 1,243.21
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,316.04</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Borderland Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
1/31/2014	MD	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.10	7.00	5.25
1/31/2014	WS	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.10	13.00	9.75
2/3/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75
2/24/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	1.90	247.00	185.25
2/24/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.90	370.50	277.88
2/25/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	1.80	675.00	506.25
2/25/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00
2/25/2014	CG	Assembled K-1 copies to be mailed to partners	0.30	21.00	15.75
2/25/2014	NM	Assembled K-1 copies to be mailed to partners	0.30	21.00	15.75
2/25/2014	JH	Assembled K-1 copies to be mailed to partners	0.60	42.00	31.50
3/14/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00
3/15/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00
			Subtotal Services	1,575.00	1,181.25
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.61	61.96
			Total Services	1,657.61	1,243.21
Expenses					
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83
Total before discount				\$ 1,730.44	
Total discounted invoice amount					\$ 1,316.04



TO: Bratton View Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: BRAT21

SUMMARY

Total Services	\$ 847.21
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 920.04</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050



TO: Cactus Ridge Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: CACT21

SUMMARY

Total Services	\$ 1,010.71
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,083.54</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Cactus Ridge Partners

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
2/3/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s		0.20	14.00	10.50
2/4/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s		0.30	48.00	36.00
2/4/2014	TK	Final review of the 2013 Forms 1096 and 1099s		0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.10	13.00	9.75
2/25/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.		1.80	234.00	175.50
2/26/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		0.90	225.00	168.75
2/27/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.		1.50	562.50	421.88
2/27/2014	KT	Printed final K-1 package and backup of client file to data stick		0.40	64.00	48.00
2/27/2014	JH	Assembled K-1 copies to be mailed to partners		0.50	35.00	26.25
3/14/2014	KT	Electronic filing of the 2013 Partnership return		0.10	16.00	12.00
3/15/2014	KT	Printed the electronic acceptance letter for the tax file		0.10	16.00	12.00
				Subtotal Services	1,265.00	948.75
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.61	61.96
				Total Services	1,347.61	1,010.71
Expenses						
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))					72.83	72.83
Total before discount					<u>\$ 1,420.44</u>	
Total discounted invoice amount						<u><u>\$ 1,083.54</u></u>



TO: Carson Valley Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: CARS21

SUMMARY

Total Services	\$ 861.46
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 934.29</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Carson Valley Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/31/2014	MD	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.10	7.00	5.25
1/31/2014	WS	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.10	13.00	9.75
2/3/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75
2/27/2014	CW	Processing of the 2013 Partnership tax return: Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	1.90	247.00	185.25
2/27/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.50	292.50	219.38
2/28/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	0.80	300.00	225.00
2/28/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00
2/28/2014	JH	Assembled K-1 copies to be mailed to partners	0.40	28.00	21.00
3/14/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00
3/15/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00
			Subtotal Services	1,066.00	799.50
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
			Total Services	1,148.61	861.46
Expenses					
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83
Total before discount				<u>\$ 1,221.44</u>	
Total discounted invoice amount					<u><u>\$ 934.29</u></u>



TO: Checkered Flag Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: CHEC22

SUMMARY

Total Services	\$ 898.21
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 971.04</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Checked Flag Partners

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
2/3/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s		0.20	14.00	10.50
2/4/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s		0.30	48.00	36.00
2/4/2014	TK	Final review of the 2013 Forms 1096 and 1099s		0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.10	13.00	9.75
2/25/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.		1.20	192.00	144.00
2/26/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		1.50	292.50	219.38
2/27/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature.		1.00	375.00	281.25
2/27/2014	KT	Printed final K-1 package and backup of client file to data stick		0.30	48.00	36.00
2/27/2014	NM	Assembled K-1 copies to be mailed to partners		0.90	63.00	47.25
3/14/2014	KT	Electronic filing of the 2013 Partnership return		0.10	16.00	12.00
3/14/2014	KT	Printed the electronic acceptance letter for the tax file		0.10	16.00	12.00
				Subtotal Services	1,115.00	836.25
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.61	61.96
				Total Services	1,197.61	898.21
<i>Expenses</i>						
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))					72.83	72.83
Total before discount					<u>\$ 1,270.44</u>	
Total discounted invoice amount						<u><u>\$ 971.04</u></u>



TO: Clearwater Bridge, LLC
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: CLEA21

SUMMARY

Total Services	\$ 510.84
Total Expenses	61.88
Total Invoice Amount:	<u>\$ 572.72</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Clearwater Bridge, LLC

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
2/3/2014	CW	Preparation and packet assembly of the 2013 Forms 1096 and 1099s		0.40	52.00	39.00
2/4/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s		0.20	14.00	10.50
2/5/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s		0.60	96.00	72.00
2/5/2014	TK	Final review of the 2013 Forms 1096 and 1099s		0.20	75.00	56.25
2/11/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.10	13.00	9.75
3/24/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.		0.50	80.00	60.00
3/25/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		0.50	97.50	73.13
3/25/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.		0.40	150.00	112.50
3/25/2014	AJ	Assembled 2013 tax return		0.20	14.00	10.50
3/25/2014	CG	Review of 2013 assembly		0.10	7.00	5.25
				Subtotal Services	598.50	448.88
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.61	61.96
				Total Services	681.11	510.84
<i>Expenses</i>						
Per partnership out of pocket costs (see Exhibit D \$61.88)					61.88	61.88
Total before discount					<u>\$ 742.99</u>	
Total discounted invoice amount						<u><u>\$ 572.72</u></u>



TO: Comstock Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: COMS21

SUMMARY

Total Services	\$ 959.71
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,032.54</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050



TO: Crystal Clearwater Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: CRY21

SUMMARY

Total Services	\$ 990.09
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,062.92</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Professional services rendered

Professional services rendered				Hours	Original Amount	Discounted Amount
1/31/2014	MD	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.20	14.00	10.50	
2/4/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00	
2/4/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13	
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.30	39.00	29.25	
3/24/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	1.90	304.00	228.00	
3/24/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.60	312.00	234.00	
3/25/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	1.00	375.00	281.25	
3/25/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00	
3/25/2014	BS	Assembled K-1 copies to be mailed to partners	0.40	28.00	21.00	
4/8/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00	
4/9/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00	
			Subtotal Services	1,237.50	928.13	
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96	
			Total Services	1,320.11	990.09	
Expenses						
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))					72.83	72.83
Total before discount					\$ 1,392.94	
Total discounted invoice amount						\$ 1,062.92



TO: Dayton View Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: DAYT21

SUMMARY

Total Services	\$ 1,003.96
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,076.79</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Dayton View Partners

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
1/31/2014	MD	Preparation and packet assembly of the 2013 Forms 1096 and 1099s		0.40	28.00	21.00
2/3/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s		0.30	48.00	36.00
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s		0.10	37.50	28.13
2/13/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.10	13.00	9.75
3/19/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.		1.70	272.00	204.00
3/20/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		1.50	292.50	219.38
3/21/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.		1.20	450.00	337.50
3/21/2014	KT	Printed final K-1 package and backup of client file to data stick		0.30	48.00	36.00
3/21/2014	CG	Assembled K-1 copies to be mailed to partners		0.50	35.00	26.25
4/14/2014	KT	Electronic filing of the 2013 Partnership return		0.10	16.00	12.00
4/15/2014	KT	Printed the electronic acceptance letter for the tax file		0.10	16.00	12.00
				Subtotal Services	1,256.00	942.00
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.61	61.96
				Total Services	1,338.61	1,003.96
<i>Expenses</i>						
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))					72.83	72.83
Total before discount					<u>\$ 1,411.44</u>	
Total discounted invoice amount						<u><u>\$ 1,076.79</u></u>



TO: Desert View Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: DESE22

SUMMARY

Total Services	\$ 882.46
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 955.29</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Desert View Partners

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
2/3/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s		0.20	14.00	10.50
2/4/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s		0.30	48.00	36.00
2/4/2014	TK	Final review of the 2013 Forms 1096 and 1099s		0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.10	13.00	9.75
2/24/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.		1.50	240.00	180.00
2/26/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		1.10	275.00	206.25
2/26/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.		0.90	337.50	253.13
2/26/2014	KT	Printed final K-1 package and backup of client file to data stick		0.30	48.00	36.00
2/27/2014	BS	Assembled K-1 copies to be mailed to partners		0.10	7.00	5.25
2/27/2014	JH	Assembled K-1 copies to be mailed to partners		0.60	42.00	31.50
3/14/2014	KT	Electronic filing of the 2013 Partnership return		0.10	16.00	12.00
3/15/2014	KT	Printed the electronic acceptance letter for the tax file		0.10	16.00	12.00
				Subtotal Services	1,094.00	820.50
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.61	61.96
				Total Services	1,176.61	882.46
<i>Expenses</i>						
				Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))	72.83	72.83
				Total before discount	<u>\$ 1,249.44</u>	
				Total discounted invoice amount		<u>\$ 955.29</u>



TO: Eagle View Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: EAGL21

SUMMARY

Total Services	\$ 1,944.46
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 2,017.29</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Eagle View Partners

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
1/31/2014	MD	Preparation and packet assembly of the 2013 Forms 1096 and 1099s		0.40	28.00	21.00
2/1/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s		0.30	48.00	36.00
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s		0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.10	13.00	9.75
2/14/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.		3.00	480.00	360.00
2/15/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		3.50	682.50	511.88
2/25/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.		2.80	1,050.00	787.50
2/25/2014	KT	Printed final K-1 package and backup of client file to data stick		0.30	48.00	36.00
2/25/2014	CG	Assembled K-1 copies to be mailed to partners		0.50	35.00	26.25
2/25/2014	JH	Assembled K-1 copies to be mailed to partners		0.30	21.00	15.75
2/25/2014	NM	Assembled K-1 copies to be mailed to partners		0.50	35.00	26.25
3/14/2014	KT	Electronic filing of the 2013 Partnership return		0.10	16.00	12.00
3/15/2014	KT	Printed the electronic acceptance letter for the tax file		0.10	16.00	12.00
				Subtotal Services	2,510.00	1,882.50
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.61	61.96
				Total Services	2,592.61	1,944.46
<i>Expenses</i>						
				Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))	72.83	72.83
				Total before discount	<u>\$ 2,665.44</u>	
				Total discounted invoice amount		<u><u>\$ 2,017.29</u></u>



TO: Eagle View Partners, LLC
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: EAGL22

SUMMARY

Total Services	\$ 363.46
Total Expenses	61.88
Total Invoice Amount:	<u>\$ 425.34</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Eagle View Partners, LLC

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
2/15/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	0.60	96.00	72.00
2/25/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	0.50	97.50	73.13
2/25/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	0.50	187.50	140.63
2/25/2014	AJ	Assembled 2013 tax return	0.20	14.00	10.50
2/25/2014	CG	Review of 2013 assembly	0.10	7.00	5.25
			Subtotal Services	402.00	301.50
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
			Total Services	484.61	363.46
<i>Expenses</i>					
Per partnership out of pocket costs (see Exhibit D \$61.88)				61.88	61.88
			Total before discount	<u>\$ 546.49</u>	
			Total discounted invoice amount		<u>\$ 425.34</u>



TO: Fairway Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: FAIR23

SUMMARY

Total Services	\$ 934.21
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,007.04</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Fairway Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/31/2014	MD	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.30	21.00	15.75
2/1/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75
3/14/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	1.70	221.00	165.75
3/14/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.50	292.50	219.38
3/15/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	1.20	450.00	337.50
3/15/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00
4/14/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00
4/15/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00
			Subtotal Services	1,163.00	872.25
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
			Total Services	1,245.61	934.21
<i>Expenses</i>					
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83
Total before discount				<u>\$ 1,318.44</u>	
Total discounted invoice amount					<u>\$ 1,007.04</u>



TO: Falcon Heights Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: FALC21

SUMMARY

Total Services	\$ 1,585.59
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,658.42</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Falcon Heights Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/31/2014	MD	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.20	14.00	10.50
2/1/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75
4/8/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	3.10	403.00	302.25
4/8/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	2.70	526.50	394.88
4/9/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	2.30	862.50	646.88
4/9/2014	CW	Printed final K-1 package and backup of client file to data stick	0.30	39.00	29.25
4/9/2014	JH	Assembled K-1 copies to be mailed to partners	0.50	35.00	26.25
4/9/2014	CG	Assembled K-1 copies to be mailed to partners	0.30	21.00	15.75
4/12/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00
4/15/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00
			Subtotal Services	2,031.50	1,523.63
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
			Total Services	2,114.11	1,585.59
<i>Expenses</i>					
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83
Total before discount				<u>\$ 2,186.94</u>	
Total discounted invoice amount					<u><u>\$ 1,658.42</u></u>



TO: Falcon Heights Partners, LLC
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: FALC22

SUMMARY

Total Services	\$ 393.84
Total Expenses	61.88
Total Invoice Amount:	<u>\$ 455.72</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Falcon Heights Partners, LLC

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
4/8/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	0.90	117.00	87.75
4/8/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	0.60	117.00	87.75
4/9/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	0.50	187.50	140.63
4/9/2014	AJ	Assembled 2012 tax return	0.20	14.00	10.50
4/9/2014	CG	Review of 2013 assembly	0.10	7.00	5.25
			Subtotal Services	442.50	331.88
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
			Total Services	525.11	393.84
<i>Expenses</i>					
Per partnership out of pocket costs (see Exhibit D \$61.88)				61.88	61.88
Total before discount				<u>\$ 586.99</u>	
Total discounted invoice amount					<u><u>\$ 455.72</u></u>



TO: Free Trade Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: FREE21

SUMMARY

Total Services	\$ 888.84
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 961.67</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Free Trade Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
2/4/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.20	14.00	10.50
2/5/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00
2/5/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13
2/11/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75
3/6/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	1.40	182.00	136.50
3/7/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.30	325.00	243.75
3/7/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	1.00	375.00	281.25
3/7/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00
3/7/2014	JH	Assembled K-1 copies to be mailed to partners	0.40	28.00	21.00
3/14/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00
3/15/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00
			Subtotal Services	1,102.50	826.88
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
			Total Services	1,185.11	888.84
<i>Expenses</i>					
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83
Total before discount				<u>\$ 1,257.94</u>	
Total discounted invoice amount					<u><u>\$ 961.67</u></u>



TO: Frontage 177 Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: FRON21

SUMMARY

Total Services	\$ 1,062.46
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,135.29</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Frontage 177 Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/31/2014	MD	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.30	21.00	15.75
2/3/2014	CW	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.40	52.00	39.00
2/3/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.60	96.00	72.00
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.20	75.00	56.25
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.30	39.00	29.25
4/10/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	1.30	169.00	126.75
4/10/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.20	300.00	225.00
4/10/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	1.20	450.00	337.50
4/10/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00
4/10/2014	WS	Assembled K-1 copies to be mailed to partners	0.40	52.00	39.00
4/14/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00
4/15/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00
			Subtotal Services	1,334.00	1,000.50
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
			Total Services	1,416.61	1,062.46
<i>Expenses</i>					
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83
Total before discount				<u>\$ 1,489.44</u>	
Total discounted invoice amount					<u><u>\$ 1,135.29</u></u>



TO: Frontage 177, LLC
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: FRON22

SUMMARY

Total Services	\$ 333.84
Total Expenses	61.88
Total Invoice Amount:	<u>\$ 395.72</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Frontage 177, LLC

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
4/10/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	0.80	104.00	78.00
4/10/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	0.50	125.00	93.75
4/10/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	0.30	112.50	84.38
4/10/2014	BS	Assembled 2013 tax return	0.20	14.00	10.50
4/10/2014	CG	Review of 2013 assembly	0.10	7.00	5.25
			Subtotal Services	362.50	271.88
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
			Total Services	445.11	333.84
<i>Expenses</i>					
Per partnership out of pocket costs (see Exhibit D \$61.88)				61.88	61.88
			Total before discount	<u>\$ 506.99</u>	
			Total discounted invoice amount		<u>\$ 395.72</u>



TO: Galena Ranch Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: GALE21

SUMMARY

Total Services	\$ 947.71
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,020.54</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Galena Ranch Partners

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
2/3/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s		0.20	14.00	10.50
2/4/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s		0.30	48.00	36.00
2/4/2014	TK	Final review of the 2013 Forms 1096 and 1099s		0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.10	13.00	9.75
2/27/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.		1.40	182.00	136.50
2/28/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		1.60	400.00	300.00
3/1/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.		0.90	337.50	253.13
3/1/2014	KT	Printed final K-1 package and backup of client file to data stick		0.60	96.00	72.00
3/1/2014	JH	Assembled K-1 copies to be mailed to partners		0.30	21.00	15.75
3/14/2014	KT	Electronic filing of the 2013 Partnership return		0.10	16.00	12.00
3/14/2014	KT	Printed the electronic acceptance letter for the tax file		0.10	16.00	12.00
				Subtotal Services	1,181.00	885.75
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.61	61.96
				Total Services	1,263.61	947.71
<i>Expenses</i>						
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))					72.83	72.83
Total before discount					<u>\$ 1,336.44</u>	
Total discounted invoice amount						<u><u>\$ 1,020.54</u></u>



TO: Gila View Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: GILA21

SUMMARY

Total Services	\$ 917.71
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 990.54</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Gila View Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
2/3/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.20	14.00	10.50
2/4/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00
2/4/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75
3/3/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	1.50	240.00	180.00
3/4/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.40	350.00	262.50
3/4/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	0.90	337.50	253.13
3/4/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00
3/4/2014	JH	Assembled K-1 copies to be mailed to partners	0.30	21.00	15.75
3/14/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00
3/14/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00
			Subtotal Services	1,141.00	855.75
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
			Total Services	1,223.61	917.71
<i>Expenses</i>					
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83
Total before discount				<u>\$ 1,296.44</u>	
Total discounted invoice amount					<u><u>\$ 990.54</u></u>



TO: Gold Ridge Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: GOLD25

SUMMARY

Total Services	\$ 912.46
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 985.29</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Gold Ridge Partners

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
2/3/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s		0.20	14.00	10.50
2/4/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s		0.30	48.00	36.00
2/4/2014	TK	Final review of the 2013 Forms 1096 and 1099s		0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.20	26.00	19.50
3/3/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.		1.70	272.00	204.00
3/4/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		1.30	253.50	190.13
3/4/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.		1.00	375.00	281.25
3/4/2014	KT	Printed final K-1 package and backup of client file to data stick		0.30	48.00	36.00
3/4/2014	JH	Assembled K-1 copies to be mailed to partners		0.40	28.00	21.00
3/14/2014	KT	Electronic filing of the 2013 Partnership return		0.10	16.00	12.00
3/15/2014	KT	Printed the electronic acceptance letter for the tax file		0.10	16.00	12.00
				Subtotal Services	1,134.00	850.50
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.61	61.96
				Total Services	1,216.61	912.46
<i>Expenses</i>						
				Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))	72.83	72.83
				Total before discount	<u>\$ 1,289.44</u>	
				Total discounted invoice amount		<u>\$ 985.29</u>



TO: Grand View Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: GRAN21

SUMMARY

Total Services	\$ 1,053.46
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,126.29</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Grand View Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
2/3/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.20	14.00	10.50
2/3/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75
3/10/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	1.70	221.00	165.75
3/10/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.30	325.00	243.75
3/10/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	1.50	562.50	421.88
3/10/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00
3/11/2014	BS	Assembled K-1 copies to be mailed to partners	0.30	21.00	15.75
4/14/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00
4/15/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00
			Subtotal Services	1,322.00	991.50
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
			Total Services	1,404.61	1,053.46
<i>Expenses</i>					
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83
Total before discount				<u>\$ 1,477.44</u>	
Total discounted invoice amount					<u><u>\$ 1,126.29</u></u>



TO: Green View Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: GREE23

SUMMARY

Total Services	\$ 839.71
Total Expenses	<u>72.83</u>
Total Invoice Amount:	<u><u>\$ 912.54</u></u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Green View Partners

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
2/3/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s		0.20	14.00	10.50
2/3/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s		0.30	48.00	36.00
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s		0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.10	13.00	9.75
3/10/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.		1.50	195.00	146.25
3/10/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		1.30	253.50	190.13
3/11/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.		1.00	375.00	281.25
3/11/2014	KT	Printed final K-1 package and backup of client file to data stick		0.30	48.00	36.00
3/12/2014	JH	Assembled K-1 copies to be mailed to partners		0.30	21.00	15.75
4/14/2014	KT	Electronic filing of the 2013 Partnership return		0.10	16.00	12.00
4/15/2014	KT	Printed the electronic acceptance letter for the tax file		0.10	16.00	12.00
				Subtotal Services	1,037.00	777.75
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.61	61.96
				Total Services	1,119.61	839.71
<i>Expenses</i>						
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))					72.83	72.83
Total before discount					<u>\$ 1,192.44</u>	
Total discounted invoice amount						<u>\$ 912.54</u>



TO: Heavenly View Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: HEAV21

SUMMARY

Total Services	\$ 964.59
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,037.42</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Heavenly View Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
2/3/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.20	14.00	10.50
2/3/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13
2/12/2014	8N	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75
3/13/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	1.30	208.00	156.00
3/14/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.30	325.00	243.75
3/14/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	1.20	450.00	337.50
3/14/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00
3/15/2014	CG	Assembled K-1 copies to be mailed to partners	0.40	28.00	21.00
4/14/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00
4/15/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00
			Subtotal Services	1,203.50	902.63
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
			Total Services	1,286.11	964.59
<i>Expenses</i>					
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83
Total before discount				<u>\$ 1,358.94</u>	
Total discounted invoice amount					<u><u>\$ 1,037.42</u></u>



TO: Hidden Hills Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: HIDD21

SUMMARY

Total Services	\$ 787.21
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 860.04</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Hidden Hills Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
2/3/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.20	14.00	10.50
2/3/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75
3/6/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	1.40	182.00	136.50
3/6/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.20	234.00	175.50
3/6/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	0.90	337.50	253.13
3/7/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00
3/7/2014	JH	Assembled K-1 copies to be mailed to partners	0.30	21.00	15.75
3/14/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00
3/15/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00
			Subtotal Services	967.00	725.25
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
			Total Services	1,049.61	787.21
<i>Expenses</i>					
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83
Total before discount				<u>\$ 1,122.44</u>	
Total discounted invoice amount					<u><u>\$ 860.04</u></u>



TO: High Desert Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: HIGH25

SUMMARY

Total Services	\$ 1,170.46
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,243.29</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

High Desert Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
2/3/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.40	28.00	21.00
2/4/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00
2/5/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13
2/11/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.30	39.00	29.25
4/9/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	1.90	247.00	185.25
4/9/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.90	370.50	277.88
4/10/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	1.60	600.00	450.00
4/10/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00
4/10/2014	JH	Assembled K-1 copies to be mailed to partners	0.40	28.00	21.00
4/12/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00
4/15/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00
			Subtotal Services	1,478.00	1,108.50
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
			Total Services	1,560.61	1,170.46
<i>Expenses</i>					
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83
Total before discount				<u>\$ 1,633.44</u>	
Total discounted invoice amount					<u><u>\$ 1,243.29</u></u>



TO: High Desert Shadows, LLC
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: HIGH26

SUMMARY

Total Services	\$ 509.71
Total Expenses	61.88
Total Invoice Amount:	<u>\$ 571.59</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

High Desert Shadow, LLC

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
2/3/2014	CW	Preparation and packet assembly of the 2013 Forms 1096 and 1099s		0.40	52.00	39.00
2/4/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s		0.60	96.00	72.00
2/5/2014	TK	Final review of the 2013 Forms 1096 and 1099s		0.10	37.50	28.13
2/11/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.10	13.00	9.75
4/9/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.		0.90	117.00	87.75
4/9/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		0.80	156.00	117.00
4/10/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.		0.30	112.50	84.38
4/10/2014	WS	Assembled 2013 tax return		0.10	13.00	9.75
				Subtotal Services	597.00	447.75
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.61	61.96
				Total Services	679.61	509.71
<i>Expenses</i>						
Per partnership out of pocket costs (see attached detail)					61.88	61.88
Total before discount					<u>\$ 741.49</u>	
Total discounted invoice amount						<u>\$ 571.59</u>



TO: Highway 50 Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: HIGH23

SUMMARY

Total Services	\$ 985.59
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,058.42</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Highway 50 Partners

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
2/3/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s		0.20	14.00	10.50
2/4/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s		0.30	48.00	36.00
2/4/2014	TK	Final review of the 2013 Forms 1096 and 1099s		0.20	75.00	56.25
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.10	13.00	9.75
3/10/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.		1.80	288.00	216.00
3/11/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		1.40	273.00	204.75
3/12/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.		1.10	412.50	309.38
3/12/2014	KT	Printed final K-1 package and backup of client file to data stick		0.30	48.00	36.00
3/12/2014	JH	Assembled K-1 copies to be mailed to partners		0.40	28.00	21.00
4/14/2014	KT	Electronic filing of the 2013 Partnership return		0.10	16.00	12.00
4/14/2014	KT	Printed the electronic acceptance letter for the tax file		0.10	16.00	12.00
				Subtotal Services	1,231.50	923.63
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.61	61.96
				Total Services	1,314.11	985.59
<i>Expenses</i>						
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))					72.83	72.83
Total before discount					<u>\$ 1,386.94</u>	
Total discounted invoice amount						<u>\$ 1,058.42</u>



TO: Hollywood Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: HOLL22

SUMMARY

Total Services	\$ 1,210.59
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,283.42</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Hollywood Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
2/3/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.20	14.00	10.50
2/4/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00
2/4/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75
3/4/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	1.90	304.00	228.00
3/4/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.60	400.00	300.00
3/10/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	1.60	600.00	450.00
3/10/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00
3/10/2014	JH	Assembled K-1 copies to be mailed to partners	0.50	35.00	26.25
4/14/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00
4/15/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00
			Subtotal Services	1,531.50	1,148.63
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
			Total Services	1,614.11	1,210.59
<i>Expenses</i>					
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83
Total before discount				<u>\$ 1,686.94</u>	
Total discounted invoice amount					<u><u>\$ 1,283.42</u></u>



TO: Honey Springs Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: HONE21

SUMMARY

Total Services	\$ 898.59
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 971.42</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Honey Springs Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
2/3/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.20	14.00	10.50
2/4/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00
2/4/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75
3/3/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	1.30	169.00	126.75
3/3/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.80	351.00	263.25
3/3/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	1.00	375.00	281.25
3/3/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00
3/4/2014	JH	Assembled K-1 copies to be mailed to partners	0.40	28.00	21.00
3/14/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00
3/15/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00
			Subtotal Services	1,115.50	836.63
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
			Total Services	1,198.11	898.59
<i>Expenses</i>					
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83
Total before discount				<u>\$ 1,270.94</u>	
Total discounted invoice amount					<u>\$ 971.42</u>



TO: Horizon Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: HORI21

SUMMARY

Total Services	\$ 964.21
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,037.04</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Horizon Springs Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
2/3/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.20	14.00	10.50
2/4/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00
2/4/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75
3/3/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	1.50	195.00	146.25
3/4/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.50	375.00	281.25
3/4/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	1.10	412.50	309.38
3/4/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00
3/4/2014	JH	Assembled K-1 copies to be mailed to partners	0.40	28.00	21.00
3/14/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00
3/15/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00
			Subtotal Services	1,203.00	902.25
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
			Total Services	1,285.61	964.21
<i>Expenses</i>					
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83
Total before discount				<u>\$ 1,358.44</u>	
Total discounted invoice amount					<u><u>\$ 1,037.04</u></u>



TO: International Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: INTE26

SUMMARY

Total Services	\$ 936.84
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,009.67</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

International Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
2/4/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.20	14.00	10.50
2/5/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00
2/5/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13
2/11/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75
3/3/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	1.80	234.00	175.50
3/3/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.80	351.00	263.25
3/4/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	1.00	375.00	281.25
3/4/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00
3/4/2014	JH	Assembled K-1 copies to be mailed to partners	0.20	14.00	10.50
3/14/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00
3/15/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00
			Subtotal Services	1,166.50	874.88
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
			Total Services	1,249.11	936.84
<i>Expenses</i>					
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83
Total before discount				<u>\$ 1,321.94</u>	
Total discounted invoice amount					<u><u>\$ 1,009.67</u></u>



TO: Jamul Meadows Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: JAMU21

SUMMARY

Total Services	\$ 843.84
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 916.67</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Jamul Meadows Partners

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
2/3/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s		0.20	14.00	10.50
2/4/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s		0.30	48.00	36.00
2/4/2014	TK	Final review of the 2013 Forms 1096 and 1099s		0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.10	13.00	9.75
3/19/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.		1.60	256.00	192.00
3/20/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		1.40	273.00	204.75
3/21/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.		0.80	300.00	225.00
3/21/2014	KT	Printed final K-1 package and backup of client file to data stick		0.30	48.00	36.00
3/21/2014	CG	Assembled K-1 copies to be mailed to partners		0.30	21.00	15.75
4/14/2014	KT	Electronic filing of the 2013 Partnership return		0.10	16.00	12.00
4/15/2014	KT	Printed the electronic acceptance letter for the tax file		0.10	16.00	12.00
				Subtotal Services	1,042.50	781.88
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.61	61.96
				Total Services	1,125.11	843.84
<i>Expenses</i>						
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))					72.83	72.83
Total before discount					<u>\$ 1,197.94</u>	
Total discounted invoice amount						<u>\$ 916.67</u>



TO: Lahontan Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: LAHA21

SUMMARY

Total Services	\$ 1,100.34
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,173.17</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Lahontan Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
2/4/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.20	14.00	10.50
2/4/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00
2/4/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75
3/6/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	1.80	288.00	216.00
3/7/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.60	312.00	234.00
3/11/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	1.40	525.00	393.75
3/11/2014	KT	Printed final K-1 package and backup of client file to data stick	0.50	80.00	60.00
3/12/2014	JH	Assembled K-1 copies to be mailed to partners	0.50	35.00	26.25
4/14/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00
4/15/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00
			Subtotal Services	1,384.50	1,038.38
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
			Total Services	1,467.11	1,100.34
<i>Expenses</i>					
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83
Total before discount				<u>\$ 1,539.94</u>	
Total discounted invoice amount					<u><u>\$ 1,173.17</u></u>



TO: Lyons Valley Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: LYON21

SUMMARY

Total Services	\$ 696.46
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 769.29</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Lyons Valley Partners

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
2/3/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s		0.20	14.00	10.50
2/4/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s		0.30	48.00	36.00
2/4/2014	TK	Final review of the 2013 Forms 1096 and 1099s		0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.10	13.00	9.75
3/31/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.		1.50	195.00	146.25
3/31/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		1.00	250.00	187.50
4/1/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature.		0.50	187.50	140.63
4/1/2014	KT	Printed final K-1 package and backup of client file to data stick		0.30	48.00	36.00
4/1/2014	CG	Assembled K-1 copies to be mailed to partners		0.30	21.00	15.75
4/8/2014	KT	Electronic filing of the 2013 Partnership return		0.10	16.00	12.00
4/9/2014	KT	Printed the electronic acceptance letter for the tax file		0.10	16.00	12.00
				Subtotal Services	846.00	634.50
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.61	61.96
				Total Services	928.61	696.46
<i>Expenses</i>						
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))					72.83	72.83
Total before discount					<u>\$ 1,001.44</u>	
Total discounted invoice amount						<u>\$ 769.29</u>



TO: Mesa View Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: MESA21

SUMMARY

Total Services	\$ 787.21
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 860.04</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Mesa View Partners

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
2/3/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s		0.20	14.00	10.50
2/4/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s		0.30	48.00	36.00
2/4/2014	TK	Final review of the 2013 Forms 1096 and 1099s		0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.10	13.00	9.75
3/20/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.		1.40	182.00	136.50
3/21/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		1.20	234.00	175.50
3/21/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.		0.90	337.50	253.13
3/21/2014	KT	Printed final K-1 package and backup of client file to data stick		0.30	48.00	36.00
3/21/2014	CG	Assembled K-1 copies to be mailed to partners		0.30	21.00	15.75
4/14/2014	KT	Electronic filing of the 2013 Partnership return		0.10	16.00	12.00
4/15/2014	KT	Printed the electronic acceptance letter for the tax file		0.10	16.00	12.00
				Subtotal Services	967.00	725.25
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.61	61.96
				Total Services	1,049.61	787.21
<i>Expenses</i>						
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))					72.83	72.83
Total before discount					<u>\$ 1,122.44</u>	
Total discounted invoice amount						<u>\$ 860.04</u>



TO: Mex-Tec Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: MEXT21

SUMMARY

Total Services	\$ 1,108.96
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,181.79</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Mex-Tec Partners

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
2/3/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s		0.20	14.00	10.50
2/4/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s		0.30	48.00	36.00
2/4/2014	TK	Final review of the 2013 Forms 1096 and 1099s		0.10	37.50	28.13
2/11/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.10	13.00	9.75
3/6/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.		1.80	288.00	216.00
3/7/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		1.60	400.00	300.00
3/7/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.		1.30	487.50	365.63
3/7/2014	KT	Printed final K-1 package and backup of client file to data stick		0.30	48.00	36.00
3/7/2014	JH	Assembled K-1 copies to be mailed to partners		0.40	28.00	21.00
3/14/2014	KT	Electronic filing of the 2013 Partnership return		0.10	16.00	12.00
3/14/2014	KT	Printed the electronic acceptance letter for the tax file		0.10	16.00	12.00
				Subtotal Services	1,396.00	1,047.00
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.61	61.96
				Total Services	1,478.61	1,108.96
<i>Expenses</i>						
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))					72.83	72.83
Total before discount					<u>\$ 1,551.44</u>	
Total discounted invoice amount						<u><u>\$ 1,181.79</u></u>



TO: Mohawk Mountain Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: MOHA22

SUMMARY

Total Services	\$ 888.09
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 960.92</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Mohawk Mountain Partners

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
2/3/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s		0.20	14.00	10.50
2/4/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s		0.30	48.00	36.00
2/4/2014	TK	Final review of the 2013 Forms 1096 and 1099s		0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.10	13.00	9.75
3/10/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.		1.50	240.00	180.00
3/10/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		1.40	273.00	204.75
3/11/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.		1.00	375.00	281.25
3/11/2014	KT	Printed final K-1 package and backup of client file to data stick		0.30	48.00	36.00
3/11/2014	BS	Assembled K-1 copies to be mailed to partners		0.30	21.00	15.75
4/14/2014	KT	Electronic filing of the 2013 Partnership return		0.10	16.00	12.00
4/14/2014	KT	Printed the electronic acceptance letter for the tax file		0.10	16.00	12.00
				Subtotal Services	1,101.50	826.13
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.61	61.96
				Total Services	1,184.11	888.09
<i>Expenses</i>						
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))					72.83	72.83
Total before discount					<u>\$ 1,256.94</u>	
Total discounted invoice amount						<u><u>\$ 960.92</u></u>



TO: Mountain View Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: MOUN21

SUMMARY

Total Services	\$ 973.96
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,046.79</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Mountain View Partners

Professional services rendered				Hours	Original Amount	Discounted Amount
2/4/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.20	14.00	10.50	
2/4/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00	
2/4/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13	
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75	
3/10/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	1.50	240.00	180.00	
3/10/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.40	350.00	262.50	
3/10/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	1.10	412.50	309.38	
3/10/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00	
3/11/2014	B5	Assembled K-1 copies to be mailed to partners	0.30	21.00	15.75	
4/14/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00	
4/14/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00	
Subtotal Services				1,216.00	912.00	
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96	
Total Services				1,298.61	973.96	
Expenses						
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83	
Total before discount				\$ 1,371.44		
Total discounted invoice amount					\$ 1,046.79	



TO: Nevada View Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: NEVA21

SUMMARY

Total Services	\$ 879.84
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 952.67</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Nevada View Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
2/3/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.20	14.00	10.50
2/4/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00
2/4/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75
3/10/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	1.50	195.00	146.25
3/10/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.20	300.00	225.00
3/10/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	1.00	375.00	281.25
3/10/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00
3/11/2014	CG	Assembled K-1 copies to be mailed to partners	0.40	28.00	21.00
4/14/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00
4/15/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00
			Subtotal Services	1,090.50	817.88
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
			Total Services	1,173.11	879.84
<i>Expenses</i>					
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83
Total before discount				<u>\$ 1,245.94</u>	
Total discounted invoice amount					<u><u>\$ 952.67</u></u>



TO: Night Hawk Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: NIGH21

SUMMARY

Total Services	\$ 1,704.09
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,776.92</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Night Hawk Partners

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
2/3/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s		0.20	14.00	10.50
2/4/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s		0.30	48.00	36.00
2/4/2014	TK	Final review of the 2013 Forms 1096 and 1099s		0.10	37.50	28.13
2/11/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.10	13.00	9.75
3/28/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.		2.90	464.00	348.00
3/28/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		2.60	507.00	380.25
3/29/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.		2.60	975.00	731.25
3/29/2014	KT	Printed final K-1 package and backup of client file to data stick		0.40	64.00	48.00
3/29/2014	AJ	Assembled K-1 copies to be mailed to partners		0.20	14.00	10.50
3/29/2014	CG	Assembled K-1 copies to be mailed to partners		0.30	21.00	15.75
4/8/2014	KT	Electronic filing of the 2013 Partnership return		0.10	16.00	12.00
4/9/2014	KT	Printed the electronic acceptance letter for the tax file		0.10	16.00	12.00
				Subtotal Services	2,189.50	1,642.13
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.61	61.96
				Total Services	2,272.11	1,704.09
<i>Expenses</i>						
				Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))	72.83	72.83
				Total before discount	<u>\$ 2,344.94</u>	
				Total discounted invoice amount		<u>\$ 1,776.92</u>



TO: Night Hawk Partners, LLC
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: NIGH22

SUMMARY

Total Services	\$ 441.09
Total Expenses	61.88
Total Invoice Amount:	<u>\$ 502.97</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Night Hawk Partners, LLC

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
3/27/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.		0.70	112.00	84.00
3/28/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		0.60	117.00	87.75
3/29/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.		0.70	262.50	196.88
3/29/2014	CG	Assembled 2012 tax return		0.20	14.00	10.50
				Subtotal Services	505.50	379.13
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.61	61.96
				Total Services	588.11	441.09
<i>Expenses</i>						
Per partnership out of pocket costs (see Exhibit D \$61.88)					61.88	61.88
Total before discount					<u>\$ 649.99</u>	
Total discounted invoice amount						<u>\$ 502.97</u>



TO: North Springs Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: NORT25

SUMMARY

Total Services	\$ 975.09
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,047.92</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

North Springs Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
2/3/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.20	14.00	10.50
2/4/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00
2/4/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13
2/11/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75
3/11/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	1.60	256.00	192.00
3/12/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.40	350.00	262.50
3/13/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	1.00	375.00	281.25
3/13/2014	KT	Printed final K-1 package and backup of client file to data stick	0.40	64.00	48.00
3/13/2014	JH	Assembled K-1 copies to be mailed to partners	0.40	28.00	21.00
4/14/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00
4/14/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00
			Subtotal Services	1,217.50	913.13
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
			Total Services	1,300.11	975.09
<i>Expenses</i>					
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83
Total before discount				<u>\$ 1,372.94</u>	
Total discounted invoice amount					<u><u>\$ 1,047.92</u></u>



TO: Ocotillo View Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: OCTO21

SUMMARY

Total Services	\$ 871.96
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 944.79</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Ocotillo View Partners

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
2/3/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s		0.20	14.00	10.50
2/4/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s		0.30	48.00	36.00
2/4/2014	TK	Final review of the 2013 Forms 1096 and 1099s		0.10	37.50	28.13
2/11/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.10	13.00	9.75
3/11/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.		1.50	240.00	180.00
3/11/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		1.40	273.00	204.75
3/12/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.		0.90	337.50	253.13
3/12/2014	KT	Printed final K-1 package and backup of client file to data stick		0.40	64.00	48.00
3/12/2014	JH	Assembled K-1 copies to be mailed to partners		0.30	21.00	15.75
4/14/2014	KT	Electronic filing of the 2013 Partnership return		0.10	16.00	12.00
4/14/2014	KT	Printed the electronic acceptance letter for the tax file		0.10	16.00	12.00
				Subtotal Services	1,080.00	810.00
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.61	61.96
				Total Services	1,162.61	871.96
Expenses						
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))					72.83	72.83
Total before discount					<u>\$ 1,235.44</u>	
Total discounted invoice amount						<u>\$ 944.79</u>



TO: Orange Vista Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: ORAN21

SUMMARY

Total Services	\$ 1,074.46
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,147.29</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Orange Vista Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
2/3/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.20	14.00	10.50
2/4/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00
2/4/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13
2/11/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.20	26.00	19.50
3/14/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	1.90	304.00	228.00
3/14/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.60	400.00	300.00
3/14/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	1.10	412.50	309.38
3/14/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00
3/15/2014	CG	Assembled K-1 copies to be mailed to partners	0.40	28.00	21.00
4/14/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00
4/15/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00
			Subtotal Services	1,350.00	1,012.50
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
			Total Services	1,432.61	1,074.46
<i>Expenses</i>					
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83
Total before discount				<u>\$ 1,505.44</u>	
Total discounted invoice amount					<u><u>\$ 1,147.29</u></u>



TO: Osprey Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: OSPR21

SUMMARY

Total Services	\$ 1,540.96
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,613.79</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Osprey Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/31/2014	CG	Preparation and packet assembly of the 2012 Forms 1096 and 1099s3	0.20	14.00	10.50
2/3/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13
2/11/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75
4/7/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	2.60	338.00	253.50
4/7/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	2.70	522.50	391.88
4/8/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	2.40	900.00	675.00
4/8/2014	CW	Printed final K-1 package and backup of client file to data stick	0.30	39.00	29.25
4/8/2014	JH	Assembled K-1 copies to be mailed to partners	0.40	28.00	21.00
4/10/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00
4/11/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00
			Subtotal Services	1,972.00	1,479.00
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
			Total Services	2,054.61	1,540.96
<i>Expenses</i>					
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83
Total before discount				<u>\$ 2,127.44</u>	
Total discounted invoice amount					<u><u>\$ 1,613.79</u></u>



TO: Osprey Pescador, LLC
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: OSPR22

SUMMARY

Total Services	\$ 393.46
Total Expenses	61.88
Total Invoice Amount:	<u>\$ 455.34</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Osprey Pescador, LLC

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
4/7/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	0.80	104.00	78.00
4/7/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	0.70	136.50	102.38
4/8/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	0.50	187.50	140.63
4/8/2014	AJ	Assembled 2013 tax return	0.20	14.00	10.50
Subtotal Services				442.00	331.50
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
Total Services				524.61	393.46
<i>Expenses</i>					
Per partnership out of pocket costs (see Exhibit D \$61.88)				61.88	61.88
Total before discount				<u>\$ 586.49</u>	
Total discounted invoice amount					<u><u>\$ 455.34</u></u>



TO: P-39 Aircobra Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: P39A22

SUMMARY

Total Services	\$ 1,927.21
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 2,000.04</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

P-39 Aircobra Partners

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
1/31/2014	CG	Preparation and packet assembly of the 2012 Forms 1096 and 1099s		0.20	14.00	10.50
2/3/2014	CW	Preparation and packet assembly of the 2012 Forms 1096 and 1099s		0.50	65.00	48.75
2/5/2014	KT	Review and mailing of the 2012 Forms 1096 and 1099s		0.60	96.00	72.00
2/5/2014	TK	Final review of the 2012 Forms 1096 and 1099s		0.20	75.00	56.25
2/11/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.30	39.00	29.25
4/9/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.		3.90	507.00	380.25
4/10/2014	KT	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		1.10	176.00	132.00
4/10/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as		2.60	650.00	487.50
4/10/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation.		2.00	750.00	562.50
4/10/2014	KT	Printed final K-1 package and backup of client file to data stick		0.30	48.00	36.00
4/11/2014	B5	Assembled K-1 copies to be mailed to partners		0.50	35.00	26.25
4/14/2014	KT	Electronic filing of the 2012 Partnership return		0.10	16.00	12.00
4/15/2014	KT	Printed the electronic acceptance letter for the tax file		0.10	16.00	12.00
				Subtotal Services	2,487.00	1,865.25
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.61	61.96
				Total Services	2,569.61	1,927.21
<i>Expenses</i>						
				Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))	72.83	72.83
				Total before discount	<u>\$ 2,642.44</u>	
				Total discounted invoice amount		<u><u>\$ 2,000.04</u></u>



TO: P-39 Aircobra Partners, LLC
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: P39A21

SUMMARY

Total Services	\$ 413.71
Total Expenses	61.88
Total Invoice Amount:	<u>\$ 475.59</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

P-39 Aircobra, LLC

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
4/9/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	1.00	130.00	97.50
4/10/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	0.70	175.00	131.25
4/10/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	0.40	150.00	112.50
4/10/2014	NM	Assembled 2012 tax return	0.10	7.00	5.25
4/10/2014	JH	Review of 2012 assembly	0.10	7.00	5.25
			Subtotal Services	469.00	351.75
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
			Total Services	551.61	413.71
<i>Expenses</i>					
Per partnership out of pocket costs (see Exhibit D \$61.88)				61.88	61.88
Total before discount				<u>\$ 613.49</u>	
Total discounted invoice amount					<u>\$ 475.59</u>



TO: P-40 Warhawk Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: P40W22

SUMMARY

Total Services	\$ 1,944.84
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 2,017.67</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

P-40 Warhawk Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/31/2014	CG	Preparation and packet assembly of the 2012 Forms 1096 and 1099s	0.20	14.00	10.50
2/3/2014	CW	Preparation and packet assembly of the 2012 Forms 1096 and 1099s	0.50	65.00	48.75
2/5/2014	KT	Review and mailing of the 2012 Forms 1096 and 1099s	0.60	96.00	72.00
2/5/2014	TK	Final review of the 2012 Forms 1096 and 1099s	0.20	75.00	56.25
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.30	39.00	29.25
3/28/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	2.90	464.00	348.00
3/29/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	2.50	487.50	365.63
3/31/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	3.00	1,125.00	843.75
3/31/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00
3/31/2014	WS	Assembled K-1 copies to be mailed to partners	0.50	65.00	48.75
4/8/2014	KT	Electronic filing of the 2012 Partnership return	0.10	16.00	12.00
4/9/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00
Subtotal Services				2,510.50	1,882.88
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
Total Services				2,593.11	1,944.84
<i>Expenses</i>					
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83
Total before discount				<u>\$ 2,665.94</u>	
Total discounted invoice amount					<u><u>\$ 2,017.67</u></u>



TO: P-40 Warhawk, LLC
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: P40W21

SUMMARY

Total Services	\$ 704.71
Total Expenses	61.88
Total Invoice Amount:	<u>\$ 766.59</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

P-40 Warhawk LLC

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
3/26/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	1.20	192.00	144.00
3/28/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.00	195.00	146.25
3/31/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	1.20	450.00	337.50
3/31/2014	CG	Assembled 2012 tax return	0.10	7.00	5.25
3/31/2014	WS	Review of 2012 assembly	0.10	13.00	9.75
			Subtotal Services	857.00	642.75
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
			Total Services	939.61	704.71
<i>Expenses</i>					
Per partnership out of pocket costs (see Exhibit D \$61.88)				61.88	61.88
Total before discount				<u>\$ 1,001.49</u>	
Total discounted invoice amount					<u><u>\$ 766.59</u></u>



TO: Painted Desert Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: PAIN21

SUMMARY

Total Services	\$ 957.84
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,030.67</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))	72.83	72.83
Total before discount	<u>\$ 1,349.94</u>	
Total discounted invoice amount		<u>\$ 1,030.67</u>



TO: Par Four Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: PARF21

SUMMARY

Total Services	\$ 905.34
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 978.17</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Par Four Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/31/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.20	14.00	10.50
2/3/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75
3/13/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	1.60	256.00	192.00
3/14/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.40	273.00	204.75
3/15/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	1.00	375.00	281.25
3/15/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00
3/15/2014	CG	Assembled K-1 copies to be mailed to partners	0.40	28.00	21.00
4/14/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00
4/15/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00
			Subtotal Services	1,124.50	843.38
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
			Total Services	1,207.11	905.34
<i>Expenses</i>					
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83
Total before discount				<u>\$ 1,279.94</u>	
Total discounted invoice amount					<u>\$ 978.17</u>



TO: Park Vegas Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: PARK24

SUMMARY

Total Services	\$ 609.09
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 681.92</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Park Vegas Partners

				Hours	Original Amount	Discounted Amount
Professional services rendered						
1/31/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s		0.20	10.00	7.50
2/3/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s		0.30	48.00	36.00
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s		0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.10	13.00	9.75
3/21/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.		1.00	160.00	120.00
3/21/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		0.80	156.00	117.00
3/22/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.		0.60	225.00	168.75
3/22/2014	KT	Printed final K-1 package and backup of client file to data stick		0.30	48.00	36.00
4/14/2014	KT	Electronic filing of the 2013 Partnership return		0.10	16.00	12.00
4/15/2014	KT	Printed the electronic acceptance letter for the tax file		0.10	16.00	12.00
				Subtotal Services	729.50	547.13
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.61	61.96
				Total Services	812.11	609.09
Expenses					72.83	72.83
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))					\$ 884.94	
				Total before discount		\$ 681.92
Total discounted invoice amount						



TO: Pecos Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: PECO22

SUMMARY

Total Services	\$ 949.96
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,022.79</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Pecos Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/31/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.20	14.00	10.50
2/3/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75
4/10/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	1.50	195.00	146.25
4/10/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.70	325.50	244.13
4/10/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	1.20	450.00	337.50
4/10/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00
4/10/2014	JH	Assembled K-1 copies to be mailed to partners	0.30	21.00	15.75
4/12/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00
4/15/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00
			Subtotal Services	1,184.00	888.00
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
			Total Services	1,266.61	949.96
<i>Expenses</i>					
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83
Total before discount				<u>\$ 1,339.44</u>	
Total discounted invoice amount					<u>\$ 1,022.79</u>



TO: The Pecos Partnership, LLC
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: PECO23

SUMMARY

Total Services	\$ 603.84
Total Expenses	61.88
Total Invoice Amount:	<u>\$ 665.72</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

The Pecos Partnership, LLC

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
2/3/2014	CW	Preparation and packet assembly of the 2013 Forms 1096 and 1099s		0.50	65.00	48.75
2/5/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s		0.30	48.00	36.00
2/5/2014	TK	Final review of the 2013 Forms 1096 and 1099s		0.10	37.50	28.13
2/11/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.20	26.00	19.50
4/10/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.		1.30	169.00	126.75
4/10/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		0.90	175.50	131.63
4/10/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.		0.50	187.50	140.63
4/10/2014	AJ	Assembled 2012 tax return		0.20	14.00	10.50
				Subtotal Services	722.50	541.88
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.61	61.96
				Total Services	805.11	603.84
<i>Expenses</i>						
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))					61.88	61.88
Total before discount					<u>\$ 866.99</u>	
Total discounted invoice amount						<u>\$ 665.72</u>



TO: Pine View Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: PINE21

SUMMARY

Total Services	\$ 808.96
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 881.79</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Pine View Partners

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
1/31/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s		0.20	14.00	10.50
2/3/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s		0.30	48.00	36.00
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s		0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.10	13.00	9.75
3/19/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.		1.50	195.00	146.25
3/19/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		1.00	250.00	187.50
3/20/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.		0.90	337.50	253.13
3/20/2014	KT	Printed final K-1 package and backup of client file to data stick		0.30	48.00	36.00
3/20/2014	JH	Assembled K-1 copies to be mailed to partners		0.30	21.00	15.75
4/14/2014	KT	Electronic filing of the 2012 Partnership return		0.10	16.00	12.00
4/15/2014	KT	Printed the electronic acceptance letter for the tax file		0.10	16.00	12.00
				Subtotal Services	996.00	747.00
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.61	61.96
				Total Services	1,078.61	808.96
Expenses						
				Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))	72.83	72.83
				Total before discount	<u>\$ 1,151.44</u>	
				Total discounted invoice amount		<u><u>\$ 881.79</u></u>



TO: Production Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: PROD22

SUMMARY

Total Services	\$ 700.96
Total Expenses	<u>72.83</u>
Total Invoice Amount:	<u>\$ 773.79</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Professional services rendered

Professional services rendered				Hours	Original Amount	Discounted Amount
1/31/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.20	14.00	10.50	
2/3/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00	
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13	
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75	
3/19/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	1.20	192.00	144.00	
3/20/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.10	214.50	160.88	
3/21/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature.	0.60	225.00	168.75	
3/21/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00	
3/21/2014	BS	Assembled K-1 copies to be mailed to partners	0.40	28.00	21.00	
4/14/2014	KT	Electronic filing of the 2012 Partnership return	0.10	16.00	12.00	
4/15/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00	
Subtotal Services				852.00	639.00	
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96	
Total Services				934.61	700.96	
Expenses						
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83	
Total before discount				\$ 1,007.44		
Total discounted invoice amount					\$ 773.79	



TO: Prosperity Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: PROS21

SUMMARY

Total Services	\$ 991.21
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,064.04</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Prosperity Partners

Professional services rendered				Hours	Original Amount	Discounted Amount
1/31/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.20	14.00	10.50	
2/3/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00	
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13	
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75	
3/24/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	1.90	304.00	228.00	
3/24/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.50	292.50	219.38	
3/25/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	1.20	450.00	337.50	
3/25/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00	
4/8/2014	KT	Electronic filing of the 2012 Partnership return	0.10	16.00	12.00	
4/9/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00	
			Subtotal Services	1,239.00	929.25	
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96	
			Total Services	1,321.61	991.21	
Expenses						
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83	
Total before discount				<u>\$ 1,394.44</u>		
Total discounted invoice amount					<u>\$ 1,064.04</u>	



TO: Pueblo Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: PUEB21

SUMMARY

Total Services	\$ 1,199.71
Total Expenses	<u>72.83</u>
Total Invoice Amount:	<u>\$ 1,272.54</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Pueblo Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/31/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.20	14.00	10.50
2/3/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.20	26.00	19.50
3/31/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	2.00	320.00	240.00
4/1/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.60	312.00	234.00
4/1/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	1.70	637.50	478.13
4/1/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00
4/1/2014	CG	Assembled K-1 copies to be mailed to partners	0.40	28.00	21.00
4/1/2014	AJ	Assembled K-1 copies to be mailed to partners	0.20	14.00	10.50
4/8/2014	KT	Electronic filing of the 2012 Partnership return	0.10	16.00	12.00
4/9/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00
			Subtotal Services	1,517.00	1,137.75
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
			Total Services	1,599.61	1,199.71
<i>Expenses</i>					
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83
Total before discount				<u>\$ 1,672.44</u>	
Total discounted invoice amount					<u><u>\$ 1,272.54</u></u>



TO: Pueblo Partners, LLC
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: PUEB22

SUMMARY

Total Services	\$ 568.96
Total Expenses	61.88
Total Invoice Amount:	<u>\$ 630.84</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Pueblo Partners, LLC

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
1/31/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s		0.20	14.00	10.50
2/3/2014	CW	Preparation and packet assembly of the 2013 Forms 1096 and 1099s		0.50	65.00	48.75
2/5/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s		0.30	48.00	36.00
2/5/2014	TK	Final review of the 2013 Forms 1096 and 1099s		0.10	37.50	28.13
2/11/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.10	13.00	9.75
3/31/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.		0.70	112.00	84.00
4/1/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		0.60	117.00	87.75
4/1/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.		0.70	262.50	196.88
4/1/2014	CG	Assembled 2013 tax return		0.10	7.00	5.25
				Subtotal Services	676.00	507.00
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.61	61.96
				Total Services	758.61	568.96
<i>Expenses</i>						
Per partnership out of pocket costs (see Exhibit D \$61.88)					61.88	61.88
Total before discount					<u>\$ 820.49</u>	
Total discounted invoice amount						<u>\$ 630.84</u>



TO: Pyramid Highway 177 Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: PYRA21

SUMMARY

Total Services	\$ 1,099.59
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,172.42</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Pyramid Highway 177 Partners

Professional services rendered				Hours	Original Amount	Discounted Amount
1/31/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.20	14.00	10.50	
2/3/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00	
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13	
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.20	26.00	19.50	
3/29/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	1.80	288.00	216.00	
3/31/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.50	292.50	219.38	
4/1/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	1.50	562.50	421.88	
4/1/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00	
4/1/2014	AJ	Assembled K-1 copies to be mailed to partners	0.20	14.00	10.50	
4/1/2014	CG	Assembled K-1 copies to be mailed to partners	0.30	21.00	15.75	
4/8/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00	
4/9/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00	
			Subtotal Services	1,383.50	1,037.63	
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96	
			Total Services	1,466.11	1,099.59	
Expenses						
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83	
Total before discount				\$ 1,538.94		
Total discounted invoice amount					\$ 1,172.42	



TO: Pyramid Highway 177 Partners, LLC
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: PYRA22

SUMMARY

Total Services	\$ 666.46
Total Expenses	61.88
Total Invoice Amount:	<u>\$ 728.34</u>

4225 Executive Square, Suite 900 ∇ La Jolla, CA 92037 ∇ Telephone: (858) 642-5050

Pyramid Highway 177, LLC

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
2/3/2014	CW	Preparation and packet assembly of the 2013 Forms 1096 and 1099s		0.50	65.00	48.75
2/5/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s		0.30	48.00	36.00
2/5/2014	TK	Final review of the 2013 Forms 1096 and 1099s		0.10	37.50	28.13
2/11/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.10	13.00	9.75
3/29/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.		0.70	112.00	84.00
3/29/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		1.20	234.00	175.50
4/1/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.		0.70	262.50	196.88
4/1/2014	AJ	Assembly of 2013 tax return		0.30	21.00	15.75
4/1/2014	WS	Review of assembly of 2013 tax return		0.10	13.00	9.75
				Subtotal Services	806.00	604.50
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.61	61.96
				Total Services	888.61	666.46
<i>Expenses</i>						
Per partnership out of pocket costs (see Exhibit D \$61.88)					61.88	61.88
Total before discount					<u>\$ 950.49</u>	
Total discounted invoice amount						<u>\$ 728.34</u>



TO: Rail Road Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: RAIL21

SUMMARY

Total Services	\$ 1,123.59
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,196.42</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Rail Road Partners

				Hours	Original Amount	Discounted Amount
<i>Professional services rendered</i>						
1/31/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s		0.20	14.00	10.50
2/3/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s		0.30	48.00	36.00
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s		0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.10	13.00	9.75
3/21/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.		1.90	304.00	228.00
3/21/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		1.50	375.00	281.25
3/22/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.		1.40	525.00	393.75
3/22/2014	KT	Printed final K-1 package and backup of client file to data stick		0.30	48.00	36.00
3/22/2014	CG	Assembled K-1 copies to be mailed to partners		0.50	35.00	26.25
4/14/2014	KT	Printed the electronic acceptance letter for the tax file		0.10	16.00	12.00
				Subtotal Services	1,415.50	1,061.63
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.61	61.96
				Total Services	1,498.11	1,123.59
<i>Expenses</i>						
					72.83	72.83
				Total before discount	<u>\$ 1,570.94</u>	
				Total discounted invoice amount		<u><u>\$ 1,196.42</u></u>



TO: Rainbow Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: RAIN22

SUMMARY

Total Services	\$ 758.71
Total Expenses	<u>72.83</u>
Total Invoice Amount:	<u>\$ 831.54</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Rainbow Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/31/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.20	14.00	10.50
2/3/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75
3/20/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	1.20	192.00	144.00
3/21/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.00	195.00	146.25
3/22/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	0.90	337.50	253.13
3/22/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00
3/22/2014	BS	Assembled K-1 copies to be mailed to partners	0.40	28.00	21.00
4/15/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00
			Subtotal Services	929.00	696.75
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
			Total Services	1,011.61	758.71
<i>Expenses</i>					
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83
Total before discount				<u>\$ 1,084.44</u>	
Total discounted invoice amount					<u><u>\$ 831.54</u></u>



TO: Rawhide Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: RAWH21

SUMMARY

Total Services	\$ 1,030.96
Total Expenses	<u>72.83</u>
Total Invoice Amount:	<u>\$ 1,103.79</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))	72.83	72.83
Total before discount	<u>\$ 1,447.44</u>	
Total discounted invoice amount		<u>\$ 1,103.79</u>



TO: Redfield Heights Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: REDF21

SUMMARY

Total Services	\$ 1,004.71
Total Expenses	<u>72.83</u>
Total Invoice Amount:	<u>\$ 1,077.54</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Red Field Heights Partners

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
1/31/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s		0.20	14.00	10.50
2/3/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s		0.30	48.00	36.00
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s		0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.10	13.00	9.75
3/24/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.		1.40	224.00	168.00
3/24/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		1.30	325.00	243.75
3/25/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.		1.30	487.50	365.63
3/25/2014	KT	Printed final K-1 package and backup of client file to data stick		0.30	48.00	36.00
3/25/2014	BS	Assembled K-1 copies to be mailed to partners		0.40	28.00	21.00
4/8/2014	KT	Electronic filing of the 2012 Partnership return		0.10	16.00	12.00
4/9/2014	KT	Printed the electronic acceptance letter for the tax file		0.10	16.00	12.00
				Subtotal Services	1,257.00	942.75
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.61	61.96
				Total Services	1,339.61	1,004.71
<i>Expenses</i>						
				Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))	72.83	72.83
				Total before discount	<u>\$ 1,412.44</u>	
				Total discounted invoice amount		<u>\$ 1,077.54</u>



TO: Reno Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: RENO23

SUMMARY

Total Services	\$ 702.46
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 775.29</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Reno Partners

Professional services rendered				Hours	Original Amount	Discounted Amount
1/31/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.20	14.00	10.50	
2/3/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00	
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13	
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75	
3/24/2014	CW	Processing of the 2013 Partnership tax return; intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	1.30	169.00	126.75	
3/24/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	0.90	225.00	168.75	
3/25/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature.	0.70	262.50	196.88	
3/25/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00	
3/25/2014	AJ	Assembled K-1 copies to be mailed to partners	0.30	21.00	15.75	
4/8/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00	
Subtotal Services				854.00	640.50	
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96	
Total Services				936.61	702.46	
Expenses						
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83	
Total before discount				\$ 1,009.44		
Total discounted invoice amount					\$ 775.29	



TO: Reno View Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: RENO21

SUMMARY

Total Services	\$ 733.96
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 806.79</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Reno View Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
2/4/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00
2/4/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75
3/24/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	1.10	143.00	107.25
3/24/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	0.90	225.00	168.75
3/25/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature.	0.90	337.50	253.13
3/25/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00
3/25/2014	BS	Assembled K-1 copies to be mailed to partners	0.40	28.00	21.00
4/8/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00
			Subtotal Services	896.00	672.00
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
			Total Services	978.61	733.96
Expenses					
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83
Total before discount				<u>\$ 1,051.44</u>	
Total discounted invoice amount					<u>\$ 806.79</u>



TO: Reno Vista Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: RENO22

SUMMARY

Total Services	\$ 598.21
Total Expenses	<u>72.83</u>
Total Invoice Amount:	<u>\$ 671.04</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Reno Vista Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
2/4/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00
2/4/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75
3/24/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	1.00	130.00	97.50
3/24/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	0.70	175.00	131.25
3/25/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature.	0.50	187.50	140.63
3/25/2014	KT	Printed final K-1 package and backup of client file to data stick	0.40	64.00	48.00
3/25/2014	BS	Assembled K-1 copies to be mailed to partners	0.40	28.00	21.00
4/8/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00
4/9/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00
			Subtotal Services	715.00	536.25
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
			Total Services	797.61	598.21
<i>Expenses</i>					
				72.83	72.83
			Total before discount	<u>\$ 870.44</u>	
			Total discounted invoice amount		<u><u>\$ 671.04</u></u>



TO: Road Runner Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: ROAD21

SUMMARY

Total Services	\$ 983.34
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,056.17</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Road Runner Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/31/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.20	14.00	10.50
2/4/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00
2/4/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75
4/4/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	1.90	247.00	185.25
4/4/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.30	325.00	243.75
4/5/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	1.20	450.00	337.50
4/5/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00
4/5/2014	JH	Assembled K-1 copies to be mailed to partners	0.20	14.00	10.50
4/10/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00
4/11/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00
			Subtotal Services	1,228.50	921.38
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
			Total Services	1,311.11	983.34
<i>Expenses</i>					
Per partnership out of pocket costs (see Exhibit O (\$61.88 + \$10.95 = \$72.83))				72.83	72.83
Total before discount				<u>\$ 1,383.94</u>	
Total discounted invoice amount					<u><u>\$ 1,056.17</u></u>



TO: Rolling Hills Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: ROLL21

SUMMARY

Total Services	\$ 997.59
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,070.42</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Rolling Hills Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
2/4/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.20	14.00	10.50
2/4/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00
2/4/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75
4/3/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	1.90	247.00	185.25
4/4/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.50	292.50	219.38
4/5/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	1.30	487.50	365.63
4/5/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00
4/5/2014	JH	Assembled K-1 copies to be mailed to partners	0.40	28.00	21.00
4/10/2014	KT	Electronic filing of the 2012 Partnership return	0.10	16.00	12.00
4/11/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00
			Subtotal Services	1,247.50	935.63
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
			Total Services	1,330.11	997.59
Expenses		Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))		72.83	72.83
				Total before discount	<u>\$ 1,402.94</u>
				Total discounted invoice amount	<u><u>\$ 1,070.42</u></u>



TO: Rose Vista Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: ROSE22

SUMMARY

Total Services	\$ 977.71
Total Expenses	<u>72.83</u>
Total Invoice Amount:	<u>\$ 1,050.54</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

\$ 1,050.54



TO: Santa Fe View Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: SANT23

SUMMARY

Total Services	\$ 1,059.84
Total Expenses	<u>72.83</u>
Total Invoice Amount:	<u><u>\$ 1,132.67</u></u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Professional services rendered

Professional services rendered				Hours	Original Amount	Discounted Amount
2/1/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.20	14.00	10.50	
2/1/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00	
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13	
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.20	26.00	19.50	
4/8/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	1.90	247.00	185.25	
4/9/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.60	400.00	300.00	
4/10/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	1.20	450.00	337.50	
4/10/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00	
4/10/2014	JH	Assembled K-1 copies to be mailed to partners	0.40	28.00	21.00	
4/12/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00	
4/15/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00	
Subtotal Services				1,330.50	997.88	
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96	
Total Services				1,413.11	1,059.84	
Expenses						
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83	
Total before discount				<u>\$ 1,485.94</u>		
Total discounted invoice amount					<u>\$ 1,132.67</u>	



TO: Santa Fe View, LLC
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: SANT24

SUMMARY

Total Services	\$ 573.46
Total Expenses	61.88
Total Invoice Amount:	<u>\$ 635.34</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Santa Fe View, LLC

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
2/1/2014	CW	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.50	65.00	48.75
2/1/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.10	7.00	5.25
2/1/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.60	96.00	72.00
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.20	75.00	56.25
2/13/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.20	26.00	19.50
4/8/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	0.90	117.00	87.75
4/9/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	0.50	125.00	93.75
4/10/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	0.40	150.00	112.50
4/10/2014	JH	Assembled 2013 tax return	0.20	14.00	10.50
4/10/2014	CG	Review assembled 2013 tax return	0.10	7.00	5.25
			Subtotal Services	682.00	511.50
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96
			Total Services	764.61	573.46
<i>Expenses</i>					
Per partnership out of pocket costs (see Exhibit D \$61.88)				61.88	61.88
Total before discount				<u>\$ 826.49</u>	
Total discounted invoice amount					<u>\$ 635.34</u>



TO: Sierra View Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: SIER22

SUMMARY

Total Services	\$ 931.59
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,004.42</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))	72.83	72.83
Total before discount	<u>\$ 1,314.94</u>	
Total discounted invoice amount		<u>\$ 1,004.42</u>



TO: Silver City Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: SILV23

SUMMARY

Total Services	\$ 912.46
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 985.29</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Silver City Partners

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
2/1/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s		0.20	14.00	10.50
2/1/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s		0.30	48.00	36.00
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s		0.10	37.50	28.13
2/13/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.10	13.00	9.75
4/4/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.		1.30	208.00	156.00
4/5/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		1.20	234.00	175.50
4/7/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.		1.30	487.50	365.63
4/7/2014	CW	Printed final K-1 package and backup of client file to data stick		0.30	39.00	29.25
4/7/2014	CG	Assembled K-1 copies to be mailed to partners		0.30	21.00	15.75
4/10/2014	KT	Electronic filing of the 2013 Partnership return		0.10	16.00	12.00
4/11/2014	KT	Printed the electronic acceptance letter for the tax file		0.10	16.00	12.00
				Subtotal Services	1,134.00	850.50
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.61	61.96
				Total Services	1,216.61	912.46
<i>Expenses</i>						
				Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))	72.83	72.83
				Total before discount	<u>\$ 1,289.44</u>	
				Total discounted invoice amount		<u>\$ 985.29</u>



TO: Silver State Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: SILV24

SUMMARY

Total Services	\$ 528.46
Total Expenses	<u>72.83</u>
Total Invoice Amount:	<u>\$ 601.29</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Silver State Partners

Professional services rendered				Hours	Original Amount	Discounted Amount
2/1/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.20	14.00	10.50	
2/1/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00	
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13	
2/13/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75	
4/7/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	1.00	130.00	97.50	
4/7/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	0.40	100.00	75.00	
4/8/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature.	0.50	187.50	140.63	
4/8/2014	CW	Printed final K-1 package and backup of client file to data stick	0.30	39.00	29.25	
4/8/2014	BS	Assembled K-1 copies to be mailed to partners	0.30	21.00	15.75	
4/10/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00	
4/11/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00	
			Subtotal Services	622.00	466.50	
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96	
			Total Services	704.61	528.46	
Expenses						
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))					72.83	72.83
Total before discount					\$ 777.44	
Total discounted invoice amount						\$ 601.29



TO: Sky View Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: SKYV21

SUMMARY

Total Services	\$ 1,068.84
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,141.67</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Sky View Partners

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
2/1/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s		0.20	14.00	10.50
2/1/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s		0.30	48.00	36.00
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s		0.10	37.50	28.13
2/13/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.10	13.00	9.75
4/4/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.		1.50	240.00	180.00
4/5/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		1.40	350.00	262.50
4/5/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.		1.40	525.00	393.75
4/5/2014	KT	Printed final K-1 package and backup of client file to data stick		0.30	48.00	36.00
4/6/2014	BS	Assembled K-1 copies to be mailed to partners		0.50	35.00	26.25
4/10/2014	KT	Electronic filing of the 2013 Partnership return		0.10	16.00	12.00
4/11/2014	KT	Printed the electronic acceptance letter for the tax file		0.10	16.00	12.00
				Subtotal Services	1,342.50	1,006.88
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.61	61.96
				Total Services	1,425.11	1,068.84
<i>Expenses</i>						
				Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))	72.83	72.83
				Total before discount	<u>\$ 1,497.94</u>	
				Total discounted invoice amount		<u>\$ 1,141.67</u>



TO: Snow Bird Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: SNOW22

SUMMARY

Total Services	\$ 875.34
Total Expenses	<u>72.83</u>
Total Invoice Amount:	<u>\$ 948.17</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Snow Bird Partners

				Hours	Original Amount	Discounted Amount
<i>Professional services rendered</i>						
2/1/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s		0.20	14.00	10.50
2/1/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s		0.30	48.00	36.00
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s		0.10	37.50	28.13
2/13/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.10	13.00	9.75
2/25/2014	KT	Email K1 per partners request		0.10	16.00	12.00
4/5/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.		1.40	182.00	136.50
4/5/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		1.20	300.00	225.00
4/5/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.		1.00	375.00	281.25
4/7/2014	CW	Printed final K-1 package and backup of client file to data stick		0.30	39.00	29.25
4/7/2014	CG	Assembled K-1 copies to be mailed to partners		0.40	28.00	21.00
4/10/2014	KT	Electronic filing of the 2013 Partnership return		0.10	16.00	12.00
4/11/2014	KT	Printed the electronic acceptance letter for the tax file		0.10	16.00	12.00
				Subtotal Services	1,084.50	813.38
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.61	61.96
				Total Services	1,167.11	875.34
<i>Expenses</i>						
					72.83	72.83
				Total before discount	<u>\$ 1,239.94</u>	
				Total discounted invoice amount		<u>\$ 948.17</u>



TO: Sonora View Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: SONO21

SUMMARY

Total Services	\$ 949.21
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,022.04</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Sonora View Partners

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
2/1/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s		0.20	14.00	10.50
2/1/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s		0.30	48.00	36.00
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s		0.10	37.50	28.13
2/13/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.10	13.00	9.75
4/2/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.		1.50	195.00	146.25
4/2/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		1.40	273.00	204.75
4/2/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.		1.30	487.50	365.63
4/3/2014	KT	Printed final K-1 package and backup of client file to data stick		0.30	48.00	36.00
4/3/2014	BS	Assembled K-1 copies to be mailed to partners		0.50	35.00	26.25
4/9/2014	KT	Electronic filing of the 2013 Partnership return		0.10	16.00	12.00
4/9/2014	KT	Printed the electronic acceptance letter for the tax file		0.10	16.00	12.00
				Subtotal Services	1,183.00	887.25
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.61	61.96
				Total Services	1,265.61	949.21
<i>Expenses</i>						
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))					72.83	72.83
Total before discount					<u>\$ 1,338.44</u>	
Total discounted invoice amount						<u>\$ 1,022.04</u>



TO: Spanish Springs View Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: SPAN21

SUMMARY

Total Services	\$ 1,091.71
Total Expenses	<u>72.83</u>
Total Invoice Amount:	<u><u>\$ 1,164.54</u></u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Spanish Springs Partners

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
2/1/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s		0.20	14.00	10.50
2/1/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s		0.30	48.00	36.00
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s		0.10	37.50	28.13
2/13/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.10	13.00	9.75
4/4/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.		1.90	247.00	185.25
4/4/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		1.70	425.00	318.75
4/5/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.		1.30	487.50	365.63
4/5/2014	KT	Printed final K-1 package and backup of client file to data stick		0.30	48.00	36.00
4/5/2014	JH	Assembled K-1 copies to be mailed to partners		0.30	21.00	15.75
4/10/2014	KT	Electronic filing of the 2013 Partnership return		0.10	16.00	12.00
4/11/2014	KT	Printed the electronic acceptance letter for the tax file		0.10	16.00	12.00
				Subtotal Services	1,373.00	1,029.75
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.61	61.96
				Total Services	1,455.61	1,091.71
<i>Expenses</i>						
				Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))	72.83	72.83
				Total before discount	<u>\$ 1,528.44</u>	
				Total discounted invoice amount		<u>\$ 1,164.54</u>



TO: Spruce Heights Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: SPRU21

SUMMARY

Total Services	\$ 978.09
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,050.92</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Spruce Heights Partners

Professional services rendered				Hours	Original Amount	Discounted Amount
2/1/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.20	14.00	10.50	
2/1/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00	
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13	
2/13/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75	
4/3/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	1.70	221.00	165.75	
4/3/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.50	292.50	219.38	
4/4/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	1.30	487.50	365.63	
4/4/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00	
4/4/2014	JH	Assembled K-1 copies to be mailed to partners	0.40	28.00	21.00	
4/8/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00	
4/9/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00	
			Subtotal Services	1,221.50	916.13	
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96	
			Total Services	1,304.11	978.09	
Expenses						
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83	
Total before discount				<u>\$ 1,376.94</u>		
Total discounted invoice amount					<u>\$ 1,050.92</u>	



TO: Steamboat Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: STEA24

SUMMARY

Total Services	\$ 853.21
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 926.04</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Professional services rendered

Professional services rendered				Hours	Original Amount	Discounted Amount
2/1/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.20	14.00	10.50	
2/1/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00	
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13	
2/13/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75	
3/19/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	1.50	195.00	146.25	
3/19/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.20	234.00	175.50	
3/20/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	1.10	412.50	309.38	
3/20/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00	
3/20/2014	JH	Assembled K-1 copies to be mailed to partners	0.30	21.00	15.75	
4/14/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00	
4/15/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00	
Subtotal Services				1,055.00	791.25	
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96	
Total Services				1,137.61	853.21	
Expenses						
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83	
Total before discount				\$ 1,210.44		
Total discounted invoice amount					\$ 926.04	



TO: Storey County Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: STOR21

SUMMARY

Total Services	\$ 885.09
Total Expenses	<u>72.83</u>
Total Invoice Amount:	<u>\$ 957.92</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Storey County Partners

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
2/1/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s		0.20	14.00	10.50
2/3/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s		0.30	48.00	36.00
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s		0.10	37.50	28.13
2/13/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.10	13.00	9.75
4/2/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.		1.40	182.00	136.50
4/3/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		1.20	300.00	225.00
4/3/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.		1.20	450.00	337.50
4/3/2014	JH	Assembled K-1 copies to be mailed to partners		0.30	21.00	15.75
4/8/2014	KT	Electronic filing of the 2013 Partnership return		0.10	16.00	12.00
4/9/2014	KT	Printed the electronic acceptance letter for the tax file		0.10	16.00	12.00
				Subtotal Services	1,097.50	823.13
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.61	61.96
				Total Services	1,180.11	885.09
<i>Expenses</i>						
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))					72.83	72.83
Total before discount					<u>\$ 1,252.94</u>	
Total discounted invoice amount						<u>\$ 957.92</u>



TO: Suntec Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: SUNT21

SUMMARY

Total Services	\$ 737.34
Total Expenses	<u>72.83</u>
Total Invoice Amount:	<u>\$ 810.17</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Suntec Partners

Professional services rendered				Hours	Original Amount	Discounted Amount
2/4/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.20	14.00	10.50	
2/5/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00	
2/5/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13	
2/11/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75	
3/31/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	1.60	208.00	156.00	
4/1/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.10	275.00	206.25	
4/1/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature.	0.60	225.00	168.75	
4/1/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00	
4/8/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00	
4/9/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00	
			Subtotal Services	900.50	675.38	
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96	
			Total Services	983.11	737.34	
Expenses						
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))				72.83	72.83	
Total before discount				\$ 1,055.94		
Total discounted invoice amount					\$ 810.17	



TO: Tecate South Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: TECA21

SUMMARY

Total Services	\$ 799.59
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 872.42</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Tecate South Partners

Professional services rendered				Hours	Original Amount	Discounted Amount
2/1/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.20	14.00	10.50	
2/3/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00	
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13	
2/13/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75	
4/3/2014	CW	Processing of the 2013 Partnership tax return; intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	1.40	182.00	136.50	
4/4/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.20	234.00	175.50	
4/5/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	1.00	375.00	281.25	
4/5/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00	
4/10/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00	
4/11/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00	
		Subtotal Services		983.50	737.63	
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.61	61.96	
		Total Services		1,066.11	799.59	
Expenses						
		Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))		72.83	72.83	
		Total before discount		\$ 1,138.94		
Total discounted invoice amount					\$ 872.42	



TO: Twin Plant Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: TWIN23

SUMMARY

Total Services	\$ 917.33
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 990.16</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Twin Plant Partners

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
2/1/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s		0.20	14.00	10.50
2/3/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s		0.30	48.00	36.00
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s		0.10	37.50	28.13
2/13/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.10	13.00	9.75
4/4/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.		1.70	221.00	165.75
4/4/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		1.20	300.00	225.00
4/4/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature.		1.00	375.00	281.25
4/4/2014	KT	Printed final K-1 package and backup of client file to data stick		0.30	48.00	36.00
4/4/2014	WS	Assembled K-1 copies to be mailed to partners		0.40	52.00	39.00
4/8/2014	KT	Electronic filing of the 2013 Partnership return		0.10	16.00	12.00
4/9/2014	KT	Printed the electronic acceptance letter for the tax file		0.10	16.00	12.00
				Subtotal Services	1,140.50	855.38
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.61	61.95
				Total Services	1,223.11	917.33
<i>Expenses</i>						
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))					72.83	72.83
Total before discount					<u>\$ 1,295.94</u>	
Total discounted invoice amount						<u>\$ 990.16</u>



TO: Valley Vista Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: VALL22

SUMMARY

Total Services	\$ 1,048.20
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,121.03</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Valley Vista Partners

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
2/1/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s		0.20	14.00	10.50
2/3/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s		0.30	48.00	36.00
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s		0.10	37.50	28.13
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.10	13.00	9.75
4/1/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.		1.80	288.00	216.00
4/1/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		1.60	312.00	234.00
4/2/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.		1.30	487.50	365.63
4/2/2014	KT	Printed final K-1 package and backup of client file to data stick		0.30	48.00	36.00
4/3/2014	BS	Assembled K-1 copies to be mailed to partners		0.50	35.00	26.25
4/8/2014	KT	Electronic filing of the 2013 Partnership return		0.10	16.00	12.00
4/9/2014	KT	Printed the electronic acceptance letter for the tax file		0.10	16.00	12.00
				Subtotal Services	1,315.00	986.25
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.60	61.95
				Total Services	1,397.60	1,048.20
<i>Expenses</i>						
				Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))	72.83	72.83
				Total before discount	<u>\$ 1,470.43</u>	
				Total discounted invoice amount		<u>\$ 1,121.03</u>



TO: Via 188 Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: VIA121

SUMMARY

Total Services	\$ 799.58
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 872.41</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Via 188 Partners

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
2/4/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s		0.20	14.00	10.50
2/5/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s		0.30	48.00	36.00
2/5/2014	TK	Final review of the 2013 Forms 1096 and 1099s		0.10	37.50	28.13
2/11/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.10	13.00	9.75
3/31/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.		1.50	195.00	146.25
4/1/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		1.10	275.00	206.25
4/1/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature.		0.80	300.00	225.00
4/1/2014	KT	Printed final K-1 package and backup of client file to data stick		0.30	48.00	36.00
4/1/2014	CG	Assembled K-1 copies to be mailed to partners		0.30	21.00	15.75
4/8/2014	KT	Electronic filing of the 2013 Partnership return		0.10	16.00	12.00
4/9/2014	KT	Printed the electronic acceptance letter for the tax file		0.10	16.00	12.00
				Subtotal Services	983.50	737.63
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.60	61.95
				Total Services	1,066.10	799.58
Expenses						
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))					72.83	72.83
Total before discount					<u>\$ 1,138.93</u>	
Total discounted invoice amount						<u>\$ 872.41</u>



TO: Victory Lap Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: VICT21

SUMMARY

Total Services	\$ 1,066.20
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,139.03</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Victory Lap Partners

Professional services rendered				Hours	Original Amount	Discounted Amount
2/1/2014	CG	Preparation and packet assembly of the 2013 Forms 1096 and 1099s	0.20	14.00	10.50	
2/3/2014	KT	Review and mailing of the 2013 Forms 1096 and 1099s	0.30	48.00	36.00	
2/3/2014	TK	Final review of the 2013 Forms 1096 and 1099s	0.10	37.50	28.13	
2/12/2014	BN	Electronically file the 2013 Forms 1096 and 1099s	0.10	13.00	9.75	
4/2/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.	1.70	272.00	204.00	
4/2/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and IO numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.	1.60	312.00	234.00	
4/2/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.	1.50	562.50	421.88	
4/3/2014	KT	Printed final K-1 package and backup of client file to data stick	0.30	48.00	36.00	
4/8/2014	KT	Electronic filing of the 2013 Partnership return	0.10	16.00	12.00	
4/9/2014	KT	Printed the electronic acceptance letter for the tax file	0.10	16.00	12.00	
			Subtotal Services	1,339.00	1,004.25	
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))	0.339	82.60	61.95	
			Total Services	1,421.60	1,066.20	
Expenses						
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))					72.83	
Total before discount					<u>\$ 1,494.43</u>	
Total discounted invoice amount					<u>\$ 1,139.03</u>	



TO: Vista Del Sur Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: VIST23

SUMMARY

Total Services	\$ 1,078.20
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,151.03</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Vista Del Sur Partners

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
2/1/2014	CG	Preparation and packet assembly of the 2012 Forms 1096 and 1099s		0.20	14.00	10.50
2/3/2014	KT	Review and mailing of the 2012 Forms 1096 and 1099s		0.30	48.00	36.00
2/3/2014	TK	Final review of the 2012 Forms 1096 and 1099s		0.10	37.50	28.13
2/13/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.10	13.00	9.75
4/3/2014	CW	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.		1.90	247.00	185.25
4/3/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		1.60	400.00	300.00
4/4/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.		1.30	487.50	365.63
4/4/2014	KT	Printed final K-1 package and backup of client file to data stick		0.30	48.00	36.00
4/4/2014	JH	Assembled K-1 copies to be mailed to partners		0.40	28.00	21.00
4/8/2014	KT	Electronic filing of the 2012 Partnership return		0.10	16.00	12.00
4/9/2014	KT	Printed the electronic acceptance letter for the tax file		0.10	16.00	12.00
				Subtotal Services	1,355.00	1,016.25
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.60	61.95
				Total Services	1,437.60	1,078.20
<i>Expenses</i>						
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))					72.83	72.83
Total before discount					<u>\$ 1,510.43</u>	
Total discounted invoice amount						<u>\$ 1,151.03</u>



TO: Vista Tecate Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: VIST22

SUMMARY

Total Services	\$ 1,092.45
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,165.28</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Vista Tecate Partners

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
2/4/2014	CG	Preparation and packet assembly of the 2012 Forms 1096 and 1099s		0.40	28.00	21.00
2/5/2014	KT	Review and mailing of the 2012 Forms 1096 and 1099s		0.30	48.00	36.00
2/5/2014	TK	Final review of the 2012 Forms 1096 and 1099s		0.10	37.50	28.13
2/11/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.10	13.00	9.75
4/2/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.		2.00	320.00	240.00
4/2/2014	LK	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		1.60	400.00	300.00
4/2/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.		1.10	412.50	309.38
4/3/2014	KT	Printed final K-1 package and backup of client file to data stick		0.30	48.00	36.00
4/3/2014	JH	Assembled K-1 copies to be mailed to partners		0.50	35.00	26.25
4/8/2014	KT	Electronic filing of the 2012 Partnership return		0.10	16.00	12.00
4/9/2014	KT	Printed the electronic acceptance letter for the tax file		0.10	16.00	12.00
				Subtotal Services	1,374.00	1,030.50
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.60	61.95
				Total Services	1,456.60	1,092.45
Expenses						
Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))					72.83	72.83
Total before discount					<u>\$ 1,529.43</u>	
Total discounted invoice amount						<u><u>\$ 1,165.28</u></u>



TO: Wild Horse Partners
C/O Thomas Hebrank
401 West A Street, Suite 1830
San Diego, CA 92101

DATE: April 30, 2014

CLIENT #: WILD21

SUMMARY

Total Services	\$ 1,471.20
Total Expenses	72.83
Total Invoice Amount:	<u>\$ 1,544.03</u>

4225 Executive Square, Suite 900 ▽ La Jolla, CA 92037 ▽ Telephone: (858) 642-5050

Wild Horse Partners

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
2/3/2014	CW	Preparation and packet assembly of the 2012 Forms 1096 and 1099s		0.20	26.00	19.50
2/3/2014	KT	Review and mailing of the 2012 Forms 1096 and 1099s		0.30	48.00	36.00
2/3/2014	TK	Final review of the 2012 Forms 1096 and 1099s		0.10	37.50	28.13
2/13/2014	BN	Electronically file the 2013 Forms 1096 and 1099s		0.10	13.00	9.75
4/4/2014	KT	Processing of the 2013 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer. Verified sale of partnership units calculation and input for the year.		2.50	400.00	300.00
4/5/2014	LB	Manager review of the 2013 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified sale of partnership units calculation for accuracy and proper recognition on tax return. Verified tax return reporting of 2013 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2013 books and return, questions answered as needed.		2.40	468.00	351.00
4/7/2014	TK	Partner final review of the 2013 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Partner level quality control review for sale of partnership units calculation. Finalized tax return forms and schedules and completed for assembly and signature.		2.10	787.50	590.63
4/7/2014	CW	Printed final K-1 package and backup of client file to data stick		0.30	39.00	29.25
4/7/2014	JH	Assembled K-1 copies to be mailed to partners		0.40	28.00	21.00
4/10/2014	KT	Electronic filing of the 2012 Partnership return		0.10	16.00	12.00
4/11/2014	KT	Printed the electronic acceptance letter for the tax file		0.10	16.00	12.00
				Subtotal Services	1,879.00	1,409.25
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C (\$28.04 + \$33.92 = \$61.96))		0.339	82.60	61.95
				Total Services	1,961.60	1,471.20
Expenses						
				Per partnership out of pocket costs (see Exhibit D (\$61.88 + \$10.95 = \$72.83))	72.83	72.83
				Total before discount	<u>\$ 2,034.43</u>	
				Total discounted invoice amount		<u><u>\$ 1,544.03</u></u>

EXHIBIT B

EXHIBIT B

<i>Rate Summary</i>	Hours	Rate/hr	Original Amount	Discounted rate (25%)	Discounted Amount
Livia Benjamin, CPA	90.8	195.00	\$ 17,696.00	146.25	\$ 13,272.00
Miranda Denny	3.4	70.00	238.00	52.50	178.50
Christina Good	22.5	70.00	1,575.00	52.50	1,181.25
Laura J. Kelton, CPA	58.1	250.00	14,525.00	187.50	10,893.75
Thane F. Kelton, CPA	131.1	375.00	49,162.50	281.25	36,871.87
Jacquie Hernandez	16.3	70.00	1,141.00	52.50	855.75
Nathan Meskimen	1.8	70.00	126.00	52.50	94.50
Carlos Quiroz	12.5	160.00	2,000.00	120.00	1,500.00
Bejan Noorani	10.8	130.00	1,404.00	97.50	1,053.00
Bailey Shea-Leddon	7.2	70.00	504.00	52.50	378.00
Wendy Shelton	2.3	130.00	299.00	97.50	224.25
Randi Simmons	0.1	70.00	7.00	52.50	5.25
Kimberly Thornton, EA	145.1	160.00	23,216.00	120.00	17,412.00
Amber Johnson	2.2	70.00	154.00	52.50	115.50
Courtney Williams	90.6	130.00	11,759.02	97.50	8,819.27
	<u>594.8</u>		<u>\$ 123,806.52</u>		<u>\$ 92,854.89</u>
Average blended hourly rate			\$ 208.15		
Average blended hourly rate with 10% discount					\$ 156.11

EXHIBIT C

EXHIBIT C

EXHIBIT C:**Total Allocated General Engagement and IT Consulting Services***Services*

General engagement services (Exhibit C, page 2)	\$ 3,324.38
IT consulting services (Exhibit C, page 3)	<u>2,747.63</u>
Total allocable services for 2012	<u><u>\$ 6,072.01</u></u>

Allocation of services per partnership

General engagement services (Exhibit C, page 2)	\$ 33.92
IT consulting services (Exhibit C, page 3)	<u>28.04</u>
Total services allocated to each partnership	<u><u>\$ 61.96</u></u>

EXHIBIT C:
General Engagement Services Detail and Allocation Calculation

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
12/17/2013	TK	Communication with Western staff regarding software, engagement work flow, timing, and staffing.	1.50	562.50	421.88
1/27/2014	LB	Emails with Louise regarding the preparation and timing of the 1099 informational filings for 2013.	0.20	39.00	29.25
1/22/2014	TK	Initial discussions with Western staff regarding details of sale of partnership units and calculations needed for tax return reporting.	1.50	562.50	421.88
1/29/2014	TK	Discussed status of engagement letter with various parties and the software timing to begin processing tax returns for 2013.	0.80	300.00	225.00
2/11/2014	TK	Basis calculation and research regarding the sale of Western Financial shares and tax return impact. Spoke with Louise and drafted adjustment and calculation spreadsheet template.	5.50	2,062.50	1,546.88
2/14/2014	KT	Met with Thane and Livia to discuss partnership return timeline and adjustment for sale of partnership interest.	0.30	48.00	36.00
2/14/2014	LB	Met with Louise regarding the 2013 tax preparation, including the calculation of the partnership sale of units. Discussed scheduling and timing of work with staff.	0.60	117.00	87.75
2/17/2014	LB	Compared ProSystem input sheets between current and prior year to determine discrepancies and formatting adjustments needed. Discussed with Thane and email to Tom regarding address to use.	0.70	136.50	102.38
2/18/2014	LB	Communicated formatting with Louise, including what address to use for returns.	0.20	39.00	29.25
2/20/2014	LB	Looked at basis calculation on the sale of units as related to transaction reporting and calculation mechanics.	2.90	565.50	424.13
Total Services			14.20	4,432.50	3,324.38
Total before discount				<u>\$ 4,432.50</u>	
Total discounted invoice amount					<u>\$ 3,324.38</u>
Total 2013 partnerships					98
General engagement services per partnership					<u>\$ 33.92</u>

Exhibit C:
IT Consulting Services Detail and Allocation Calculation

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/30/2014	LB	Initial look at Prosystem software setup, discussed previous backup of clients for proforma purposes, email to IT to establish meeting.	0.80	156.00	117.00
2/3/2014	LB	Met with Thane and Carlos to discuss Western engagement software and IT related timing and setup.	2.40	468.00	351.00
2/3/2014	TK	Met with Carlos and Livia to discuss Western engagement software and IT related timing and setup.	0.70	262.50	196.88
2/3/2014	CQ	Met with Thane and Livia regarding the Prosystem software upgrade. Plan with IT Committee regarding project and server upgrade. Scheduling of user downtime due to upgrade. Placed order of CCH Software renewal and contacted vendor support to ensure all required DVD releases are shipped timely to avoid delays.	6.50	1,040.00	780.00
2/4/2014	LB	Spoke with Carlos regarding Prosystem 2013 installation and delivering discs to Western staff.	0.80	156.00	117.00
2/4/2014	CQ	Installation of CCH Prosystem fx Tax software DVD Release ver. 2012_04000 and installed DVD Release ver. 2013_01000. Updated software modules for Proforma and troubleshooting with CCH support to complete installation.	6.00	960.00	720.00
2/4/2014	TK	Status meeting on installation of software for 2013 and scheduling disc delivery to Ramsey.	1.50	562.50	421.88
2/10/2014	LB	Call with Ramsey to confirm all discs delivered and software running properly for Western staff.	0.30	58.50	43.88
Total Services			19.00	3,663.50	2,747.63
Total before discount				<u>\$ 3,663.50</u>	
Total discounted invoice amount					<u>\$ 2,747.63</u>
Total 2013 partnerships					98
IT consulting services per partnership					<u>\$ 28.04</u>

EXHIBIT D

EXHIBIT D

Exhibit D:**Total Allocated Software and Electronic Filing Expenses***Expenses*

CCH tax software costs (Exhibit D, page 2)	\$ 6,064.24
CCH electronic filing costs (not inc. LLCs) (Exhibit D, page 8)	930.75
Total allocable expenses for 2013	<u>\$ 6,994.99</u>

Allocation of expenses per partnership

CCH tax software costs (Exhibit D, page 2)	\$ 61.88
CCH electronic filing costs (not inc. LLCs) (Exhibit D, page 8)	10.95
Total expenses allocated to each partnership	<u>\$ 72.83</u>

Exhibit D:
Software Costs Detail and Allocation Calculation

Allocation of software costs per partnership

Total CCH Tax software costs for 2013 (see "Reconciliation" below) (Exhibit D, page 3)	\$ 6,064.25
Total number of partnerships	98
Total software expenses allocated to each partnership	<u>\$ 61.88</u>

Invoice/Payment Reconciliation:

2013 Renewal invoice (Exhibit D, page 3 and 4)	\$ 6,914.40
Sales Tax (Exhibit D, page 3)	441.25
Additional 20% discount (Exhibit D, page 3)	<u>(1,291.40)</u>
Total CCH Tax software costs for 2013	\$ 6,064.25
Less: Credit card payment (Exhibit D, page 4)	(5,610.60)
Less: Credit card payment (Exhibit D, page 4)	(448.85)
Less: Invoice #3113340214 payment, paid with ck# 41685 (Exhibit D, page 7)	<u>(4.80)</u>
Invoice Balance Due	<u>\$ (0.00)</u>



Invoice
Account Services/Billing
1(800)739-9998 Option 1 then 2

Invoice Date: 2/2014
Account Number: 311334
Invoice Number: 3113340214
CURRENT INVOICE TOTAL: 4.80
TOTAL BALANCE DUE: 4.80

THANE F. KELTON, CPA
DUFFY, KRUSPODIN & CO., LLP. CPA'S
SUITE 900
4225 EXECUTIVE SQUARE
LA JOLLA CA 92037-1485

Payment is Due Upon Receipt
To Avoid Late Fees, Payment must be
Received by: 3/20/2014
Page: 1 of 4

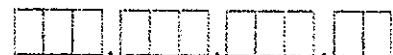
Date/Time	Reference Number	Description	Sub Total	Sales Tax	Total
02/20	Ord # 1591454	BUSINESS ELF - CA 10651591454	96.00	7.68	103.68
		BUSINESS ELF - FEDERAL1591454	170.00	13.60	183.60
		PARTNERSHIP SYS 1065 1591454	2645.00	211.60	2856.60
		CA - PARTNERSHIP 1591454	1145.00	91.60	1236.60
		PARTNERSHIP PRO FORMA 1591454	377.00	30.16	407.16
		WRKSTNS NETWORK (6-20)1591454	384.00	30.72	414.72
		OFF-SITE FEE 1591454	780.00	62.40	842.40
		NETWORK (INCLUDES 5 WR1591454	860.00	68.80	928.80
		WINDOWS ENVIRONMENT 1591454	0.00	0.00	0.00
		SOFTWARE SUBTOTAL 6457.00			
		SOFTWARE DISCOUNT 20% 1591454	1291.40CR	103.31CR	1394.71CR
		ANNUAL REGISTRATION FE1591454	350.00	28.00	378.00
		SOFTWARE SHIPPING/DOWN1591454	95.00	0.00	95.00
		SOFTWARE ORDER TOTAL 5610.60			
		SALES TAX TOTAL 441.25			
		TTL SFTWRE ORD DUE:			
		6051.85			

If NOT paying the TOTAL BALANCE DUE or CURRENT INVOICE TOTAL, please return the Statement of Account with payment amounts allocated

Please Detach and Return this Portion
With Remittance

THANE F. KELTON, CPA
DUFFY, KRUSPODIN & CO., LLP. CPA'S
SUITE 900
4225 EXECUTIVE SQUARE
LA JOLLA CA 92037-1485

Account Number: 311334
Invoice Number: 3113340214
Invoice Due Date: 3/20/2014
CURRENT INVOICE TOTAL: 4.80
TOTAL BALANCE DUE: 4.80

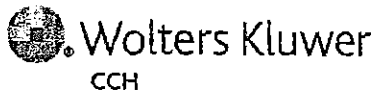


Do not write below this line

INV001
03/17/11

00003113343113340214000000004800

Exhibit D
Page 218



Invoice

Invoice Date: 2/2014
 Account Number: 311334
 Invoice Number: 3113340214
 Page: 2 of 4

DUFFY, KRUSPODIN & CO., LLP. CPA'S

Date/Time	Reference Number	Description	Sub Total	Sales Tax	Total
02/05	078-00004937	SHIPPING	7.00	0.00	7.00
02/05	509-00004938	REPLACEMENT 2012.04000	5.00	0.40	5.40
01/31	097-00004939	CREDIT CARD PAYMENT	5610.60CR	0.00	5610.60CR
01/31	097-00004940	CREDIT CARD PAYMENT	448.85CR	0.00	448.85CR
Current Invoice Total					4.80



Wolters Kluwer

CCH

Statement of Account

Account Services/Billing
1(800)739-9998 Option 1 then 2Account Number: 311334
Month Ending: 2/2014
Page: 3 of 4THANE F. KELTON, CPA
DUFFY, KRUSPODIN & CO., LLP. CPA'S
SUITE 900
4225 EXECUTIVE SQUARE
LA JOLLA CA 92037-1485This Statement of Account reflects the current status of prior invoices,
including any outstanding balances or credits.

Invoice Number	Date	Description	Debit	Credit	Balance	Indicate Amount Paid
----------------	------	-------------	-------	--------	---------	----------------------

Closed Invoices

3113340713	07/20/13	Jul 2013 Invoice	1830.05			
	09/21/13	Late Fee on Past Due	27.45			
	10/21/13	Late Fee on Past Due	27.86			
	11/21/13	Late Fee on Past Due	28.28			
	12/21/13	Late Fee on Past Due	28.70			
	01/21/14	Late Fee on Past Due	29.14			
	02/13/14	TR FR 3113340813		1830.05CR		
	02/21/14	Credit # 401531				
		LATE FEE CR		141.43CR		
		Invoice Balance Due			0.00	

3113340813	08/20/13	Aug 2013 Invoice	6068.17			
	10/21/13	Late Fee on Past Due	91.02			
	11/21/13	Late Fee on Past Due	92.39			
	12/21/13	Late Fee on Past Due	93.77			
	01/21/14	Late Fee on Past Due	95.18			
	02/13/14	TR TO 3113340713	1830.05			
	02/13/14	SOFTWARE DISC RVSD	1856.30			
	02/21/14	Credit # 401531				
		PARTNERSHIP ST OFX		1236.60CR		
		PARTNERSHIP ST OFX		1071.36CR		
		PARTNERSHIP ST OFX		1236.60CR		
		PARTNERSHIP PF SW		407.16CR		
		NETWORK FEES		414.72CR		
		NETWORK FEES		842.40CR		
		NETWORK FEES		928.80CR		
		ANNUAL REGISTRATION		378.00CR		
		LATE FEE CR		372.36CR		
	02/21/14	Credit # 41531				
		EXPRESS S/W SHIPPING		95.00CR		
		ELECTRONIC FILING		183.60CR		
		ELECTRONIC FILING		103.68CR		

Continued Next Page



Statement of Account

Account Number: 311334
 Month Ending: 2/2014
 Page: 4 of 4

DUFFY, KRUSPODIN & CO., LLP. CPA'S

Invoice Number	Date	Description	Debit	Credit	Balance	Indicate Amount Paid
		PARTNERSHIP SYS OPX		2856.60CR		
		Invoice Balance Due			0.00	

Prior Open Invoice Total 0.00
 Current Invoice Total 4.80
 TOTAL BALANCE DUE 4.80

10:03 AM

03/06/14

DUFFY, KRUSPODIN & CO., LLP
Transaction Journal
All Transactions

Date	Name	Memo	Account	Class	Debit	Credit
3/7/2014	CCH INC.	INVOICE # 3113340214 ACCT#311334	1020 · CNB-OPERATING-905717			4.80
	CCH INC.	BUSINESS ELF - CA, BUSINESS ELF - ...	5525 · OTHER SOFTWARE	LA	4.80	
					4.80	4.80
TOTAL					4.80	4.80

DUFFY, KRUSPODIN & COMPANY, LLP /
CERTIFIED PUBLIC ACCOUNTANTS OPERATING ACCOUNT
CCH ProSystem fx

5500 · COMPUTER SOFTWARE:5525 · BUSINESS ELF - CA, BUSINESS ELF - FEDERAL

3/7/2014

41685

4.80

**PAYMENT
RECORD**

CNB-OPERATING-90 INVOICE # 3113340214 ACCT#311334

4.80

PRODUCT 9SLT103 USE WITH 91663 ENVELOPE

MCBEE To Reorder: 1-800-662-2331 or www.mcbecinc.com

0191

Exhibit D:
Electronic Filing Costs Detail and Allocation Calculation

Allocation of electronic filing costs per partnership

Total CCH Tax software costs for 2013 (see "Reconciliation" below)	\$ 930.75
Total number of partnerships electronically filed	85
Total electronic filing expenses allocated to each partnership	<u>\$ 10.95</u>

Invoice/Payment Reconciliation:

Invoice #3113340314 (Exhibit D, page 9)	\$ 208.05
Invoice #3113340414 (Exhibit D, page 12)	<u>722.70</u>
Total electronic filing costs for 2013	\$ 930.75
Less: paid with ck# 41870 (Exhibit D, page 17)	<u>\$ (930.75)</u>
Invoice Balance Due	<u><u>\$ -</u></u>



Wolters Kluwer

CCH

Invoice

Account Services/Billing
1(800)739-9998 Option 1 then 2

Invoice Date: 3/2014
 Account Number: 311334
 Invoice Number: 3113340314
 CURRENT INVOICE TOTAL: 208.05
 TOTAL BALANCE DUE: 208.05

THANE F. KELTON, CPA
 DUFFY, KRUSPODIN & CO., LLP. CPA'S
 SUITE 900
 4225 EXECUTIVE SQUARE
 LA JOLLA CA 92037-1485

Payment is Due Upon Receipt
 To Avoid Late Fees, Payment must be
 Received by: 4/20/2014
 Page: 1 of 3

Date/Time	Reference Number	Description	Sub Total	Sales Tax	Total
03/14		EF-Ptr CA Trn Acc ABL PARTNERS ✓	3.60	0.00	3.60
03/14		EF-Ptr CA Trn Acc ANTELOPE SPRIN ✓	3.60	0.00	3.60
03/14		EF-Ptr CA Trn Acc BORDERLAND PAR ✓	3.60	0.00	3.60
03/14		EF-Ptr CA Trn Acc BRATTON VIEW P ✓	3.60	0.00	3.60
03/14		EF-Ptr CA Trn Acc CACTUS RIDGE P ✓	3.60	0.00	3.60
03/14		EF-Ptr CA Trn Acc CARSON VALLEY ✓	3.60	0.00	3.60
03/14		EF-Ptr CA Trn Acc CHECKERED FLAG ✓	3.60	0.00	3.60
03/14		EF-Ptr CA Trn Acc COMSTOCK PARTN ✓	3.60	0.00	3.60
03/14		EF-Ptr CA Trn Acc DESERT VIEW PA ✓	3.60	0.00	3.60
03/14		EF-Ptr CA Trn Acc EAGLE VIEW PAR ✓	3.60	0.00	3.60
03/14		EF-Ptr CA Trn Acc FREE TRADE PAR ✓	3.60	0.00	3.60
03/14		EF-Ptr CA Trn Acc GALENA RANCH P ✓	3.60	0.00	3.60
03/14		EF-Ptr CA Trn Acc GILA VIEW PART ✓	3.60	0.00	3.60
03/14		EF-Ptr CA Trn Acc GOLD RIDGE PAR ✓	3.60	0.00	3.60
03/14		EF-Ptr CA Trn Acc HIDDEN HILLS P ✓	3.60	0.00	3.60
03/14		EF-Ptr CA Trn Acc HONEY SPRINGS ✓	3.60	0.00	3.60
03/14		EF-Ptr CA Trn Acc HORIZON PARTNE ✓	3.60	0.00	3.60
03/14		EF-Ptr CA Trn Acc INTERNATIONAL ✓	3.60	0.00	3.60
03/14		EF-Ptr CA Trn Acc MEX-TEC PARTNE ✓	3.60	0.00	3.60
03/14		EF-Ptr FD Trn Acc ABL PARTNERS ✓	7.35	0.00	7.35

If NOT paying the TOTAL BALANCE DUE or CURRENT INVOICE TOTAL, please return the Statement of Account with payment amounts allocated

Please Detach and Return this Portion
 With Remittance

THANE F. KELTON, CPA
 DUFFY, KRUSPODIN & CO., LLP. CPA'S
 SUITE 900
 4225 EXECUTIVE SQUARE
 LA JOLLA CA 92037-1485

TSK
 e-mailed 4/23

Account Number: 311334
 Invoice Number: 3113340314
 Invoice Due Date: 4/20/2014
 CURRENT INVOICE TOTAL: 208.05
 TOTAL BALANCE DUE: 208.05

Do not write below this line

INV001
 03/17/11

Exhibit D
 Page 224

00003113343113340314000000208051



Wolters Kluwer

CCH

Invoice

Invoice Date: 3/2014
 Account Number: 311334
 Invoice Number: 3113340314
 Page: 2 of 3

J. JEFFY, KRUSPODIN & CO., LLP. CPA'S

Date/Time	Reference Number	Description	Sub Total	Sales Tax	Total
03/14		EF-Ptr FD Trn Acc ANTELOPE SPRIN ✓	7.35	0.00	7.35
03/14		EF-Ptr FD Trn Acc BORDERLAND PAR ✓	7.35	0.00	7.35
03/14		EF-Ptr FD Trn Acc BRATTON VIEW P ✓	7.35	0.00	7.35
03/14		EF-Ptr FD Trn Acc CACTUS RIDGE P ✓	7.35	0.00	7.35
03/14		EF-Ptr FD Trn Acc CARSON VALLEY ✓	7.35	0.00	7.35
03/14		EF-Ptr FD Trn Acc CHECKERED FLAG ✓	7.35	0.00	7.35
03/14		EF-Ptr FD Trn Acc COMSTOCK PARTN ✓	7.35	0.00	7.35
03/14		EF-Ptr FD Trn Acc DESERT VIEW PA ✓	7.35	0.00	7.35
03/14		EF-Ptr FD Trn Acc EAGLE VIEW PAR ✓	7.35	0.00	7.35
03/14		EF-Ptr FD Trn Acc FREE TRADE PAR ✓	7.35	0.00	7.35
03/14		EF-Ptr FD Trn Acc GALENA RANCH P ✓	7.35	0.00	7.35
03/14		EF-Ptr FD Trn Acc GILA VIEW PART ✓	7.35	0.00	7.35
03/14		EF-Ptr FD Trn Acc GOLD RIDGE PAR ✓	7.35	0.00	7.35
03/14		EF-Ptr FD Trn Acc HIDDEN HILLS P ✓	7.35	0.00	7.35
03/14		EF-Ptr FD Trn Acc HONEY SPRINGS ✓	7.35	0.00	7.35
03/14		EF-Ptr FD Trn Acc HORIZON PARTNE ✓	7.35	0.00	7.35
03/14		EF-Ptr FD Trn Acc INTERNATIONAL ✓	7.35	0.00	7.35
03/14		EF-Ptr FD Trn Acc MEX-TEC PARTNE	7.35	0.00	7.35

Current Invoice Total

208.05



Wolters Kluwer

CCH

Statement of Account

Account Services/Billing
1(800)739-9998 Option 1 then 2Account Number: 311334
Month Ending: 3/2014
Page: 3 of 3THANE F. KELTON, CPA
DUFFY, KRUSPODIN & CO., LLP. CPA'S
SUITE 900
4225 EXECUTIVE SQUARE
LA JOLLA CA 92037-1485This Statement of Account reflects the current status of prior invoices,
including any outstanding balances or credits.

Invoice Number	Date	Description	Debit	Credit	Balance	Indicate Amount Paid
----------------	------	-------------	-------	--------	---------	----------------------

Closed Invoices

3113340214	02/20/14	Feb 2014 Invoice	6064.25			
	01/31/14	CREDIT CARD PAYMENT		5610.60CR		
	01/31/14	CREDIT CARD PAYMENT		448.85CR		
	03/12/14	Payment Check#41685		4.80CR		
		Invoice Balance Due			0.00	

Prior Open Invoice Total 0.00

Current Invoice Total 208.05

TOTAL BALANCE DUE 208.05



a Wolters Kluwer business

InvoiceAccount Services/Billing
1(800)739-9998 Option 1 then 2

Invoice Date: 4/2014
 Account Number: 311334
 Invoice Number: 3113340414
 CURRENT INVOICE TOTAL: 722.70
 TOTAL BALANCE DUE: 930.75

THANE F. KELTON, CPA
 DUFFY, KRUSPODIN & CO., LLP. CPA'S
 SUITE 900
 4225 EXECUTIVE SQUARE
 LA JOLLA CA 92037-1485

Payment is Due Upon Receipt
 To Avoid Late Fees, Payment must be
 Received by: 5/20/2014
 Page: 1 of 5

Date/Time	Reference Number	Description	Sub Total	Sales Tax	Total
04/08		EF-Ptr CA Trn Acc CRYSTAL CLEARW	3.60	0.00	3.60
04/08		EF-Ptr CA Trn Acc LYONS VALLEY P	3.60	0.00	3.60
04/08		EF-Ptr CA Trn Acc NIGHT HAWK PAR	3.60	0.00	3.60
04/08		EF-Ptr CA Trn Acc P-40 WARHAWK P	3.60	0.00	3.60
04/08		EF-Ptr CA Trn Acc PROSPERITY PAR	3.60	0.00	3.60
04/08		EF-Ptr CA Trn Acc PUEBLO PARTNER	3.60	0.00	3.60
04/08		EF-Ptr CA Trn Acc PYRAMID HIGHWA	3.60	0.00	3.60
04/08		EF-Ptr CA Trn Acc REDFIELD HEIGH	3.60	0.00	3.60
04/08		EF-Ptr CA Trn Acc RENO PARTNERS	3.60	0.00	3.60
04/08		EF-Ptr CA Trn Acc RENO VIEW PART	3.60	0.00	3.60
04/08		EF-Ptr CA Trn Acc RENO VISTA PAR	3.60	0.00	3.60
04/08		EF-Ptr CA Trn Acc ROSE VISTA PAR	3.60	0.00	3.60
04/08		EF-Ptr CA Trn Acc SONORA VIEW PA	3.60	0.00	3.60
04/08		EF-Ptr CA Trn Acc SPRUCE HEIGHTS	3.60	0.00	3.60
04/08		EF-Ptr CA Trn Acc STOREY COUNTY	3.60	0.00	3.60
04/08		EF-Ptr CA Trn Acc SUNTEC PARTNER	3.60	0.00	3.60
04/08		EF-Ptr CA Trn Acc TWIN PLANT PAR	3.60	0.00	3.60
04/08		EF-Ptr CA Trn Acc VALLEY VISTA P	3.60	0.00	3.60
04/08		EF-Ptr CA Trn Acc VIA 188 PARTNE	3.60	0.00	3.60
04/08		EF-Ptr CA Trn Acc VICTORY LAP PA	3.60	0.00	3.60

If NOT paying the TOTAL BALANCE DUE or CURRENT INVOICE TOTAL, please return the Statement of Account with payment amounts allocated

Please Detach and Return this Portion
 With Remittance

THANE F. KELTON, CPA
 DUFFY, KRUSPODIN & CO., LLP. CPA'S
 SUITE 900
 4225 EXECUTIVE SQUARE
 LA JOLLA CA 92037-1485

Account Number: 311334
 Invoice Number: 3113340414
 Invoice Due Date: 5/20/2014
 CURRENT INVOICE TOTAL: 722.70
 TOTAL BALANCE DUE: 930.75

□□□□, □□□□, □□□□, □□

Do not write below this line

INV001
03/17/11

00003113343113340414000000722701

Exhibit D
Page 227



a Wolters Kluwer business

Invoice

Invoice Date: 4/2014
 Account Number: 311334
 Invoice Number: 3113340414
 Page: 2 of 5

DUFFY, KRUSPODIN & CO., LLP. CPA'S

Date/Time	Reference Number	Description	Sub Total	Sales Tax	Total
04/08		EF-Ptr CA Trn Acc VISTA DEL SUR	3.60	0.00	3.60
04/08		EF-Ptr CA Trn Acc VISTA TECATE P	3.60	0.00	3.60
04/08		EF-Ptr FD Trn Acc CRYSTAL CLEARW	7.35	0.00	7.35
04/08		EF-Ptr FD Trn Acc LYONS VALLEY P	7.35	0.00	7.35
04/08		EF-Ptr FD Trn Acc NIGHT HAWK PAR	7.35	0.00	7.35
04/08		EF-Ptr FD Trn Acc P-40 WARHAWK P	7.35	0.00	7.35
04/08		EF-Ptr FD Trn Acc PROSPERITY PAR	7.35	0.00	7.35
04/08		EF-Ptr FD Trn Acc PUEBLO PARTNER	7.35	0.00	7.35
04/08		EF-Ptr FD Trn Acc PYRAMID HIGHWA	7.35	0.00	7.35
04/08		EF-Ptr FD Trn Acc REDFIELD HEIGH	7.35	0.00	7.35
04/08		EF-Ptr FD Trn Acc RENO PARTNERS	7.35	0.00	7.35
04/08		EF-Ptr FD Trn Acc RENO VIEW PART	7.35	0.00	7.35
04/08		EF-Ptr FD Trn Acc RENO VISTA PAR	7.35	0.00	7.35
04/08		EF-Ptr FD Trn Acc ROSE VISTA PAR	7.35	0.00	7.35
04/08		EF-Ptr FD Trn Acc SONORA VIEW PA	7.35	0.00	7.35
04/08		EF-Ptr FD Trn Acc SPRUCE HEIGHTS	7.35	0.00	7.35
04/08		EF-Ptr FD Trn Acc STOREY COUNTY	7.35	0.00	7.35
04/09		EF-Ptr FD Trn Acc SUNTEC PARTNER	7.35	0.00	7.35
04/09		EF-Ptr FD Trn Acc TWIN PLANT PAR	7.35	0.00	7.35
04/09		EF-Ptr FD Trn Acc VALLEY VISTA P	7.35	0.00	7.35
04/09		EF-Ptr FD Trn Acc VIA 188 PARTNE	7.35	0.00	7.35
04/09		EF-Ptr FD Trn Acc VICTORY LAP PA	7.35	0.00	7.35
04/09		EF-Ptr FD Trn Acc VISTA DEL SUR	7.35	0.00	7.35
04/09		EF-Ptr FD Trn Acc VISTA TECATE P	7.35	0.00	7.35
04/10		EF-Ptr CA Trn Acc OSPREY PARTNER	3.60	0.00	3.60
04/10		EF-Ptr CA Trn Acc ROAD RUNNER PA	3.60	0.00	3.60
04/10		EF-Ptr CA Trn Acc ROLLING HILLS	3.60	0.00	3.60
04/10		EF-Ptr CA Trn Acc SIERRA VIEW PA	3.60	0.00	3.60
04/10		EF-Ptr CA Trn Acc SILVER CITY PA	3.60	0.00	3.60
04/10		EF-Ptr CA Trn Acc SILVER STATE P	3.60	0.00	3.60
04/10		EF-Ptr CA Trn Acc SKY VIEW PARTN	3.60	0.00	3.60
04/10		EF-Ptr CA Trn Acc SNOW BIRD PART	3.60	0.00	3.60
04/10		EF-Ptr CA Trn Acc SPANISH SPRING	3.60	0.00	3.60
04/10		EF-Ptr CA Trn Acc TECATE SOUTH P	3.60	0.00	3.60
04/10		EF-Ptr CA Trn Acc WILD HORSE PAR	3.60	0.00	3.60
04/10		EF-Ptr FD Trn Acc OSPREY PARTNER	7.35	0.00	7.35
04/10		EF-Ptr FD Trn Acc ROAD RUNNER PA	7.35	0.00	7.35
04/10		EF-Ptr FD Trn Acc ROLLING HILLS	7.35	0.00	7.35
04/10		EF-Ptr FD Trn Acc SIERRA VIEW PA	7.35	0.00	7.35
04/10		EF-Ptr FD Trn Acc SILVER CITY PA	7.35	0.00	7.35
04/10		EF-Ptr FD Trn Acc SILVER STATE P	7.35	0.00	7.35
04/10		EF-Ptr FD Trn Acc SKY VIEW PARTN	7.35	0.00	7.35
04/10		EF-Ptr FD Trn Acc SNOW BIRD PART	7.35	0.00	7.35
04/10		EF-Ptr FD Trn Acc SPANISH SPRING	7.35	0.00	7.35
04/10		EF-Ptr FD Trn Acc TECATE SOUTH P	7.35	0.00	7.35



a Wolters Kluwer business

Invoice

Invoice Date: 4/2014
 Account Number: 311334
 Invoice Number: 3113340414
 Page: 3 of 5

DUFFY, KRUSPODIN & CO., LLP. CPA'S

Date/Time	Reference Number	Description	Sub Total	Sales Tax	Total
04/10		EF-Ptr FD Trn Acc WILD HORSE PAR	7.35	0.00	7.35
04/12		EF-Ptr CA Trn Acc BLA PARTNERS	3.60	0.00	3.60
04/12		EF-Ptr CA Trn Acc FALCON HEIGHTS	3.60	0.00	3.60
04/12		EF-Ptr CA Trn Acc HIGH DESERT PA	3.60	0.00	3.60
04/12		EF-Ptr CA Trn Acc PECOS PARTNERS	3.60	0.00	3.60
04/12		EF-Ptr FD Trn Acc BLA PARTNERS	7.35	0.00	7.35
04/12		EF-Ptr FD Trn Acc FALCON HEIGHTS	7.35	0.00	7.35
04/12		EF-Ptr FD Trn Acc HIGH DESERT PA	7.35	0.00	7.35
04/12		EF-Ptr FD Trn Acc PECOS PARTNERS	7.35	0.00	7.35
04/14		EF-Ptr CA Trn Acc BIG RANCH PART	3.60	0.00	3.60
04/14		EF-Ptr CA Trn Acc DAYTON VIEW PA	3.60	0.00	3.60
04/14		EF-Ptr CA Trn Acc FAIRWAY PARTNE	3.60	0.00	3.60
04/14		EF-Ptr CA Trn Acc GREEN VIEW PAR	3.60	0.00	3.60
04/14		EF-Ptr CA Trn Acc HEAVENLY VIEW	3.60	0.00	3.60
04/14		EF-Ptr CA Trn Acc HOLLYWOOD PART	3.60	0.00	3.60
04/14		EF-Ptr CA Trn Acc Highway 50 Par	3.60	0.00	3.60
04/14		EF-Ptr CA Trn Acc JAMUL MEADOWS	3.60	0.00	3.60
04/14		EF-Ptr CA Trn Acc LAHONTAN PARTN	3.60	0.00	3.60
04/14		EF-Ptr CA Trn Acc MESA VIEW PART	3.60	0.00	3.60
04/14		EF-Ptr CA Trn Acc MOHAWK MOUNTAI	3.60	0.00	3.60
04/14		EF-Ptr CA Trn Acc MOUNTAIN VIEW	3.60	0.00	3.60
04/14		EF-Ptr CA Trn Acc NEVADA VIEW PA	3.60	0.00	3.60
04/14		EF-Ptr CA Trn Acc NORTH SPRINGS	3.60	0.00	3.60
04/14		EF-Ptr CA Trn Acc OCOTILLO VIEW	3.60	0.00	3.60
04/14		EF-Ptr CA Trn Acc ORANGE VISTA P	3.60	0.00	3.60
04/14		EF-Ptr CA Trn Acc P-39 AIRCOBRA	3.60	0.00	3.60
04/14		EF-Ptr CA Trn Acc PAINTED DESERT	3.60	0.00	3.60
04/14		EF-Ptr CA Trn Acc PAR FOUR PARTN	3.60	0.00	3.60
04/14		EF-Ptr CA Trn Acc PARK VEGAS PAR	3.60	0.00	3.60
04/14		EF-Ptr CA Trn Acc PINE VIEW PART	3.60	0.00	3.60
04/14		EF-Ptr CA Trn Acc PRODUCTION PAR	3.60	0.00	3.60
04/14		EF-Ptr CA Trn Acc RAINBOW PARTNE	3.60	0.00	3.60
04/14		EF-Ptr CA Trn Acc RAWHIDE PARTNE	3.60	0.00	3.60
04/14		EF-Ptr CA Trn Acc STEAMBOAT PART	3.60	0.00	3.60
04/14		EF-Ptr FD Trn Acc BIG RANCH PART	7.35	0.00	7.35
04/14		EF-Ptr FD Trn Acc DAYTON VIEW PA	7.35	0.00	7.35
04/14		EF-Ptr FD Trn Acc FAIRWAY PARTNE	7.35	0.00	7.35
04/14		EF-Ptr FD Trn Acc GREEN VIEW PAR	7.35	0.00	7.35
04/14		EF-Ptr FD Trn Acc HEAVENLY VIEW	7.35	0.00	7.35
04/14		EF-Ptr FD Trn Acc HOLLYWOOD PART	7.35	0.00	7.35
04/14		EF-Ptr FD Trn Acc Highway 50 Par	7.35	0.00	7.35
04/14		EF-Ptr FD Trn Acc JAMUL MEADOWS	7.35	0.00	7.35
04/14		EF-Ptr FD Trn Acc LAHONTAN PARTN	7.35	0.00	7.35
04/14		EF-Ptr FD Trn Acc MESA VIEW PART	7.35	0.00	7.35
04/14		EF-Ptr FD Trn Acc MOHAWK MOUNTAI	7.35	0.00	7.35



a Wolters Kluwer business

Invoice

Invoice Date: 4/2014
 Account Number: 311334
 Invoice Number: 3113340414
 Page: 4 of 5

DUFFY, KRUSPODIN & CO., LLP. CPA'S

Date/Time	Reference Number	Description	Sub Total	Sales Tax	Total
04/14		EF-Ptr FD Trn Acc MOUNTAIN VIEW	7.35	0.00	7.35
04/14		EF-Ptr FD Trn Acc NEVADA VIEW PA	7.35	0.00	7.35
04/14		EF-Ptr FD Trn Acc NORTH SPRINGS	7.35	0.00	7.35
04/14		EF-Ptr FD Trn Acc OCOTILLO VIEW	7.35	0.00	7.35
04/14		EF-Ptr FD Trn Acc ORANGE VISTA P	7.35	0.00	7.35
04/14		EF-Ptr FD Trn Acc P-39 AIRCOBRA	7.35	0.00	7.35
04/14		EF-Ptr FD Trn Acc PAINTED DESERT	7.35	0.00	7.35
04/14		EF-Ptr FD Trn Acc PAR FOUR PARTN	7.35	0.00	7.35
04/14		EF-Ptr FD Trn Acc PARK VEGAS PAR	7.35	0.00	7.35
04/14		EF-Ptr FD Trn Acc PINE VIEW PART	7.35	0.00	7.35
04/14		EF-Ptr FD Trn Acc PRODUCTION PAR	7.35	0.00	7.35
04/14		EF-Ptr FD Trn Acc RAINBOW PARTNE	7.35	0.00	7.35
04/14		EF-Ptr FD Trn Acc RAWHIDE PARTNE	7.35	0.00	7.35
04/14		EF-Ptr FD Trn Acc STEAMBOAT PART	7.35	0.00	7.35
04/15		EF-Ptr CA Trn Acc FRONTAGE 177 P	3.60	0.00	3.60
04/15		EF-Ptr CA Trn Acc GRAND VIEW PAR	3.60	0.00	3.60
04/15		EF-Ptr CA Trn Acc RAIL ROAD PART	3.60	0.00	3.60
04/15		EF-Ptr CA Trn Acc SANTA FE VIEW	3.60	0.00	3.60
04/15		EF-Ptr FD Trn Acc FRONTAGE 177 P	7.35	0.00	7.35
04/15		EF-Ptr FD Trn Acc GRAND VIEW PAR	7.35	0.00	7.35
04/15		EF-Ptr FD Trn Acc RAIL ROAD PART	7.35	0.00	7.35
04/15		EF-Ptr FD Trn Acc SANTA FE VIEW	7.35	0.00	7.35

Current Invoice Total

722.70



a Wolters Kluwer business

Statement of AccountAccount Services/Billing
1(800)739-9998 Option 1 then 2
 Account Number: 311334
 Month Ending: 4/2014
 Page: 5 of 5

 THANE F. KELTON, CPA
 DUFFY, KRUSPODIN & CO., LLP. CPA'S
 SUITE 900
 4225 EXECUTIVE SQUARE
 LA JOLLA CA 92037-1485

 This Statement of Account reflects the current status of prior invoices,
 including any outstanding balances or credits.

Invoice Number	Date	Description	Debit	Credit	Balance	Indicate Amount Paid
3113340314	03/20/14	Mar 2014 Invoice	208.05			
		Invoice Balance Due			208.05	\$ _____

Prior Open Invoice Total	208.05
Current Invoice Total	722.70
TOTAL BALANCE DUE	930.75

10:27 AM

05/08/14

DUFFY, KRUSPODIN & CO., LLP
Transaction Journal
All Transactions

Date	Name	Memo	Account	Class	Debit	Credit
05/09/2014	CCH INC.	INVOICE # 3113340414	1020 · CNB-OPERATING-905717			930.75
	CCH INC.	EF-PTR CA TRAN ACCT	5377 · COMPUTER CHARGES	LAJOLLA	930.75	
					930.75	930.75
TOTAL					930.75	930.75

DUFFY, KRUSPODIN & COMPANY, LLP /
CERTIFIED PUBLIC ACCOUNTANTS OPERATING ACCOUNT
CCH ProSystem fx

5365 · CLIENT COSTS:5377 · COMPUT EF-PTR CA TRAN ACCT

5/9/2014

41870

930.75

**PAYMENT
RECORD**

CNB-OPERATING-90 INVOICE # 3113340414

930.75

PRODUCT SSLT103

USE WITH 31663 ENVELOPE

MCBEE To Reorder: 1-800-682-2331 or www.mcbecoinc.com

0376