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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

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

Date: October 30, 2015  
Time: 1:30 p.m.  
Ctm: 9D  
Judge: Hon. Gonzalo P. Curiel

1 Duffy, Kruspodin & Company, LLP (“Duffy”), tax accountants for Thomas C.  
2 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 and related entities ("GPs")  
5 set up by Western (collectively, “Receivership Entities”), hereby submits this fifth  
6 interim application for approval and payment of professional fees and reimbursement  
7 of costs for work in preparing the 2014 federal and state tax returns for the GPs.

8 Duffy incurred \$103,874.40 in fees and \$14,895.24 in costs for this  
9 Application Period and seeks interim approval and payment of these fees and costs.  
10 Detailed descriptions of the services rendered by entity are contained in Exhibit A  
11 attached hereto. Exhibit B is a summary of Duffy staff total hours and corresponding  
12 rates. Exhibit C is a summary of the allocation of general engagement services and  
13 IT consulting services to each GP. Exhibit D is a summary of the out-of-pocket  
14 expenses allocated to each GP. During the Application Period, Duffy spent  
15 686.1 hours on behalf of the Receiver at an overall blended billing rate of  
16 \$151.40 per hour. Duffy has discounted all fees by ten percent (10%) from regular  
17 hourly billing rates.

## 18 I. OVERVIEW

19 The Temporary Restraining Order (“TRO”) and the Preliminary Injunction  
20 Order vests the Receiver with authority to employ professionals to assist in his  
21 efforts. TRO, Dkt. No. 10, Part VII.C. and G; Preliminary Injunction, Dkt. No. 174,  
22 Part III.C. and G. Pursuant to that authority, the Receiver engaged Duffy as tax  
23 accountants to prepare the 2014 income tax and informational filings for 98 general  
24 partnerships and related entities set up by Western. The Receiver selected Duffy  
25 after a bid was submitted and discussion took place regarding the preparation of the  
26 tax returns.

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## II. FEE APPLICATION

The invoices for Duffy's work for each general partnership ("GP") are attached hereto as Exhibit A. The related entities (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 2014 Form 1096 and 1099 Informational Returns and Preparation of 2014 Income Tax Returns

### A. General Engagement Services

Time in this category pertains to general communication and meetings for the 2014 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. Furthermore, various other emails and phone calls were exchanged between Duffy and the Receiver regarding engagement timing, status, and special circumstances arising from the receivership. Additional time was spent in 2014 due to updates to accounting documents necessary to prepare the tax returns.

	Hours	Fees	Average Hourly Rate
TOTAL	59.4	\$11,503.80	\$193.67

### B. IT Consulting

During the Application Period, Duffy provided additional support for IT related services. The IT departments of Duffy and the Receiver worked together to ensure smooth communication of data impacting the tax return preparation and the various related software issues that arose during this Application Period. The specific time spent was as follows:

- a) installing the 2014 ProSystem fx software on the Duffy server;
- b) troubleshooting issues with the various software update releases to facilitate data proforma from 2013 and data stored from prior year that needed to be updated due to changes to the software;
- c) working with ProSystem fx support regarding download of release necessary to commence tax return preparation and necessary data transfer;
- d) and providing client IT with software and perm key needed to install the software on the Western server and run their data input for the 2014 tax returns.

	Hours	Fees	Average Hourly Rate
TOTAL	29.0	\$4,886.20	\$168.49

**C. Preparation of 2014 Form 1096 and 1099 Informational Returns and 2014 Income Tax Returns**

**Informational Returns**

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

- a) calculating total Form 1099 costs to be reported based on the Western report provided, which included the persons that need to be issued a 1099 and corresponding amounts;
- b) verifying accounting fees in comparison to the Western records for 1099 reporting;
- c) input of the 2014 Form 1099 amounts and verifying all other informational data included on the form, such as partnership names, addresses, and ID numbers for the receivership entities;
- d) reviewing 1099 recipient's names, addresses, and ID numbers;
- e) electronic filing of the 1099s for the receivership entities;



- 1 f) and assembly of the 1099 electronic document for the receiver and  
2 copies for each of the recipients.

3 2014 Tax Preparation

- 4 a) processing the initial receipt of the receivership entities' books and  
5 records and excel file;
- 6 b) formatting and organizing the receivership entities files with the current  
7 year data;
- 8 c) verifying cash receipts and disbursements for the year and scanning  
9 detail for reporting accuracy and consistency;
- 10 d) reviewing the bank reconciliation to the bank statement;
- 11 e) checking balance sheet account balances for assets, loan receivables,  
12 and loan payables for variances compared to prior year. When  
13 differences were noted, detail of change in current year was reviewed to  
14 verify correct application of accounting rules;
- 15 f) verifying and reconciling "investment in" accounts to the related LLC  
16 books for receivership entities with structures that included single  
17 member LLCs;
- 18 g) reviewing the 2014 capital contributions recorded in the excel sheets  
19 and ensuring ownership units were accurately reflected on the K-1s;
- 20 h) verifying accuracy of partner names, addresses, ID numbers, and entity  
21 types in ProSystem fx compared to the Western excels if any changes  
22 made in the current year;
- 23 i) reviewing transfers of interest and ensuring transfers were correctly  
24 calculated and reported on the 2014 tax return and K-1s, if applicable;
- 25 j) reviewing input sheets of information entered into ProSystem fx;
- 26 k) manager level review of the above areas, as well as, overall review of  
27 tax return forms and input;
- 28

- l) manager level verification of reporting accuracy, formatting, and adherence to current federal and state partnership tax laws;
- m) 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;
- n) staff and manager communication with Geno and Alica as needed to answer return discrepancies or additional information needed to complete the tax return;
- o) partner level review of the above areas, as well as, overall review of tax return forms and input;
- p) partner level verification of reporting accuracy, formatting, and adherence to current federal and state partnership tax laws;
- q) finalizing of tax return and accompanying letters and schedules
- r) printing tax return copies for each of the receivership entities, for government filing, and the final K-1 packages;
- s) assembly of a total of 8,197 K-1 packages to be mailed to partners;
- t) mailing of K-1 packages to partners;
- u) electronic filing of the 2014 partnership returns;
- v) printing acceptance letters for the tax files to verify successful submittal and receipt by government agencies;
- w) and various communications with the Receiver's staff to answer partner requests for single K-1s or other questions regarding the 2014 tax returns and receivership.

	<b>Hours</b>	<b>Fees</b>	<b>Average Hourly Rate</b>
<b>TOTAL</b>	597.70	\$87,484.40	\$146.37

1           **D.    Costs**

2           Duffy requests the Court's approval and reimbursement of a total of  
 3 \$14,895.24 in expenses. These expenses are itemized on Exhibit D hereto. Each GP,  
 4 not including LLCs, incurred costs of \$11.85 (\$8.00 Federal and \$3.85 for  
 5 California = \$11.85) in electronic e-file fees charged by ProSystem fx to comply  
 6 with government e-file requirements. Another \$74.44 per GP, for a total of  
 7 \$7,295.00, is for specialized tax software. Due to the high volume of data, client  
 8 needs, and to make the engagement cost effective, a specific software was required.  
 9 It was agreed that ProSystem fx, a sophisticated tax software program, would be the  
 10 best solution. ProSystem fx allows flexibility to add fields so the individual  
 11 partnership units as well as the total partnership units could be added to the face of  
 12 each partner's schedule K-1 for over 8,100 K-1s generated by the 98 GP tax returns.  
 13 The software is used solely for the completion of this engagement. Additional costs  
 14 incurred pertain to the mailing of the K-1s from Duffy's office, as requested by the  
 15 Receiver. A total of \$5,591.30 was spent on postage and \$1,001.69 on envelopes in  
 16 order to mail out the 8,100+ K-1s to partners. The cost of the postage per partnership  
 17 varied (please see Exhibit D, page 15) and the cost of the envelopes per partnership  
 18 was \$11.78.

19                   **III.     THE REQUESTED FEES ARE REASONABLE**  
 20                               **AND SHOULD BE ALLOWED**

21           In its Order Granting in Part First Interim Fee Applications, the Court  
 22 analyzed the case law regarding approval of interim fee applications in regulatory  
 23 receiverships and determined that the following factors should be considered: (1) the  
 24 complexity of the task; (2) the fair value of the time, labor, and skill measured by  
 25 conservative business standards; (3) the quality of work performed, including the  
 26 results obtained and the benefit to the receivership estate; (4) the burden the  
 27 receivership estate may safely be able to bear; and (5) the Commission's opposition  
 28 or acquiescence.

1           **A. Complexity of Tasks**

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

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

10          There are various levels of staff that worked on the engagement. Thane F.  
11 Kelton, CPA, the partner on the engagement, was billed at an hourly rate of \$375,  
12 Laura Kelton, CPA and Livia Benjamin, CPA , the managers on the engagement,  
13 were billed at an hourly rate of \$250 and \$200, respectively. Erwin Pagtaconan,  
14 Inessa Stysis, and Courtney Williams, the staff preparers on the engagement, were  
15 billed at an hourly rate of \$130. The remaining administrative staff that worked on  
16 the engagement were billed at rates ranging from \$70 to \$160. These rates represent  
17 typical rates in California for CPAs of similar experience and expertise. All  
18 compensation based on billing rates was discounted by ten percent (10%). The  
19 blended hourly rate for all services provided by Duffy during the Application Period  
20 is \$151.40.

21           **C. Quality of Work Performed**

22          Duffy has provided the client with quality tax preparation and ancillary  
23 services, with a high level of professionalism and excellent customer service. Duffy  
24 was cognizant of the time constraints placed on the engagement due to the timely  
25 receipt of the K-1s by the many partners involved. Duffy worked diligently to ensure  
26 timely filing and was prompt in its completion of the 98 GP returns as they were  
27 received during one of the busiest times of year. Duffy was able to complete all  
28 98 GP tax returns for 2014, guaranteeing compliance with government agencies and

1 providing partners with timely K-1s that they can use to prepare their individual  
2 returns.

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

4 The fees for preparing tax returns and K-1s have always been paid by the GPs  
5 from funds available in their bank accounts. In the past, pursuant to the Court's  
6 orders, checks have been issued from each GP account for each GP's share of the  
7 total approval fees and costs as reflected in the invoices attached as Exhibit A. In the  
8 event a GP does not have sufficient funds in its account to pay its invoice, the  
9 Receiver will cause operational bills to be issued to partners to collect amount  
10 necessary to pay the approved fees and costs. In the event partners do not pay their  
11 operational bills, Duffy may have to wait to be paid until GP property interests are  
12 sold.

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

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

18 Accordingly, the five considerations identified by the Court for considering  
19 interim fee applications all support interim approval and payment of the requested  
20 fees and costs.

21 **IV. CONCLUSION**

22 Duffy has ensured that the 98 GPs have been able to fulfill their  
23 responsibilities to the federal and state governments with respect to their 2014 tax  
24 filings and to provide timely and accurate reporting to the hundreds of investors that  
25 require their K-1s each year.  
26  
27  
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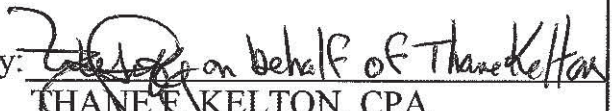
1 WHEREFORE, Duffy respectfully requests an order:

2 1. Approving payment of \$103,874.40 in fees and \$14,895.24 in costs  
3 incurred by Duffy during the Application Period, and authorizing payment of a total  
4 of \$118,769.64 from cash in GP accounts, as discussed above; and

5 2. Granting such other and further relief as is appropriate.  
6

7 Dated: September 3, 2015

DUFFY, KRUSPODIN &  
COMPANY, LLP

8  
9 By:  on behalf of Thane Kelton  
10 THANE F. KELTON, CPA  
11 Certified Public Accountants for  
12 THOMAS C. HEBRANK, Receiver  
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# EXHIBIT A

# EXHIBIT A



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

DATE: April 30, 2015

CLIENT #: ABLP21

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SUMMARY

Total Services	\$ 1,070.85
Total Expenses	177.50
Total Invoice Amount:	<u>\$ 1,248.35</u>

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

**ABL Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/28/2015	EP	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
1/30/2015	HZ	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/3/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/6/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/13/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.20	14.00	12.60
2/16/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	60.00	54.00
2/18/2015	IS	Processing of the 2014 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	117.00
2/21/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	0.90	180.00	162.00
2/21/2015	TK	Partner final review of the 2014 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.	0.40	150.00	135.00
2/26/2015	WS	Printed final K-1 package	0.10	13.00	11.70
2/26/2015	NJ	Prepared K-1 copies to be mailed to partners	0.30	21.00	18.90
2/27/2015	JN	Assembled K-1 copies to be mailed to partners	3.00	255.00	229.50
3/2/2015	LB	Printed corrected K-1	0.10	20.00	18.00
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			7.40	1,004.00	903.60
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services				1,171.25	1,070.85
Expenses	Per partnership out of pocket costs (see Exhibit D)			177.50	177.50
Total before discount				\$ 1,348.75	
Total discounted invoice amount					1,248.35



**Duffy, Kruspodin & Company, LLP**  
Certified Public Accountants

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

DATE: April 30, 2015

CLIENT #: ANTE21

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SUMMARY

Total Services	\$ 1,152.30
Total Expenses	176.81
Total Invoice Amount:	<u>\$ 1,329.11</u>

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

**ABL Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/28/2015	EP	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
1/30/2015	HZ	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/3/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/6/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/13/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.20	14.00	12.60
2/16/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	60.00	54.00
2/23/2015	CW	Processing of the 2014 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	175.50
3/15/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	1.90	380.00	342.00
3/16/2015	TK	Partner final review of the 2014 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	168.75
3/17/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/17/2015	AS	Prepared K-1 copies to be mailed to partners	0.20	14.00	12.60
3/17/2015	AS	Assembled K-1 copies to be mailed to partners	1.00	70.00	63.00
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			6.80	1,094.50	985.05
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C )			167.25	167.25
Total Services				1,261.75	1,152.30
Expenses				176.81	176.81
Per partnership out of pocket costs (see Exhibit D)					
Total before discount				\$ 1,438.56	
Total discounted invoice amount					1,329.11



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

DATE: April 30, 2015

CLIENT #: BIGR21

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SUMMARY

Total Services	\$ 1,170.75
Total Expenses	176.81
Total Invoice Amount:	<u>\$ 1,347.56</u>

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

**Big Ranch Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/28/2015	EP	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
1/30/2015	HZ	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/3/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/6/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/13/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.20	14.00	12.60
2/16/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.50	100.00	90.00
2/21/2015	EP	Processing of the 2014 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.	2.10	273.00	245.70
3/7/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	1.40	280.00	252.00
3/9/2015	TK	Partner final review of the 2014 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	202.50
3/11/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/11/2015	AS	Prepared K-1 copies to be mailed to partners	0.10	7.00	6.30
3/11/2015	AS	Assembled K-1 copies to be mailed to partners	0.60	42.00	37.80
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			6.70	1,115.00	1,003.50
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services				1,282.25	1,170.75
Expenses	Per partnership out of pocket costs (see Exhibit D)			176.81	176.81
	Total before discount			\$ 1,459.06	
	Total discounted invoice amount				1,347.56





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

DATE: April 30, 2015

CLIENT #: BLAP21

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SUMMARY

Total Services	\$ 1,184.70
Total Expenses	200.27
Total Invoice Amount:	<u>\$ 1,384.97</u>

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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
1/28/2015	EP	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.30	39.00	35.10
1/30/2015	HZ	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/3/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s		0.30	39.00	35.10
2/6/2015	LB	Final review of the 2014 Forms 1096 and 1099s		0.30	60.00	54.00
2/13/2015	AS	Electronically file the 2014 Forms 1096 and 1099s		0.20	14.00	12.60
2/16/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.30	60.00	54.00
3/7/2015	EP	Processing of the 2014 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	175.50
3/7/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		1.80	360.00	324.00
3/9/2015	TK	Partner final review of the 2014 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	168.75
3/10/2015	WS	Printed final K-1 package		0.10	13.00	11.70
3/10/2015	AS	Prepared K-1 copies to be mailed to partners		0.20	14.00	12.60
3/10/2015	JH	Assembled K-1 copies to be mailed to partners		1.80	126.00	113.40
4/13/2015	KT	Electronic filing of the 2014 Partnership return		0.10	16.00	14.40
Subtotal Services				7.50	1,130.50	1,017.45
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services					1,297.75	1,184.70
<b>Expenses</b>					200.27	200.27
Per partnership out of pocket costs (see Exhibit D)					\$ 1,498.02	
Total before discount						
Total discounted invoice amount						1,384.97



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

DATE: April 30, 2015

CLIENT #: BORD22

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SUMMARY

Total Services	\$ 1,055.55
Total Expenses	174.74
Total Invoice Amount:	<u>\$ 1,230.29</u>

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

**Borderland Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/28/2015	EP	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
1/30/2015	HZ	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/3/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/6/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/13/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/16/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.50	100.00	90.00
2/18/2015	EP	Processing of the 2014 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	175.50
2/19/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	1.00	200.00	180.00
2/28/2015	TK	Partner final review of the 2014 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.	0.40	150.00	135.00
3/3/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/3/2015	NJ	Prepared K-1 copies to be mailed to partners	0.30	21.00	18.90
3/3/2015	SJ	Assembled K-1 copies to be mailed to partners	2.00	140.00	126.00
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			7.00	987.00	888.30
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services				1,154.25	1,055.55
Expenses	Per partnership out of pocket costs (see Exhibit D)			174.74	174.74
Total before discount				\$ 1,328.99	
Total discounted invoice amount					1,230.29



**Duffy, Kruspodin & Company, LLP**  
Certified Public Accountants

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

DATE: April 30, 2015

CLIENT #: BRAT21

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SUMMARY

Total Services	\$ 1,091.55
Total Expenses	136.10
Total Invoice Amount:	<u>\$ 1,227.65</u>

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

**Bratton View Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/28/2015	EP	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
1/30/2015	HZ	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/3/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/6/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/13/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.20	14.00	12.60
2/16/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	60.00	54.00
2/19/2015	CW	Processing of the 2014 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.	2.40	312.00	280.80
2/28/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	1.20	240.00	216.00
2/28/2015	TK	Partner final review of the 2014 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.	0.40	150.00	135.00
3/3/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/3/2015	AS	Prepared K-1 copies to be mailed to partners	0.10	7.00	6.30
3/3/2015	JH	Assembled K-1 copies to be mailed to partners	1.00	70.00	63.00
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			6.80	1,027.00	924.30
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services				1,194.25	1,091.55
Expenses	Per partnership out of pocket costs (see Exhibit D)			136.10	136.10
Total before discount				\$ 1,330.35	
Total discounted invoice amount					1,227.65



**Duffy, Kruspodin & Company, LLP**  
Certified Public Accountants

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

DATE: April 30, 2015

CLIENT #: CACT21

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SUMMARY

Total Services	\$ 1,180.65
Total Expenses	169.91
Total Invoice Amount:	<u>\$ 1,350.56</u>

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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
1/28/2015	EP	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.30	39.00	35.10
1/30/2015	HZ	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/3/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s		0.30	39.00	35.10
2/6/2015	LB	Final review of the 2014 Forms 1096 and 1099s		0.30	60.00	54.00
2/13/2015	AS	Electronically file the 2014 Forms 1096 and 1099s		0.20	14.00	12.60
2/16/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.20	40.00	36.00
2/19/2015	EP	Processing of the 2014 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	175.50
2/21/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		1.30	325.00	292.50
2/21/2015	TK	Partner final review of the 2014 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.		0.40	150.00	135.00
2/26/2015	NM	Printed partnership letters		0.10	7.00	6.30
2/26/2015	WS	Printed final K-1 package		0.10	13.00	11.70
2/26/2015	AS	Prepared K-1 copies to be mailed to partners		0.30	21.00	18.90
2/27/2015	SJ	Assembled K-1 copies to be mailed to partners		2.00	140.00	126.00
3/17/2015	LB	Address issues for K-1s		0.30	60.00	54.00
4/13/2015	KT	Electronic filing of the 2014 Partnership return		0.10	16.00	14.40
Subtotal Services				7.50	1,126.00	1,013.40
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)				167.25	167.25
Total Services					1,293.25	1,180.65
Expenses					169.91	169.91
Per partnership out of pocket costs (see Exhibit D)					\$ 1,463.16	
Total before discount						
Total discounted invoice amount						1,350.56



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

DATE: April 30, 2015

CLIENT #: CARS21

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SUMMARY

Total Services	\$ 952.50
Total Expenses	140.93
Total Invoice Amount:	<u>\$ 1,093.43</u>

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

**Carson Valley Partners**

Professional services rendered				Hours	Original Amount	Discounted Amount
1/28/2015	EP	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.30	39.00	35.10
1/30/2015	HZ	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/3/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s		0.30	39.00	35.10
2/6/2015	LB	Final review of the 2014 Forms 1096 and 1099s		0.30	60.00	54.00
2/13/2015	AS	Electronically file the 2014 Forms 1096 and 1099s		0.20	14.00	12.60
2/16/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.20	40.00	36.00
3/7/2015	EP	Processing of the 2014 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	187.20
3/10/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		1.00	200.00	180.00
3/10/2015	TK	Partner final review of the 2014 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	168.75
3/12/2015	WS	Printed final K-1 package		0.10	13.00	11.70
3/12/2015	AS	Prepared K-1 copies to be mailed to partners		0.10	7.00	6.30
3/12/2015	AS	Assembled K-1 copies to be mailed to partners		0.60	42.00	37.80
4/13/2015	KT	Electronic filing of the 2014 Partnership return		0.10	16.00	14.40
Subtotal Services				5.40	872.50	785.25
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services					1,039.75	952.50
Expenses	Per partnership out of pocket costs (see Exhibit D)				140.93	140.93
Total before discount					\$ 1,180.68	
Total discounted invoice amount						1,093.43



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

DATE: April 30, 2015

CLIENT #: CHEC22

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SUMMARY

Total Services	\$ 1,533.90
Total Expenses	200.27
Total Invoice Amount:	<u>\$ 1,734.17</u>

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

**Checked Flag Partners**

			Hours	Original Amount	Discounted Amount
<b>Professional services rendered</b>					
1/28/2015	EP	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
1/30/2015	HZ	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/3/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/6/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/13/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.20	14.00	12.60
2/17/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	80.00	72.00
2/19/2015	EP	Processing of the 2014 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	187.20
2/26/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	3.00	750.00	675.00
3/9/2015	TK	Partner final review of the 2014 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	168.75
3/11/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/12/2015	AS	Prepared K-1 copies to be mailed to partners	0.10	7.00	6.30
3/12/2015	AS	Assembled K-1 copies to be mailed to partners	1.40	98.00	88.20
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			8.40	1,518.50	1,366.65
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		167.25	167.25
Total Services				1,685.75	1,533.90
<b>Expenses</b> Per partnership out of pocket costs (see Exhibit D)				200.27	200.27
Total before discount				<u>\$ 1,886.02</u>	
Total discounted invoice amount					<u><u>1,734.17</u></u>



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

DATE: April 30, 2015

CLIENT #: CLEA21

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SUMMARY

Total Services	\$ 670.80
Total Expenses	74.44
Total Invoice Amount:	<u>\$ 745.24</u>

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

**Clearwater Bridge**

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
1/31/2015	IS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.50	51.50	46.35
2/5/2015	HZ	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/8/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s		0.30	39.00	35.10
2/10/2015	LB	Final review of the 2014 Forms 1096 and 1099s		0.30	60.00	54.00
2/18/2015	AS	Electronically file the 2014 Forms 1096 and 1099s		0.20	14.00	12.60
2/23/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.30	60.00	54.00
2/24/2015	CW	Processing of the 2014 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.		0.70	91.00	81.90
3/8/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		0.40	80.00	72.00
3/9/2015	TK	Partner final review of the 2014 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.		0.40	150.00	135.00
3/9/2015	WL	Assembled 2014 Partnership tax return		0.10	7.00	6.30
Subtotal Services				3.30	559.50	503.55
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services					726.75	670.80
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)					74.44	74.44
Total before discount					\$ 801.19	
Total discounted invoice amount						745.24





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

DATE: April 30, 2015

CLIENT #: COMS21

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SUMMARY

Total Services	\$ 954.30
Total Expenses	171.98
Total Invoice Amount:	<u>\$ 1,126.28</u>

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

**Comstock Partners**

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
1/28/2015	EP	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.30	39.00	35.10
1/30/2015	HZ	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/3/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s		0.30	39.00	35.10
2/6/2015	LB	Final review of the 2014 Forms 1096 and 1099s		0.30	60.00	54.00
2/13/2015	AS	Electronically file the 2014 Forms 1096 and 1099s		0.20	14.00	12.60
2/16/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.40	80.00	72.00
3/7/2015	EP	Processing of the 2014 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	175.50
3/3/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		0.70	140.00	126.00
3/4/2015	TK	Partner final review of the 2014 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	168.75
3/6/2015	WS	Printed final K-1 package		0.10	13.00	11.70
3/6/2015	AS	Prepared K-1 copies to be mailed to partners		0.20	14.00	12.60
3/6/2015	JH	Assembled K-1 copies to be mailed to partners		1.00	70.00	63.00
4/13/2015	KT	Electronic filing of the 2014 Partnership return		0.10	16.00	14.40
Subtotal Services				5.70	874.50	787.05
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services					1,041.75	954.30
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)					171.98	171.98
Total before discount					\$ 1,213.73	
Total discounted invoice amount						1,126.28



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

DATE: April 30, 2015

CLIENT #: CRY21

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SUMMARY

Total Services	\$ 1,010.10
Total Expenses	152.66
Total Invoice Amount:	<u>\$ 1,162.76</u>

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

**Crystal Clearwater Partners**

Professional services rendered				Hours	Original Amount	Discounted Amount
1/27/2015	NS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.30	21.00	18.90
1/31/2015	AY	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/3/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s		0.40	52.00	46.80
2/5/2015	LB	Final review of the 2014 Forms 1096 and 1099s		0.30	60.00	54.00
2/14/2015	AS	Electronically file the 2014 Forms 1096 and 1099s		0.30	21.00	18.90
2/16/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.40	80.00	72.00
2/24/2015	CW	Processing of the 2014 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	152.10
3/8/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		1.20	240.00	216.00
3/9/2015	TK	Partner final review of the 2014 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	168.75
3/10/2015	WS	Printed final K-1 package		0.10	13.00	11.70
3/10/2015	AS	Prepared K-1 copies to be mailed to partners		0.10	7.00	6.30
3/10/2015	SJ	Assembled K-1 copies to be mailed to partners		0.90	63.00	56.70
4/13/2015	KT	Electronic filing of the 2014 Partnership return		0.10	16.00	14.40
Subtotal Services				6.00	936.50	842.85
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services					1,103.75	1,010.10
Expenses	Per partnership out of pocket costs (see Exhibit D)				152.66	152.66
Total before discount					\$ 1,256.41	
Total discounted invoice amount						1,162.76



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

DATE: April 30, 2015

CLIENT #: DAYT21

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SUMMARY

Total Services	\$ 858.45
Total Expenses	166.46
Total Invoice Amount:	<u>\$ 1,024.91</u>

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

**Dayton View Partners**

Professional services rendered				Hours	Original Amount	Discounted Amount
1/28/2015	EP	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.30	39.00	35.10
1/30/2015	HZ	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s		0.30	39.00	35.10
2/10/2015	LB	Final review of the 2014 Forms 1096 and 1099s		0.30	60.00	54.00
2/14/2015	AS	Electronically file the 2014 Forms 1096 and 1099s		0.20	14.00	12.60
2/17/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.40	80.00	72.00
2/19/2015	IS	Processing of the 2014 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.		0.70	91.00	81.90
3/3/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		0.70	140.00	126.00
3/4/2015	TK	Partner final review of the 2014 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.		0.40	150.00	135.00
3/6/2015	WS	Printed final K-1 package		0.10	13.00	11.70
3/6/2015	AS	Prepared K-1 copies to be mailed to partners		0.20	14.00	12.60
3/6/2015	SJ	Assembled K-1 copies to be mailed to partners		1.50	105.00	94.50
4/13/2015	KT	Electronic filing of the 2014 Partnership return		0.10	16.00	14.40
Subtotal Services				5.30	768.00	691.20
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services					935.25	858.45
Expenses	Per partnership out of pocket costs (see Exhibit D)				166.46	166.46
Total before discount					\$ 1,101.71	
Total discounted invoice amount						1,024.91



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

DATE: April 30, 2015

CLIENT #: DESE22

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SUMMARY

Total Services	\$ 1,188.75
Total Expenses	138.86
Total Invoice Amount:	<u>\$ 1,327.61</u>

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

**Desert View Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/28/2015	EP	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
1/30/2015	HZ	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/10/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/14/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.20	14.00	12.60
2/16/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	80.00	72.00
2/19/2015	EP	Processing of the 2014 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.	1.80	234.00	210.60
2/21/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	1.40	350.00	315.00
2/21/2015	TK	Partner final review of the 2014 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.	0.40	150.00	135.00
2/24/2015	NM	Formatted spreadsheet and printed partnership letters and envelopes.	0.60	42.00	37.80
2/26/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/12/2015	NJ	Prepared K-1 copies to be mailed to partners	0.30	21.00	18.90
3/12/2015	AS	Assembled K-1 copies to be mailed to partners	1.00	70.00	63.00
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			7.30	1,135.00	1,021.50
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services				1,302.25	1,188.75
Expenses	Per partnership out of pocket costs (see Exhibit D)			138.86	138.86
Total before discount				\$ 1,441.11	
Total discounted invoice amount					1,327.61





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

DATE: April 30, 2015

CLIENT #: EAGL21

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SUMMARY

Total Services	\$ 1,893.90
Total Expenses	274.10
Total Invoice Amount:	<u>\$ 2,168.00</u>

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

**Eagle View Partners**

Professional services rendered				Hours	Original Amount	Discounted Amount
1/22/2015	TK	Partnership matters and scheduling of completion to Receiver		1.20	450.00	405.00
1/30/2015	NS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.30	21.00	18.90
1/30/2015	AY	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/3/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s		0.30	39.00	35.10
2/10/2015	LB	Final review of the 2014 Forms 1096 and 1099s		0.30	60.00	54.00
2/19/2015	AS	Electronically file the 2014 Forms 1096 and 1099s		0.20	14.00	12.60
2/24/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.60	120.00	108.00
2/25/2015	CW	Processing of the 2014 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.		2.20	286.00	257.40
3/6/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		1.90	380.00	342.00
3/7/2015	TK	Partner final review of the 2014 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	303.75
3/10/2015	WS	Printed final K-1 package		0.10	13.00	11.70
3/10/2015	AS	Prepared K-1 copies to be mailed to partners		0.50	35.00	31.50
3/10/2015	SJ	Assembled K-1 copies to be mailed to partners		2.00	140.00	126.00
4/13/2015	KT	Electronic filing of the 2014 Partnership return		0.10	16.00	14.40
Subtotal Services				10.70	1,918.50	1,726.65
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services					2,085.75	1,893.90
Expenses	Per partnership out of pocket costs (see Exhibit D)				274.10	274.10
Total before discount					\$ 2,359.85	
Total discounted invoice amount						2,168.00



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

DATE: April 30, 2015

CLIENT #: EAGL22

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SUMMARY

Total Services	\$ 532.20
Total Expenses	74.44
Total Invoice Amount:	<u>\$ 606.64</u>

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

**Eagle View Partners, LLC**

Professional services rendered			Hours	Original Amount	Discounted Amount
2/5/2015	LB	Allocation	0.30	60.00	54.00
2/14/2015	AS	Documents intake preparation.	0.10	7.00	6.30
2/24/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	60.00	54.00
2/25/2015	CW	Processing of the 2014 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.	0.50	65.00	58.50
3/6/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	0.40	80.00	72.00
3/7/2015	TK	Partner final review of the 2014 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.	0.30	112.50	101.25
3/7/2015	AS	Assembled 2014 tax return & assembly review	0.30	21.00	18.90
Subtotal Services			2.20	405.50	364.95
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services				572.75	532.20
Expenses	Per partnership out of pocket costs (see Exhibit D)			74.44	74.44
Total before discount				\$ 647.19	
Total discounted invoice amount					606.64



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

DATE: April 30, 2015

CLIENT #: FAIR23

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SUMMARY

Total Services	\$ 952.05
Total Expenses	158.18
Total Invoice Amount:	<u>\$ 1,110.23</u>

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

**Fairway Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/28/2015	EP	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
1/30/2015	HZ	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/10/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/14/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.20	14.00	12.60
2/16/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	80.00	72.00
2/19/2015	EP	Processing of the 2014 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	175.50
2/20/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	0.70	140.00	126.00
2/21/2015	TK	Partner final review of the 2014 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.	0.40	150.00	135.00
2/26/2015	WS	Printed final K-1 package	0.10	13.00	11.70
2/26/2015	NJ	Prepared K-1 copies to be mailed to partners	0.30	21.00	18.90
2/26/2015	AS	Assembled K-1 copies to be mailed to partners	1.40	98.00	88.20
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			6.10	872.00	784.80
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services				1,039.25	952.05
Expenses	Per partnership out of pocket costs (see Exhibit D)			158.18	158.18
Total before discount				\$ 1,197.43	
Total discounted invoice amount					1,110.23



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

DATE: April 30, 2015

CLIENT #: FALC21

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SUMMARY

Total Services	\$ 2,172.90
Total Expenses	267.89
Total Invoice Amount:	<u>\$ 2,440.79</u>

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

**Falcon Heights Partners**

<b>Professional services rendered</b>				Hours	Original Amount	Discounted Amount
1/30/2015	NS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.30	21.00	18.90
1/30/2015	AY	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s		0.30	39.00	35.10
2/12/2015	LB	Final review of the 2014 Forms 1096 and 1099s		0.30	60.00	54.00
2/14/2015	AS	Electronically file the 2014 Forms 1096 and 1099s		0.20	14.00	12.60
2/25/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		2.00	400.00	360.00
2/26/2015	EP	Processing of the 2014 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.		2.40	312.00	280.80
2/27/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		2.40	600.00	540.00
2/27/2015	TK	Partner final review of the 2014 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	303.75
2/27/2015	WS	Printed final K-1 package		0.10	13.00	11.70
2/27/2015	NJ	Prepared K-1 copies to be mailed to partners		0.30	21.00	18.90
2/28/2015	JN	Assembled K-1 copies to be mailed to partners		3.00	255.00	229.50
2/28/2015	SJ	Assembled K-1 copies to be mailed to partners		1.90	133.00	119.70
4/13/2015	KT	Electronic filing of the 2014 Partnership return		0.10	16.00	14.40
Subtotal Services				14.30	2,228.50	2,005.65
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services					2,395.75	2,172.90
<b>Expenses</b>					267.89	267.89
Per partnership out of pocket costs (see Exhibit D)					\$ 2,663.64	
Total before discount						
Total discounted invoice amount						<b>2,440.79</b>





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

DATE: April 30, 2015

CLIENT #: FALC22

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SUMMARY

Total Services	\$ 533.55
Total Expenses	74.44
Total Invoice Amount:	<u>\$ 607.99</u>

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

**Falcon Heights Partners LLC**

Professional services rendered				Hours	Original Amount	Discounted Amount
1/27/2015	CW	Intake 2014 1099		0.10	13.00	11.70
2/12/2015	LB	Allocation		0.30	60.00	54.00
2/14/2015	AS	Documents intake preparation		0.10	7.00	6.30
2/25/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.30	60.00	54.00
2/26/2015	EP	Processing of the 2014 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.		0.50	65.00	58.50
2/26/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		0.40	100.00	90.00
2/26/2015	TK	Partner final review of the 2014 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.		0.20	75.00	67.50
2/26/2015	CW	E-file waiver		0.10	13.00	11.70
2/26/2015	NJ	Assembly and review of 2014 Partnership tax return		0.20	14.00	12.60
Subtotal Services				2.20	407.00	366.30
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services					574.25	533.55
Expenses	Per partnership out of pocket costs (see Exhibit D)				74.44	74.44
Total before discount					\$ 648.69	
Total discounted invoice amount						607.99



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

DATE: April 30, 2015

CLIENT #: FREE21

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SUMMARY

Total Services	\$ 967.80
Total Expenses	160.25
Total Invoice Amount:	<u>\$ 1,128.05</u>

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

## Free Trade Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
1/28/2015	EP	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
1/26/2015	HZ	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/13/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/14/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.20	14.00	12.60
2/17/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	80.00	72.00
2/19/2015	CW	Processing of the 2014 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	117.00
2/21/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	0.90	180.00	162.00
2/21/2015	TK	Partner final review of the 2014 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.	0.40	150.00	135.00
2/26/2015	WS	Printed final K-1 package	0.20	26.00	23.40
2/26/2015	NJ	Prepared K-1 copies to be mailed to partners	0.30	21.00	18.90
2/26/2015	JN	Assembled K-1 copies to be mailed to partners	1.50	127.50	114.75
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			6.00	889.50	800.55
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		167.25	167.25
Total Services				1,056.75	967.80
Expenses	Per partnership out of pocket costs (see Exhibit D)			160.25	160.25
Total before discount				\$ 1,217.00	
Total discounted invoice amount					1,128.05



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

DATE: April 30, 2015

CLIENT #: FRON21

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SUMMARY

Total Services	\$ 1,114.50
Total Expenses	143.00
Total Invoice Amount:	<u>\$ 1,257.50</u>

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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
1/30/2015	NS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.30	21.00	18.90
1/31/2015	AY	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s		0.30	39.00	35.10
2/17/2015	LB	Final review of the 2014 Forms 1096 and 1099s		0.30	60.00	54.00
2/19/2015	AS	Electronically file the 2014 Forms 1096 and 1099s		0.20	14.00	12.60
2/20/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.60	120.00	108.00
2/23/2015	EP	Processing of the 2014 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.		2.00	260.00	234.00
3/7/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		1.40	280.00	252.00
3/7/2015	TK	Partner final review of the 2014 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	168.75
3/10/2015	WS	Printed final K-1 package		0.10	13.00	11.70
3/11/2015	NJ	Prepared K-1 copies to be mailed to partners		0.10	7.00	6.30
3/11/2015	AS	Assembled K-1 copies to be mailed to partners		0.40	28.00	25.20
4/13/2015	KT	Electronic filing of the 2014 Partnership return		0.10	16.00	14.40
Subtotal Services				6.40	1,052.50	947.25
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services					1,219.75	1,114.50
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)					143.00	143.00
Total before discount					<u>\$ 1,362.75</u>	
Total discounted invoice amount						<u>1,257.50</u>



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

DATE: April 30, 2015

CLIENT #: FRON22

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SUMMARY

Total Services	\$ 630.30
Total Expenses	74.44
Total Invoice Amount:	<u>\$ 704.74</u>

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

**Frontage 177, LLC**

				Hours	Original Amount	Discounted Amount
<b>Professional services rendered</b>						
1/30/2015	IS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.30	25.50	22.95
1/31/2015	HZ	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s		0.30	39.00	35.10
2/17/2015	LB	Final review of the 2014 Forms 1096 and 1099s		0.30	60.00	54.00
2/19/2015	AS	Electronically file the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/20/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.30	60.00	54.00
2/23/2015	EP	Processing of the 2014 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.		0.50	65.00	58.50
3/7/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		0.40	80.00	72.00
3/7/2015	TK	Partner final review of the 2014 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.		0.40	150.00	135.00
3/11/2015	NJ	Assembled 2014 Partnership tax return		0.30	21.00	18.90
Subtotal Services				3.00	514.50	463.05
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services					681.75	630.30
<b>Expenses</b>					74.44	74.44
Per partnership out of pocket costs (see Exhibit D)						
Total before discount					\$ 756.19	
Total discounted invoice amount						704.74





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

DATE: April 30, 2015

CLIENT #: GALE21

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SUMMARY

Total Services	\$ 900.75
Total Expenses	143.69
Total Invoice Amount:	<u>\$ 1,044.44</u>

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

**Galena Rach Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/28/2015	EP	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
1/29/2015	HZ	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/13/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/14/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.20	14.00	12.60
2/18/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	80.00	72.00
2/23/2015	EP	Processing of the 2014 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	187.20
3/3/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	0.70	140.00	126.00
3/4/2015	TK	Partner final review of the 2014 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.	0.40	150.00	135.00
3/6/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/6/2015	AS	Prepared K-1 copies to be mailed to partners	0.10	7.00	6.30
3/6/2015	JH	Assembled K-1 copies to be mailed to partners	0.60	42.00	37.80
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			5.20	815.00	733.50
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		167.25	167.25
Total Services				982.25	900.75
Expenses	Per partnership out of pocket costs (see Exhibit D)			143.69	143.69
Total before discount				\$ 1,125.94	
Total discounted invoice amount					1,044.44



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

DATE: April 30, 2015

CLIENT #: GILA21

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SUMMARY

Total Services	\$ 1,063.65
Total Expenses	138.85
Total Invoice Amount:	<u>\$ 1,202.50</u>

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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
1/28/2015	EB	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.30	21.00	18.90
1/30/2015	MA	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s		0.30	39.00	35.10
2/13/2015	LB	Final review of the 2014 Forms 1096 and 1099s		0.30	60.00	54.00
2/14/2015	AS	Electronically file the 2014 Forms 1096 and 1099s		0.20	14.00	12.60
2/18/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.40	80.00	72.00
2/19/2015	EP	Processing of the 2014 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	187.20
2/21/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		1.30	325.00	292.50
2/23/2015	TK	Partner final review of the 2014 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.		0.40	150.00	135.00
2/26/2015	WS	Printed final K-1 package		0.10	13.00	11.70
2/26/2015	AS	Prepared K-1 copies to be mailed to partners		0.10	7.00	6.30
2/26/2015	SJ	Assembled K-1 copies to be mailed to partners		0.80	56.00	50.40
4/13/2015	KT	Electronic filing of the 2014 Partnership return		0.10	16.00	14.40
Subtotal Services				6.00	996.00	896.40
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services					1,163.25	1,063.65
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)					138.85	138.85
Total before discount					\$ 1,302.10	
Total discounted invoice amount						1,202.50



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

DATE: April 30, 2015

CLIENT #: GOLD25

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SUMMARY

Total Services	\$ 925.50
Total Expenses	153.34
Total Invoice Amount:	<u>\$ 1,078.84</u>

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

**Gold Ridge Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/28/2015	EB	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	21.00	18.90
1/30/2015	MA	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/13/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/14/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.20	14.00	12.60
2/18/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	80.00	72.00
2/19/2015	EP	Processing of the 2014 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.	0.90	117.00	105.30
2/21/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	0.80	200.00	180.00
2/23/2015	TK	Partner final review of the 2014 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.	0.30	112.50	101.25
2/26/2015	WE	Printed final K-1 package	0.10	13.00	11.70
2/27/2015	NJ	Prepared K-1 copies to be mailed to partners	0.40	28.00	25.20
2/27/2015	AS	Assembled K-1 copies to be mailed to partners	1.70	119.00	107.10
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.20	32.00	28.80
Subtotal Services			6.00	842.50	758.25
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services				1,009.75	925.50
Expenses	Per partnership out of pocket costs (see Exhibit D)			153.34	153.34
Total before discount				\$ 1,163.09	
Total discounted invoice amount					1,078.84



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

DATE: April 30, 2015

CLIENT #: GRAN21

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SUMMARY

Total Services	\$ 925.95
Total Expenses	160.24
Total Invoice Amount:	<u>\$ 1,086.19</u>

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

**Grand View Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/28/2015	EB	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	21.00	18.90
1/30/2015	MA	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/13/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/14/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.30	21.00	18.90
2/18/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	80.00	72.00
2/19/2015	EP	Processing of the 2014 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.	0.70	91.00	81.90
2/21/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	0.70	165.00	148.50
2/21/2015	TK	Partner final review of the 2014 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.	0.40	150.00	135.00
2/26/2015	WS	Printed final K-1 package	0.10	13.00	11.70
2/26/2015	AS	Prepared K-1 copies to be mailed to partners	0.30	21.00	18.90
2/26/2015	SJ	Assembled K-1 copies to be mailed to partners	1.70	119.00	107.10
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
4/24/2015	LB	Sent 2012 and 2013 K-1 to partner	0.20	40.00	36.00
Subtotal Services			5.90	843.00	758.70
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services				1,010.25	925.95
Expenses	Per partnership out of pocket costs (see Exhibit D)			160.24	160.24
Total before discount				\$ 1,170.49	
Total discounted invoice amount					1,086.19





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

DATE: April 30, 2015

CLIENT #: GREE23

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SUMMARY

Total Services	\$ 1,015.05
Total Expenses	159.55
Total Invoice Amount:	<u>\$ 1,174.60</u>

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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
1/28/2015	EB	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.20	14.00	12.60
1/30/2015	EB	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s		0.10	13.00	11.70
2/13/2015	LB	Final review of the 2014 Forms 1096 and 1099s		0.30	60.00	54.00
2/14/2015	AS	Electronically file the 2014 Forms 1096 and 1099s		0.20	14.00	12.60
2/17/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.50	100.00	90.00
2/19/2015	EP	Processing of the 2014 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	128.70
2/20/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		1.20	300.00	270.00
2/21/2015	TK	Partner final review of the 2014 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.		0.40	150.00	135.00
2/26/2015	NM	Printed Partnership letters		0.10	7.00	6.30
2/26/2015	WS	Printed final K-1 package		0.10	13.00	11.70
2/26/2015	AS	Prepared K-1 copies to be mailed to partners		0.30	21.00	18.90
2/26/2015	SJ	Assembled K-1 copies to be mailed to partners		1.20	84.00	75.60
4/13/2015	KT	Electronic filing of the 2014 Partnership return		0.10	16.00	14.40
Subtotal Services				5.90	942.00	847.80
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services					1,109.25	1,015.05
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)					159.55	159.55
Total before discount					<u>\$ 1,268.80</u>	
Total discounted invoice amount						<u>1,174.60</u>



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

DATE: April 30, 2015

CLIENT #: HEAV21

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SUMMARY

Total Services	\$ 1,057.35
Total Expenses	154.72
Total Invoice Amount:	<u>\$ 1,212.07</u>

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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
1/28/2015	EB	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.30	21.00	18.90
1/30/2015	MA	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s		0.30	39.00	35.10
2/13/2015	LB	Final review of the 2014 Forms 1096 and 1099s		0.30	60.00	54.00
2/14/2015	AS	Electronically file the 2014 Forms 1096 and 1099s		0.20	14.00	12.60
2/18/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.60	120.00	108.00
2/19/2015	EP	Processing of the 2014 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	117.00
2/21/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		1.30	260.00	234.00
2/23/2015	TK	Partner final review of the 2014 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	202.50
2/26/2015	WS	Printed final K-1 package		0.10	13.00	11.70
2/26/2015	AS	Prepared K-1 copies to be mailed to partners		0.20	14.00	12.60
2/26/2015	SJ	Assembled K-1 copies to be mailed to partners		1.00	70.00	63.00
4/13/2015	KT	Electronic filing of the 2014 Partnership return		0.10	16.00	14.40
Subtotal Services				6.10	989.00	890.10
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services					1,156.25	1,057.35
Expenses					154.72	154.72
Per partnership out of pocket costs (see Exhibit D)						
Total before discount					\$ 1,310.97	
Total discounted invoice amount						1,212.07



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

DATE: April 30, 2015

CLIENT #: HIDD21

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SUMMARY

Total Services	\$ 1,154.10
Total Expenses	150.58
Total Invoice Amount:	<u>\$ 1,304.68</u>

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

**Hidden Hills Partners**

<b>Professional services rendered</b>			<b>Hours</b>	<b>Original Amount</b>	<b>Discounted Amount</b>
1/28/2015	EB	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	21.00	18.90
1/30/2015	MA	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/13/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/14/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.20	14.00	12.60
3/4/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.60	120.00	108.00
3/6/2015	EP	Processing of the 2014 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	198.90
3/7/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	1.50	300.00	270.00
3/11/2015	TK	Partner final review of the 2014 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	168.75
3/13/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/13/2015	AS	Prepared K-1 copies to be mailed to partners	0.10	7.00	6.30
3/13/2015	JH	Assembled K-1 copies to be mailed to partners	1.30	91.00	81.90
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
<b>Subtotal Services</b>			<b>7.10</b>	<b>1,096.50</b>	<b>986.85</b>
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		167.25	167.25
<b>Total Services</b>				<b>1,263.75</b>	<b>1,154.10</b>
<b>Expenses</b>				<b>150.58</b>	<b>150.58</b>
Per partnership out of pocket costs (see Exhibit D)				<b>\$ 1,414.33</b>	
<b>Total before discount</b>					
<b>Total discounted invoice amount</b>					<b>1,304.68</b>



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

DATE: April 30, 2015

CLIENT #: HIGH25

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SUMMARY

Total Services	\$ 1,507.35
Total Expenses	156.10
Total Invoice Amount:	<u>\$ 1,663.45</u>

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

**High Desert Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/30/2015	NS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	21.00	18.90
1/31/2015	AY	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/14/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/14/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.20	14.00	12.60
2/19/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.60	120.00	108.00
2/20/2015	EP	Processing of the 2014 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.	2.10	273.00	245.70
2/26/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	2.00	500.00	450.00
2/26/2015	TK	Partner final review of the 2014 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	270.00
2/27/2015	WS	Printed final K-1 package	0.10	13.00	11.70
2/27/2015	NJ	Prepared K-1 copies to be mailed to partners	0.30	21.00	18.90
2/28/2015	WL	Assembled K-1 copies to be mailed to partners	1.50	105.00	94.50
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			8.70	1,489.00	1,340.10
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services				1,656.25	1,507.35
Expenses	Per partnership out of pocket costs (see Exhibit D)			156.10	156.10
Total before discount				\$ 1,812.35	
Total discounted invoice amount					1,663.45





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

DATE: April 30, 2015

CLIENT #: HIGH26

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SUMMARY

Total Services	\$ 592.50
Total Expenses	74.44
Total Invoice Amount:	<u>\$ 666.94</u>

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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
1/30/2015	IS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.30	25.50	22.95
1/31/2015	HZ	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s		0.30	39.00	35.10
2/14/2015	LB	Final review of the 2014 Forms 1096 and 1099s		0.30	60.00	54.00
2/16/2015	AS	Electronically file the 2014 Forms 1096 and 1099s		0.20	14.00	12.60
2/19/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.30	60.00	54.00
2/20/2015	EP	Processing of the 2014 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.		0.50	65.00	58.50
2/26/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		0.40	100.00	90.00
2/26/2015	TK	Partner final review of the 2014 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.		0.20	75.00	67.50
2/26/2015	CW	E-file Waiver		0.10	13.00	11.70
2/26/2015	NJ	Assembled and review 2014 Partnership tax return		0.20	14.00	12.60
Subtotal Services				2.90	472.50	425.25
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services					639.75	592.50
<b>Expenses</b> Per partnership out of pocket costs (see Exhibit D)					74.44	74.44
Total before discount					<u>\$ 714.19</u>	
Total discounted invoice amount						<u><b>666.94</b></u>



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

DATE: April 30, 2015

CLIENT #: HIGH23

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SUMMARY

Total Services	\$ 947.55
Total Expenses	171.28
Total Invoice Amount:	<u>\$ 1,118.83</u>

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

## Highway 50 Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
1/28/2015	EB	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	21.00	18.90
1/30/2015	MA	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/13/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/14/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.20	14.00	12.60
2/18/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	80.00	72.00
2/19/2015	EP	Processing of the 2014 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	128.70
2/21/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	0.80	200.00	180.00
2/23/2015	TK	Partner final review of the 2014 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.	0.40	150.00	135.00
2/26/2015	NM	Printed Partnership letters	0.10	7.00	6.30
2/26/2015	WS	Printed final K-1 package	0.10	13.00	11.70
2/26/2015	NJ	Prepared K-1 copies to be mailed to partners	0.30	21.00	18.90
2/26/2015	NM	Assembled K-1 copies to be mailed to partners	0.80	56.00	50.40
3/9/2015	LB	Sent K-1 copy to partners for 2013 and 2014	0.20	40.00	36.00
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			5.50	867.00	780.30
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services				1,034.25	947.55
Expenses	Per partnership out of pocket costs (see Exhibit D)			171.28	171.28
Total before discount				\$ 1,205.53	
Total discounted invoice amount					1,118.83



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

DATE: April 30, 2015

CLIENT #: HOLL22

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SUMMARY

Total Services	\$ 1,264.35
Total Expenses	217.51
Total Invoice Amount:	<u>\$ 1,481.86</u>

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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
1/30/2015	EB	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.30	21.00	18.90
2/6/2015	MA	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/7/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s		0.40	52.00	46.80
2/14/2015	LB	Final review of the 2014 Forms 1096 and 1099s		0.30	60.00	54.00
2/14/2015	AS	Electronically file the 2014 Forms 1096 and 1099s		0.20	14.00	12.60
2/19/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.50	100.00	90.00
3/9/2015	EP	Processing of the 2014 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	128.70
3/14/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		2.20	440.00	396.00
3/18/2015	TK	Partner final review of the 2014 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	202.50
3/19/2015	WS	Printed final K-1 package		0.10	13.00	11.70
3/20/2015	AS	Prepared K-1 copies to be mailed to partners		0.10	7.00	6.30
3/20/2015	AS	Assembled K-1 copies to be mailed to partners		1.50	105.00	94.50
4/13/2015	KT	Electronic filing of the 2014 Partnership return		0.20	32.00	28.80
Subtotal Services				7.60	1,219.00	1,097.10
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services					1,386.25	1,264.35
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)					217.51	217.51
Total before discount					\$ 1,603.76	
Total discounted invoice amount						1,481.86



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

DATE: April 30, 2015

CLIENT #: HONE21

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SUMMARY

Total Services	\$ 856.65
Total Expenses	145.75
Total Invoice Amount:	<u>\$ 1,002.40</u>

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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
1/28/2015	EB	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.30	21.00	18.90
1/30/2015	MA	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s		0.30	39.00	35.10
2/14/2015	LB	Final review of the 2014 Forms 1096 and 1099s		0.30	60.00	54.00
2/14/2015	AS	Electronically file the 2014 Forms 1096 and 1099s		0.20	14.00	12.60
2/17/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.40	80.00	72.00
2/18/2015	CW	Processing of the 2014 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	117.00
2/25/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		0.90	180.00	162.00
2/28/2015	TK	Partner final review of the 2014 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.		0.40	150.00	135.00
3/3/2015	WS	Printed final K-1 package		0.10	13.00	11.70
3/3/2015	AS	Prepared K-1 copies to be mailed to partners		0.30	21.00	18.90
3/3/2015	NM	Assembled K-1 copies to be mailed to partners		0.50	35.00	31.50
4/13/2015	KT	Electronic filing of the 2014 Partnership return		0.10	16.00	14.40
Subtotal Services				4.90	766.00	689.40
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services					933.25	856.65
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)					145.75	145.75
Total before discount					<u>\$ 1,079.00</u>	
Total discounted invoice amount						<u>1,002.40</u>





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

DATE: April 30, 2015

CLIENT #: HORI21

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SUMMARY

Total Services	\$ 980.40
Total Expenses	149.20
Total Invoice Amount:	<u>\$ 1,129.60</u>

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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
1/30/2015	NS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.30	21.00	18.90
1/31/2015	AY	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s		0.40	52.00	46.80
2/10/2015	LB	Final review of the 2014 Forms 1096 and 1099s		0.30	80.00	54.00
2/14/2015	AS	Electronically file the 2014 Forms 1096 and 1099s		0.20	14.00	12.60
2/14/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.30	60.00	54.00
2/19/2015	EP	Processing of the 2014 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	240.00	216.00
2/21/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		0.60	120.00	108.00
2/21/2015	TK	Partner final review of the 2014 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	168.75
2/26/2015	NM	Printed final K-1 package		0.10	7.00	6.30
2/26/2015	NJ	Prepared K-1 copies to be mailed to partners		0.30	21.00	18.90
2/26/2015	AS	Assembled K-1 copies to be mailed to partners		1.40	98.00	88.20
4/14/2015	KT	Electronic filing of the 2014 Partnership return		0.10	16.00	14.40
Subtotal Services				5.80	903.50	813.15
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services					1,070.75	980.40
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)					149.20	149.20
Total before discount					<u>\$ 1,219.95</u>	
Total discounted invoice amount						<u>1,129.60</u>



**Duffy, Kruspodin & Company, LLP**  
*Certified Public Accountants*

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

DATE: April 30, 2015

CLIENT #: INTE26

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SUMMARY

Total Services	\$ 1,170.75
Total Expenses	138.85
Total Invoice Amount:	<u>\$ 1,309.60</u>

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

## International Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
1/28/2015	EB	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.40	34.00	30.60
1/30/2015	MA	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.20	18.00	16.20
2/14/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/14/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.20	14.00	12.60
2/21/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.50	100.00	90.00
2/23/2015	EP	Processing of the 2014 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	187.20
2/24/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	1.70	425.00	382.50
2/24/2015	TK	Partner final review of the 2014 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.	0.40	150.00	135.00
2/26/2015	NM	Printed Partnership letters	0.10	7.00	6.30
2/26/2015	WS	Printed final K-1 package	0.10	13.00	11.70
2/26/2015	NJ	Prepared K-1 copies to be mailed to partners	0.30	21.00	18.90
2/26/2015	AS	Assembled K-1 copies to be mailed to partners	0.60	42.00	37.80
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			6.60	1,115.00	1,003.50
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services				1,282.25	1,170.75
Expenses	Per partnership out of pocket costs (see Exhibit D)			138.85	138.85
Total before discount				\$ 1,421.10	
Total discounted invoice amount					1,309.60



**Duffy, Kruspodin & Company, LLP**  
Certified Public Accountants

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

DATE: April 30, 2015

CLIENT #: JAMU21

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SUMMARY

Total Services	\$ 1,445.25
Total Expenses	142.99
Total Invoice Amount:	<u>\$ 1,588.24</u>

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

**Jamul Meadows Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/28/2015	EB	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	21.00	18.90
1/29/2015	MA	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/14/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/14/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.20	14.00	12.60
2/21/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.60	120.00	108.00
2/23/2015	EP	Processing of the 2014 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.	1.40	182.00	163.80
2/24/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	2.80	700.00	630.00
2/24/2015	TK	Partner final review of the 2014 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.	0.40	150.00	135.00
3/3/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/3/2015	AS	Prepared K-1 copies to be mailed to partners	0.20	14.00	12.60
3/4/2015	SJ	Assembled K-1 copies to be mailed to partners	1.20	84.00	75.60
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			8.00	1,420.00	1,278.00
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		167.25	167.25
Total Services				1,587.25	1,445.25
Expenses	Per partnership out of pocket costs (see Exhibit D)			142.99	142.99
Total before discount				\$ 1,730.24	
Total discounted invoice amount					1,588.24



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

DATE: April 30, 2015

CLIENT #: LAHA21

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SUMMARY

Total Services	\$ 1,245.90
Total Expenses	204.40
Total Invoice Amount:	<u>\$ 1,450.30</u>

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

**Lahontan Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/28/2015	EB	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	21.00	18.90
1/29/2015	CW	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	13.00	11.70
2/7/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/14/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/14/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.20	14.00	12.60
2/21/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.70	140.00	126.00
2/23/2015	EP	Processing of the 2014 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.	1.90	247.00	222.30
3/3/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	1.40	280.00	252.00
3/4/2015	TK	Partner final review of the 2014 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	168.75
3/6/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/6/2015	AS	Prepared K-1 copies to be mailed to partners	0.40	28.00	25.20
3/6/2015	NM	Assembled K-1 copies to be mailed to partners	2.00	140.00	126.00
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			8.30	1,198.50	1,078.65
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services				1,365.75	1,245.90
Expenses	Per partnership out of pocket costs (see Exhibit D)			204.40	204.40
Total before discount				\$ 1,570.15	
Total discounted invoice amount					1,450.30





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

DATE: April 30, 2015

CLIENT #: LYON21

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SUMMARY

Total Services	\$ 882.75
Total Expenses	<u>152.65</u>
Total Invoice Amount:	<u><u>\$ 1,035.40</u></u>

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

**Lyon Valley Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/28/2015	EB	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	21.00	18.90
1/29/2015	MA	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/14/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/14/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.20	14.00	12.60
2/23/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	60.00	54.00
2/23/2015	EP	Processing of the 2014 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	128.70
3/2/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	0.90	180.00	162.00
3/4/2015	TK	Partner final review of the 2014 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.	0.40	150.00	135.00
3/6/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/6/2015	AS	Prepared K-1 copies to be mailed to partners	0.10	7.00	6.30
3/6/2015	SJ	Assembled K-1 copies to be mailed to partners	1.00	85.00	76.50
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			5.20	795.00	715.50
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services				962.25	882.75
Expenses	Per partnership out of pocket costs (see Exhibit D)			152.65	152.65
Total before discount				\$ 1,114.90	
Total discounted invoice amount					1,035.40



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

DATE: April 30, 2015

CLIENT #: MESA21

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SUMMARY

Total Services	\$ 1,155.45
Total Expenses	147.82
Total Invoice Amount:	<u>\$ 1,303.27</u>

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

**Mesa View Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/28/2015	EB	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	21.00	18.90
1/30/2015	MA	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/14/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/14/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.20	14.00	12.60
2/21/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	60.00	54.00
2/23/2015	EP	Processing of the 2014 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.	2.50	325.00	292.50
3/4/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	1.50	300.00	270.00
3/5/2015	TK	Partner final review of the 2014 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.	0.40	150.00	135.00
3/11/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/11/2015	AS	Prepared K-1 copies to be mailed to partners	0.20	17.00	15.30
3/11/2015	SJ	Assembled K-1 copies to be mailed to partners	0.90	76.00	68.40
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			7.20	1,098.00	988.20
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services				1,265.25	1,155.45
Expenses	Per partnership out of pocket costs (see Exhibit D)			147.82	147.82
Total before discount				\$ 1,413.07	
Total discounted invoice amount					1,303.27



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

DATE: April 30, 2015

CLIENT #: MEXT21

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SUMMARY

Total Services	\$ 1,183.80
Total Expenses	179.56
Total Invoice Amount:	<u>\$ 1,363.36</u>

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

**Mex-Tec Partners**

				Hours	Original Amount	Discounted Amount
<b>Professional services rendered</b>						
1/28/2015	EB	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.30	21.00	18.90
1/29/2015	MA	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s		0.30	39.00	35.10
2/14/2015	LB	Final review of the 2014 Forms 1096 and 1099s		0.30	60.00	54.00
2/14/2015	AS	Electronically file the 2014 Forms 1096 and 1099s		0.20	14.00	12.60
2/21/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.50	100.00	90.00
2/23/2015	IS	Processing of the 2014 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	175.50
3/10/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		1.60	400.00	360.00
3/10/2015	TK	Partner final review of the 2014 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	168.75
3/12/2015	WS	Printed final K-1 package		0.10	13.00	11.70
3/12/2015	AS	Prepared K-1 copies to be mailed to partners		0.10	7.00	6.30
3/12/2015	AS	Assembled K-1 copies to be mailed to partners		1.00	70.00	63.00
4/13/2015	KT	Electronic filing of the 2014 Partnership return		0.10	16.00	14.40
Subtotal Services				6.60	1,129.50	1,016.55
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services					1,296.75	1,183.80
<b>Expenses</b> Per partnership out of pocket costs (see Exhibit D)					179.56	179.56
Total before discount					<u>\$ 1,476.31</u>	
Total discounted invoice amount						<u>1,363.36</u>



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

DATE: April 30, 2015

CLIENT #: MOHA22

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SUMMARY

Total Services	\$ 1,387.20
Total Expenses	156.10
Total Invoice Amount:	<u>\$ 1,543.30</u>

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

**Mohawk Mountain Partners**

Professional services rendered				Hours	Original Amount	Discounted Amount
11/19/2014	TK	Partnership matters		1.00	375.00	337.50
1/28/2015	EB	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.30	21.00	18.90
1/29/2015	MA	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s		0.30	39.00	35.10
2/14/2015	LB	Final review of the 2014 Forms 1096 and 1099s		0.30	60.00	54.00
2/14/2015	AS	Electronically file the 2014 Forms 1096 and 1099s		0.20	14.00	12.60
2/21/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.60	120.00	108.00
2/23/2015	EP	Processing of the 2014 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.		1.90	247.00	222.30
2/24/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		1.20	300.00	270.00
2/24/2015	TK	Partner final review of the 2014 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.		0.10	37.50	33.75
2/26/2015	WS	Printed partnership letters and final K-1 package		0.10	7.00	6.30
2/26/2015	NJ	Prepared K-1 copies to be mailed to partners		0.30	21.00	18.90
2/27/2015	SJ	Assembled K-1 copies to be mailed to partners		1.30	91.00	81.90
4/13/2015	KT	Electronic filing of the 2014 Partnership return		0.10	16.00	14.40
Subtotal Services				7.80	1,355.50	1,219.95
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
				</		





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

DATE: April 30, 2015

CLIENT #: MOUN21

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SUMMARY

Total Services	\$ 1,142.40
Total Expenses	161.62
Total Invoice Amount:	<u>\$ 1,304.02</u>

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

**Mountain View Partners**

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/28/2015	EB	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	21.00	18.90
1/29/2015	MA	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/14/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/14/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.20	14.00	12.60
2/21/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	160.00	144.00
2/24/2015	IS	Processing of the 2014 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	198.90
3/2/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	1.10	275.00	247.50
3/2/2015	TK	Partner final review of the 2014 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	168.75
3/3/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/4/2015	AS	Prepared K-1 copies to be mailed to partners	0.10	7.00	6.30
3/4/2015	AS	Assembled K-1 copies to be mailed to partners	0.90	63.00	56.70
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			6.50	1,083.50	975.15
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services				1,250.75	1,142.40
<b>Expenses</b> Per partnership out of pocket costs (see Exhibit D)				161.62	161.62
Total before discount				<u>\$ 1,412.37</u>	
Total discounted invoice amount					<u><u>1,304.02</u></u>



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

DATE: April 30, 2015

CLIENT #: NEVA21

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SUMMARY

Total Services	\$ 985.35
Total Expenses	157.48
Total Invoice Amount:	<u>\$ 1,142.83</u>

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

**Nevada View Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/28/2015	EB	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	21.00	18.90
1/30/2015	MA	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/3/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/14/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/14/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/21/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	60.00	54.00
2/24/2015	EP	Processing of the 2014 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.	2.10	273.00	245.70
3/4/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	1.00	200.00	180.00
3/5/2015	TK	Partner final review of the 2014 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.	0.40	150.00	135.00
3/11/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/11/2015	AS	Prepared K-1 copies to be mailed to partners	0.10	7.00	6.30
3/11/2015	AS	Assembled K-1 copies to be mailed to partners	0.80	56.00	50.40
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			6.00	909.00	818.10
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services				1,076.25	985.35
Expenses	Per partnership out of pocket costs (see Exhibit D)			157.48	157.48
Total before discount				\$ 1,233.73	
Total discounted invoice amount					1,142.83



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

DATE: April 30, 2015

CLIENT #: NIGH21

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SUMMARY

Total Services	\$ 1,832.70
Total Expenses	264.43
Total Invoice Amount:	<u>\$ 2,097.13</u>

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

**Night Hawk Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/30/2015	NS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	21.00	18.90
1/31/2015	AY	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/14/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/14/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/24/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.70	140.00	126.00
2/24/2015	CW	Processing of the 2014 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.	2.20	286.00	257.40
2/25/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	3.30	825.00	742.50
2/26/2015	TK	Partner final review of the 2014 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	202.50
3/3/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/4/2015	JN	Prepared K-1 copies to be mailed to partners	1.50	127.50	114.75
3/4/2015	SJ	Assembled K-1 copies to be mailed to partners	1.20	84.00	75.60
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			10.80	1,850.50	1,665.45
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services				2,017.75	1,832.70
Expenses	Per partnership out of pocket costs (see Exhibit D)			264.43	264.43
	Total before discount			\$ 2,282.18	
	Total discounted invoice amount				2,097.13



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

DATE: April 30, 2015

CLIENT #: NIGH22

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SUMMARY

Total Services	\$ 614.10
Total Expenses	74.44
Total Invoice Amount:	<u>\$ 688.54</u>

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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
1/27/2015	CW	Intake 2014 Forms 1099		0.10	13.00	11.70
2/13/2015	AS	Print and assemble 1099s		0.10	7.00	6.30
2/21/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.80	160.00	144.00
2/24/2015	CW	Processing of the 2014 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.		0.50	65.00	58.50
2/25/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		0.50	125.00	112.50
2/25/2015	TK	Partner final review of the 2014 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.		0.30	112.50	101.25
3/12/2015	NJ	Assembly and review of 2014 Partnership tax return		0.20	14.00	12.60
Subtotal Services				2.50	496.50	446.85
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services					663.75	614.10
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)					74.44	74.44
Total before discount					\$ 738.19	
Total discounted invoice amount						688.54





**Duffy, Kruspodin & Company, LLP**  
Certified Public Accountants

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

DATE: April 30, 2015

CLIENT #: NORT25

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SUMMARY

Total Services	\$ 1,402.50
Total Expenses	161.62
Total Invoice Amount:	<u>\$ 1,564.12</u>

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

**North Springs Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/28/2015	EB	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	21.00	18.90
1/29/2015	MA	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/13/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/14/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/19/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.90	180.00	162.00
2/21/2015	EP	Processing of the 2014 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	152.10
2/24/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	1.90	475.00	427.50
2/24/2015	TK	Partner final review of the 2014 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	168.75
2/26/2015	NM	Printed Partnership letters	0.10	7.00	6.30
2/26/2015	WS	Printed final K-1 package	0.10	13.00	11.70
2/26/2015	NJ	Prepared K-1 copies to be mailed to partners	0.30	21.00	18.90
2/27/2015	JN	Assembled K-1 copies to be mailed to partners	2.00	170.00	153.00
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			8.30	1,372.50	1,235.25
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services				1,539.75	1,402.50
Expenses	Per partnership out of pocket costs (see Exhibit D)			161.62	161.62
			Total before discount	\$ 1,701.37	
			Total discounted invoice amount		1,564.12



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

DATE: April 30, 2015

CLIENT #: OCTO21

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SUMMARY

Total Services	\$ 965.55
Total Expenses	159.55
Total Invoice Amount:	<u>\$ 1,125.10</u>

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

**Ocotillo View Partners**

Professional services rendered				Hours	Original Amount	Discounted Amount
1/28/2015	EB	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.30	21.00	18.90
1/29/2015	MA	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s		0.30	39.00	35.10
2/13/2015	LB	Final review of the 2014 Forms 1096 and 1099s		0.30	60.00	54.00
2/13/2015	AS	Electronically file the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/23/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.40	80.00	72.00
2/23/2015	CW	Processing of the 2014 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.		1.40	182.00	163.80
2/27/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		0.80	160.00	144.00
2/28/2015	TK	Partner final review of the 2014 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.		0.40	150.00	135.00
3/3/2015	WS	Printed final K-1 package		0.10	13.00	11.70
3/3/2015	NJ	Prepared K-1 copies to be mailed to partners		0.30	21.00	18.90
3/3/2015	JM	Assembled K-1 copies to be mailed to partners		1.30	91.00	81.90
3/9/2015	LB	K-1 copies of 2013 and 2014 for partners		0.20	40.00	36.00
4/13/2015	KT	Electronic filing of the 2014 Partnership return		0.10	16.00	14.40
Subtotal Services				6.10	887.00	798.30
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.25	167.25
Total Services					1,054.25	965.55
Expenses	Per partnership out of pocket costs (see Exhibit D)				159.55	159.55
Total before discount					\$ 1,213.80	
Total discounted invoice amount						1,125.10



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

DATE: April 30, 2015

CLIENT #: ORAN21

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SUMMARY

Total Services	\$ 1,323.29
Total Expenses	169.21
Total Invoice Amount:	<u>\$ 1,492.50</u>

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

## Orange Vista Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
1/22/2015	TK	Partnership matters and scheduling of completion to Receiver	0.20	75.00	67.50
1/28/2015	IS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
1/30/2015	MA	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/3/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/6/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/13/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/23/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	80.00	72.00
2/23/2015	CW	Processing of the 2014 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	198.90
3/3/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	1.60	400.00	360.00
3/3/2015	TK	Partner final review of the 2014 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	168.75
3/6/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/6/2015	AS	Prepared K-1 copies to be mailed to partners	0.40	28.00	25.20
3/6/2015	SJ	Assembled K-1 copies to be mailed to partners	1.60	112.00	100.80
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			7.70	1,284.50	1,156.05
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24



**Duffy, Kruspodin & Company, LLP**  
Certified Public Accountants

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

DATE: April 30, 2015

CLIENT #: OSPR21

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SUMMARY

Total Services	\$ 1,767.44
Total Expenses	247.18
Total Invoice Amount:	<u>\$ 2,014.62</u>

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

**Osprey Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/27/2015	NS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	21.00	18.90
1/31/2015	AY	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/3/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/6/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/13/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/23/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	160.00	144.00
2/24/2015	EP	Processing of the 2014 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.	2.30	299.00	269.10
3/2/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	2.50	625.00	562.50
3/3/2015	TK	Partner final review of the 2014 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	270.00
3/6/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/6/2015	NM	Prepared K-1 copies to be mailed to partners	0.30	21.00	18.90
3/6/2015	JH	Assembled K-1 copies to be mailed to partners	3.00	210.00	189.00
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			11.00	1,778.00	1,600.20
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
Total Services				1,945.24	1,767.44
Expenses	Per partnership out of pocket costs (see Exhibit D)			247.18	247.18
	Total before discount			\$ 2,192.42	
Total discounted invoice amount					2,014.62





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

DATE: April 30, 2015

CLIENT #: OSPR22

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SUMMARY

Total Services	\$ 478.19
Total Expenses	74.44
Total Invoice Amount:	<u>\$ 552.63</u>

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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
1/27/2015	CW	2014 Forms 1099 intake		0.10	13.00	11.70
2/14/2015	AS	Assembly of financial statements.		0.10	7.00	6.30
2/21/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.20	40.00	36.00
2/23/2015	EP	Processing of the 2014 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.		0.50	65.00	58.50
3/8/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		0.40	80.00	72.00
3/9/2015	TK	Partner final review of the 2014 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.		0.30	112.50	101.25
4/13/2015	JH	Assembly and review of 2014 Partnership tax return		0.40	28.00	25.20
		Subtotal Services		2.00	345.50	310.95
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
		Total Services			512.74	478.19
<i>Expenses</i>	Per partnership out of pocket costs (see Exhibit D)				74.44	74.44
		Total before discount			\$ 587.18	
		Total discounted invoice amount				552.63



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

DATE: April 30, 2015

CLIENT #: P39A22

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SUMMARY

Total Services	\$ 1,380.89
Total Expenses	175.42
Total Invoice Amount:	<u>\$ 1,556.31</u>

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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
1/30/2015	CW	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
1/31/2015	NS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	21.00	18.90
2/11/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/14/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/16/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/26/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.60	120.00	108.00
2/27/2015	EP	Processing of the 2014 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.	2.10	273.00	245.70
2/27/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	1.60	400.00	360.00
3/9/2015	TK	Partner final review of the 2014 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	236.25
3/10/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/10/2015	AS	Prepared K-1 copies to be mailed to partners	0.40	28.00	25.20
3/10/2015	SJ	Assembled K-1 copies to be mailed to partners	1.00	70.00	63.00
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			7.90	1,348.50	1,213.65
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
Total Services				1,515.74	1,380.89
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				175.42	175.42
Total before discount				\$ 1,691.16	
Total discounted invoice amount					1,556.31



**Duffy, Kruspodin & Company, LLP**  
Certified Public Accountants

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

DATE: April 30, 2015

CLIENT #: P39A21

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SUMMARY

Total Services	\$ 586.64
Total Expenses	74.44
Total Invoice Amount:	<u>\$ 661.08</u>

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

**P-39 Aircobra, LLC**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/27/2015	CW	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	13.00	11.70
1/30/2015	AY	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	21.00	18.90
1/31/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.20	26.00	23.40
2/14/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/16/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/26/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	60.00	54.00
2/27/2015	EP	Processing of the 2014 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.	0.50	65.00	58.50
2/27/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	0.50	125.00	112.50
2/27/2015	TK	Partner final review of the 2014 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.	0.20	75.00	67.50
2/27/2015	JH	Electronic filing of the 2014 Partnership return	0.20	14.00	12.60
Subtotal Services			2.70	466.00	419.40
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
Total Services				633.24	586.64
Expenses	Per partnership out of pocket costs (see Exhibit D)			74.44	74.44
Total before discount				\$ 707.68	
Total discounted invoice amount					661.08



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

DATE: April 30, 2015

CLIENT #: P40W22

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SUMMARY

Total Services	\$ 1,396.19
Total Expenses	180.25
Total Invoice Amount:	<u>\$ 1,576.44</u>

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

**P-40 Warhawk Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/27/2015	NS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	21.00	18.90
1/31/2015	AY	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/3/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.40	52.00	46.80
2/6/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/13/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/26/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.60	120.00	108.00
2/26/2015	CW	Processing of the 2014 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.	2.30	299.00	269.10
3/10/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	1.50	375.00	337.50
3/10/2015	TK	Partner final review of the 2014 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	236.25
3/16/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/17/2015	AS	Prepared K-1 copies to be mailed to partners	0.70	49.00	44.10
3/17/2015	SJ	Assembled K-1 copies to be mailed to partners	1.20	84.00	75.60
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			8.40	1,365.50	1,228.95
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
Total Services				1,532.74	1,396.19
Expenses	Per partnership out of pocket costs (see Exhibit D)			180.25	180.25
Total before discount				\$ 1,712.99	
Total discounted invoice amount					1,576.44





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

DATE: April 30, 2015

CLIENT #: P40W21

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SUMMARY

Total Services	\$ 586.64
Total Expenses	74.44
Total Invoice Amount:	<u>\$ 661.08</u>

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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
1/27/2015	AY	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	21.00	18.90
1/31/2015	HZ	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/16/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/16/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/26/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	60.00	54.00
2/27/2015	CW	Processing of the 2014 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.	0.50	65.00	58.50
3/8/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	0.50	125.00	112.50
3/9/2015	TK	Partner final review of the 2014 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.	0.20	75.00	67.50
3/10/2015	NM	Assembled 2014 Partnership tax return	0.10	7.00	6.30
Subtotal Services			2.70	466.00	419.40
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		167.24	167.24
Total Services				633.24	586.64
<i>Expenses</i>				74.44	74.44
Per partnership out of pocket costs (see Exhibit D)				\$ 707.68	
Total before discount					
Total discounted invoice amount					661.08



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

DATE: April 30, 2015

CLIENT #: PAIN21

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SUMMARY

Total Services	\$ 936.74
Total Expenses	151.27
Total Invoice Amount:	<u>\$ 1,088.01</u>

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

**Painted Desert Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/28/2015	IS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
1/29/2015	CW	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	13.00	11.70
2/7/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/16/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/26/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/23/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	60.00	54.00
2/24/2015	EP	Processing of the 2014 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	187.20
3/9/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	0.90	180.00	162.00
3/9/2015	TK	Partner final review of the 2014 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.	0.40	150.00	135.00
3/10/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/10/2015	AS	Prepared K-1 copies to be mailed to partners	0.10	7.00	6.30
3/10/2015	SJ	Assembled K-1 copies to be mailed to partners	0.90	63.00	56.70
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			5.50	855.00	789.50
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
Total Services				1,022.24	936.74
Expenses	Per partnership out of pocket costs (see Exhibit D)			151.27	151.27
Total before discount				\$ 1,173.51	
Total discounted invoice amount					1,088.01



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

DATE: April 30, 2015

CLIENT #: PARF21

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SUMMARY

Total Services	\$ 998.84
Total Expenses	159.55
Total Invoice Amount:	<u>\$ 1,158.39</u>

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

**Par Four Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/28/2015	IS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
1/29/2015	CW	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	13.00	11.70
2/7/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/16/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/16/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/23/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.60	120.00	108.00
2/24/2015	IS	Processing of the 2014 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	152.10
2/26/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	0.80	200.00	180.00
2/26/2015	TK	Partner final review of the 2014 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.	0.40	150.00	135.00
2/27/2015	WS	Printed final K-1 package	0.10	13.00	11.70
2/27/2015	NJ	Prepared K-1 copies to be mailed to partners	0.30	21.00	18.90
2/28/2015	SJ	Assembled K-1 copies to be mailed to partners	1.10	77.00	69.30
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			5.80	924.00	831.60
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
Total Services				1,091.24	998.84
Expenses	Per partnership out of pocket costs (see Exhibit D)			159.55	159.55
Total before discount				\$ 1,250.79	
Total discounted invoice amount					1,158.39



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

DATE: April 30, 2015

CLIENT #: PARK24

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SUMMARY

Total Services	\$ 923.24
Total Expenses	111.25
Total Invoice Amount:	<u>\$ 1,034.49</u>

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

**Park Vegas Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/26/2015	IS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	25.50	22.95
1/28/2015	CW	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	13.00	11.70
2/7/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/16/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/17/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/23/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.50	100.00	90.00
2/26/2015	IS	Processing of the 2014 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	187.20
2/27/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	0.90	225.00	202.50
2/27/2015	TK	Partner final review of the 2014 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.	0.30	112.50	101.25
3/3/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/3/2015	AS	Prepared K-1 copies to be mailed to partners	0.10	7.00	6.30
3/3/2015	AS	Assembled K-1 copies to be mailed to partners	0.20	14.00	12.60
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			4.90	840.00	756.00
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
Total Services				1,007.24	923.24
Expenses	Per partnership out of pocket costs (see Exhibit D)			111.25	111.25
Total before discount				\$ 1,118.49	
Total discounted invoice amount					1,034.49





**Duffy, Kruspodin & Company, LLP**  
Certified Public Accountants

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

DATE: April 30, 2015

CLIENT #: PECO22

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SUMMARY

Total Services	\$ 1,151.39
Total Expenses	142.30
Total Invoice Amount:	<u>\$ 1,293.69</u>

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

**Peco Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/27/2015	NS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	21.00	18.90
1/31/2015	AY	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/16/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/16/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.20	14.00	12.60
3/4/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.50	100.00	90.00
2/24/2015	EP	Processing of the 2014 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.	1.90	247.00	222.30
3/9/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	1.70	340.00	306.00
3/10/2015	TK	Partner final review of the 2014 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	168.75
3/10/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/10/2015	AS	Prepared K-1 copies to be mailed to partners	0.10	7.00	6.30
3/10/2015	SJ	Assembled K-1 copies to be mailed to partners	0.60	42.00	37.80
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			6.70	1,093.50	984.15
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
Total Services				1,260.74	1,151.39
Expenses	Per partnership out of pocket costs (see Exhibit D)			142.30	142.30
Total before discount				\$ 1,403.04	
Total discounted invoice amount					1,293.69



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

DATE: April 30, 2015

CLIENT #: PECO23

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SUMMARY

Total Services	\$ 526.79
Total Expenses	74.44
Total Invoice Amount:	<u>\$ 601.23</u>

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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
1/26/2015	EB	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	21.00	18.90
1/30/2015	AY	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.50	35.00	31.50
1/31/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.40	52.00	46.80
2/2/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.10	20.00	18.00
2/6/2015	AS	Electronically file the 2014 Forms 1096 and 1099s			-
3/4/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.10	20.00	18.00
3/5/2015	EP	Processing of the 2014 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.	0.50	65.00	58.50
3/9/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	0.30	60.00	54.00
3/10/2015	TK	Partner final review of the 2014 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.	0.30	112.50	101.25
3/10/2015	NJ	Assembly and review of 2014 Partnership tax return	0.20	14.00	12.60
		Subtotal Services	2.70	399.50	359.55
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		167.24	167.24
		Total Services		566.74	526.79
<b>Expenses</b>	Per partnership out of pocket costs (see Exhibit D)			74.44	74.44
		Total before discount		\$ 641.18	
		Total discounted invoice amount			<b>601.23</b>



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

DATE: April 30, 2015

CLIENT #: PINE21

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SUMMARY

Total Services	\$ 883.64
Total Expenses	140.23
Total Invoice Amount:	<u>\$ 1,023.87</u>

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

**Pine View Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/26/2015	IS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
1/28/2015	CW	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	13.00	11.70
2/7/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/16/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/17/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/26/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	60.00	54.00
2/26/2015	IS	Processing of the 2014 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	152.10
3/4/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	0.80	160.00	144.00
3/5/2015	TK	Partner final review of the 2014 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.	0.40	150.00	135.00
3/10/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/10/2015	SJ	Prepared K-1 copies to be mailed to partners	0.50	35.00	31.50
3/10/2015	SJ	Assembled K-1 copies to be mailed to partners	0.50	35.00	31.50
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			5.10	796.00	716.40
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
Total Services				963.24	883.64
Expenses	Per partnership out of pocket costs (see Exhibit D)			140.23	140.23
Total before discount				\$ 1,103.47	
Total discounted invoice amount					1,023.87



**Duffy, Kruspodin & Company, LLP**  
Certified Public Accountants

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

DATE: April 30, 2015

CLIENT #: PROD22

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SUMMARY

Total Services	\$ 1,010.54
Total Expenses	148.51
Total Invoice Amount:	<u>\$ 1,159.05</u>

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

**Production Partners**

				Hours	Original Amount	Discounted Amount
<b>Professional services rendered</b>						
1/27/2015	NS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.30	21.00	18.90
1/31/2015	AY	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s		0.30	39.00	35.10
2/16/2015	LB	Final review of the 2014 Forms 1096 and 1099s		0.30	60.00	54.00
2/17/2015	AS	Electronically file the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/23/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.60	120.00	108.00
2/24/2015	IS	Processing of the 2014 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	198.90
3/4/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		0.60	120.00	108.00
3/5/2015	TK	Partner final review of the 2014 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.		0.40	150.00	135.00
3/10/2015	WS	Printed final K-1 package		0.10	13.00	11.70
3/10/2015	AS	Prepared K-1 copies to be mailed to partners		0.10	7.00	6.30
3/10/2015	AS	Assembled K-1 copies to be mailed to partners		0.80	100.00	90.00
3/27/2015	LB	Current and prior year K-1 inquiries		0.50	56.00	50.40
4/13/2015	KT	Electronic filing of the 2014 Partnership return		0.10	16.00	14.40
Subtotal Services				6.00	937.00	843.30
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
Total Services					1,104.24	1,010.54
Expenses					148.51	148.51
Per partnership out of pocket costs (see Exhibit D)						
Total before discount					\$ 1,252.75	
Total discounted invoice amount						1,159.05





**Duffy, Kruspodin & Company, LLP**  
Certified Public Accountants

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

DATE: April 30, 2015

CLIENT #: PROS21

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SUMMARY

Total Services	\$ 1,175.24
Total Expenses	175.42
Total Invoice Amount:	<u>\$ 1,350.66</u>

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

**Prosperity Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/26/2015	IS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
1/29/2015	CW	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	13.00	11.70
2/3/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/6/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/13/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/23/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	80.00	72.00
2/27/2015	LK	Discussed default note balances as of 12.31.14 with preparer	0.20	50.00	45.00
2/27/2015	IS	Processing of the 2014 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	198.90
3/8/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	1.20	240.00	216.00
3/9/2015	TK	Partner final review of the 2014 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	202.50
3/10/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/10/2015	AS	Prepared K-1 copies to be mailed to partners	0.10	7.00	6.30
3/10/2015	SJ	Assembled K-1 copies to be mailed to partners	1.00	70.00	63.00
3/20/2015	LB	Emailed copies of K-1s	0.20	40.00	36.00
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			6.70	1,120.00	1,008.00
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
			Total Services	1,287.24	1,175.24
Expenses	Per partnership out of pocket costs (see Exhibit D)			175.42	175.42
			Total before discount	\$ 1,462.66	
			Total discounted invoice amount		1,350.66



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

DATE: April 30, 2015

CLIENT #: PUEB21

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SUMMARY

Total Services	\$ 1,325.99
Total Expenses	186.46
Total Invoice Amount:	<u>\$ 1,512.45</u>

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

**Pueblo Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/27/2015	NS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	21.00	18.90
1/31/2015	AY	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/16/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/17/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/26/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.60	120.00	108.00
2/27/2015	CW	Processing of the 2014 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.	1.90	247.00	222.30
3/10/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	1.70	425.00	382.50
3/10/2015	TK	Partner final review of the 2014 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	236.25
3/12/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/12/2015	SJ	Prepared K-1 copies to be mailed to partners	0.10	7.00	6.30
3/12/2015	SJ	Assembled K-1 copies to be mailed to partners	0.90	63.00	56.70
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			7.20	1,287.50	1,158.75
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
			Total Services	1,454.74	1,325.99
Expenses	Per partnership out of pocket costs (see Exhibit D)			186.46	186.46
				Total before discount	\$ 1,641.20
				Total discounted invoice amount	1,512.45



**Duffy, Kruspodin & Company, LLP**  
Certified Public Accountants

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

DATE: April 30, 2015

CLIENT #: PUEB22

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SUMMARY

Total Services	\$ 629.84
Total Expenses	74.44
Total Invoice Amount:	<u>\$ 704.28</u>

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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
1/27/2015	EB	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	21.00	18.90
1/31/2015	AY	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.50	35.00	31.50
2/2/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.50	65.00	58.50
2/6/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/13/2015	AS	Electronically file the 2014 Forms 1096 and 1099s			-
2/26/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	60.00	54.00
2/27/2015	CW	Processing of the 2014 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.	0.70	91.00	81.90
2/28/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	0.40	100.00	90.00
2/28/2015	TK	Partner final review of the 2014 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.	0.20	75.00	67.50
2/28/2015	NM	Assembly of 2014 Partnership tax return	0.10	7.00	6.30
		Subtotal Services	3.30	514.00	462.60
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		167.24	167.24
		Total Services		681.24	629.84
<i>Expenses</i>	Per partnership out of pocket costs (see Exhibit D)			74.44	74.44
		Total before discount		<u>\$ 755.68</u>	
		Total discounted invoice amount			<u>704.28</u>



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

DATE: April 30, 2015

CLIENT #: PYRA21

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SUMMARY

Total Services	\$ 1,413.29
Total Expenses	151.27
Total Invoice Amount:	<u>\$ 1,564.56</u>

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

## Pyramid Highway 177 Partners

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
11/19/2014	TK	Review Partnership matters		1.00	375.00	337.50
1/30/2015	NS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.30	21.00	18.90
1/31/2015	AY	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s		0.30	39.00	35.10
2/16/2015	LB	Final review of the 2014 Forms 1096 and 1099s		0.30	60.00	54.00
2/17/2015	AS	Electronically file the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/26/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.40	80.00	72.00
2/27/2015	EP	Processing of the 2014 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	198.90
3/9/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		1.30	260.00	234.00
3/9/2015	TK	Partner final review of the 2014 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	168.75
3/10/2015	WS	Printed final K-1 package		0.10	13.00	11.70
3/10/2015	NM	Prepared K-1 copies to be mailed to partners		0.30	21.00	18.90
3/10/2015	NM	Assembled K-1 copies to be mailed to partners		1.10	77.00	69.30
4/13/2015	KT	Electronic filing of the 2014 Partnership return		0.10	16.00	14.40
				7.60	1,384.50	1,246.05
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
				Total Services	1,551.74	1,413.29
<b>Expenses</b>				Per partnership out of pocket costs (see Exhibit D)	151.27	151.27
				Total before discount	<u>\$ 1,703.01</u>	
				Total discounted invoice amount		<u>1,564.56</u>





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

DATE: April 30, 2015

CLIENT #: PYRA22

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SUMMARY

Total Services	\$ 626.24
Total Expenses	74.44
Total Invoice Amount:	<u>\$ 700.68</u>

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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
1/30/2015	AY	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	21.00	18.90
1/31/2015	NS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.20	14.00	12.60
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/16/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/16/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/26/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	60.00	54.00
2/27/2015	EP	Processing of the 2014 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.	0.50	65.00	58.50
3/8/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	0.40	80.00	72.00
3/9/2015	TK	Partner final review of the 2014 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.	0.40	150.00	135.00
3/9/2015	SJ	Assembled 2014 Partnership tax return	0.20	14.00	12.60
		Subtotal Services	3.00	510.00	459.00
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		167.24	167.24
		Total Services		677.24	626.24
<b>Expenses</b>	Per partnership out of pocket costs (see Exhibit D)			74.44	74.44
		Total before discount		\$ 751.68	
		<b>Total discounted invoice amount</b>			<b>700.68</b>



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

DATE: April 30, 2015

CLIENT #: RAIL21

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SUMMARY

Total Services	\$ 1,051.04
Total Expenses	176.11
Total Invoice Amount:	<u>\$ 1,227.15</u>

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

**Rail Road Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/28/2015	IS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
1/29/2015	MA	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/16/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/17/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/23/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	80.00	72.00
2/24/2015	CW	Processing of the 2014 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	156.00	140.40
2/25/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	1.00	250.00	225.00
2/25/2015	TK	Partner final review of the 2014 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	168.75
3/3/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/4/2015	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/4/2015	JN	Assembled K-1 copies to be mailed to partners	1.00	85.00	76.50
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			5.90	982.00	883.80
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
			Total Services	1,149.24	1,051.04
Expenses	Per partnership out of pocket costs (see Exhibit D)			176.11	176.11
			Total before discount	\$ 1,325.35	
			Total discounted invoice amount		1,227.15



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

DATE: April 30, 2015

CLIENT #: RAIN22

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SUMMARY

Total Services	\$ 848.54
Total Expenses	136.78
Total Invoice Amount:	<u>\$ 985.32</u>

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

**Rainbow Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/27/2015	NS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	21.00	18.90
1/31/2015	NS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/3/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/6/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/13/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/20/2015	EP	Address update reprint to PDF and K-1 export	0.20	26.00	23.40
2/25/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.10	20.00	18.00
2/25/2015	LB	Processing of the 2014 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	200.00	180.00
2/28/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	0.50	100.00	90.00
2/28/2015	TK	Partner final review of the 2014 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.	0.40	150.00	135.00
3/3/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/3/2015	NJ	Prepared K-1 copies to be mailed to partners	0.40	28.00	25.20
3/3/2015	JH	Assembled K-1 copies to be mailed to partners	1.00	70.00	63.00
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			4.90	757.00	681.30
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		167.24	167.24
Total Services				924.24	848.54
Expenses	Per partnership out of pocket costs (see Exhibit D)			136.78	136.78
Total before discount				\$ 1,061.02	
Total discounted invoice amount					985.32



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

DATE: April 30, 2015

CLIENT #: RAWH21

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SUMMARY

Total Services	\$ 931.34
Total Expenses	159.55
Total Invoice Amount:	<u>\$ 1,090.89</u>

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

**Rawhide Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/28/2015	IS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
1/29/2015	CW	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	13.00	11.70
2/7/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/16/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/17/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/23/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	80.00	72.00
2/24/2015	CW	Processing of the 2014 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	152.10
3/4/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	0.70	140.00	126.00
3/5/2015	TK	Partner final review of the 2014 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.	0.40	150.00	135.00
3/10/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/11/2015	AS	Prepared K-1 copies to be mailed to partners	0.10	7.00	6.30
3/11/2015	AS	Assembled K-1 copies to be mailed to partners	0.80	56.00	50.40
3/27/2015	LB	Reviewed financials and NR statements. Emailed Geno explaining discrepancy	0.30	60.00	54.00
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			5.30	849.00	764.10
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
Total Services				1,016.24	931.34
Expenses	Per partnership out of pocket costs (see Exhibit D)			159.55	159.55
Total before discount				\$ 1,175.79	
Total discounted invoice amount					1,090.89





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

DATE: April 30, 2015

CLIENT #: REDF21

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SUMMARY

Total Services	\$ 925.94
Total Expenses	144.37
Total Invoice Amount:	<u>\$ 1,070.31</u>

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

**Red Field Heights Partners**

Professional services rendered				Hours	Original Amount	Discounted Amount
1/28/2015	IS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.30	39.00	35.10
1/29/2015	CW	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.10	13.00	11.70
2/7/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s		0.30	39.00	35.10
2/16/2015	LB	Final review of the 2014 Forms 1096 and 1099s		0.30	60.00	54.00
2/17/2015	AS	Electronically file the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/23/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.40	80.00	72.00
2/26/2015	IS	Processing of the 2014 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	175.50
2/26/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		0.70	175.00	157.50
2/27/2015	TK	Partner final review of the 2014 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.		0.40	150.00	135.00
2/27/2015	WS	Printed final K-1 package		0.10	13.00	11.70
2/27/2015	NJ	Prepared K-1 copies to be mailed to partners		0.30	21.00	18.90
2/28/2015	NM	Assembled K-1 copies to be mailed to partners		0.50	35.00	31.50
4/13/2015	KT	Electronic filing of the 2014 Partnership return		0.10	16.00	14.40
Subtotal Services				5.10	843.00	758.70
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
Total Services					1,010.24	925.94
Expenses	Per partnership out of pocket costs (see Exhibit D)				144.37	144.37
Total before discount					\$ 1,154.61	
Total discounted invoice amount						1,070.31



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

DATE: April 30, 2015

CLIENT #: RENO23

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SUMMARY

Total Services	\$ 982.19
Total Expenses	128.50
Total Invoice Amount:	<u>\$ 1,110.69</u>

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

**Reno Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/28/2015	IS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
1/29/2015	CW	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	13.00	11.70
2/7/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/16/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/17/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/23/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.50	100.00	90.00
3/10/2015	EP	Processing of the 2014 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	156.00	140.40
3/15/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	1.20	240.00	216.00
3/16/2015	TK	Partner final review of the 2014 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	168.75
3/16/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/17/2015	SJ	Prepared K-1 copies to be mailed to partners	0.10	7.00	6.30
3/17/2015	SJ	Assembled K-1 copies to be mailed to partners	0.40	28.00	25.20
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			5.20	905.50	814.95
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
Total Services				1,072.74	982.19
Expenses	Per partnership out of pocket costs (see Exhibit D)			128.50	128.50
Total before discount				\$ 1,201.24	
Total discounted invoice amount					1,110.69



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

DATE: April 30, 2015

CLIENT #: RENO21

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SUMMARY

Total Services	\$ 964.19
Total Expenses	129.88
Total Invoice Amount:	<u>\$ 1,094.07</u>

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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
1/28/2015	IS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.30	39.00	35.10
1/29/2015	CW	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.10	13.00	11.70
2/7/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s		0.30	39.00	35.10
2/16/2015	LB	Final review of the 2014 Forms 1096 and 1099s		0.30	60.00	54.00
2/17/2015	AS	Electronically file the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/23/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.30	60.00	54.00
3/10/2015	EP	Processing of the 2014 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	156.00	140.40
3/15/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		1.10	220.00	198.00
3/16/2015	TK	Partner final review of the 2014 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	236.25
3/17/2015	WS	Printed final K-1 package		0.10	13.00	11.70
4/13/2015	KT	Electronic filing of the 2014 Partnership return		0.10	16.00	14.40
Subtotal Services				4.60	885.50	796.95
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
Total Services					1,052.74	964.19
Expenses					129.88	129.88
Per partnership out of pocket costs (see Exhibit D)					<u>\$ 1,182.62</u>	
Total before discount						
Total discounted invoice amount						<u>1,094.07</u>



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

DATE: April 30, 2015

CLIENT #: RENO22

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SUMMARY

Total Services	\$ 993.89
Total Expenses	116.08
Total Invoice Amount:	<u>\$ 1,109.97</u>

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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
1/28/2015	IS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.30	39.00	35.10
1/29/2015	AY	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/7/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s		0.50	65.00	58.50
2/16/2015	LB	Final review of the 2014 Forms 1096 and 1099s		0.30	60.00	54.00
2/17/2015	AS	Electronically file the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/23/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.50	100.00	90.00
3/10/2015	EP	Processing of the 2014 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	156.00	140.40
3/15/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		1.20	240.00	216.00
3/16/2015	TK	Partner final review of the 2014 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	168.75
3/16/2015	WS	Printed final K-1 package		0.10	13.00	11.70
3/17/2015	SJ	Prepared K-1 copies to be mailed to partners		0.10	7.00	6.30
3/17/2015	SJ	Assembled K-1 copies to be mailed to partners		0.30	21.00	18.90
4/13/2015	KT	Electronic filing of the 2014 Partnership return		0.10	16.00	14.40
Subtotal Services				5.30	918.50	826.65
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
Total Services					1,085.74	993.89
<b>Expenses</b> Per partnership out of pocket costs (see Exhibit D)					116.08	116.08
Total before discount					<u>\$ 1,201.82</u>	
Total discounted invoice amount						<u>1,109.97</u>





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

DATE: April 30, 2015

CLIENT #: ROAD21

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SUMMARY

Total Services	\$ 943.94
Total Expenses	154.03
Total Invoice Amount:	<u>\$ 1,097.97</u>

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

**Road Runner Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/28/2015	IS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
1/29/2015	MA	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/7/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/16/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/17/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/24/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	80.00	72.00
2/25/2015	EP	Processing of the 2014 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	198.90
3/2/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	1.30	325.00	292.50
	TK	Partner final review of the 2014 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.			-
3/3/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/4/2015	AS	Prepared K-1 copies to be mailed to partners	0.10	7.00	6.30
3/4/2015	AS	Assembled K-1 copies to be mailed to partners	0.70	49.00	44.10
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			5.50	863.00	776.70
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
Total Services				1,030.24	943.94
Expenses	Per partnership out of pocket costs (see Exhibit D)			154.03	154.03
Total before discount				\$ 1,184.27	
Total discounted invoice amount					1,097.97



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

DATE: April 30, 2015

CLIENT #: ROLL21

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SUMMARY

Total Services	\$ 1,233.74
Total Expenses	171.97
Total Invoice Amount:	<u>\$ 1,405.71</u>

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

**Rolling Hills Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/28/2015	IS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
1/29/2015	CW	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	13.00	11.70
2/7/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/16/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/17/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/24/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	80.00	72.00
3/9/2015	EP	Processing of the 2014 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	175.50
3/10/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	1.70	340.00	306.00
3/12/2015	TK	Partner final review of the 2014 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	202.50
3/16/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/17/2015	SJ	Prepared K-1 copies to be mailed to partners	0.20	14.00	12.60
3/17/2015	AS	Assembled K-1 copies to be mailed to partners	1.20	84.00	75.60
3/17/2015	LB	Made changes to K-1 address and emailed to Alicia	0.30	60.00	54.00
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			7.20	1,185.00	1,066.50
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
Total Services				1,352.24	1,233.74
Expenses	Per partnership out of pocket costs (see Exhibit D)			171.97	171.97
Total before discount				\$ 1,524.21	
Total discounted invoice amount					1,405.71



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

DATE: April 30, 2015

CLIENT #: ROSE22

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SUMMARY

Total Services	\$ 1,078.94
Total Expenses	145.75
Total Invoice Amount:	<u>\$ 1,224.69</u>

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

**Rose Vista Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/28/2015	IS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	25.50	22.95
1/29/2015	CW	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	13.00	11.70
2/7/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/16/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/17/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
3/6/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.70	140.00	126.00
3/7/2015	EP	Processing of the 2014 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	156.00	140.40
3/10/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	1.20	300.00	270.00
3/10/2015	TK	Partner final review of the 2014 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	168.75
3/16/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/18/2015	AS	Prepared K-1 copies to be mailed to partners	0.10	7.00	6.30
3/18/2015	AS	Assembled K-1 copies to be mailed to partners	0.70	49.00	44.10
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			5.70	1,013.00	911.70
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
Total Services				1,180.24	1,078.94
Expenses	Per partnership out of pocket costs (see Exhibit D)			145.75	145.75
Total before discount				\$ 1,325.99	
Total discounted invoice amount					1,224.69



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

DATE: April 30, 2015

CLIENT #: SANT23

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SUMMARY

Total Services	\$ 1,128.89
Total Expenses	178.18
Total Invoice Amount:	<u>\$ 1,307.07</u>

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

**Santa Fe View Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/29/2015	CW	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	13.00	11.70
1/31/2015	AY	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.20	26.00	23.40
2/17/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/19/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
3/4/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	80.00	72.00
3/5/2015	EP	Processing of the 2014 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.	2.10	273.00	245.70
3/9/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	1.30	260.00	234.00
3/9/2015	TK	Partner final review of the 2014 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	168.75
3/10/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/10/2015	AS	Prepared K-1 copies to be mailed to partners	0.50	35.00	31.50
3/10/2015	JH	Assembled K-1 copies to be mailed to partners	1.30	91.00	81.90
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			7.10	1,068.50	961.65
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
Total Services				1,235.74	1,128.89
Expenses	Per partnership out of pocket costs (see Exhibit D)			178.18	178.18
Total before discount				\$ 1,413.92	
Total discounted invoice amount					1,307.07





**Duffy, Kruspodin & Company, LLP**  
Certified Public Accountants

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

DATE: April 30, 2015

CLIENT #: SANT24

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SUMMARY

Total Services	\$ 641.09
Total Expenses	74.44
Total Invoice Amount:	<u>\$ 715.53</u>

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

**Santa Fe View Partners, LLC**

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
1/22/2015	TK	Schedule of return completion to receiver		0.10	37.50	33.75
1/29/2015	NS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.60	42.00	37.80
1/30/2015	AY	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.50	35.00	31.50
2/2/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s		0.50	65.00	58.50
2/19/2015	LB	Final review of the 2014 Forms 1096 and 1099s		0.30	60.00	54.00
	AS	Electronically file the 2014 Forms 1096 and 1099s				-
3/4/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.30	60.00	54.00
3/5/2015	EP	Processing of the 2014 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.		0.50	65.00	58.50
3/9/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		0.40	80.00	72.00
3/7/2015	TK	Partner final review of the 2014 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.		0.20	75.00	67.50
3/9/2015	NJ	Assembled 2014 Partnership tax return		0.10	7.00	6.30
		Subtotal Services		3.30	526.50	473.85
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
		Total Services			693.74	641.09
<i>Expenses</i>	Per partnership out of pocket costs (see Exhibit D)				74.44	74.44
		Total before discount			\$ 768.18	
		Total discounted invoice amount				715.53



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

DATE: April 30, 2015

CLIENT #: SIER22

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SUMMARY

Total Services	\$ 906.59
Total Expenses	144.37
Total Invoice Amount:	<u>\$ 1,050.96</u>

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

**Sierra View Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/28/2015	NS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	21.00	18.90
1/29/2015	CW	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	13.00	11.70
2/7/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/17/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/19/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/24/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	80.00	72.00
2/25/2015	EP	Processing of the 2014 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	128.70
3/2/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	0.80	200.00	180.00
3/2/2015	TK	Partner final review of the 2014 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	168.75
3/3/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/3/2015	AS	Prepared K-1 copies to be mailed to partners	0.10	7.00	6.30
3/3/2015	JH	Assembled K-1 copies to be mailed to partners	0.50	35.00	31.50
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			4.70	821.50	739.35
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
Total Services				988.74	906.59
Expenses	Per partnership out of pocket costs (see Exhibit D)			144.37	144.37
Total before discount				\$ 1,133.11	
Total discounted invoice amount					1,050.96



**Duffy, Kruspodin & Company, LLP**  
Certified Public Accountants

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

DATE: April 30, 2015

CLIENT #: SILV23

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SUMMARY

Total Services	\$ 1,012.79
Total Expenses	165.76
Total Invoice Amount:	<u>\$ 1,178.55</u>

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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
1/28/2015	NS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.30	21.00	18.90
1/29/2015	CW	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.10	13.00	11.70
2/7/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s		0.30	39.00	35.10
2/16/2015	LB	Final review of the 2014 Forms 1096 and 1099s		0.30	60.00	54.00
2/17/2015	AS	Electronically file the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/24/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.30	60.00	54.00
2/25/2015	EP	Processing of the 2014 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.		1.90	247.00	222.30
3/8/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		1.00	200.00	180.00
3/9/2015	TK	Partner final review of the 2014 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	168.75
3/10/2015	WS	Printed final K-1 package		0.10	13.00	11.70
3/10/2015	AS	Prepared K-1 copies to be mailed to partners		0.30	21.00	18.90
3/10/2015	JH	Assembled K-1 copies to be mailed to partners		1.00	55.00	49.50
4/13/2015	KT	Electronic filing of the 2014 Partnership return		0.10	16.00	14.40
Subtotal Services				6.30	939.50	845.55
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
Total Services					1,106.74	1,012.79
Expenses					165.76	165.76
Per partnership out of pocket costs (see Exhibit D)						
Total before discount					\$ 1,272.50	
Total discounted invoice amount						1,178.55



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

DATE: April 30, 2015

CLIENT #: SILV24

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SUMMARY

Total Services	\$ 834.59
Total Expenses	<u>121.60</u>
Total Invoice Amount:	<u>\$ 956.19</u>

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

**Silver State Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/28/2015	NS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	21.00	18.90
1/29/2015	CW	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	13.00	11.70
2/7/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/16/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/17/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/24/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	60.00	54.00
2/25/2015	EP	Processing of the 2014 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	128.70
3/10/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	0.70	140.00	126.00
3/10/2015	TK	Partner final review of the 2014 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	168.75
3/12/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/12/2015	AS	Prepared K-1 copies to be mailed to partners	0.10	7.00	6.30
3/12/2015	AS	Assembled K-1 copies to be mailed to partners	0.50	35.00	31.50
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			4.50	741.50	667.35
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
Total Services				908.74	834.59
Expenses	Per partnership out of pocket costs (see Exhibit D)			121.60	121.60
Total before discount				\$ 1,030.34	
Total discounted invoice amount					956.19





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

DATE: April 30, 2015

CLIENT #: SKYV21

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SUMMARY

Total Services	\$ 854.84
Total Expenses	165.07
Total Invoice Amount:	<u>\$ 1,019.91</u>

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

## Sky View Partners

Professional services rendered				Hours	Original Amount	Discounted Amount
2/10/2015	CW	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.10	13.00	11.70
2/10/2015	AY	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/10/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s		0.20	26.00	23.40
2/17/2015	LB	Final review of the 2014 Forms 1096 and 1099s		0.30	60.00	54.00
2/19/2015	AS	Electronically file the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/24/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.40	80.00	72.00
2/25/2015	CW	Processing of the 2014 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.		1.40	182.00	163.80
3/5/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		0.70	140.00	126.00
3/6/2015	TK	Partner final review of the 2014 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.		0.40	150.00	135.00
3/10/2015	WS	Printed final K-1 package		0.10	13.00	11.70
3/10/2015	NM	Prepared K-1 copies to be mailed to partners		0.50	35.00	31.50
3/10/2015	JH	Assembled K-1 copies to be mailed to partners		0.50	35.00	31.50
4/13/2015	KT	Electronic filing of the 2014 Partnership return		0.10	16.00	14.40
Subtotal Services				4.90	764.00	687.60
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
Total Services					931.24	854.84
Expenses	Per partnership out of pocket costs (see Exhibit D)				165.07	165.07
Total before discount					\$ 1,096.31	
Total discounted invoice amount						1,019.91



**Duffy, Kruspodin & Company, LLP**  
Certified Public Accountants

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

DATE: April 30, 2015

CLIENT #: SNOW22

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SUMMARY

Total Services	\$ 918.29
Total Expenses	137.47
Total Invoice Amount:	<u>\$ 1,055.76</u>

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

**Snow Bird Partners**

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/28/2015	NS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	21.00	18.90
1/29/2015	CW	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	13.00	11.70
2/7/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/17/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/19/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/24/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	80.00	72.00
2/25/2015	EP	Processing of the 2014 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	152.10
3/10/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	0.90	180.00	162.00
3/10/2015	TK	Partner final review of the 2014 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	168.75
3/12/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/12/2015	AS	Prepared K-1 copies to be mailed to partners	0.10	7.00	6.30
3/12/2015	AS	Assembled K-1 copies to be mailed to partners	0.60	42.00	37.80
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			5.10	834.50	751.05
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
Total Services				1,001.74	918.29
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				137.47	137.47
Total before discount				\$ 1,139.21	
Total discounted invoice amount					1,055.76



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

DATE: April 30, 2015

CLIENT #: SONO21

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SUMMARY

Total Services	\$ 982.19
Total Expenses	154.72
Total Invoice Amount:	<u>\$ 1,136.91</u>

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

**Sonora View Partners**

			Hours	Original Amount	Discounted Amount
<b>Professional services rendered</b>					
1/28/2015	NS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	21.00	18.90
1/29/2015	CW	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	13.00	11.70
2/7/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/17/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/19/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/24/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	80.00	72.00
2/25/2015	CW	Processing of the 2014 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	156.00	140.40
2/25/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	1.00	250.00	225.00
2/25/2015	TK	Partner final review of the 2014 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	168.75
3/3/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/4/2015	AS	Prepared K-1 copies to be mailed to partners	0.10	7.00	6.30
3/4/2015	AS	Assembled K-1 copies to be mailed to partners	0.80	56.00	50.40
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			5.30	905.50	814.95
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		167.24	167.24
Total Services				1,072.74	982.19
Expenses				154.72	154.72
Per partnership out of pocket costs (see Exhibit D)					
Total before discount				\$ 1,227.46	
Total discounted invoice amount					1,136.91



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

DATE: April 30, 2015

CLIENT #: SPAN21

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SUMMARY

Total Services	\$ 1,473.59
Total Expenses	181.63
Total Invoice Amount:	<u>\$ 1,655.22</u>

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

## Spanish Springs View Partner

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
1/28/2015	NS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.30	21.00	18.90
1/29/2015	CW	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.10	13.00	11.70
2/7/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s		0.30	39.00	35.10
2/17/2015	LB	Final review of the 2014 Forms 1096 and 1099s		0.30	60.00	54.00
2/19/2015	AS	Electronically file the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/24/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.40	80.00	72.00
2/25/2015	CW	Processing of the 2014 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.		2.00	260.00	234.00
3/9/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		2.30	575.00	517.50
3/9/2015	TK	Partner final review of the 2014 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	168.75
3/11/2015	WS	Printed final K-1 package		0.10	13.00	11.70
3/12/2015	SJ	Prepared K-1 copies to be mailed to partners		0.20	14.00	12.60
3/12/2015	SJ	Assembled K-1 copies to be mailed to partners		1.80	126.00	113.40
3/23/2015	LB	Changed K-1 for social and sent to Alica		0.20	40.00	36.00
4/13/2015	KT	Electronic filing of the 2014 Partnership return		0.10	16.00	14.40
Subtotal Services				8.70	1,451.50	1,306.35
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
Total Services					1,618.74	1,473.59
Expenses					181.63	181.63
Per partnership out of pocket costs (see Exhibit D)						
Total before discount					<u>\$ 1,800.37</u>	
Total discounted invoice amount						<u>1,655.22</u>





**Duffy, Kruspodin & Company, LLP**  
Certified Public Accountants

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

DATE: April 30, 2015

CLIENT #: SPRU21

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SUMMARY

Total Services	\$ 1,325.09
Total Expenses	165.06
Total Invoice Amount:	<u>\$ 1,490.15</u>

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

**Spruce Heights Partners**

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
1/28/2015	NS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.30	21.00	18.90
1/29/2015	CW	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.10	13.00	11.70
2/7/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s		0.30	39.00	35.10
2/17/2015	LB	Final review of the 2014 Forms 1096 and 1099s		0.30	60.00	54.00
2/19/2015	AS	Electronically file the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/24/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.40	80.00	72.00
2/27/2015	IS	Processing of the 2014 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	175.50
3/7/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		2.20	550.00	495.00
3/9/2015	TK	Partner final review of the 2014 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	168.75
3/11/2015	WS	Printed final K-1 package		0.10	13.00	11.70
3/11/2015	SJ	Prepared K-1 copies to be mailed to partners		0.50	35.00	31.50
3/11/2015	SJ	Assembled K-1 copies to be mailed to partners		1.00	70.00	63.00
4/13/2015	KT	Electronic filing of the 2014 Partnership return		0.10	16.00	14.40
Subtotal Services				7.40	1,286.50	1,157.85
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
Total Services					1,453.74	1,325.09
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)					165.06	165.06
Total before discount					\$ 1,618.80	
Total discounted invoice amount						1,490.15



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

DATE: April 30, 2015

CLIENT #: STEA24

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SUMMARY

Total Services	\$ 941.24
Total Expenses	136.77
Total Invoice Amount:	<u>\$ 1,078.01</u>

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

**Steamboat Partners**

				Hours	Original Amount	Discounted Amount
<i>Professional services rendered</i>						
1/27/2015	NS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.30	21.00	18.90
1/29/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s		0.40	48.00	43.20
2/17/2015	LB	Final review of the 2014 Forms 1096 and 1099s		0.30	60.00	54.00
2/19/2015	AS	Electronically file the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/24/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.40	80.00	72.00
2/27/2015	IS	Processing of the 2014 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.		1.40	182.00	163.80
3/11/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		1.00	200.00	180.00
3/11/2015	TK	Partner final review of the 2014 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	168.75
3/13/2015	WS	Printed final K-1 package		0.10	13.00	11.70
3/13/2015	AS	Prepared K-1 copies to be mailed to partners		0.70	45.50	40.95
4/14/2015	KT	Electronic filing of the 2014 Partnership return		0.10	16.00	14.40
Subtotal Services				5.30	860.00	774.00
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
Total Services					1,027.24	941.24
Expenses					136.77	136.77
Per partnership out of pocket costs (see Exhibit D)						
Total before discount					\$ 1,164.01	
Total discounted invoice amount						1,078.01



**Duffy, Kruspodin & Company, LLP**  
Certified Public Accountants

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

DATE: April 30, 2015

CLIENT #: STOR21

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SUMMARY

Total Services	\$ 1,091.09
Total Expenses	151.26
Total Invoice Amount:	<u>\$ 1,242.35</u>

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

**Storey County Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/28/2015	NS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	21.00	18.90
1/29/2015	CW	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	13.00	11.70
2/7/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/17/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/19/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/24/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.60	120.00	108.00
2/26/2015	CW	Processing of the 2014 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	152.10
3/9/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	1.30	325.00	292.50
3/9/2015	TK	Partner final review of the 2014 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	168.75
3/12/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/12/2015	AS	Prepared K-1 copies to be mailed to partners	0.10	7.00	6.30
3/12/2015	SJ	Assembled K-1 copies to be mailed to partners	0.70	49.00	44.10
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			5.80	1,026.50	923.85
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
Total Services				1,193.74	1,091.09
Expenses	Per partnership out of pocket costs (see Exhibit D)			151.26	151.26
Total before discount				\$ 1,345.00	
Total discounted invoice amount					1,242.35



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

DATE: April 30, 2015

CLIENT #: SUNT21

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SUMMARY

Total Services	\$ 972.74
Total Expenses	153.33
Total Invoice Amount:	<u>\$ 1,126.07</u>

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

**SunTec Partners**

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/28/2015	NS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	21.00	18.90
1/29/2015	CW	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	13.00	11.70
2/7/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/17/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/19/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/25/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	80.00	72.00
2/25/2015	EP	Processing of the 2014 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	152.10
3/2/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	1.00	250.00	225.00
3/2/2015	TK	Partner final review of the 2014 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.	0.40	150.00	135.00
3/3/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/4/2015	SJ	Prepared K-1 copies to be mailed to partners	0.10	7.00	6.30
3/4/2015	SJ	Assembled K-1 copies to be mailed to partners	1.00	70.00	63.00
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			5.50	895.00	805.50
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		167.24	167.24
Total Services				1,062.24	972.74
<b>Expenses</b> Per partnership out of pocket costs (see Exhibit D)				153.33	153.33
Total before discount				\$ 1,215.57	
Total discounted invoice amount					<b>1,126.07</b>





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

DATE: April 30, 2015

CLIENT #: TECA21

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SUMMARY

Total Services	\$ 814.34
Total Expenses	151.95
Total Invoice Amount:	<u>\$ 966.29</u>

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

**Tecate South Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
1/28/2015	NS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	21.00	18.90
1/29/2015	CW	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	13.00	11.70
2/7/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/17/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/19/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/25/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	80.00	72.00
2/25/2015	EP	Processing of the 2014 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.	0.80	104.00	93.60
2/28/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	0.80	160.00	144.00
3/6/2015	TK	Partner final review of the 2014 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.	0.40	150.00	135.00
3/10/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/10/2015	SJ	Prepared K-1 copies to be mailed to partners	0.40	28.00	25.20
3/10/2015	SJ	Assembled K-1 copies to be mailed to partners	0.40	28.00	25.20
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			4.50	719.00	647.10
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
Total Services				886.24	814.34
Expenses	Per partnership out of pocket costs (see Exhibit D)			151.95	151.95
Total before discount				\$ 1,038.19	
Total discounted invoice amount					966.29



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

DATE: April 30, 2015

CLIENT #: TWIN23

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SUMMARY

Total Services	\$ 999.29
Total Expenses	160.23
Total Invoice Amount:	<u>\$ 1,159.52</u>

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

## Twin Plant Partners

				Hours	Original Amount	Discounted Amount
<b>Professional services rendered</b>						
1/28/2015	NS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.30	21.00	18.90
1/29/2015	CW	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.10	13.00	11.70
2/7/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s		0.30	39.00	35.10
2/17/2015	LB	Final review of the 2014 Forms 1096 and 1099s		0.30	60.00	54.00
2/19/2015	AS	Electronically file the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
2/25/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.40	80.00	72.00
2/25/2015	EP	Processing of the 2014 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	128.70
3/2/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		1.10	275.00	247.50
3/2/2015	TK	Partner final review of the 2014 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	168.75
3/3/2015	WS	Printed final K-1 package		0.10	13.00	11.70
3/3/2015	JH	Prepared K-1 copies to be mailed to partners		0.50	35.00	31.50
3/3/2015	NM	Assembled K-1 copies to be mailed to partners		0.50	35.00	31.50
4/13/2015	KT	Electronic filing of the 2014 Partnership return		0.10	16.00	14.40
Subtotal Services				5.40	924.50	832.05
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
Total Services					1,091.74	999.29
<b>Expenses</b> Per partnership out of pocket costs (see Exhibit D)					160.23	160.23
Total before discount					<u>\$ 1,251.97</u>	
Total discounted invoice amount						<u>1,159.52</u>



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

DATE: April 30, 2015

CLIENT #: VALL22

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SUMMARY

Total Services	\$ 1,323.29
Total Expenses	159.54
Total Invoice Amount:	<u>\$ 1,482.83</u>

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

## Valley Vista Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
1/28/2015	NS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	21.00	18.90
1/29/2015	CW	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	13.00	11.70
2/7/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/17/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/19/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/26/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.50	100.00	90.00
2/26/2015	EP	Processing of the 2014 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	187.20
3/16/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	2.20	550.00	495.00
3/16/2015	TK	Partner final review of the 2014 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	168.75
3/19/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/19/2015	AS	Prepared K-1 copies to be mailed to partners	0.10	7.00	6.30
3/19/2015	AS	Assembled K-1 copies to be mailed to partners	0.90	63.00	56.70
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
Subtotal Services			7.10	1,284.50	1,156.05
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
Total Services				1,451.74	1,323.29
Expenses	Per partnership out of pocket costs (see Exhibit D)			159.54	159.54
Total before discount				\$ 1,611.28	
Total discounted invoice amount					1,482.83



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

DATE: April 30, 2015

CLIENT #: VIA121

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SUMMARY

Total Services	\$ 1,359.74
Total Expenses	156.09
Total Invoice Amount:	<u>\$ 1,515.83</u>

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

**Via 188 Partners**

Professional services rendered			Hours	Original Amount	Discounted Amount
11/19/2014	TK	Review Partnership matters	1.00	375.00	337.50
1/28/2015	NS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	21.00	18.90
1/30/2015	CW	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	13.00	11.70
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/16/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/17/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/26/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	80.00	72.00
2/26/2015	EP	Processing of the 2014 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	198.90
2/27/2015	LK	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	0.90	225.00	202.50
2/27/2015	TK	Partner final review of the 2014 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.	0.40	150.00	135.00
2/27/2015	WS	Printed final K-1 package	0.10	13.00	11.70
2/28/2015	NJ	Prepared K-1 copies to be mailed to partners	0.30	21.00	18.90
2/28/2015	AS	Assembled K-1 copies to be mailed to partners	1.20	84.00	75.60
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
			7.20	1,325.00	1,192.50
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		167.24	167.24
Total Services				1,492.24	1,359.74
Expenses	Per partnership out of pocket costs (see Exhibit D)			156.09	156.09
Total before discount				\$ 1,648.33	
Total discounted invoice amount					1,515.83





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

DATE: April 30, 2015

CLIENT #: VICT21

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SUMMARY

Total Services	\$ 1,161.74
Total Expenses	221.64
Total Invoice Amount:	<u>\$ 1,383.38</u>

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

**Victory Lap Partners**

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
1/28/2015	NS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.30	21.00	18.90
1/30/2015	CW	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.10	13.00	11.70
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s		0.30	39.00	35.10
2/16/2015	LB	Final review of the 2014 Forms 1096 and 1099s		0.30	60.00	54.00
2/17/2015	AS	Electronically file the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
3/4/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.70	140.00	126.00
3/9/2015	EP	Processing of the 2014 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	128.70
3/15/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		1.30	260.00	234.00
3/16/2015	TK	Partner final review of the 2014 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	202.50
3/17/2015	WS	Printed final K-1 package		0.10	13.00	11.70
3/17/2015	NM	Prepared K-1 copies to be mailed to partners		0.40	28.00	25.20
3/17/2015	NM	Assembled K-1 copies to be mailed to partners		2.00	140.00	126.00
4/13/2015	KT	Electronic filing of the 2014 Partnership return		0.10	16.00	14.40
				7.40	1,105.00	994.50
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
				Total Services	1,272.24	1,161.74
					221.64	221.64
				Total before discount	\$ 1,493.88	
				Total discounted invoice amount		1,383.38
<b>Expenses</b>	Per partnership out of pocket costs (see Exhibit D)					



**Duffy, Kruspodin & Company, LLP**  
Certified Public Accountants

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

DATE: April 30, 2015

CLIENT #: VIST23

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SUMMARY

Total Services	\$ 1,137.89
Total Expenses	176.10
Total Invoice Amount:	<u>\$ 1,313.99</u>

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





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

DATE: April 30, 2015

CLIENT #: VIST22

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SUMMARY

Total Services	\$ 1,195.04
Total Expenses	162.30
Total Invoice Amount:	<u>\$ 1,357.34</u>

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

## Vista Tecate Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
11/19/2014	TK	Review Partnership matters	0.50	187.50	168.75
1/28/2015	NS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.30	21.00	18.90
1/30/2015	CW	Preparation and packet assembly of the 2014 Forms 1096 and 1099s	0.10	13.00	11.70
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s	0.30	39.00	35.10
2/16/2015	LB	Final review of the 2014 Forms 1096 and 1099s	0.30	60.00	54.00
2/17/2015	AS	Electronically file the 2014 Forms 1096 and 1099s	0.10	7.00	6.30
2/26/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	80.00	72.00
2/27/2015	EP	Processing of the 2014 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	187.20
3/7/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.	1.20	240.00	216.00
3/9/2015	TK	Partner final review of the 2014 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	168.75
3/10/2015	WS	Printed final K-1 package	0.10	13.00	11.70
3/10/2015	AS	Prepared K-1 copies to be mailed to partners	0.10	7.00	6.30
3/10/2015	AS	Assembled K-1 copies to be mailed to partners	0.90	63.00	56.70
4/13/2015	KT	Electronic filing of the 2014 Partnership return	0.10	16.00	14.40
			6.50	1,142.00	1,027.80
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		167.24	167.24
				Total Services	1,309.24
					1,195.04
Expenses	Per partnership out of pocket costs (see Exhibit D)				162.30
				Total before discount	\$ 1,471.54
				Total discounted invoice amount	1,357.34



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

DATE: April 30, 2015

CLIENT #: WILD21

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SUMMARY

Total Services	\$ 1,248.14
Total Expenses	168.51
Total Invoice Amount:	<u>\$ 1,416.65</u>

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

**Wild Horse Partners**

Professional services rendered				Hours	Original Amount	Discounted Amount
1/28/2015	NS	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.30	21.00	18.90
1/30/2015	CW	Preparation and packet assembly of the 2014 Forms 1096 and 1099s		0.10	13.00	11.70
2/6/2015	CW	Review and mailing of the 2014 Forms 1096 and 1099s		0.30	39.00	35.10
2/16/2015	LB	Final review of the 2014 Forms 1096 and 1099s		0.30	60.00	54.00
2/17/2015	AS	Electronically file the 2014 Forms 1096 and 1099s		0.10	7.00	6.30
3/4/2015	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.70	140.00	126.00
3/7/2015	IS	Processing of the 2014 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	198.90
3/10/2015	LB	Manager review of the 2014 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 2014 activity and transfer of interests for the year. Communication with Geno regarding the 2014 books and return, questions answered as needed.		1.60	320.00	288.00
3/11/2015	TK	Partner final review of the 2014 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	202.50
3/11/2015	WS	Printed final K-1 package		0.10	13.00	11.70
3/13/2015	JH	Prepared K-1 copies to be mailed to partners		0.20	14.00	12.60
3/13/2015	JH	Assembled K-1 copies to be mailed to partners		1.60	112.00	100.80
4/13/2015	KT	Electronic filing of the 2014 Partnership return		0.10	16.00	14.40
				7.70	1,201.00	1,080.90
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			167.24	167.24
				Total Services	1,368.24	1,248.14
Expenses	Per partnership out of pocket costs (see Exhibit D)				168.51	168.51
				Total before discount	\$ 1,536.75	
				Total discounted invoice amount		1,416.65



# EXHIBIT B

# EXHIBIT B

<b>Rate Summary</b>	Hours	Rate/hr	Original Amount	Discounted rate (10%)	Discounted Amount
Allison Smith	46.8	70.00	\$ 3,276.00	63.00	\$ 2,948.40
Ayumi Yoshikawa	4.0	70.00	280.00	63.00	252.00
Carlos Quiroz	14.1	160.00	2,256.00	144.00	2,030.40
Courtney Williams	65.0	130.00	8,450.00	117.00	7,605.00
Edrilyn Besalda	6.9	70.00	483.00	63.00	434.70
Erwin Pagtaconan	95.7	130.00	12,441.00	117.00	11,196.90
Hilfman Zheng	2.0	70.00	140.00	63.00	126.00
Inessa Stysis	25.2	130.00	3,276.00	117.00	2,948.40
Jacque Hernandez	17.8	70.00	1,246.00	63.00	1,121.40
Jamie Noble	14.5	70.00	1,015.00	63.00	913.50
Kimberly Thornton, EA	8.6	160.00	1,376.00	144.00	1,238.40
Laura J. Kelton, CPA	67.8	250.00	16,950.00	225.00	15,255.00
Livia Benjamin, CPA	176.7	200.00	35,340.00	180.00	31,806.00
Mineko Armstrong	2.1	70.00	147.00	63.00	132.30
Natalie Sirot	10.4	70.00	728.00	63.00	655.20
Nathan Meskimen	14.9	70.00	1,043.00	63.00	938.70
Norma Jurado	9.3	70.00	651.00	63.00	585.90
Stacy Johnson	29.8	70.00	2,086.00	63.00	1,877.40
Thane F. Kelton, CPA	60.7	375.00	22,762.00	337.50	20,485.80
Wade Lancaster	5.4	70.00	378.00	63.00	340.20
Wendy Shelton	8.4	130.00	1,092.00	117.00	982.80
	<u>686.1</u>		<u>\$ 115,416.00</u>		<u>\$ 103,874.40</u>
Average blended hourly rate			\$ 168.22		
Average blended hourly rate with 10% discount					\$ 151.40

# EXHIBIT C

EXHIBIT C

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

General engagement services (Exhibit C, page 3)	\$ 11,503.80
IT consulting services (Exhibit C, page 4)	<u>4,886.20</u>
Total allocable services for 2014	<u><u>\$ 16,390.00</u></u>

*Allocation of services per partnership*

General engagement services (Exhibit C, page 3)	\$ 117.39
IT consulting services (Exhibit C, page 4)	<u>49.86</u>
Total services allocated to each partnership	<u><u>\$ 167.25</u></u>

**EXHIBIT C:**  
**General Engagement Services Detail and Allocation Calculation**

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
10/27/2014	LB	Spoke to Thane about Geno request for financials and email with Ted Fates		0.4	78.00	70.20
10/28/2014	LB	Emailled Thane regarding meeting for 2014 tax year, spoke to Geno, discussed timing with TFK		0.9	175.50	157.95
10/29/2014	LB	Email to Geno regarding partnership balance sheet/p & l, sent partial copy of tax return as sample		0.3	58.50	52.65
10/30/2014	TFK	Call Tom and meet with Livia regarding items needed for report		0.7	262.50	236.25
10/30/2014	LB	Emails regarding information needed for court reports, discussed project with Wendy to assign to admin		0.5	97.50	87.75
10/30/2014	LB	Met with TFK about Hebrank request for info for court report		0.7	136.50	122.85
10/30/2014	NM	Scanned in Partnership papers.		1.8	126.00	113.40
10/31/2014	LB	Info requested by receiver, email to Thane for approval		0.8	156.00	140.40
10/31/2014	NM	Finished scanning the partnerships in.		0.6	42.00	37.80
12/4/2014	TFK	Verified status of software and procedures for 2014 filings		1.1	412.50	371.25
12/12/2014	LB	Email to Receiver with outstanding invoices and asked about approval of further fees		0.6	117.00	105.30
12/15/2014	LB	Phone call with Geno regarding the 2014 filing season, discussed timing and procedures with TFK		0.8	156.00	140.40
1/5/2015	LB	Discussed with TFK and email to Geno and Tom to setup planning call		0.3	60.00	54.00
1/7/2015	TFK	Meet with Livia re work flow and phone conference with Tom and Geno		1.1	412.50	371.25
1/7/2015	LB	Call with Tom and Geno and followup 2015 planning		1.1	220.00	198.00
1/8/2015	LB	Emails with Carlos regarding software purchase/emails with Geno regarding 1099 preparation		0.3	60.00	54.00
1/14/2015	LB	Worked on creating template worksheet for return processing, discussed 1099 timing with Courtney and Geno		1.3	260.00	234.00
1/14/2015	CW	Met with Livia about 1099s		0.3	39.00	35.10
1/15/2015	LB	Phone call with Geno regarding information he is to provide for 2014 returns, resent financials for partnerships and sent Courtney 1099 info to begin work. Discussed proforma and 2014 discs with Carlos to send to receiver		1.3	260.00	234.00
1/19/2015	TFK	Speak with Alice re status		0.3	112.50	101.25
1/22/2015	TFK	Review and sign declaration from Ted fates regarding 2013 tax returns and filing date time line		0.2	75.00	67.50
1/26/2015	LB	Met w/ Courtney to discuss 1099 prep, voicemail to Geno to follow up		0.6	120.00	108.00
1/27/2015	LB	Initial setup, looked at proforma of clients to 2014, letter/envelope sizing, calls and emails with Geno for 1099 info		3.3	660.00	594.00
1/27/2015	CW	2014 - 1099 Intake		0.1	13.00	11.70
1/29/2015	TFK	Met with Livia and Carlos regarding import of data and 2014 information		0.3	112.50	101.25
1/30/2015	LK	Discussed with Carlos operations of prosystems when importing the client/rollover		0.2	50.00	45.00
2/2/2015	LB	Phone call with Geno regarding 2014 tax filings		1.6	320.00	288.00
2/2/2015	TFK	Status of import/export, speak with Livia and Geno		0.4	150.00	135.00
2/3/2015	LB	Met w/ TFK regarding progress on initial setup for partnership returns, discussed envelope order with Jacquie, verified information Geno sent over. Email with various observations/questions		0.5	100.00	90.00
2/4/2015	LB	Met w/ TFK to discuss initial setup		0.5	100.00	90.00
2/4/2015	TFK	Met with Livia regarding work flow		0.5	187.50	168.75
2/5/2015	TFK	Status of worksheets and timing of job		0.4	150.00	135.00
2/6/2015	CW	Met with Livia about address changes - gave out 1099s to interns to change		0.4	52.00	46.80
2/7/2015	CW	1099 Control List		0.6	78.00	70.20
2/10/2015	TFK	Discuss new process and review documents forwarded from receiver		0.3	112.50	101.25
2/12/2015	NJ	Exported Partners from Prosystem into Excel		2.0	140.00	126.00
2/12/2015	CW	1099 file management		0.3	39.00	35.10
2/16/2015	LK	Meeting with Thane regarding the 2014 review and preparation of the partnership returns		0.4	100.00	90.00
2/16/2015	TFK	Status of 2014 returns with Thane		0.4	150.00	135.00
2/17/2015	LK	Met with Livia to discuss partnership returns.		0.3	75.00	67.50
2/18/2015	LK	Meeting with LB Regarding review of partnerships		1.2	300.00	270.00
2/19/2015	LK	2014 Partnership Returns - met with Livia reviewed information we are now receiving and changes from PY		1.1	275.00	247.50
2/19/2015	LK	Discussion with LB regarding procedure for the units in ProSystems		0.6	150.00	135.00
2/19/2015	TFK	Data export status and settings		1.4	525.00	472.50
2/20/2015	LK	Discussion with TFK regarding partnership returns		0.3	75.00	67.50

**EXHIBIT C:**  
**General Engagement Services Detail and Allocation Calculation**

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
2/20/2015	TFK	Livia re import status	0.3	112.50	101.25
2/20/2015	EP	Exported K-1 from 2013 Prosystems Tax program and imported units to 2014 K-1 import	2.0	260.00	234.00
2/20/2015	IS	Meeting with Livia about tax returns	0.4	52.00	46.80
2/21/2015	LK	Meeting with Livia regarding process of returns and copies to clients and efile forms.	1.0	250.00	225.00
2/21/2015	LK	2014 Partnership Income Tax Returns - discussed with TFK and LB processes for tax return finalization	0.4	100.00	90.00
2/23/2015	LK	Discussed with TFK partnership returns	0.9	225.00	202.50
2/24/2015	LK	Discussion with LB regarding partnership returns - 3115 elections and capital contributions	0.3	75.00	67.50
3/5/2015	LK	Discussion with Livia regarding ProSystems issue and diagnostics	0.4	100.00	90.00
3/5/2015	TFK	Status of partnerships with Livia	0.5	187.50	168.75
3/6/2015	LB	Verified status of preparation and review of returns, control list update	1.2	240.00	216.00
3/7/2015	LB	Status of returns and mailings with administrative staff	2.5	520.00	468.00
3/9/2015	EP	Re-imported all partner K-1s into Prosystems tax program because of changes to partner names	3.0	390.00	351.00
3/10/2015	LB	Met with Thane regarding changes in Prosystem due to update reimport	1.5	300.00	270.00
3/10/2015	TFK	Discussed with Livia changes in Prosystem	1.5	562.50	506.25
3/11/2015	LB	Verified control list, efile forms received/sent, resent questions to Geno for pending files	1.9	380.00	342.00
3/12/2015	LB	Spoke with Wendy regarding westerns/k-1 processing, updated control list, emails with Geno	0.6	120.00	108.00
3/13/2015	LB	Partnership list/completing tax returns	2.3	460.00	414.00
3/16/2015	LB	Updated control list, status with Laura and Geno, discussed timing with Wendy	1.2	240.00	216.00
3/18/2015	LB	Phone call with Geno regarding finishing up K-1s/financials/etc., met with TFK	0.4	80.00	72.00
3/24/2015	LB	Emailed Geno excel financials for entities as updated for tax prep	0.2	40.00	36.00
3/27/2015	LB	K-1s needed for 2013/2014, sent to Alica	0.4	80.00	72.00
4/1/2015	LB	Sent Alica requested copies of K-1s	0.4	80.00	72.00
4/11/2015	LB	Prepared returns for efilings and verified elections	1.8	360.00	324.00
4/11/2015	KT	Discussed efilings with Livia	0.1	16.00	14.40
4/17/2015	LB	Sent Alica K-1	0.1	20.00	18.00
4/27/2015	LB	Looked at Green View, email to Geno regarding foreign partners' additional filing if no income in 2014	0.2	40.00	36.00
Total Services			59.4	12,782.00	11,503.80
Total before discount				<u>\$ 12,782.00</u>	
Total discounted invoice amount					<u>\$ 11,503.80</u>
Total 2013 partnerships					98
General engagement services per partnership					<u>\$ 117.39</u>

**Exhibit C:**  
**IT Consulting Services Detail and Allocation Calculation**

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/26/2015	LB	Met with TFK to discuss initial setup and database issues	1.6	320.00	288.00
1/26/2015	TFK	Meet with Livia regarding status and procedures due to prior year changes	1.6	600.00	540.00
1/28/2015	LB	Worked on Prosystem proforma with Carlos and various issues with changes to current year	4.3	860.00	774.00
1/29/2015	LB	Phone calls with Carlos regarding address/ownership information upload to Prosystem and issue of 2013 backups, emails to Geno	1.3	260.00	234.00
1/30/2015	LB	Phone calls with Geno and with Carlos regarding proforma files and import from Access program.	0.7	140.00	126.00
1/30/2015	CQ	Proforma all clients to 2014 Prosystem Fx Software. On the phone with Amir and Livia regarding backup. Backup client files and upload to sharefile. Connect with Amir and Prosystems support to identify needs of Access to ProSystem support. Per Support we would need to reverse engineer the macros if we can find them to mirror prior work done.	4.6	736.00	662.40
2/19/2015	LP	Macro setup for K-1 unit conversions	1.2	153.00	137.80
2/19/2015	CQ	Configuration of Macro setup for K-1 unit conversions due to Prosystem issues compared to prior year.	5.0	800.00	720.00
3/5/2015	LB	Troubleshooting Issues with K-1 input/names in Prosystem, discussed with Carlos and TFK	4.2	840.00	756.00
3/5/2015	CQ	Prosystem K-1 input names recalculated in software due to update. Phone calls with CCH to pinpoint issue and resolution.	4.5	720.00	648.00
<b>Total Services</b>			<b>29.00</b>	<b>5,429.00</b>	<b>4,886.20</b>
<b>Total before discount</b>				<b>\$ 5,429.00</b>	
<b>Total discounted invoice amount</b>					<b>\$ 4,886.20</b>
<b>Total 2014 partnerships</b>					<b>98</b>
<b>IT consulting services per partnership</b>					<b>\$ 49.86</b>

# EXHIBIT D

# EXHIBIT D



**Exhibit D:****Total Allocated Expenses*****Expenses***

CCH tax software costs (Exhibit D, page 2)	\$ 7,295.00
CCH electronic filing costs (not inc. LLCs) (Exhibit D, page 4)	1,007.25
Envelopes for K-1 mailings (Exhibit D, page 12)	1,001.69
Postage for K-1 mailings (Exhibit D, page 16)	5,591.30
Total allocable expenses for 2014	<u>\$ 14,895.24</u>

***Allocation of expenses per partnership***

CCH tax software costs (Exhibit D, page 2)	\$ 74.44
CCH electronic filing costs (not inc. LLCs) (Exhibit D, page 4)	11.85
Envelopes for K-1 mailings (Exhibit D, page 12)	11.78
Postage - varies by ptnrshp based on # of K-1s - (Exhibit D, page 14 - 16)	N/A
Total expenses allocated to each partnership	<u>\$ 98.07</u>

**Exhibit D:**  
**Software Costs Detail and Allocation Calculation**

*Allocation of software costs per partnership*

Total CCH Tax software costs for 2014 (see "Reconciliation" below) (Exhibit D, page 3)	\$ 7,295.00
Total number of partnerships	98
<b>Total software expenses allocated to each partnership</b>	<b><u>\$ 74.44</u></b>

*Invoice/Payment Reconciliation:*

2014 Renewal invoice (Exhibit D, page 3)	\$ 7,295.00
Total CCH Tax software costs for 2014	\$ 7,295.00
Less: Credit card payment (Exhibit D, page 3)	(7,295.00)
Invoice Balance Due	<b><u>\$ -</u></b>



ORDER #: 1657202  
ACCOUNT #: 311334

## ProSystem fx® ORDER ACKNOWLEDGEMENT

20101 Hamilton Ave., Ste. 200, Torrance, CA 90502

**BILL TO:**

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

**SHIP TO:**

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

W8ST25

(858)642-5050 Ext:

**THIS IS NOT AN INVOICE**

Thank you for your recent ProSystem fx order. Please review this acknowledgement for accuracy. If you require any changes, contact our Account Services Department at 1-800-PRO-9988 (1-800-739-9988), option 1, option 2. The licensed software covered by this Order Acknowledgement is subject to end user license agreement (EULA) ProSystem fx software Agreement located at [http://www.prosystemfx.com/prosystemfx\\_eula.asp](http://www.prosystemfx.com/prosystemfx_eula.asp) and your order you have accepted the terms and conditions of such agreement.

ORDER RECEIVED: 01/09/15

TODAY'S DATE: 01/10/15

PRODUCT	PRODUCT DESCRIPTION	QTY	UNIT PRICE	TOTAL
240028	WINDOWS ENVIRONMENT	1		
240471	BUSINESS ELF - CA 1085/1120/1120S	1	105.00	105.00
250310	BUSINESS ELF - FEDERAL LTD	1	185.00	185.00
310400	NETWORK (INCLUDES 5 WRKSTNS)	1	910.00	910.00
310401	WRKSTNS NETWORK (6-20)	3	135.00	405.00
312000	PARTNERSHIP SYS 1065	1	2805.00	2805.00
312390	CA - PARTNERSHIP	1	1215.00	1215.00
360400	PARTNERSHIP PRO FORMA	1	400.00	400.00
380600	OFF-SITE FEE	1	825.00	825.00
800000	ANNUAL REGISTRATION FEE	1	350.00	350.00
999999	TAX DELIVERY/DOWNLOAD	1	95.00	95.00
	Software Order Total			7285.00
	DOWN PAYMENT: charged to			-7285.00
	Remaining Balance Due			0.00
	Sales tax as applicable and defined by state and local tax authorities will be added to this order when the order balance is billed on the Monthly Invoice and Statement of Account.			

**Exhibit D:****Electronic Filing Costs Detail and Allocation Calculation*****Allocation of electronic filing costs per partnership***

Total CCH Tax software costs for 2014 (see "Reconciliation" below)	\$ 1,007.25
Total number of partnerships electronically filed	85
<b>Total electronic filing expenses allocated to each partnership</b>	<b><u>\$ 11.85</u></b>

***Invoice/Payment Reconciliation:***

Invoice #3113340415 (Exhibit D, page 9)	<u>\$ 1,007.25</u>
Total electronic filing costs for 2014	\$ 1,007.25
Less: transfer from Inv #3113340814 (Exhibit D, page 10)	\$ (922.37)
Less: paid with ck# 41870 (Exhibit D, page 11)	\$ (84.88)
Invoice Balance Due	<u>\$ -</u>



**Invoice**  
Account Services/Billing  
1(800)739-8998 Option 1 then 2

Invoice Date: 4/20/15  
Account Number: 311334  
Invoice Number: 3113340415  
CURRENT INVOICE TOTAL: 1007.25  
TOTAL BALANCE DUE: 84.88

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: 5/20/2015  
Page: 1 of 6

Date/Time	Reference Number	Description	Sub Total	Sales Tax	Total
04/13		EF-Ptr CA Trn Acc ABL PARTNERS	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc ANTELOPE SPRIN	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc BIG RANCH PART	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc BLA PARTNERS	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc BORDERLAND PAR	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc BRATTON VIEW P	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc CACTUS RIDGE P	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc CARSON VALLEY	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc CHECKERED FLAG	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc COMSTOCK PARTN	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc CRYSTAL CLEARW	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc DAYTON VIEW PA	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc DESERT VIEW PA	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc EAGLE VIEW PAR	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc FALCON HEIGHTS	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc FREE TRADE PAR	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc FRONTAGE 177 P	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc GALENA RANCH P	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc GILA VIEW PART	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc GRAND VIEW PAR	3.85	0.00	3.85

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

Account Number: 311334  
Invoice Number: 3113340415  
Invoice Due Date: 5/20/2015  
CURRENT INVOICE TOTAL: 1007.25  
TOTAL BALANCE DUE: 84.88

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

PAID 05/20/2015

Do not write below this line

INV001  
03/17/11

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Wolters Kluwer

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

## Invoice

Invoice Date: 4/2015  
 Account Number: 311334  
 Invoice Number: 3113340415  
 Page: 2 of 6

Date/Time	Reference Number	Description	Sub Total	Sales Tax	Total
04/13		EF-Ptr CA Trn Acc GREEN VIEW PAR	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc HEAVENLY VIEW	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc HIDDEN HILLS P	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc HIGH DESERT PA	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc HOLLYWOOD PART	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc HONEY SPRINGS	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc HORIZON PARTNE	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc Highway 50 Par	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc INTERNATIONAL	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc JAMUL MEADOWS	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc LAHONTAN PARTN	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc LYONS VALLEY P	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc MESA VIEW PART	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc MEX-TEC PARTNE	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc MOHAWK MOUNTAI	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc MOUNTAIN VIEW	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc NEVADA VIEW PA	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc NIGHT HAWK PAR	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc NORTH SPRINGS	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc OCOTILLO VIEW	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc OSPREY PARTNER	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc P-39 AIRCOBRA	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc PAINTED DESERT	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc PAR FOUR PARTN	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc PARK VEGAS PAR	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc PECOS PARTNERS	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc PINE VIEW PART	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc PRODUCTION PAR	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc PROSPERITY PAR	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc PUEBLO PARTNER	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc PYRAMID HIGHWA	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc RAIL ROAD PART	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc RAINBOW PARTNE	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc RAWHIDE PARTNE	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc REDFIELD HEIGH	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc RENO PARTNERS	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc RENO VIEW PART	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc RENO VISTA PAR	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc ROAD RUNNER PA	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc ROLLING HILLS	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc ROSE VISTA PAR	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc SANTA FE VIEW	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc SIERRA VIEW PA	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc SILVER CITY PA	3.85	0.00	3.85
04/13		EF-Ptr CA Trn Acc SILVER STATE P	3.85	0.00	3.85

INV002  
03/26/10





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

## Invoice

Invoice Date: 4/2015  
 Account Number: 311334  
 Invoice Number: 3113340415  
 Page: 3 of 6

Date/Time	Reference Number	Description	Sub Total	Sales Tax	Total
04/13	EF-Ptr CA Trn Acc	SKY VIEW PARTN	3.85	0.00	3.85
04/13	EF-Ptr CA Trn Acc	SNOW BIRD PART	3.85	0.00	3.85
04/13	EF-Ptr CA Trn Acc	SONORA VIEW PA	3.85	0.00	3.85
04/13	EF-Ptr CA Trn Acc	SPANISH SPRING	3.85	0.00	3.85
04/13	EF-Ptr CA Trn Acc	SPRUCE HEIGHTS	3.85	0.00	3.85
04/13	EF-Ptr CA Trn Acc	STEAMBOAT PART	3.85	0.00	3.85
04/13	EF-Ptr CA Trn Acc	STOKEY COUNTY	3.85	0.00	3.85
04/13	EF-Ptr CA Trn Acc	SUNTEC PARTNER	3.85	0.00	3.85
04/13	EF-Ptr CA Trn Acc	TECATE SOUTH P	3.85	0.00	3.85
04/13	EF-Ptr CA Trn Acc	TWIN PLANT PAR	3.85	0.00	3.85
04/13	EF-Ptr CA Trn Acc	VALLEY VISTA P	3.85	0.00	3.85
04/13	EF-Ptr CA Trn Acc	VIA 188 PARTNE	3.85	0.00	3.85
04/13	EF-Ptr CA Trn Acc	VICTORY LAP PA	3.85	0.00	3.85
04/13	EF-Ptr CA Trn Acc	VISTA DEL SUR	3.85	0.00	3.85
04/13	EF-Ptr CA Trn Acc	VISTA TECATE P	3.85	0.00	3.85
04/13	EF-Ptr CA Trn Acc	WILD HORSE PAR	3.85	0.00	3.85
04/13	EF-Ptr FD Trn Acc	ABL PARTNERS	8.00	0.00	8.00
04/13	EF-Ptr FD Trn Acc	ANTELOPE SPRIN	8.00	0.00	8.00
04/13	EF-Ptr FD Trn Acc	BIG RANCH PART	8.00	0.00	8.00
04/13	EF-Ptr FD Trn Acc	BLA PARTNERS	8.00	0.00	8.00
04/13	EF-Ptr FD Trn Acc	BORDERLAND PAR	8.00	0.00	8.00
04/13	EF-Ptr FD Trn Acc	BRATTON VIEW P	8.00	0.00	8.00
04/13	EF-Ptr FD Trn Acc	CACTUS RIDGE P	8.00	0.00	8.00
04/13	EF-Ptr FD Trn Acc	CARSON VALLEY	8.00	0.00	8.00
04/13	EF-Ptr FD Trn Acc	CHECKERED FLAG	8.00	0.00	8.00
04/13	EF-Ptr FD Trn Acc	COMSTOCK PARTN	8.00	0.00	8.00
04/13	EF-Ptr FD Trn Acc	CRYSTAL CLEARW	8.00	0.00	8.00
04/13	EF-Ptr FD Trn Acc	DAYTON VIEW PA	8.00	0.00	8.00
04/13	EF-Ptr FD Trn Acc	DESERT VIEW PA	8.00	0.00	8.00
04/13	EF-Ptr FD Trn Acc	EAGLE VIEW PAR	8.00	0.00	8.00
04/13	EF-Ptr FD Trn Acc	FALCON HEIGHTS	8.00	0.00	8.00
04/13	EF-Ptr FD Trn Acc	FREE TRADE PAR	8.00	0.00	8.00
04/13	EF-Ptr FD Trn Acc	FRONTAGE 177 P	8.00	0.00	8.00
04/13	EF-Ptr FD Trn Acc	GALENA RANCH P	8.00	0.00	8.00
04/13	EF-Ptr FD Trn Acc	GILA VIEW PART	8.00	0.00	8.00
04/13	EF-Ptr FD Trn Acc	GRAND VIEW PAR	8.00	0.00	8.00
04/13	EF-Ptr FD Trn Acc	GREEN VIEW PAR	8.00	0.00	8.00
04/13	EF-Ptr FD Trn Acc	HEAVENLY VIEW	8.00	0.00	8.00
04/13	EF-Ptr FD Trn Acc	HIDDEN HILLS P	8.00	0.00	8.00
04/13	EF-Ptr FD Trn Acc	HIGH DESERT PA	8.00	0.00	8.00
04/13	EF-Ptr FD Trn Acc	HOLLYWOOD PART	8.00	0.00	8.00
04/13	EF-Ptr FD Trn Acc	HONEY SPRINGS	8.00	0.00	8.00
04/13	EF-Ptr FD Trn Acc	HORIZON PARTNE	8.00	0.00	8.00
04/13	EF-Ptr FD Trn Acc	Highway 50 Par	8.00	0.00	8.00
04/13	EF-Ptr FD Trn Acc	INTERNATIONAL	8.00	0.00	8.00

 INV002  
 03/25/10



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## Invoice

Invoice Date: 4/2015  
 Account Number: 311334  
 Invoice Number: 3113340415  
 Page: 4 of 6

Date/Time	Reference Number	Description	Sub Total	Sales Tax	Total
04/13		EF-Ptr FD Trn Acc JAMUL MEADOWS	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc LAHONTIAN PARTN	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc LYONS VALLEY P	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc MESA VIEW PART	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc MEX-TEC PARTNE	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc MOHAWK MOUNTAI	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc MOUNTAIN VIEW	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc NEVADA VIEW PA	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc NIGHT HAWK PAR	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc NORTH SPRINGS	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc OCOTILLO VIEW	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc OSPREY PARTNER	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc P-39 AIRCOBRA	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc PAINTED DESERT	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc PAR FOUR PARTN	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc PARK VEGAS PAR	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc PECOS PARTNERS	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc PINE VIEW PART	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc PRODUCTION PAR	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc PROSPERITY PAR	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc PUEBLO PARTNER	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc PYRAMID HIGHWA	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc RAIL ROAD PART	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc RAINBOW PARTNE	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc RAWHIDE PARTNE	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc REDFIELD HEIGH	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc RENO PARTNERS	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc RENO VIEW PART	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc RENO VISTA PAR	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc ROAD RUNNER PA	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc ROLLING HILLS	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc ROSE VISTA PAR	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc SANTA FE VIEW	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc SIERRA VIEW PA	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc SILVER CITY PA	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc SILVER STATE P	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc SKY VIEW PARTN	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc SNOW BIRD PART	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc SONORA VIEW PA	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc SPANISH SPRING	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc SPRUCE HEIGHTS	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc STEAMBOAT PART	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc STOREY COUNTY	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc SUNTEC PARTNER	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc TECATE SOUTH P	8.00	0.00	8.00

INV002  
03/26/10





CCH

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

## Invoice

Invoice Date: 4/2015  
 Account Number: 311334  
 Invoice Number: 3113340415  
 Page: 5 of 6

Date/Time	Reference Number	Description	Sub Total	Sales Tax	Total
04/13		EF-Ptr FD Trn Acc TWIN PLANT PAR	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc VALLEY VISTA P	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc VIA 188 PARTNE	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc VICTORY LAP PA	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc VISTA DEL SUR	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc VISTA TECATE P	8.00	0.00	8.00
04/13		EF-Ptr FD Trn Acc WILD HORSE PAR	8.00	0.00	8.00
04/14		EF-Ptr CA Trn Acc FAIRWAY PARTNE	3.85	0.00	3.85
04/14		EF-Ptr CA Trn Acc GOLD RIDGE PAR	3.85	0.00	3.85
04/14		EF-Ptr CA Trn Acc ORANGE VISTA P	3.85	0.00	3.85
04/14		EF-Ptr CA Trn Acc P-40 WARHAWK P	3.85	0.00	3.85
04/14		EF-Ptr FD Trn Acc FAIRWAY PARTNE	8.00	0.00	8.00
04/14		EF-Ptr FD Trn Acc GOLD RIDGE PAR	8.00	0.00	8.00
04/14		EF-Ptr FD Trn Acc ORANGE VISTA P	8.00	0.00	8.00
04/14		EF-Ptr FD Trn Acc P-40 WARHAWK P	8.00	0.00	8.00

Current Invoice Total

1007.25

**Statement of Account**

Account Services/Billing  
1(800)738-9888 Option 1 then 2

Account Number: 311334  
Month Ending: 4/2015  
Page: 6 of 6

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
----------------	------	-------------	-------	--------	---------	----------------------

## Unapplied Credits

		Unapplied Credit 1				
11/07/14		TR FR 3113340814		922.49CR		
12/16/14		TRANS TO 3113340714	.12			
		Total Credit Balance			922.37CR*	

\* Apply Credit to Invoice Number \_\_\_\_\_ Amount \_\_\_\_\_


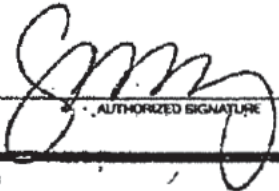
If a credit invoice needs to be applied to multiple invoices, please complete  
and attach the Invoice Payment Information form printed on the reverse of Page 1.

Prior Open Invoice Total 922.37CR

Current Invoice Total 1,007.25

TOTAL BALANCE DUE 84.88

(Page 1 of 2)

<b>DUFFY, KRUSPODIN &amp; COMPANY, LLP</b> CERTIFIED PUBLIC ACCOUNTANTS OPERATING ACCOUNT (818) 385-0585 15910 VENTURA BLVD., SUITE 800 ENCINO, CA 91436		<b>CITY NATIONAL BANK</b> 16-1606-1220 5/29/2015	42844
PAY TO THE ORDER OF <b>CCH ProSystem fx</b>		<b>\$ **84.88</b>	
Eighty-Four and 88/100		DOLLARS	
CCH INC. PO BOX 5729 CAROL STREAM, IL 60197-4307			
MEMO INVOICE # 3113340415 Acct: 311334		AUTHORIZED SIGNATURE	
0042844 01220160666 412905717			

(Page 2 of 2)

SECURITY FEATURES: • Microprint • Watermark • Color • Hologram • Security Thread • UV Ink • Laser • Magnetic Ink • Security Features	00303695 004060815 307 04	DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE RESERVED FOR FINANCIAL INSTITUTION USE	ENDORSE HERE
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**Exhibit D:****Envelopes for K-1 Mailings Detail and Allocation Calculation*****Allocation of envelopes for K-1 mailings costs per partnership***

Total Envelopes costs for 2014 (see "Reconciliation" below)	\$ 1,001.69
Total number of partnerships with K-1s	85
<b>Total envelopes for K-1 mailings expenses allocated to each partnership</b>	<b><u>\$ 11.78</u></b>

***Invoice/Payment Reconciliation:***

Invoice # (Exhibit D, page 13)	<u>\$ 1,001.69</u>
Total envelopes for K-1 mailings costs for 2014	<u>\$ 1,001.69</u>
Less: Credit card payment (Exhibit D, page 13)	<u>\$ (1,001.69)</u>
Invoice Balance Due	<u>\$ -</u>

2/13/2015

Order Details

Vistaprint Professional Products

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Hello jacmarie22

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[Have a promo code?](#)

## Order Details

Order Date: 2/13/2015 7:46 PM  
 Order Number: 92LBN-73A04-6H4  
 Payment Type: Visa  
 Order Status: Processing  
 Delivery Option: 3 Business Days  
 Estimated Date of Arrival: 2/19/2015

Ship To:  
 JACQUIE HERNANDEZ  
 4225 EXECUTIVE SQUARE  
 SUITE 900  
 LA JOLLA, CA 92037  
 United States of America  
 Phone: 8586425050 x2055  
 jacmarie22@gmail.com

Bill To:  
 THANE KELTON  
 11434 PLEASANT RIDGE  
 SAN DIEGO, CA 92130  
 United States of America  
 Phone: 6588425060  
 jacmarie22@gmail.com

Status Information	My Products	Quantity	Price	Subtotal
Item Status: Processing	COMSTOCK PARTNERS	10000	\$862.50	
	Blank Inside		INCLUDED	\$892.50*
	Original Price			You Pay
Product Total:			<del>\$1,400.00</del>	\$892.50
Shipping & Processing (Express 3 Business Days):				\$34.99
Sales Tax:				\$74.20
Total:			<del>\$1,299.49</del>	\$1,001.69
You Saved \$297.50!				

\* State sales tax is required on this item.

**Exhibit D:**  
**Postage for K-1 Mailings Detail and Allocation Calculation**

*Allocation of postage for K-1 mailings costs per partnership*

Name of Partnership	Postage
ABL Partners	79.35
Antelope Springs Partners	78.66
Big Ranch Partners	78.66
BLA Partners	102.12
Borderland Partners	76.59
Bratton View Partners	37.95
Cactus Ridge Partners	71.76
Carson Valley Partners	42.78
Checkered Flag Partners	102.12
Clearwater Bridge	-
Comstock Partners	73.83
Crystal Clear Water	54.51
Dayton View Partners	68.31
Desert View Partners	40.71
Eagle View Partners	175.95
Eagle View Partners, LLC	-
Fairway Partners	60.03
Falcon Heights Partners	169.74
Falcon Heights Partners, LLC	-
Free Trade Partners	62.10
Frontage 177 Partners	44.85
Frontage 177, LLC	-
Galena Ranch Partners	45.54
Gila View Partners	40.71
Gold Ridge Partners	55.20
Grand View Partners	62.10
Green View Partners	61.41
Heavenly View Partners	56.58
Hidden Hills Partners	52.44
High Desert Partners	57.96
High Desert Shadows, LLC	-
Highway 50 Partners	73.14
Hollywood Partners	119.37
Honey Springs Partners	47.61
Horizon Partners	51.06
International Partners	40.71
Jamul Meadows Partners	44.85
Lahontan Partners	106.26
Lyons Valley Partners	54.51
Mesa View Partners	49.68
Mex-Tec Partners	81.42
Mohawk Mountain Partners	57.96
Mountain View Partners	63.48
Nevada View Partners	59.34
Night Hawk Partners	166.29

**Exhibit D:****Postage for K-1 Mailings Detail and Allocation Calculation***Allocation of postage for K-1 mailings costs per partnership*

<b>Name of Partnership</b>	<b>Postage</b>
Night Hawk Partners, LLC	-
North Springs Partners	63.48
Ocotillo View Partners	61.41
Orange Vista Partners	71.07
Osprey Partners	149.04
Osprey Pescador LLC	-
P-39 Aircobra Partners	77.28
P-39 Aircobra Partners, LLC	-
P-40 Warhawk	82.11
P-40 Warhawk, LLC	-
Painted Desert Partners	53.13
Par Four Partners	61.41
Park Vegas Partners	13.11
Pecos Partners	44.16
Pecos Partners, LLC	-
Pine View Partners	42.09
Production Partners	50.37
Prosperity Partners	77.28
Pueblo Partners	88.32
Pueblo Partners, LLC	-
Pyramid Highway 177 Partners	53.13
Pyramid Highway 177 Partners, LLC	-
Rail Road Partners	77.97
Rainbow Partners	38.64
Rawhide Partners	61.41
Redfield Heights Partners	46.23
Reno Partners	30.36
Reno View Partners	31.74
Reno Vista Partners	17.94
Road Runner Partners	55.89
Rolling Hills Partners	73.83
Rose Vista Partners	47.61
Santa Fe View Partners	80.04
Santa Fe View Partners, LLC	-
Sierra View Partners	46.23
Silver City Partners	67.62
Silver State Partners	23.46
Sky View Partners	66.93
Snow Bird Partners	39.33
Sonora View Partners	56.58
Spanish Springs View Partners	83.49
Spruce Heights Partners	66.93
Steamboat Partners	38.64
Storey County Partners	53.13
SunTec Partners	55.20



**Exhibit D:****Postage for K-1 Mailings Detail and Allocation Calculation***Allocation of postage for K-1 mailings costs per partnership*

<b>Name of Partnership</b>	<b>Postage</b>
Tecate South Partners	53.82
Twin Plant Partners	62.10
Valley Vista Partners	61.41
Via 188 Partners	57.96
Victory Lap Partners	123.51
Vista Del Sur Partners	77.97
Vista Tecate Partners	64.17
Wild Horse Partners	70.38
<b>Totals</b>	<b>5,585.55</b>

*Reconciliation of Postage Cost Totals*

Mailing of software disc to receiver	\$ 5.75
Varies based on number of partnership K-1s, see below:	5,585.55
<b>Total</b>	<b>\$ 5,591.30</b>