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9 Tax Accountants for Receiver
10 Thomas C. Hebrank

11 **UNITED STATES DISTRICT COURT**
12 **SOUTHERN DISTRICT OF CALIFORNIA**

13 SECURITIES AND EXCHANGE
14 COMMISSION,

15 Plaintiff,

16 v.

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

22 Defendants.

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

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

Date: September 16, 2016
Time: 1:30 p.m.
Ctm: 9D
Judge: Hon. Gonzalo P. Curiel

1 Duffy, Kruspodin & Company, LLP ("Duffy"), tax accountants for
2 Thomas C. Hebrank ("Receiver"), the Court-appointed permanent receiver for First
3 Financial Planning Corporation d/b/a Western Financial Planning Corporation
4 ("Western"), and its subsidiaries, including the General Partnerships ("GPs") listed
5 in Schedule 1 to the Preliminary Injunction Order entered on March 13, 2013
6 (collectively, "Receivership Entities"), hereby submits this sixth interim application
7 for approval and payment of professional fees and reimbursement of costs for work
8 in preparing the 2015 federal and state tax returns for the GPs and the 2014 federal
9 and state tax returns for Western, and its subsidiaries, including Real Asset
10 Locators, Inc.

11 Duffy incurred \$135,207.00 in fees and \$15,108.77 in costs for this
12 Application Period and seeks interim approval and payment of these fees and costs.
13 Detailed descriptions of the services rendered by entity are contained in Exhibit A
14 attached hereto. Exhibit B is a summary of Duffy's staff's total hours and
15 corresponding rates. Exhibit C is a summary of the allocation of general
16 engagement services and IT consulting services to each GP. Exhibit D is a
17 summary of the out-of-pocket expenses allocated to each GP. During the
18 Application Period, Duffy spent 849.8 hours on behalf of the Receiver at an overall
19 blended billing rate of \$159.10 per hour. Duffy has discounted all fees by 10% from
20 regular hourly billing rates.

21 I. OVERVIEW

22 The Temporary Restraining Order ("TRO") and the Preliminary Injunction
23 Order vests the Receiver with authority to employ professionals to assist in his
24 efforts. TRO, Dkt. No. 10, Part VII.C. and G; Preliminary Injunction, Dkt. No. 174,
25 Part III.C. and G. Pursuant to that authority, the Receiver engaged Duffy as tax
26 accountants to prepare the 2015 income tax and informational filings for 98 general
27 partnerships and related entities set up by Western. The Receiver selected Duffy
28 after a discussion took place regarding the preparation of the tax returns.

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 2015 Income Tax Returns for GPs
- D. Preparation of 2014 Income Tax Returns for First Financial, Real Asset Locators, and related entities

A. General Engagement Services

Time in this category pertains to general communication and meetings for the 2015 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 2015 due to updates to accounting documents necessary to prepare the tax returns and additional miscellaneous requests for reports or statements.

	Hours	Fees	Average Hourly Rate
TOTAL	78.6	\$15,216.75	\$193.60

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 2015 ProSystem fx software on the Duffy server;
- b) troubleshooting issues with the various software update releases to facilitate data proforma from 2014 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; and
- d) follow up with support throughout the process due to problems encountered with the software during preparation of the 2015 tax returns.

	Hours	Fees	Average Hourly Rate
TOTAL	23.1	\$4,376.25	\$189.45

C. Preparation 2015 Income Tax Returns for GPs

Time in this category was spent preparing the GP income tax returns as follows:

- a) processing the initial receipt of the receivership entities' books and records and excel files;
- b) formatting and organizing the receivership entities files with the current year data;
- c) verifying cash receipts and disbursements for the year and scanning detail for reporting accuracy and consistency;
- d) reviewing the bank reconciliation to the bank statement;
- e) checking balance sheet account balances for variances compared to prior year. When differences were noted, detail of change in current year was reviewed to verify correct application of accounting rules and verified to other source documentation as provided by the receiver;

- f) verifying and reconciling "investment in" accounts to the related LLC books for receivership entities with structures that included single member LLCs;
- g) reviewing 2015 capital contributions recorded in the Excel spreadsheets and ensuring ownership units were accurately reflected on the K-1s;
- h) verifying accuracy of partner names, addresses, ID numbers, and entity types in ProSystem fx compared to Western's spreadsheet if any changes made in the current year;
- i) reviewing transfers of interest and ensuring transfers were correctly calculated and reported on the 2015 tax return and K-1s, if applicable;
- j) reviewing input sheets of information entered into ProSystem fx;
- k) manager level review of the above areas, as well as, overall review of tax return forms and input;
- 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's 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 8,312 K-1 packages to be mailed to partners;
- t) mailing of K-1 packages to partners;
- u) electronic filing of the 2015 partnership returns;
- v) printing PDF listing for tax files to verify successful submittal and receipt by government agencies; and
- w) various communications with the Receiver's staff to answer partner requests for single K-1s or other questions regarding 2015 tax returns and the receivership.

	Hours	Fees	Average Hourly Rate
TOTAL	688.80	\$102,610.35	\$148.97

D. Preparation of 2014 Income Tax Returns for Western and its subsidiaries, including Real Asset Locators

Time in this category was spent preparing the income tax returns as follows:

- a) processing the initial receipt of the Western and Real Asset Locators books and records;
- b) formatting and organizing files with the current year data;
- c) verifying cash receipts and disbursements for the year and scanning detail for reporting accuracy and consistency;
- d) checking balance sheet account balance variances compared to prior year and, when differences noted, detail of change in current year was reviewed to verify correct application of accounting rules;
- e) verifying and reconciling "investment in" accounts to the related LLC books for Western, which included single member LLCs;
- f) preparation of the 263A calculation with reconciling spreadsheets;
- g) reviewing input sheets of information entered into Lacerte;

- h) manager level review of the above areas, as well as, overall review of tax return forms and input;
- i) manager level review of the 263A calculation and spreadsheets;
- j) manager level verification of reporting accuracy, formatting, and adherence to current federal and state corporate tax laws;
- k) staff and manager communication as needed to answer return discrepancies or additional information needed to complete the tax return;
- l) partner level review of the above areas, as well as, overall review of tax return forms and input;
- m) partner level review of the 263A calculation and spreadsheets;
- n) partner level verification of reporting accuracy, formatting, and adherence to current federal and state partnership tax laws;
- o) finalizing of tax return and accompanying letters and schedules
- p) printing tax return copies for each of the receivership entities and for government filing;
- q) electronic filing of the 2014 corporate returns;
- r) printing acceptance letters for the tax files to verify successful submittal and receipt by government agencies;

	Hours	Fees	Average Hourly Rate
TOTAL	59.3	\$13,003.65	\$219.29

E. Costs

Duffy requests the Court's approval and reimbursement of a total of \$15,108.77 in expenses. These expenses are itemized on Exhibit D hereto. Each GP, not including LLCs, incurred costs of \$12.80 (\$8.55 Federal and \$4.25 for California = \$12.80) in electronic e-file fees charged by ProSystem fx to comply with government e-file requirements. Another \$72.30 per GP, for a total of \$7,085.00, is for specialized tax software and IT consulting. Due to the high volume

1 of data, client needs, and to make the engagement cost effective, a specific software
2 was required. It was agreed that ProSystem fx, a sophisticated tax software
3 program, would be the best solution. ProSystem fx allows flexibility to add fields so
4 the individual partnership units as well as the total partnership units could be added
5 to the face of each partner's schedule K-1 for over 8,300 K-1s generated by the
6 98 GP tax returns. The software is used solely for the completion of this
7 engagement. Additional costs incurred pertain to the mailing of the K-1s from
8 Duffy's office, as requested by the Receiver. A total of \$5,873.05 was spent on
9 postage and \$1,062.72 on envelopes in order to mail out the 8,300+ K-1s to
10 partners. The cost of the postage per partnership varied (please see Exhibit D,
11 page 15) and the cost of the envelopes per partnership was \$12.50

12 **III. THE REQUESTED FEES ARE REASONABLE**
13 **AND SHOULD BE ALLOWED**

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

22 **A. Complexity of Tasks**

23 Duffy's preparation of the 98 GP tax and informational returns is of moderate
24 complexity. The complexity lies in the entity structures and the transactions as
25 related to the receivership entities. Duffy must establish that all reporting is done
26 properly to reflect the ownership structure as set forth by the partnership
27 agreements. Additionally, the volume of data that needs to be verified to ensure
28

1 accuracy is very vast. As a result, it was labor intensive to verify all information on
2 the return and the accompanying K-1s which numbered in the thousands.

3 Duffy's preparation of Western and Real Asset Locators' corporate tax returns
4 are complex in nature. The complexity lies in the numerous transactions in which
5 Western engages in and the Section 263A calculation needed per IRS regulations.
6 The volume of data that needs to be verified to ensure accuracy is very vast and the
7 corporation has interrelated account balances with the other Western entities. As a
8 result, it was labor intensive to verify all information on the return and ensure proper
9 treatment under Section 263A of the Internal Revenue Code.

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

11 There are various levels of staff that worked on the engagement. Thane F.
12 Kelton, CPA, the partner on the engagement, was billed at an hourly rate of \$375,
13 Livia Benjamin, CPA, the manager on the engagement, was billed at an hourly rate
14 of \$200 for time in 2015 and \$225 for time in 2016. Laura Kelton, CPA, a reviewer
15 on the engagement, was billed at an hourly rate of \$250. Freda Fiedler, CPA, Andy
16 Nguyen, CPA, Bejan Noorani, CPA, Erwin Pagtaconan, Andrew Robinson, CPA,
17 Inessa Stysis, and Joshua Tuttle, CPA, the staff preparers on the engagement, were
18 billed at an hourly rate ranging from \$120 to \$150. The remaining administrative
19 staff that worked on the engagement were billed at rates ranging from \$65 to \$200.
20 These rates represent typical rates in California for CPAs of similar experience and
21 expertise. All compensation based on billing rates was discounted by 10%. The
22 blended hourly rate for all services provided by Duffy during the Application Period
23 is \$159.10. A summary of Duffy's staff that worked on the engagement is included
24 as Exhibit B.

25 **C. Quality of Work Performed**

26 Duffy has provided the client with quality tax preparation and ancillary
27 services, with a high level of professionalism and excellent customer service. Duffy
28 was cognizant of the time constraints placed on the engagement due to the timely

1 receipt of the K-1s by the many partners involved. Duffy worked diligently to
2 ensure timely filing and was prompt in its completion of all of the returns for 2014
3 and 2015, as applicable, as they were received during one of the busiest times of
4 year. Duffy was able to complete all 98 GP tax returns for 2015, guaranteeing
5 compliance with government agencies and providing partners with timely K-1s that
6 they can use to prepare their individual returns.

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

8 Pursuant to the Court's May 25, 2016 Order (Dkt. No. 1304), the assets of the
9 Receivership Entities (Western and the GPs) have been pooled, creating a common
10 pool of receivership estate cash from which mortgages, property taxes, and other
11 operating expenses have been and will continue to be paid. The cash balance will
12 grow as properties are sold through the proposed Modified Orderly Sale Process
13 (Dkt. No. 1309), including the Jamul Valley property, Reno Vista and Reno View
14 properties, and the Western land (Silver Springs), all of which are set to be heard on
15 July 15, 2016. Therefore, the receivership estate has the ability to pay the fees and
16 costs requested herein.

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

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

22 Accordingly, the five considerations identified by the Court for considering
23 interim fee applications all support interim approval and payment of the requested
24 fees and costs.

25 **IV. CONCLUSION**

26 Duffy has ensured that the 98 Receivership Entities have fulfilled their
27 responsibilities to the federal and state governments with respect to their 2014/2015
28

1 tax filings and to provide timely and accurate reporting to the hundreds of investors
2 that require their K-1s each year.

3 WHEREFORE, Duffy respectfully requests an order:

4 1. Approving payment of \$135,207.00 in fees and \$15,108.77 in costs
5 incurred by Duffy during the Application Period, and authorizing payment of a total
6 of \$150,315.77 from receivership estate cash, as discussed above; and

7 2. Granting such other and further relief as is appropriate.
8

9 Dated: July 6, 2016

DUFFY, KRUSPODIN &
COMPANY, LLP

10
11 By: 

THANE F. KELTON, CPA
Certified Public Accountants

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EXHIBIT A

EXHIBIT A



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

DATE: April 30, 2016

CLIENT #: ABLP21

SUMMARY

Total Services	\$ 1,283.07
Total Expenses	180.54
Total Invoice Amount:	<u>\$ 1,463.61</u>

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

ABL Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
2/22/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	90.00	81.00
2/23/2016	AN	Processing of the 2015 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
3/1/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.70	382.50	344.25
3/1/2016	TK	Partner final review of the 2015 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
3/4/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/4/2016	AS	Printed K-1 envelopes	0.40	34.00	30.60
3/4/2016	JN	Prepared K-1 copies to be mailed to partners	1.00	85.00	76.50
3/4/2016	NM	Assembled K-1 copies to be mailed to partners	2.50	175.00	157.50
Subtotal Services			8.60	1,203.50	1,083.15
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			199.92	199.92
Total Services				1,403.42	1,283.07
Expenses	Per partnership out of pocket costs (see Exhibit D)			180.54	180.54
Total before discount				\$ 1,583.96	
Total discounted invoice amount					1,463.61



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

DATE: April 30, 2016

CLIENT #: ANTE21

SUMMARY

Total Services	\$ 1,415.37
Total Expenses	181.96
Total Invoice Amount:	<u>\$ 1,597.33</u>

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

Antelope Springs Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
2/22/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.50	112.50	101.25
3/4/2016	IS	Intake of client data file for the 2015 Partnership tax return	0.10	13.00	11.70
3/4/2016	AN	Processing of the 2015 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.	3.00	390.00	351.00
3/5/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.90	427.50	384.75
3/30/2016	TK	Partner final review of the 2015 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
3/31/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/31/2016	WS	Printed K-1 envelopes	0.30	42.00	37.80
3/31/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/31/2016	SJ	Assembled K-1 copies to be mailed to partners	1.20	84.00	75.60
Subtotal Services			8.20	1,350.50	1,215.45
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.92	199.92
Total Services				1,550.42	1,415.37
Expenses Per partnership out of pocket costs (see Exhibit D)				181.96	181.96
Total before discount				\$ 1,732.38	
Total discounted invoice amount					1,597.33



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

DATE: April 30, 2016

CLIENT #: BGR21

SUMMARY

Total Services	\$ 1,717.32
Total Expenses	178.41
Total Invoice Amount:	<u>\$ 1,895.73</u>

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

Big Ranch Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
2/22/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	67.50	60.75
3/8/2016	AN	Processing of the 2015 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.	3.30	429.00	386.10
3/30/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	2.60	585.00	526.50
3/31/2016	TK	Partner final review of the 2015 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature.	1.20	450.00	405.00
4/1/2016	WS	Printed final K-1 package	0.10	14.00	12.60
4/1/2016	WS	Printed K-1 envelopes	0.30	42.00	37.80
4/1/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
4/1/2016	ED	Assembled K-1 copies to be mailed to partners	0.80	56.00	50.40
Subtotal Services			9.10	1,686.00	1,517.40
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.92	199.92
Total Services				1,885.92	1,717.32
Expenses				178.41	178.41
Per partnership out of pocket costs (see Exhibit D)				\$ 2,064.33	
Total before discount					
Total discounted invoice amount					1,895.73



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

DATE: April 30, 2016

CLIENT #: BLAP21

SUMMARY

Total Services	\$ 2,434.17
Total Expenses	<u>204.68</u>
Total Invoice Amount:	<u><u>\$ 2,638.85</u></u>

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

BLA Partners

			Hours	Original Amount	Discounted Amount
Professional services rendered					
2/22/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	67.50	60.75
2/23/2016	AN	Processing of the 2015 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
3/3/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	6.30	1,417.50	1,275.75
3/31/2016	TK	Partner final review of the 2015 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature.	1.40	525.00	472.50
4/1/2016	WS	Printed final K-1 package	0.10	14.00	12.60
4/1/2016	WS	Printed K-1 envelopes	0.30	42.00	37.80
4/1/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
4/1/2016	AR	Assembled K-1 copies to be mailed to partners	2.00	140.00	126.00
Subtotal Services			12.70	2,482.50	2,234.25
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.92	199.92
Total Services				2,682.42	2,434.17
Expenses Per partnership out of pocket costs (see Exhibit D)				204.68	204.68
Total before discount				\$ 2,887.10	
Total discounted invoice amount					2,638.85



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

DATE: April 30, 2016

CLIENT #: BORD22

SUMMARY

Total Services	\$ 1,326.27
Total Expenses	176.99
Total Invoice Amount:	<u>\$ 1,503.26</u>

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

Borderland Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
2/22/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	90.00	81.00
2/23/2016	AN	Processing of the 2015 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
2/29/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.60	360.00	324.00
3/3/2016	TK	Partner final review of the 2015 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
3/4/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/4/2016	ED	Printed K-1 envelopes	0.20	14.00	12.60
3/4/2016	JN	Prepared K-1 copies to be mailed to partners	1.00	85.00	76.50
3/4/2016	JL	Assembled K-1 copies to be mailed to partners	4.00	280.00	252.00
Subtotal Services			9.50	1,251.50	1,126.35
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.92	199.92
Total Services				1,451.42	1,326.27
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				176.99	176.99
Total before discount				<u>\$ 1,628.41</u>	
Total discounted invoice amount					<u><u>1,503.26</u></u>



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

DATE: April 30, 2016

CLIENT #: BRAT21

SUMMARY

Total Services	\$ 1,364.07
Total Expenses	<u>137.23</u>
Total Invoice Amount:	<u><u>\$ 1,501.30</u></u>

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

Bratton View Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
2/22/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	90.00	81.00
2/23/2016	AN	Processing of the 2015 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
3/1/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.90	427.50	384.75
3/3/2016	TK	Partner final review of the 2015 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
3/9/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/9/2016	JN	Prepared K-1 copies to be mailed to partners	1.00	85.00	76.50
3/9/2016	JL	Assembled K-1 copies to be mailed to partners	2.00	140.00	126.00
Subtotal Services			8.40	1,293.50	1,164.15
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.92	199.92
Total Services				1,493.42	1,364.07
Expenses	Per partnership out of pocket costs (see Exhibit D)			137.23	137.23
Total before discount				\$ 1,630.65	
Total discounted invoice amount					1,501.30



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

DATE: April 30, 2016

CLIENT #: CACT21

SUMMARY

Total Services	\$ 1,261.92
Total Expenses	173.44
Total Invoice Amount:	<u>\$ 1,435.36</u>

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

Cactus Ridge Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
2/23/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	67.50	60.75
2/23/2016	AN	Processing of the 2015 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.	3.10	403.00	362.70
2/26/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	0.90	202.50	182.25
3/10/2016	JJ	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	0.60	117.00	105.30
3/16/2016	TK	Partner final review of the 2015 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
3/17/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/17/2016	AS	Printed K-1 envelopes	0.40	34.00	30.60
3/17/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/17/2016	WL	Assembled K-1 copies to be mailed to partners	0.80	56.00	50.40
3/17/2016	NM	Assembled K-1 copies to be mailed to partners	0.80	56.00	50.40
Subtotal Services			8.00	1,180.00	1,062.00
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			199.92	199.92
Total Services				1,379.92	1,261.92
Expenses	Per partnership out of pocket costs (see Exhibit D)			173.44	173.44
Total before discount				\$ 1,553.36	
Total discounted invoice amount					1,435.36



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

DATE: April 30, 2016

CLIENT #: CARS21

SUMMARY

Total Services	\$ 1,444.62
Total Expenses	147.17
Total Invoice Amount:	<u>\$ 1,591.79</u>

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

Carson Valley Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
2/23/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	67.50	60.75
2/23/2016	AN	Processing of the 2015 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
3/4/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	3.10	697.50	627.75
3/31/2016	TK	Partner final review of the 2015 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
4/1/2016	WS	Printed final K-1 package	0.10	14.00	12.60
4/1/2016	WS	Printed K-1 envelopes	0.30	42.00	37.80
4/1/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
4/1/2016	SJ	Assembled K-1 copies to be mailed to partners	0.70	49.00	44.10
Subtotal Services			7.30	1,383.00	1,244.70
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.92	199.92
Total Services				1,582.92	1,444.62
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				147.17	147.17
Total before discount				<u>\$ 1,730.09</u>	
Total discounted invoice amount					<u>1,591.79</u>



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

DATE: April 30, 2016

CLIENT #: CHEC22

SUMMARY

Total Services	\$ 1,707.87
Total Expenses	<u>205.39</u>
Total Invoice Amount:	<u><u>\$ 1,913.26</u></u>

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

Checked Flag Partners

			Hours	Original Amount	Discounted Amount
Professional services rendered					
2/23/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	67.50	60.75
2/23/2016	AN	Processing of the 2015 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
3/3/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	2.90	652.50	587.25
3/29/2016	TK	Partner final review of the 2015 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature.	1.10	412.50	371.25
3/30/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/30/2016	ED	Printed K-1 envelopes	0.30	21.00	18.90
3/30/2016	JN	Prepared K-1 copies to be mailed to partners	1.00	85.00	76.50
3/30/2016	ED	Assembled K-1 copies to be mailed to partners	1.40	98.00	88.20
Subtotal Services			9.60	1,675.50	1,507.95
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.92	199.92
Total Services				1,875.42	1,707.87
Expenses Per partnership out of pocket costs (see Exhibit D)				205.39	205.39
Total before discount				<u>\$ 2,080.81</u>	
Total discounted invoice amount					<u><u>1,913.26</u></u>



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

DATE: April 30, 2016

CLIENT #: CLEA21

SUMMARY

Total Services	\$ 833.07
Total Expenses	69.75
Total Invoice Amount:	<u>\$ 902.82</u>

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
2/26/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	67.50	60.75
3/1/2016	AN	Processing of the 2015 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
3/28/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.30	292.50	263.25
3/29/2016	TK	Partner final review of the 2015 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
3/29/2016	AS	Assembled 2015 Partnership tax return	0.10	8.50	7.65
Subtotal Services			3.90	703.50	633.15
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.92	199.92
Total Services				903.42	833.07
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				69.75	69.75
Total before discount				\$ 973.17	
Total discounted invoice amount					902.82



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

DATE: April 30, 2016

CLIENT #: COMS21

SUMMARY

Total Services	\$ 1,385.22
Total Expenses	174.15
Total Invoice Amount:	<u>\$ 1,559.37</u>

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
8/17/2015	LB	Emailing 2013 K-1 at partner's request	0.20	40.00	36.00
2/26/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.60	135.00	121.50
2/26/2016	AN	Processing of the 2015 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
3/1/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.60	360.00	324.00
3/3/2016	TK	Partner final review of the 2015 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
3/4/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/4/2016	JN	Prepared K-1 copies to be mailed to partners	1.00	85.00	76.50
3/4/2016	WL	Assembled K-1 copies to be mailed to partners	2.50	175.00	157.50
3/4/2016	NM	Assembled K-1 copies to be mailed to partners	0.70	49.00	44.10
Subtotal Services			9.10	1,317.00	1,185.30
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.92	199.92
Total Services				1,516.92	1,385.22
Expenses Per partnership out of pocket costs (see Exhibit D)				174.15	174.15
Total before discount				<u>\$ 1,691.07</u>	
Total discounted invoice amount					<u>1,559.37</u>



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

DATE: April 30, 2016

CLIENT #: CRY21

SUMMARY

Total Services	\$ 1,772.22
Total Expenses	<u>153.56</u>
Total Invoice Amount:	<u><u>\$ 1,925.78</u></u>

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

Crystal Clearwater Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/1/2015	LB	Emailing 2013 K-1 at partner's request	0.10	20.00	18.00
2/26/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	90.00	81.00
2/26/2016	AN	Processing of the 2015 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.	4.20	546.00	491.40
3/1/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	2.60	585.00	526.50
3/29/2016	TK	Partner final review of the 2015 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
3/29/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/29/2016	ED	Printed K-1 envelopes	0.20	14.00	12.60
3/29/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/30/2016	AR	Assembled K-1 copies to be mailed to partners	1.40	98.00	88.20
Subtotal Services			10.40	1,747.00	1,572.30
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.92	199.92
Total Services				1,946.92	1,772.22
Expenses				153.56	153.56
Per partnership out of pocket costs (see Exhibit D)					
Total before discount				<u>\$ 2,100.48</u>	
Total discounted invoice amount					<u><u>1,925.78</u></u>



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

DATE: April 30, 2016

CLIENT #: DAYT21

SUMMARY

Total Services	\$ 1,190.82
Total Expenses	168.47
Total Invoice Amount:	<u>\$ 1,359.29</u>

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

Dayton View Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
2/26/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	90.00	81.00
2/27/2016	AN	Processing of the 2015 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
3/2/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.40	315.00	283.50
3/3/2016	TK	Partner final review of the 2015 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
3/4/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/4/2016	ED	Printed K-1 envelopes	0.20	14.00	12.60
3/4/2016	JN	Prepared K-1 copies to be mailed to partners	1.00	85.00	76.50
3/4/2016	ED	Assembled K-1 copies to be mailed to partners	2.70	189.00	170.10
Subtotal Services			7.70	1,101.00	990.90
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.92	199.92
Total Services				1,300.92	1,190.82
Expenses	Per partnership out of pocket costs (see Exhibit D)			168.47	168.47
Total before discount				\$ 1,469.39	
Total discounted invoice amount					1,359.29



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

DATE: April 30, 2016

CLIENT #: DESE22

SUMMARY

Total Services	\$ 1,436.07
Total Expenses	139.36
Total Invoice Amount:	<u>\$ 1,575.43</u>

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

Desert View Partners

			Hours	Original Amount	Discounted Amount
Professional services rendered					
2/26/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	67.50	60.75
2/27/2016	AN	Processing of the 2015 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
3/2/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.90	427.50	384.75
3/3/2016	TK	Partner final review of the 2015 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
3/4/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/4/2016	WS	Printed K-1 envelopes	0.30	42.00	37.80
3/4/2016	JN	Prepared K-1 copies to be mailed to partners	2.00	170.00	153.00
3/5/2016	JL	Assembled K-1 copies to be mailed to partners	1.30	91.00	81.90
Subtotal Services			8.90	1,373.50	1,236.15
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.92	199.92
Total Services				1,573.42	1,436.07
Expenses Per partnership out of pocket costs (see Exhibit D)				139.36	139.36
Total before discount				<u>\$ 1,712.78</u>	
Total discounted invoice amount					<u><u>1,575.43</u></u>



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

DATE: April 30, 2016

CLIENT #: EAGL21

SUMMARY

Total Services	\$ 1,812.73
Total Expenses	<u>277.81</u>
Total Invoice Amount:	<u><u>\$ 2,090.54</u></u>

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

Eagle View Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
5/12/2015	LB	Emailing K-1 at partner's request	0.10	20.00	18.00
2/29/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	67.50	60.75
3/2/2016	AN	Processing of the 2015 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.	4.90	637.00	573.30
3/4/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	2.60	585.00	526.50
3/25/2016	TK	Partner final review of the 2015 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
3/25/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/26/2016	WL	Assembled K-1 copies to be mailed to partners	1.00	70.00	63.00
3/26/2016	NM	Assembled K-1 copies to be mailed to partners	1.00	70.00	63.00
Subtotal Services			11.20	1,792.00	1,612.80
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,991.93	1,812.73
<i>Expenses</i>	Per partnership out of pocket costs (see Exhibit D)			277.81	277.81
	Total before discount			\$ 2,269.74	
	Total discounted invoice amount				2,090.54



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

DATE: April 30, 2016

CLIENT #: EAGL22

SUMMARY

Total Services	\$ 826.33
Total Expenses	69.75
Total Invoice Amount:	<u>\$ 896.08</u>

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
2/29/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.10	22.50	20.25
3/2/2016	AN	Processing of the 2015 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
3/24/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.10	247.50	222.75
3/25/2016	TK	Partner final review of the 2015 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
3/25/2016	AS	Assembled 2015 tax return	0.10	8.50	7.65
3/28/2016	JL	K-1 postage	0.50	35.00	31.50
Subtotal Services			3.80	696.00	626.40
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				895.93	826.33
Expenses Per partnership out of pocket costs (see Exhibit D)				69.75	69.75
Total before discount				\$ 965.68	
Total discounted invoice amount					896.08



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

DATE: April 30, 2016

CLIENT #: FAIR23

SUMMARY

Total Services	\$ 1,024.33
Total Expenses	159.95
Total Invoice Amount:	<u>\$ 1,184.28</u>

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

Fairway Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
2/29/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	45.00	40.50
3/2/2016	AN	Processing of the 2015 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
3/3/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.10	247.50	222.75
3/4/2016	TK	Partner final review of the 2015 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
3/9/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/9/2016	AS	Printed K-1 envelopes	0.30	25.50	22.95
3/9/2016	JN	Prepared K-1 copies to be mailed to partners	1.00	85.00	76.50
3/10/2016	NM	Assembled K-1 copies to be mailed to partners	1.50	105.00	94.50
Subtotal Services			6.10	916.00	824.40
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Expenses	Per partnership out of pocket costs (see Exhibit D)			159.95	159.95
Total before discount				\$ 1,275.88	
Total discounted invoice amount					1,184.28



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

DATE: April 30, 2016

CLIENT #: FALC21

SUMMARY

Total Services	\$ 2,209.18
Total Expenses	270.71
Total Invoice Amount:	<u>\$ 2,479.89</u>

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

Falcon Heights Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
7/27/2015	LB	Sending K-1 per partner's request	0.10	20.00	18.00
2/29/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	90.00	81.00
3/3/2016	AN	Processing of the 2015 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.	4.10	533.00	479.70
3/4/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	3.30	742.50	668.25
3/25/2016	TK	Partner final review of the 2015 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature.	1.10	412.50	371.25
3/28/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/29/2016	ED	Printed K-1 envelopes	0.60	42.00	37.80
3/29/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/29/2016	SJ	Assembled K-1 copies to be mailed to partners	4.80	336.00	302.40
Subtotal Services			15.00	2,232.50	2,009.25
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				2,432.43	2,209.18
Expenses	Per partnership out of pocket costs (see Exhibit D)			270.71	270.71
	Total before discount			\$ 2,703.14	
	Total discounted invoice amount				2,479.89



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

DATE: April 30, 2016

CLIENT #: FALC22

SUMMARY

Total Services	\$ 846.13
Total Expenses	69.75
Total Invoice Amount:	<u>\$ 915.88</u>

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

Falcon Heights Partners LLC

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
2/29/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.10	22.50	20.25
3/3/2016	AN	Processing of the 2015 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
3/25/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.10	247.50	222.75
3/25/2016	TK	Partner final review of the 2015 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
3/25/2016	WS	Assembly of 2015 Partnership tax return	0.20	28.00	25.20
Subtotal Services			3.50	718.00	646.20
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				917.93	846.13
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				69.75	69.75
Total before discount				<u>\$ 987.68</u>	
Total discounted invoice amount					<u><u>915.88</u></u>



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

DATE: April 30, 2016

CLIENT #: FREE21

SUMMARY

Total Services	\$ 1,160.68
Total Expenses	164.21
Total Invoice Amount:	<u>\$ 1,324.89</u>

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

Free Trade Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
2/29/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	67.50	60.75
3/2/2016	AN	Processing of the 2015 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
3/4/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.50	337.50	303.75
3/29/2016	TK	Partner final review of the 2015 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
3/30/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/30/2016	ED	Printed K-1 envelopes	0.30	21.00	18.90
3/30/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/30/2016	SJ	Assembled K-1 copies to be mailed to partners	1.80	126.00	113.40
Subtotal Services			6.90	1,067.50	960.75
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,267.43	1,160.68
Expenses	Per partnership out of pocket costs (see Exhibit D)			164.21	164.21
Total before discount				\$ 1,431.64	
Total discounted invoice amount					1,324.89



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

DATE: April 30, 2016

CLIENT #: FRON21

SUMMARY

Total Services	\$ 1,512.13
Total Expenses	142.91
Total Invoice Amount:	<u>\$ 1,655.04</u>

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

Frontage 177 Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/1/2015	LB	Sending 2013 K-1 at partner's request	0.10	20.00	18.00
2/29/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.50	112.50	101.25
3/9/2016	AN	Processing of the 2015 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
3/25/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	2.00	450.00	405.00
3/28/2016	TK	Partner final review of the 2015 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature.	1.00	375.00	337.50
3/28/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/28/2016	ED	Printed K-1 envelopes	0.20	14.00	12.60
3/28/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/29/2016	JL	Assembled K-1 copies to be mailed to partners	1.50	105.00	94.50
Subtotal Services			8.40	1,458.00	1,312.20
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,657.93	1,512.13
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				142.91	142.91
Total before discount				<u>\$ 1,800.84</u>	
Total discounted invoice amount					<u><u>1,655.04</u></u>



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

DATE: April 30, 2016

CLIENT #: FRON22

SUMMARY

Total Services	\$ 815.98
Total Expenses	69.75
Total Invoice Amount:	<u>\$ 885.73</u>

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

Frontage 177, LLC

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
2/29/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.10	22.50	20.25
3/9/2016	AN	Processing of the 2015 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
3/25/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.30	292.50	263.25
3/28/2016	TK	Partner final review of the 2015 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
3/28/2016	AS	Assembled 2015 Partnership tax return	0.10	8.50	7.65
Subtotal Services			3.90	684.50	616.05
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				884.43	815.98
Expenses				69.75	69.75
Per partnership out of pocket costs (see Exhibit D)				\$ 954.18	
Total before discount					
Total discounted invoice amount					885.73



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

DATE: April 30, 2016

CLIENT #: GALE21

SUMMARY

Total Services	\$ 965.38
Total Expenses	145.04
Total Invoice Amount:	<u>\$ 1,110.42</u>

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

Galena Rach Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
2/29/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	67.50	60.75
3/3/2016	AN	Processing of the 2015 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
3/6/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.00	225.00	202.50
3/8/2016	TK	Partner final review of the 2015 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
3/8/2016	WS	Printed final K-1 package	0.20	28.00	25.20
3/9/2016	JN	Prepared K-1 copies to be mailed to partners	1.00	85.00	76.50
3/9/2016	DT	Assembled K-1 copies to be mailed to partners	0.10	7.00	6.30
3/10/2016	NM	Assembled K-1 copies to be mailed to partners	1.00	70.00	63.00
Subtotal Services			5.30	850.50	765.45
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,050.43	965.38
Expenses	Per partnership out of pocket costs (see Exhibit D)			145.04	145.04
Total before discount				\$ 1,195.47	
Total discounted invoice amount					1,110.42



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

DATE: April 30, 2016

CLIENT #: GILA21

SUMMARY

Total Services	\$ 1,537.78
Total Expenses	138.65
Total Invoice Amount:	<u>\$ 1,676.43</u>

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

Gila View Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
2/29/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.50	112.50	101.25
3/2/2016	AN	Processing of the 2015 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
3/4/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	2.60	585.00	526.50
3/10/2016	JJ	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	0.50	97.50	87.75
3/30/2016	TK	Partner final review of the 2015 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
3/31/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/31/2016	WS	Printed K-1 envelopes	0.20	28.00	25.20
3/31/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/31/2016	JL	Assembled K-1 copies to be mailed to partners	1.00	70.00	63.00
Subtotal Services			8.40	1,486.50	1,337.85
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			199.93	199.93
Total Services				1,686.43	1,537.78
Expenses	Per partnership out of pocket costs (see Exhibit D)			138.65	138.65
Total before discount				\$ 1,825.08	
Total discounted invoice amount					1,676.43



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

DATE: April 30, 2016

CLIENT #: GOLD25

SUMMARY

Total Services	\$ 1,104.43
Total Expenses	<u>157.82</u>
Total Invoice Amount:	<u><u>\$ 1,262.25</u></u>

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

Gold Ridge Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
2/29/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	67.50	60.75
3/3/2016	AN	Processing of the 2015 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
3/8/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.30	292.50	263.25
3/9/2016	TK	Partner final review of the 2015 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
3/10/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/11/2016	JN	Printed K-1 envelopes	0.50	42.50	38.25
3/11/2016	JN	Prepared K-1 copies to be mailed to partners	1.00	85.00	76.50
3/11/2016	BL	Assembled K-1 copies to be mailed to partners	2.10	147.00	132.30
Subtotal Services			7.10	1,005.00	904.50
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,204.93	1,104.43
Expenses	Per partnership out of pocket costs (see Exhibit D)			157.82	157.82
Total before discount				\$ 1,362.75	
Total discounted invoice amount					1,262.25



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

DATE: April 30, 2016

CLIENT #: GRAN21

SUMMARY

Total Services	\$ 1,250.68
Total Expenses	162.08
Total Invoice Amount:	<u>\$ 1,412.76</u>

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

Grand View Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
2/29/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	67.50	60.75
3/2/2016	AN	Processing of the 2015 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
3/7/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.30	292.50	263.25
3/8/2016	TK	Partner final review of the 2015 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
3/9/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/9/2016	JN	Prepared K-1 copies to be mailed to partners	1.00	85.00	76.50
3/9/2016	ED	Printed K-1 envelopes and assembled K-1 copies to be mailed to partners	3.40	238.00	214.20
Subtotal Services			8.40	1,167.50	1,050.75
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			199.93	199.93
Total Services				1,367.43	1,250.68
Expenses	Per partnership out of pocket costs (see Exhibit D)			162.08	162.08
Total before discount				\$ 1,529.51	
Total discounted invoice amount					1,412.76



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

DATE: April 30, 2016

CLIENT #: GREE23

SUMMARY

Total Services	\$ 1,193.53
Total Expenses	185.47
Total Invoice Amount:	<u>\$ 1,379.00</u>

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

Green View Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
2/29/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	67.50	60.75
3/2/2016	AN	Processing of the 2015 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
3/7/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.60	360.00	324.00
3/8/2016	TK	Partner final review of the 2015 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
3/9/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/9/2016	AS	Printed K-1 envelopes	0.30	25.50	22.95
3/9/2016	JN	Prepared K-1 copies to be mailed to partners	1.00	85.00	76.50
3/12/2016	NM	Assembled K-1 copies to be mailed to partners	1.00	70.00	63.00
Subtotal Services			6.50	1,104.00	993.60
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			199.93	199.93
Total Services				1,303.93	1,193.53
Expenses	Per partnership out of pocket costs (see Exhibit D)			185.47	185.47
	Total before discount			\$ 1,489.40	
Total discounted invoice amount					1,379.00



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

DATE: April 30, 2016

CLIENT #: HEAV21

SUMMARY

Total Services	\$ 1,395.58
Total Expenses	162.79
Total Invoice Amount:	<u>\$ 1,558.37</u>

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

Heavenly View Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
3/3/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	90.00	81.00
3/3/2016	AN	Processing of the 2015 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
3/31/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	2.30	517.50	465.75
3/31/2016	TK	Partner final review of the 2015 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature.	1.10	412.50	371.25
3/31/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
4/1/2016	BL	Assembled K-1 copies to be mailed to partners	1.20	84.00	75.60
Subtotal Services			6.90	1,328.50	1,195.65
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,528.43	1,395.58
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				162.79	162.79
Total before discount				\$ 1,691.22	
Total discounted invoice amount					<u>1,558.37</u>



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

DATE: April 30, 2016

CLIENT #: HIDD21

SUMMARY

Total Services	\$ 1,272.28
Total Expenses	152.14
Total Invoice Amount:	<u>\$ 1,424.42</u>

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

Hidden Hills Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
3/3/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.50	112.50	101.25
3/3/2016	AN	Processing of the 2015 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
3/4/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	0.70	157.50	141.75
3/9/2016	JJ	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.00	195.00	175.50
3/30/2016	TK	Partner final review of the 2015 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
3/31/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/31/2016	WS	Printed K-1 envelopes	0.30	42.00	37.80
3/31/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/31/2016	BL	Assembled K-1 copies to be mailed to partners	1.30	91.00	81.90
Subtotal Services			7.40	1,191.50	1,072.35
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,391.43	1,272.28
Expenses				152.14	152.14
Per partnership out of pocket costs (see Exhibit D)					
Total before discount				<u>\$ 1,543.57</u>	
Total discounted invoice amount					<u>1,424.42</u>



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

DATE: April 30, 2016

CLIENT #: HIGH25

SUMMARY

Total Services	\$ 1,631.38
Total Expenses	158.53
Total Invoice Amount:	<u>\$ 1,789.91</u>

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

High Desert Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
3/3/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	90.00	81.00
3/10/2016	AN	Processing of the 2015 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
3/10/2016	JJ	Manager review of the 2015 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 2015 books and return, questions answered as needed.	0.50	97.50	87.75
3/25/2016	LB	Manager review of the 2015 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 2015 books and return, questions answered as needed.	2.50	562.50	506.25
3/28/2016	TK	Partner final review of the 2015 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature.	1.00	375.00	337.50
3/28/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/28/2016	ED	Printed K-1 envelopes	0.20	14.00	12.60
3/28/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/29/2016	WL	Assembled K-1 copies to be mailed to partners	1.00	70.00	63.00
Subtotal Services			8.70	1,590.50	1,431.45
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			199.93	199.93
Total Services				1,790.43	1,631.38
Expenses	Per partnership out of pocket costs (see Exhibit D)			158.53	158.53
Total before discount				\$ 1,948.96	
Total discounted invoice amount					1,789.91



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

DATE: April 30, 2016

CLIENT #: HIGH26

SUMMARY

Total Services	\$ 766.03
Total Expenses	69.75
Total Invoice Amount:	<u>\$ 835.78</u>

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

High Desert Shadow, LLC

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
3/3/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.10	22.50	20.25
3/10/2016	AN	Processing of the 2015 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
3/26/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.40	315.00	283.50
3/28/2016	TK	Partner final review of the 2015 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
3/28/2016	AS	Assembled 2015 Partnership tax return	0.10	8.50	7.65
Subtotal Services			3.40	629.00	566.10
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				828.93	766.03
Expenses				69.75	69.75
Per partnership out of pocket costs (see Exhibit D)				\$ 898.68	
Total before discount					
Total discounted invoice amount					835.78



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

DATE: April 30, 2016

CLIENT #: HIGH23

SUMMARY

Total Services	\$ 1,119.73
Total Expenses	<u>172.73</u>
Total Invoice Amount:	<u><u>\$ 1,292.46</u></u>

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

Highway 50 Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
3/3/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.50	112.50	101.25
3/9/2016	EP	Processing of the 2015 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
3/10/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.30	292.50	263.25
3/16/2016	TK	Partner final review of the 2015 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
3/17/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/17/2016	AS	Printed K-1 envelopes	0.40	34.00	30.60
3/17/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/18/2016	DT	Assembled K-1 copies to be mailed to partners	1.00	70.00	63.00
3/19/2016	ED	Assembled K-1 copies to be mailed to partners	0.50	35.00	31.50
Subtotal Services			6.60	1,022.00	919.80
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			199.93	199.93
Total Services				1,221.93	1,119.73
Expenses	Per partnership out of pocket costs (see Exhibit D)			172.73	172.73
Total before discount				\$ 1,394.66	
Total discounted invoice amount					1,292.46



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

DATE: April 30, 2016

CLIENT #: HOLL22

SUMMARY

Total Services	\$ 1,370.83
Total Expenses	221.01
Total Invoice Amount:	<u>\$ 1,591.84</u>

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

Hollywood Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
3/3/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	90.00	81.00
3/8/2016	IS	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.10	13.00	11.70
3/11/2016	AN	Processing of the 2015 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
3/29/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	2.00	450.00	405.00
3/29/2016	TK	Partner final review of the 2015 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
3/30/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/30/2016	WS	Printed K-1 envelopes	0.30	42.00	37.80
3/30/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/30/2016	AR	Assembled K-1 copies to be mailed to partners	3.30	231.00	207.90
Subtotal Services			8.60	1,301.00	1,170.90
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,500.93	1,370.83
Expenses Per partnership out of pocket costs (see Exhibit D)				221.01	221.01
Total before discount				<u>\$ 1,721.94</u>	
Total discounted invoice amount					<u>1,591.84</u>



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

DATE: April 30, 2016

CLIENT #: HONE21

SUMMARY

Total Services	\$ 1,489.63
Total Expenses	147.17
Total Invoice Amount:	<u>\$ 1,636.80</u>

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

Honey Springs Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
3/3/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.50	112.50	101.25
3/10/2016	EP	Processing of the 2015 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
3/10/2016	AN	Processing of the 2015 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.	0.30	39.00	35.10
3/30/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	2.20	495.00	445.50
3/30/2016	TK	Partner final review of the 2015 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
3/31/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/31/2016	WS	Printed K-1 envelopes	0.30	42.00	37.80
3/31/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/31/2016	WL	Assembled K-1 copies to be mailed to partners	0.80	56.00	50.40
4/14/2016	AS	Assembly of 2015 Partnership tax return	0.10	8.50	7.65
Subtotal Services			7.90	1,433.00	1,289.70
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			199.93	199.93
Total Services				1,632.93	1,489.63
<i>Expenses</i>	Per partnership out of pocket costs (see Exhibit D)			147.17	147.17
Total before discount				\$ 1,780.10	
Total discounted invoice amount					1,636.80



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

DATE: April 30, 2016

CLIENT #: HORI21

SUMMARY

Total Services	\$ 1,358.68
Total Expenses	150.72
Total Invoice Amount:	<u>\$ 1,509.40</u>

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

Horizon Springs Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
3/3/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	90.00	81.00
3/9/2016	EP	Processing of the 2015 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
3/28/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	2.00	450.00	405.00
3/29/2016	TK	Partner final review of the 2015 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
3/29/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/29/2016	ED	Printed K-1 envelopes	0.20	14.00	12.60
3/29/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/30/2016	AR	Assembled K-1 copies to be mailed to partners	1.30	91.00	81.90
Subtotal Services			7.50	1,287.50	1,158.75
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,487.43	1,358.68
Expenses	Per partnership out of pocket costs (see Exhibit D)			150.72	150.72
Total before discount				\$ 1,638.15	
Total discounted invoice amount					1,509.40



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

DATE: April 30, 2016

CLIENT #: INTE26

SUMMARY

Total Services	\$ 1,511.68
Total Expenses	139.36
Total Invoice Amount:	<u>\$ 1,651.04</u>

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

International Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
3/3/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	67.50	60.75
3/5/2016	AN	Processing of the 2015 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
3/10/2016	JJ	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	0.50	97.50	87.75
3/30/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	2.60	585.00	526.50
3/31/2016	TK	Partner final review of the 2015 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature.	1.00	375.00	337.50
4/1/2016	WS	Printed final K-1 package	0.10	14.00	12.60
4/1/2016	WS	Printed K-1 envelopes	0.30	42.00	37.80
4/1/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
4/1/2016	JL	Assembled K-1 copies to be mailed to partners	1.30	91.00	81.90
Subtotal Services			7.70	1,457.50	1,311.75
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			199.93	199.93
Total Services				1,657.43	1,511.68
Expenses	Per partnership out of pocket costs (see Exhibit D)			139.36	139.36
Total before discount				\$ 1,796.79	
Total discounted invoice amount					1,651.04



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

DATE: April 30, 2016

CLIENT #: JAMU21

SUMMARY

Total Services	\$ 1,444.63
Total Expenses	144.32
Total Invoice Amount:	<u>\$ 1,588.95</u>

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

Jamul Meadows Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
3/3/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.50	112.50	101.25
3/4/2016	IS	Processing of the 2015 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.	0.60	78.00	70.20
3/10/2016	AN	Processing of the 2015 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
3/28/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	2.30	517.50	465.75
3/29/2016	TK	Partner final review of the 2015 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
3/29/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/29/2016	ED	Printed K-1 envelopes	0.20	14.00	12.60
3/29/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/30/2016	SJ	Assembled K-1 copies to be mailed to partners	1.40	98.00	88.20
Subtotal Services			7.80	1,383.00	1,244.70
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			199.93	199.93
Total Services				1,582.93	1,444.63
Expenses	Per partnership out of pocket costs (see Exhibit D)			144.32	144.32
Total before discount				\$ 1,727.25	
Total discounted invoice amount					1,588.95



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

DATE: April 30, 2016

CLIENT #: LAHA21

SUMMARY

Total Services	\$ 1,672.78
Total Expenses	<u>205.38</u>
Total Invoice Amount:	<u><u>\$ 1,878.16</u></u>

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

Lahontan Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
10/15/2015	LB	Sending K-1 per partner's request	0.20	40.00	36.00
3/3/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	67.50	60.75
3/5/2016	AN	Processing of the 2015 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.	2.70	351.00	315.90
3/9/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	3.30	742.50	668.25
3/25/2016	TK	Partner final review of the 2015 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
3/25/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/26/2016	SJ	Assembled K-1 copies to be mailed to partners	2.40	168.00	151.20
Subtotal Services			10.00	1,636.50	1,472.85
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,836.43	1,672.78
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				205.38	205.38
Total before discount				\$ 2,041.81	
Total discounted invoice amount					1,878.16



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

DATE: April 30, 2016

CLIENT #: LYON21

SUMMARY

Total Services	\$ 1,278.58
Total Expenses	148.58
Total Invoice Amount:	<u>\$ 1,427.16</u>

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

Lyon Valley Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
3/3/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.50	112.50	101.25
3/9/2016	EP	Processing of the 2015 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
3/9/2016	AN	Processing of the 2015 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.	0.20	26.00	23.40
3/9/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.90	427.50	384.75
3/29/2016	TK	Partner final review of the 2015 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
3/29/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/29/2016	ED	Printed K-1 envelopes	0.20	14.00	12.60
3/29/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/30/2016	SJ	Assembled K-1 copies to be mailed to partners	1.10	77.00	69.30
Subtotal Services			7.10	1,198.50	1,078.65
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			199.93	199.93
Total Services				1,398.43	1,278.58
Expenses	Per partnership out of pocket costs (see Exhibit D)			148.58	148.58
	Total before discount			\$ 1,547.01	
Total discounted invoice amount					1,427.16



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

DATE: April 30, 2016

CLIENT #: MESA21

SUMMARY

Total Services	\$ 1,386.58
Total Expenses	150.00
Total Invoice Amount:	<u>\$ 1,536.58</u>

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

Mesa View Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
3/3/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.50	112.50	101.25
3/7/2016	EP	Processing of the 2015 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
3/8/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.80	405.00	364.50
3/9/2016	TK	Partner final review of the 2015 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
3/10/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/11/2016	AS	Printed K-1 envelopes	0.30	25.50	22.95
3/11/2016	JN	Prepared K-1 copies to be mailed to partners	1.00	85.00	76.50
3/11/2016	DT	Assembled K-1 copies to be mailed to partners	0.90	63.00	56.70
3/12/2016	ED	Assembled K-1 copies to be mailed to partners	1.30	91.00	81.90
Subtotal Services			8.60	1,318.50	1,186.65
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,518.43	1,386.58
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				150.00	150.00
Total before discount				<u>\$ 1,668.43</u>	
Total discounted invoice amount					<u><u>1,536.58</u></u>



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

DATE: April 30, 2016

CLIENT #: MEXT21

SUMMARY

Total Services	\$ 1,225.48
Total Expenses	184.08
Total Invoice Amount:	<u>\$ 1,409.56</u>

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

Mex-Tec Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
3/3/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.50	112.50	101.25
3/4/2016	IS	Processing of the 2015 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
3/4/2016	AN	Processing of the 2015 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
3/11/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.50	337.50	303.75
3/16/2016	TK	Partner final review of the 2015 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
3/17/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/17/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/18/2016	BL	Assembled K-1 copies to be mailed to partners	1.00	70.00	63.00
Subtotal Services			6.80	1,139.50	1,025.55
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,339.43	1,225.48
Expenses	Per partnership out of pocket costs (see Exhibit D)			184.08	184.08
Total before discount				\$ 1,523.51	
Total discounted invoice amount					1,409.56



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

DATE: April 30, 2016

CLIENT #: MOHA22

SUMMARY

Total Services	\$ 1,195.53
Total Expenses	157.81
Total Invoice Amount:	<u>\$ 1,353.34</u>

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

Mohawk Mountain Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
3/3/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.50	112.50	101.25
3/9/2016	EP	Processing of the 2015 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
3/9/2016	AN	Processing of the 2015 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.	0.20	26.00	23.40
3/10/2016	JJ	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	0.70	136.50	122.85
3/16/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.10	247.50	222.75
3/16/2016	TK	Partner final review of the 2015 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
3/17/2016	WS	Printed partnership letters and final K-1 package	0.10	14.00	12.60
3/17/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/17/2016	SJ	Assembled K-1 copies to be mailed to partners	1.30	91.00	81.90
Subtotal Services			7.00	1,106.00	995.40
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			199.93	199.93
Total Services				1,305.93	1,195.33
Expenses	Per partnership out of pocket costs (see Exhibit D)			157.81	157.81
Total before discount				\$ 1,463.74	
Total discounted invoice amount					1,353.14



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

DATE: April 30, 2016

CLIENT #: MOUN21

SUMMARY

Total Services	\$ 1,121.98
Total Expenses	<u>165.62</u>
Total Invoice Amount:	<u><u>\$ 1,287.60</u></u>

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

Mountain View Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
3/3/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.50	112.50	101.25
3/5/2016	AN	Processing of the 2015 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
3/9/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.10	247.50	222.75
3/10/2016	JJ	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	0.70	136.50	122.85
3/16/2016	TK	Partner final review of the 2015 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
3/17/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/17/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/17/2016	BL	Assembled K-1 copies to be mailed to partners	0.90	63.00	56.70
Subtotal Services			6.00	1,024.50	922.05
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			199.93	199.93
Total Services				1,224.43	1,121.98
Expenses	Per partnership out of pocket costs (see Exhibit D)			165.62	165.62
	Total before discount			\$ 1,390.05	
	Total discounted invoice amount				1,287.60



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

DATE: April 30, 2016

CLIENT #: NEVA21

SUMMARY

Total Services	\$ 1,658.83
Total Expenses	164.20
Total Invoice Amount:	<u>\$ 1,823.03</u>

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

Nevada View Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
3/3/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	67.50	60.75
3/9/2016	AN	Processing of the 2015 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
3/10/2016	JJ	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	0.70	136.50	122.85
3/31/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	2.70	607.50	546.75
3/31/2016	TK	Partner final review of the 2015 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
4/1/2016	WS	Printed final K-1 package	0.10	14.00	12.60
4/1/2016	WS	Printed K-1 envelopes	0.30	42.00	37.80
4/1/2016	JN	Prepared K-1 copies to be mailed to partners	1.00	85.00	76.50
4/1/2016	AR	Assembled K-1 copies to be mailed to partners	1.90	133.00	119.70
Subtotal Services			9.80	1,621.00	1,458.90
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,820.93	1,658.83
Expenses				164.20	164.20
Per partnership out of pocket costs (see Exhibit D)					
Total before discount				\$ 1,985.13	
Total discounted invoice amount					1,823.03



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

DATE: April 30, 2016

CLIENT #: NIGH21

SUMMARY

Total Services	\$ 1,733.08
Total Expenses	<u>269.28</u>
Total Invoice Amount:	<u><u>\$ 2,002.36</u></u>

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

Night Hawk Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
3/3/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.50	112.50	101.25
3/11/2016	AN	Processing of the 2015 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
3/27/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	2.60	585.00	526.50
3/28/2016	TK	Partner final review of the 2015 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature.	1.10	412.50	371.25
3/28/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/28/2016	ED	Printed K-1 envelopes	0.50	35.00	31.50
3/28/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/30/2016	JN	Assembled K-1 copies to be mailed to partners	1.00	85.00	76.50
4/2/2016	JL	Assembled K-1 copies to be mailed to partners	1.00	70.00	63.00
4/2/2016	ED	Assembled K-1 copies to be mailed to partners	0.50	35.00	31.50
Subtotal Services			10.20	1,703.50	1,533.15
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			199.93	199.93
Total Services				1,903.43	1,733.08
Expenses	Per partnership out of pocket costs (see Exhibit D)			269.28	269.28
	Total before discount			\$ 2,172.71	
Total discounted invoice amount					2,002.36



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

DATE: April 30, 2016

CLIENT #: NIGH22

SUMMARY

Total Services	\$ 691.33
Total Expenses	69.75
Total Invoice Amount:	<u>\$ 761.08</u>

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

Night Hawk Partners LLC

Professional services rendered			Hours	Original Amount	Discounted Amount
3/3/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.10	22.50	20.25
3/11/2016	AN	Processing of the 2015 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
3/27/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.30	292.50	263.25
3/28/2016	TK	Partner final review of the 2015 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
Subtotal Services			2.80	546.00	491.40
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				745.93	691.33
Expenses Per partnership out of pocket costs (see Exhibit D)				69.75	69.75
Total before discount				<u>\$ 815.68</u>	
Total discounted invoice amount					<u>761.08</u>



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

DATE: April 30, 2016

CLIENT #: NORT25

SUMMARY

Total Services	\$ 1,469.38
Total Expenses	164.20
Total Invoice Amount:	<u>\$ 1,633.58</u>

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

North Springs Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
3/3/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	90.00	81.00
3/3/2016	AN	Processing of the 2015 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
3/10/2016	JJ	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	0.50	97.50	87.75
3/17/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.80	405.00	364.50
3/18/2016	TK	Partner final review of the 2015 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
3/18/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/19/2016	AS	Printed K-1 envelopes	0.30	25.50	22.95
3/19/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/19/2016	AS	Assembled K-1 copies to be mailed to partners	1.90	161.50	145.35
Subtotal Services			8.60	1,410.50	1,269.45
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			199.93	199.93
Total Services				1,610.43	1,469.38
Expenses	Per partnership out of pocket costs (see Exhibit D)			164.20	164.20
	Total before discount			\$ 1,774.63	
Total discounted invoice amount					1,633.58



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

DATE: April 30, 2016

CLIENT #: OCTO21

SUMMARY

Total Services	\$ 1,261.48
Total Expenses	161.36
Total Invoice Amount:	<u>\$ 1,422.84</u>

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

Ocotillo View Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
3/4/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	45.00	40.50
3/4/2016	IS	Processing of the 2015 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
3/16/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.60	360.00	324.00
3/17/2016	TK	Partner final review of the 2015 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
3/18/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/19/2016	AS	Printed K-1 envelopes	0.30	25.50	22.95
3/19/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/19/2016	NM	Assembled K-1 copies to be mailed to partners	1.50	105.00	94.50
Subtotal Services			7.40	1,179.50	1,061.55
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,379.43	1,261.48
Expenses	Per partnership out of pocket costs (see Exhibit D)			161.36	161.36
	Total before discount			\$ 1,540.79	
	Total discounted invoice amount				1,422.84



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

DATE: April 30, 2016

CLIENT #: ORAN21

SUMMARY

Total Services	\$ 1,231.33
Total Expenses	174.13
Total Invoice Amount:	<u>\$ 1,405.46</u>

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

Orange Vista Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
3/4/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	45.00	40.50
3/5/2016	AN	Processing of the 2015 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
3/9/2016	JJ	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.00	195.00	175.50
3/16/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.00	225.00	202.50
3/17/2016	TK	Partner final review of the 2015 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
3/18/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/21/2016	AS	Printed K-1 envelopes	0.30	25.50	22.95
3/21/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/21/2016	AR	Assembled K-1 copies to be mailed to partners	2.00	140.00	126.00
Subtotal Services			7.50	1,146.00	1,031.40
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,345.93	1,231.33
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				174.13	174.13
Total before discount				\$ 1,520.06	
Total discounted invoice amount					<u>1,405.46</u>



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

DATE: April 30, 2016

CLIENT #: OSPR21

SUMMARY

Total Services	\$ 1,796.08
Total Expenses	<u>251.52</u>
Total Invoice Amount:	<u><u>\$ 2,047.60</u></u>

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

Osprey Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
3/4/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.50	112.50	101.25
3/10/2016	AN	Processing of the 2015 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
3/28/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	2.50	562.50	506.25
3/28/2016	TK	Partner final review of the 2015 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature.	1.20	450.00	405.00
3/28/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/29/2016	ED	Printed K-1 envelopes	0.50	35.00	31.50
3/29/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/29/2016	ED	Assembled K-1 copies to be mailed to partners	3.00	210.00	189.00
3/29/2016	JL	Assembled K-1 copies to be mailed to partners	0.50	35.00	31.50
Subtotal Services			11.20	1,773.50	1,596.15
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,973.43	1,796.08
Expenses Per partnership out of pocket costs (see Exhibit D)				251.52	251.52
Total before discount				<u>\$ 2,224.95</u>	
Total discounted invoice amount					<u><u>2,047.60</u></u>



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

DATE: April 30, 2016

CLIENT #: OSPR22

SUMMARY

Total Services	\$ 748.93
Total Expenses	69.74
Total Invoice Amount:	<u>\$ 818.67</u>

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

Osprey Pescador, LLC

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
3/10/2016	AN	Processing of the 2015 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
3/28/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.30	292.50	263.25
3/28/2016	TK	Partner final review of the 2015 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
3/28/2016	AS	Assembly of 2015 Partnership tax return	0.10	8.50	7.65
		Subtotal Services	3.40	610.00	549.00
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
		Total Services		809.93	748.93
Expenses	Per partnership out of pocket costs (see Exhibit D)			69.74	69.74
		Total before discount		<u>\$ 879.67</u>	
		Total discounted invoice amount			<u>818.67</u>



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

DATE: April 30, 2016

CLIENT #: P39A22

SUMMARY

Total Services	\$ 1,300.18
Total Expenses	178.39
Total Invoice Amount:	<u>\$ 1,478.57</u>

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

P-39 Aircobra Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
3/5/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	90.00	81.00
3/18/2016	AN	Processing of the 2015 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
3/23/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	2.00	450.00	405.00
3/28/2016	TK	Partner final review of the 2015 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
3/28/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/28/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/29/2016	BL	Assembled K-1 copies to be mailed to partners	1.50	105.00	94.50
Subtotal Services			7.00	1,222.50	1,100.25
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,422.43	1,300.18
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				178.39	178.39
Total before discount				<u>\$ 1,600.82</u>	
Total discounted invoice amount					<u><u>1,478.57</u></u>



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

DATE: April 30, 2016

CLIENT #: P39A21

SUMMARY

Total Services	\$ 934.33
Total Expenses	69.74
Total Invoice Amount:	<u>\$ 1,004.07</u>

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

P-39 Aircobra, LLC

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
3/12/2016	AN	Processing of the 2015 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.	2.90	377.00	339.30
3/27/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.40	315.00	283.50
3/28/2016	TK	Partner final review of the 2015 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
3/28/2016	WS	Assembly of 2015 Partnership tax return	0.20	28.00	25.20
3/28/2016	ED	Printed K-1 envelopes	0.30	21.00	18.90
Subtotal Services			5.00	816.00	734.40
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,015.93	934.33
Expenses Per partnership out of pocket costs (see Exhibit D)				69.74	69.74
Total before discount				<u>\$ 1,085.67</u>	
Total discounted invoice amount					<u>1,004.07</u>



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

DATE: April 30, 2016

CLIENT #: P40W22

SUMMARY

Total Services	\$ 1,561.63
Total Expenses	183.36
Total Invoice Amount:	<u>\$ 1,744.99</u>

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
3/5/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	90.00	81.00
3/12/2016	AN	Processing of the 2015 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
3/29/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	2.60	585.00	526.50
3/30/2016	TK	Partner final review of the 2015 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature.	1.10	412.50	371.25
3/31/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/31/2016	WS	Printed K-1 envelopes	0.20	28.00	25.20
3/31/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/31/2016	SJ	Assembled K-1 copies to be mailed to partners	1.90	133.00	119.70
Subtotal Services			8.40	1,513.00	1,361.70
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
					</



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

DATE: April 30, 2016

CLIENT #: P40W21

SUMMARY

Total Services	\$ 658.48
Total Expenses	69.74
Total Invoice Amount:	<u>\$ 728.22</u>

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

P-40 Warhawk, LLC

Professional services rendered			Hours	Original Amount	Discounted Amount
3/12/2016	AN	Processing of the 2015 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
3/29/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.20	270.00	243.00
3/30/2016	TK	Partner final review of the 2015 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
3/30/2016	AS	Assembled 2015 Partnership tax return	0.10	8.50	7.65
Subtotal Services			2.70	509.50	458.55
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93



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

DATE: April 30, 2016

CLIENT #: PAIN21

SUMMARY

Total Services	\$ 1,176.43
Total Expenses	145.73
Total Invoice Amount:	<u>\$ 1,322.16</u>

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

Painted Desert Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
3/5/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	45.00	40.50
3/9/2016	EP	Processing of the 2015 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
3/9/2016	AN	Processing of the 2015 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.	0.20	26.00	23.40
3/9/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.30	292.50	263.25
3/30/2016	TK	Partner final review of the 2015 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
3/31/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/31/2016	WS	Printed K-1 envelopes	0.50	70.00	63.00
3/31/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/31/2016	BL	Assembled K-1 copies to be mailed to partners	1.20	84.00	75.60
Subtotal Services			6.80	1,085.00	976.50
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,284.93	1,176.43
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				145.73	145.73
Total before discount				\$ 1,430.66	
Total discounted invoice amount					<u><u>1,322.16</u></u>



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

DATE: April 30, 2016

CLIENT #: PARF21

SUMMARY

Total Services	\$ 999.58
Total Expenses	164.90
Total Invoice Amount:	<u>\$ 1,164.48</u>

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

Par Four Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
3/5/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.10	22.50	20.25
3/5/2016	IS	Processing of the 2015 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
3/14/2016	AN	Processing of the 2015 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
3/16/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.20	270.00	243.00
3/17/2016	TK	Partner final review of the 2015 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
3/18/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/18/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/19/2016	JL	Assembled K-1 copies to be mailed to partners	1.50	105.00	94.50
Subtotal Services			5.80	888.50	799.65
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,088.43	999.58
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				164.90	164.90
Total before discount				<u>\$ 1,253.33</u>	
Total discounted invoice amount					<u><u>1,164.48</u></u>



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

DATE: April 30, 2016

CLIENT #: PARK24

SUMMARY

Total Services	\$ 928.03
Total Expenses	111.65
Total Invoice Amount:	<u>\$ 1,039.68</u>

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

Park Vegas Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
3/4/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.10	22.50	20.25
3/4/2016	IS	Processing of the 2015 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
3/14/2016	AN	Processing of the 2015 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
3/17/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.20	270.00	243.00
3/17/2016	TK	Partner final review of the 2015 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
3/18/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/18/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/19/2016	AS	Assembled K-1 copies to be mailed to partners	0.30	25.50	22.95
Subtotal Services			4.60	809.00	728.10
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,008.93	928.03
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				111.65	111.65
Total before discount				<u>\$ 1,120.58</u>	
Total discounted invoice amount					<u><u>1,039.68</u></u>



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

DATE: April 30, 2016

CLIENT #: PECO22

SUMMARY

Total Services	\$ 1,378.93
Total Expenses	144.31
Total Invoice Amount:	<u>\$ 1,523.24</u>

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

Pecos Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
3/5/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	90.00	81.00
3/11/2016	AN	Processing of the 2015 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
3/26/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	2.00	450.00	405.00
3/28/2016	TK	Partner final review of the 2015 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
3/28/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/28/2016	ED	Printed K-1 envelopes	0.20	14.00	12.60
3/28/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/29/2016	BL	Assembled K-1 copies to be mailed to partners	0.90	63.00	56.70
Subtotal Services			7.30	1,310.00	1,179.00
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,509.93	1,378.93
Expenses	Per partnership out of pocket costs (see Exhibit D)			144.31	144.31
	Total before discount			\$ 1,654.24	
	Total discounted invoice amount				1,523.24



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

DATE: April 30, 2016

CLIENT #: PECO23

SUMMARY

Total Services	\$ 574.33
Total Expenses	69.74
Total Invoice Amount:	<u>\$ 644.07</u>

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

The Pecos Partnership, LLC

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
3/11/2016	AN	Processing of the 2015 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
3/26/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	0.90	202.50	182.25
3/28/2016	TK	Partner final review of the 2015 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
3/28/2016	AS	Assembly and review of 2015 Partnership tax return	0.10	8.50	7.65
		Subtotal Services	2.20	416.00	374.40
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
		Total Services		615.93	574.33
Expenses	Per partnership out of pocket costs (see Exhibit D)			69.74	69.74
		Total before discount		<u>\$ 685.67</u>	
		Total discounted invoice amount			<u>644.07</u>



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

DATE: April 30, 2016

CLIENT #: PINE21

SUMMARY

Total Services	\$ 923.08
Total Expenses	142.89
Total Invoice Amount:	<u>\$ 1,065.97</u>

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

Pine View Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
3/4/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	90.00	81.00
3/4/2016	IS	Processing of the 2015 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
3/14/2016	AN	Processing of the 2015 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
3/15/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.00	225.00	202.50
3/16/2016	TK	Partner final review of the 2015 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
3/17/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/17/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/18/2016	SJ	Assembled K-1 copies to be mailed to partners	0.50	35.00	31.50
Subtotal Services			4.80	803.50	723.15
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,003.43	923.08
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				142.89	142.89
Total before discount				<u>\$ 1,146.32</u>	
Total discounted invoice amount					<u><u>1,065.97</u></u>



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

DATE: April 30, 2016

CLIENT #: PROD22

SUMMARY

Total Services	\$ 1,108.93
Total Expenses	151.41
Total Invoice Amount:	<u>\$ 1,260.34</u>

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

Production Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
3/4/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.10	22.50	20.25
3/4/2016	IS	Processing of the 2015 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
3/14/2016	AN	Processing of the 2015 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
3/14/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.70	382.50	344.25
3/16/2016	TK	Partner final review of the 2015 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
3/18/2016	WS	Printed K-1 envelopes	0.30	42.00	37.80
3/18/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/18/2016	AR	Assembled K-1 copies to be mailed to partners	1.00	70.00	63.00
3/18/2016	BL	Assembled K-1 copies to be mailed to partners	0.60	42.00	37.80
Subtotal Services			6.40	1,010.00	909.00
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			199.93	199.93
Total Services				1,209.93	1,108.93
Expenses	Per partnership out of pocket costs (see Exhibit D)			151.41	151.41
	Total before discount			\$ 1,361.34	
Total discounted invoice amount					1,260.34



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

DATE: April 30, 2016

CLIENT #: PROS21

SUMMARY

Total Services	\$ 1,342.03
Total Expenses	<u>177.68</u>
Total Invoice Amount:	<u><u>\$ 1,519.71</u></u>

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

Prosperity Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
3/5/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	90.00	81.00
3/12/2016	AN	Processing of the 2015 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.	2.80	364.00	327.60
3/17/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.80	405.00	364.50
3/18/2016	TK	Partner final review of the 2015 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
3/18/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/18/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/19/2016	ED	Assembled K-1 copies to be mailed to partners	1.30	91.00	81.90
Subtotal Services			7.60	1,269.00	1,142.10
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,468.93	1,342.03
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				177.68	177.68
Total before discount				<u>\$ 1,646.61</u>	
Total discounted invoice amount					<u><u>1,519.71</u></u>



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

DATE: April 30, 2016

CLIENT #: PUEB21

SUMMARY

Total Services	\$ 1,333.03
Total Expenses	189.04
Total Invoice Amount:	<u>\$ 1,522.07</u>

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

Pueblo Partners

			Hours	Original Amount	Discounted Amount
Professional services rendered					
3/5/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.50	112.50	101.25
3/12/2016	AN	Processing of the 2015 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
3/19/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	2.00	450.00	405.00
3/28/2016	TK	Partner final review of the 2015 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
3/28/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/28/2016	ED	Printed K-1 envelopes	0.30	21.00	18.90
3/28/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/29/2016	SJ	Assembled K-1 copies to be mailed to partners	1.40	98.00	88.20
Subtotal Services			7.30	1,259.00	1,133.10
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,458.93	1,333.03
Expenses Per partnership out of pocket costs (see Exhibit D)				189.04	189.04
Total before discount				<u>\$ 1,647.97</u>	
Total discounted invoice amount					<u><u>1,522.07</u></u>



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

DATE: April 30, 2016

CLIENT #: PUEB22

SUMMARY

Total Services	\$ 579.73
Total Expenses	69.74
Total Invoice Amount:	<u>\$ 649.47</u>

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

Pueblo Partners LLC

Professional services rendered			Hours	Original Amount	Discounted Amount
3/12/2016	AN	Processing of the 2015 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
3/19/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.10	247.50	222.75
3/28/2016	TK	Partner final review of the 2015 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
3/28/2016	AS	Assembly of 2015 Partnership tax return	0.10	8.50	7.65
		Subtotal Services	2.10	422.00	379.80
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
		Total Services		621.93	579.73
Expenses	Per partnership out of pocket costs (see Exhibit D)			69.74	69.74
		Total before discount		\$ 691.67	
		Total discounted invoice amount			649.47



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

DATE: April 30, 2016

CLIENT #: PYRA21

SUMMARY

Total Services	\$ 1,252.48
Total Expenses	152.83
Total Invoice Amount:	<u>\$ 1,405.31</u>

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

Pyramid Highway 177 Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
3/5/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	90.00	81.00
3/12/2016	AN	Processing of the 2015 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
3/28/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.80	405.00	364.50
3/28/2016	TK	Partner final review of the 2015 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
3/28/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/29/2016	ED	Printed K-1 envelopes	0.20	14.00	12.60
3/29/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/29/2016	NM	Assembled K-1 copies to be mailed to partners	1.00	70.00	63.00
Subtotal Services			6.60	1,169.50	1,052.55
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			199.93	199.93
Total Services				1,369.43	1,252.48
Expenses	Per partnership out of pocket costs (see Exhibit D)			152.83	152.83
	Total before discount			\$ 1,522.26	
Total discounted invoice amount					1,405.31



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

DATE: April 30, 2016

CLIENT #: PYRA22

SUMMARY

Total Services	\$ 762.88
Total Expenses	69.74
Total Invoice Amount:	<u>\$ 832.62</u>

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

Pyramid Highway 177, LLC

Professional services rendered			Hours	Original Amount	Discounted Amount
3/12/2016	AN	Processing of the 2015 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
3/28/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.10	247.50	222.75
3/28/2016	TK	Partner final review of the 2015 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
3/28/2016	AS	Assembled 2015 Partnership tax return	0.10	8.50	7.65
		Subtotal Services	3.10	625.50	562.95
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
		Total Services		825.43	762.88
Expenses	Per partnership out of pocket costs (see Exhibit D)			69.74	69.74
		Total before discount		\$ 895.17	
		Total discounted invoice amount			832.62



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

DATE: April 30, 2016

CLIENT #: RAIL21

SUMMARY

Total Services	\$ 1,310.98
Total Expenses	179.81
Total Invoice Amount:	<u>\$ 1,490.79</u>

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

Rail Road Partners

			Hours	Original Amount	Discounted Amount
Professional services rendered					
3/5/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.50	112.50	101.25
3/7/2016	IS	Processing of the 2015 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
3/8/2016	LB	Manager review of the 2015 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 2015 books and return, questions answered as needed.	1.50	337.50	303.75
3/9/2016	TK	Partner final review of the 2015 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
3/10/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/11/2016	AS	Printed K-1 envelopes	0.40	34.00	30.60
3/11/2016	JN	Prepared K-1 copies to be mailed to partners	1.00	85.00	76.50
3/11/2016	AR	Assembled K-1 copies to be mailed to partners	1.20	84.00	75.60
3/12/2016	ED	Assembled K-1 copies to be mailed to partners	1.20	84.00	75.60
Subtotal Services			8.30	1,234.50	1,111.05
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,434.43	1,310.98
Expenses Per partnership out of pocket costs (see Exhibit D)				179.81	179.81
Total before discount				<u>\$ 1,614.24</u>	
Total discounted invoice amount					<u><u>1,490.79</u></u>



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

DATE: April 30, 2016

CLIENT #: RAIN22

SUMMARY

Total Services	\$ 945.13
Total Expenses	137.21
Total Invoice Amount:	<u>\$ 1,082.34</u>

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

Rainbow Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
3/5/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	67.50	60.75
3/14/2016	AN	Processing of the 2015 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
3/15/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.40	315.00	283.50
3/22/2016	TK	Partner final review of the 2015 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
3/23/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/23/2016	AS	Printed K-1 envelopes	0.20	17.00	15.30
3/23/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/23/2016	AR	Assembled K-1 copies to be mailed to partners	1.50	105.00	94.50
Subtotal Services			5.30	828.00	745.20
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			199.93	199.93
Total Services				1,027.93	945.13
Expenses	Per partnership out of pocket costs (see Exhibit D)			137.21	137.21
	Total before discount			\$ 1,165.14	
Total discounted invoice amount					1,082.34



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

DATE: April 30, 2016

CLIENT #: RAWH21

SUMMARY

Total Services	\$ 1,362.73
Total Expenses	162.77
Total Invoice Amount:	<u>\$ 1,525.50</u>

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

Rawhide Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
3/4/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	90.00	81.00
3/4/2016	AN	Processing of the 2015 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
3/5/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.30	292.50	263.25
3/8/2016	TK	Partner final review of the 2015 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
3/9/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/9/2016	JN	Prepared K-1 copies to be mailed to partners	1.00	85.00	76.50
3/10/2016	AR	Assembled K-1 copies to be mailed to partners	1.50	105.00	94.50
3/11/2016	DT	Assembled K-1 copies to be mailed to partners	0.60	42.00	37.80
3/11/2016	JL	Assembled K-1 copies to be mailed to partners	2.00	140.00	126.00
9/11/2015	LB	Sending K-1 per partner's request	0.20	40.00	36.00
Subtotal Services			9.50	1,292.00	1,162.80
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			199.93	199.93
			Total Services	1,491.93	1,362.73
Expenses	Per partnership out of pocket costs (see Exhibit D)			162.77	162.77
			Total before discount	\$ 1,654.70	
			Total discounted invoice amount		1,525.50



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

DATE: April 30, 2016

CLIENT #: REDF21

SUMMARY

Total Services	\$ 1,099.93
Total Expenses	145.73
Total Invoice Amount:	<u>\$ 1,245.66</u>

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

Red Field Heights Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
3/5/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	45.00	40.50
3/8/2016	AN	Processing of the 2015 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
3/9/2016	JJ	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.00	195.00	175.50
3/18/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.10	247.50	222.75
3/19/2016	TK	Partner final review of the 2015 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
3/21/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/21/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/21/2016	NM	Assembled K-1 copies to be mailed to partners	0.70	49.00	44.10
Subtotal Services			5.60	1,000.00	900.00
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,199.93	1,099.93
Expenses Per partnership out of pocket costs (see Exhibit D)				145.73	145.73
Total before discount				<u>\$ 1,345.66</u>	
Total discounted invoice amount					<u>1,245.66</u>



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

DATE: April 30, 2016

CLIENT #: RENO23

SUMMARY

Total Services	\$ 1,179.58
Total Expenses	129.40
Total Invoice Amount:	<u>\$ 1,308.98</u>

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

Reno Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
3/5/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	45.00	40.50
3/8/2016	EP	Processing of the 2015 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
3/8/2016	AN	Processing of the 2015 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.	0.20	26.00	23.40
3/18/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.80	405.00	364.50
3/19/2016	TK	Partner final review of the 2015 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
3/21/2016	WS	Printed final K-1 package	0.20	28.00	25.20
3/21/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/22/2016	AS	Assembled K-1 copies to be mailed to partners	0.50	42.50	38.25
Subtotal Services			6.30	1,088.50	979.65
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,288.43	1,179.58
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				129.40	129.40
Total before discount				<u>\$ 1,417.83</u>	
Total discounted invoice amount					<u><u>1,308.98</u></u>



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

DATE: April 30, 2016

CLIENT #: RENO21

SUMMARY

Total Services	\$ 1,251.13
Total Expenses	<u>132.95</u>
Total Invoice Amount:	<u><u>\$ 1,384.08</u></u>

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

Reno View Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
3/5/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	45.00	40.50
3/5/2016	EP	Processing of the 2015 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
3/5/2016	AN	Processing of the 2015 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.	0.40	52.00	46.80
3/9/2016	JJ	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.00	195.00	175.50
3/18/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.70	382.50	344.25
3/21/2016	TK	Partner final review of the 2015 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
3/21/2016	WS	Printed K-1 envelopes	0.30	42.00	37.80
3/21/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/22/2016	AS	Assembled K-1 copies to be mailed to partners	0.50	42.50	38.25
Subtotal Services			6.10	1,168.00	1,051.20
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			199.93	199.93
Total Services				1,367.93	1,251.13
Expenses	Per partnership out of pocket costs (see Exhibit D)			132.95	132.95
Total before discount				\$ 1,500.88	
Total discounted invoice amount					1,384.08



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

DATE: April 30, 2016

CLIENT #: RENO22

SUMMARY

Total Services	\$ 1,357.33
Total Expenses	116.62
Total Invoice Amount:	<u>\$ 1,473.95</u>

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

Reno Vista Partners

Professional services rendered				Hours	Original Amount	Discounted Amount
3/5/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.50	112.50	101.25
3/5/2016	EP	Processing of the 2015 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
3/9/2016	JJ	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.		0.80	156.00	140.40
3/9/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.		1.70	382.50	344.25
3/29/2016	TK	Partner final review of the 2015 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
3/30/2016	WS	Printed final K-1 package		0.10	14.00	12.60
3/30/2016	ED	Printed K-1 envelopes		0.10	7.00	6.30
3/30/2016	JN	Prepared K-1 copies to be mailed to partners		0.50	42.50	38.25
3/30/2016	JL	Assembled K-1 copies to be mailed to partners		0.70	49.00	44.10
Subtotal Services				7.10	1,286.00	1,157.40
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			199.93	199.93
Total Services					1,485.93	1,357.33
Expenses	Per partnership out of pocket costs (see Exhibit D)				116.62	116.62
Total before discount					\$ 1,602.55	
Total discounted invoice amount						1,473.95



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

DATE: April 30, 2016

CLIENT #: ROAD21

SUMMARY

Total Services	\$ 1,138.63
Total Expenses	160.64
Total Invoice Amount:	<u>\$ 1,299.27</u>

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

Road Runner Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
3/11/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	45.00	40.50
3/11/2016	AN	Processing of the 2015 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
3/18/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.70	382.50	344.25
3/19/2016	TK	Partner final review of the 2015 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
3/21/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/21/2016	AS	Printed K-1 envelopes	0.30	25.50	22.95
3/21/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/21/2016	NM	Assembled K-1 copies to be mailed to partners	0.90	63.00	56.70
Subtotal Services			6.00	1,043.00	938.70
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,242.93	1,138.63
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				160.64	160.64
Total before discount				<u>\$ 1,403.57</u>	
Total discounted invoice amount					<u><u>1,299.27</u></u>



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

DATE: April 30, 2016

CLIENT #: ROLL21

SUMMARY

Total Services	\$ 1,647.13
Total Expenses	174.84
Total Invoice Amount:	<u>\$ 1,821.97</u>

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

Rolling Hills Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
3/5/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	90.00	81.00
3/5/2016	EP	Processing of the 2015 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
3/7/2016	AN	Processing of the 2015 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.	0.30	39.00	35.10
3/8/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.80	405.00	364.50
3/9/2016	TK	Partner final review of the 2015 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
3/10/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/10/2016	JN	Prepared K-1 copies to be mailed to partners	1.00	85.00	76.50
3/10/2016	JL	Assembled K-1 copies to be mailed to partners	5.00	350.00	315.00
Subtotal Services			11.90	1,608.00	1,447.20
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			199.93	199.93
Total Services				1,807.93	1,647.13
<i>Expenses</i>	Per partnership out of pocket costs (see Exhibit D)			174.84	174.84
	Total before discount			<u>\$ 1,982.77</u>	
	Total discounted invoice amount				1,821.97



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

DATE: April 30, 2016

CLIENT #: ROSE22

SUMMARY

Total Services	\$ 1,156.63
Total Expenses	147.15
Total Invoice Amount:	<u>\$ 1,303.78</u>

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

Rose Vista Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/1/2015	LB	Sending 2013 K-1 at partner's request	0.10	20.00	18.00
3/11/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	45.00	40.50
3/14/2016	AN	Processing of the 2015 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for 5th 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
3/14/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.60	360.00	324.00
3/19/2016	TK	Partner final review of the 2015 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
3/21/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/21/2016	WS	Printed K-1 envelopes	0.30	42.00	37.80
3/21/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/22/2016	AR	Assembled K-1 copies to be mailed to partners	1.50	105.00	94.50
Subtotal Services			6.70	1,063.00	956.70
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,262.93	1,156.63
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				147.15	147.15
Total before discount				<u>\$ 1,410.08</u>	
Total discounted invoice amount					<u><u>1,303.78</u></u>



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

DATE: April 30, 2016

CLIENT #: SANT23

SUMMARY

Total Services	\$ 1,899.13
Total Expenses	184.78
Total Invoice Amount:	<u>\$ 2,083.91</u>

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

Santa Fe View Partners

			Hours	Original Amount	Discounted Amount
Professional services rendered					
3/11/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.50	112.50	101.25
3/18/2016	AN	Processing of the 2015 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.	5.40	702.00	631.80
3/26/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	2.70	607.50	546.75
3/29/2016	TK	Partner final review of the 2015 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
3/29/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/29/2016	ED	Printed K-1 envelopes	0.30	21.00	18.90
3/29/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/30/2016	BL	Assembled K-1 copies to be mailed to partners	1.80	126.00	113.40
Subtotal Services			12.00	1,888.00	1,699.20
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				2,087.93	1,899.13
Expenses Per partnership out of pocket costs (see Exhibit D)				184.78	184.78
Total before discount				<u>\$ 2,272.71</u>	
Total discounted invoice amount					<u><u>2,083.91</u></u>



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

DATE: April 30, 2016

CLIENT #: SANT24

SUMMARY

Total Services	\$ 709.78
Total Expenses	69.74
Total Invoice Amount:	<u>\$ 779.52</u>

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
3/12/2016	AN	Processing of the 2015 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.	0.60	78.00	70.20
3/26/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.80	405.00	364.50
3/29/2016	TK	Partner final review of the 2015 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
3/29/2016	AS	Assembled 2015 Partnership tax return	0.10	8.50	7.65
		Subtotal Services	2.70	566.50	509.85
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
		Total Services		766.43	709.78
Expenses	Per partnership out of pocket costs (see Exhibit D)			69.74	69.74
		Total before discount		\$ 836.17	
		Total discounted invoice amount			779.52



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

DATE: April 30, 2016

CLIENT #: SIER22

SUMMARY

Total Services	\$ 924.43
Total Expenses	145.73
Total Invoice Amount:	<u>\$ 1,070.16</u>

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

Sierra View Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
3/7/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	90.00	81.00
3/7/2016	IS	Processing of the 2015 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.	0.60	78.00	70.20
3/15/2016	AN	Processing of the 2015 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
3/15/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.10	247.50	222.75
3/19/2016	TK	Partner final review of the 2015 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
3/21/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/21/2016	AS	Printed K-1 envelopes	0.20	17.00	15.30
3/21/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/22/2016	BL	Assembled K-1 copies to be mailed to partners	0.70	49.00	44.10
Subtotal Services			4.90	805.00	724.50
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,004.93	924.43
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				145.73	145.73
Total before discount				<u>\$ 1,150.66</u>	
Total discounted invoice amount					<u>1,070.16</u>



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

DATE: April 30, 2016

CLIENT #: SILV23

SUMMARY

Total Services	\$ 946.03
Total Expenses	167.74
Total Invoice Amount:	<u>\$ 1,113.77</u>

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

Silver City Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
3/10/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	45.00	40.50
3/10/2016	AN	Processing of the 2015 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
3/10/2016	JJ	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	0.50	97.50	87.75
3/20/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	0.90	202.50	182.25
3/21/2016	TK	Partner final review of the 2015 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
3/21/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/21/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/22/2016	NM	Assembled K-1 copies to be mailed to partners	1.20	84.00	75.60
Subtotal Services			5.10	829.00	746.10
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			199.93	199.93
Total Services				1,028.93	946.03
Expenses	Per partnership out of pocket costs (see Exhibit D)			167.74	167.74
Total before discount				\$ 1,196.67	
Total discounted invoice amount					1,113.77



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

DATE: April 30, 2016

CLIENT #: SILV24

SUMMARY

Total Services	\$ 1,005.43
Total Expenses	<u>122.30</u>
Total Invoice Amount:	<u><u>\$ 1,127.73</u></u>

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

Silver State Partners

			Hours	Original Amount	Discounted Amount
Professional services rendered					
3/11/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	45.00	40.50
3/15/2016	AN	Processing of the 2015 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
3/24/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.50	337.50	303.75
3/24/2016	TK	Partner final review of the 2015 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
3/24/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/24/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/25/2016	AR	Assembled K-1 copies to be mailed to partners	0.70	49.00	44.10
Subtotal Services			5.00	895.00	805.50
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,094.93	1,005.43
Expenses Per partnership out of pocket costs (see Exhibit D)				122.30	122.30
Total before discount				<u>\$ 1,217.23</u>	
Total discounted invoice amount					<u>1,127.73</u>



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

DATE: April 30, 2016

CLIENT #: SKYV21

SUMMARY

Total Services	\$ 978.43
Total Expenses	167.03
Total Invoice Amount:	<u>\$ 1,145.46</u>

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

Sky View Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
3/8/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	45.00	40.50
3/8/2016	IS	Processing of the 2015 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
3/9/2016	JJ	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	0.70	136.50	122.85
3/20/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	0.90	202.50	182.25
3/21/2016	TK	Partner final review of the 2015 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
3/21/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/21/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/22/2016	ED	Assembled K-1 copies to be mailed to partners	0.60	42.00	37.80
Subtotal Services			5.00	865.00	778.50
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,064.93	978.43
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				167.03	167.03
Total before discount				<u>\$ 1,231.96</u>	
Total discounted invoice amount					<u><u>1,145.46</u></u>



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

DATE: April 30, 2016

CLIENT #: SNOW22

SUMMARY

Total Services	\$ 1,121.98
Total Expenses	138.63
Total Invoice Amount:	<u>\$ 1,260.61</u>

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
3/11/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	45.00	40.50
3/14/2016	AN	Processing of the 2015 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
3/22/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.50	337.50	303.75
3/22/2016	TK	Partner final review of the 2015 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
3/23/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/23/2016	AS	Printed K-1 envelopes	0.20	17.00	15.30
3/23/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/23/2016	NM	Assembled K-1 copies to be mailed to partners	0.80	56.00	50.40
Subtotal Services			6.30	1,024.50	922.05
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,224.43	1,121.98
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				138.63	138.63
Total before discount				<u>\$ 1,363.06</u>	
Total discounted invoice amount					<u><u>1,260.61</u></u>



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

DATE: April 30, 2016

CLIENT #: SONO21

SUMMARY

Total Services	\$ 1,103.08
Total Expenses	156.38
Total Invoice Amount:	<u>\$ 1,259.46</u>

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

Sonora View Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
3/7/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	45.00	40.50
3/7/2016	EP	Processing of the 2015 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
3/22/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.60	360.00	324.00
3/22/2016	TK	Partner final review of the 2015 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
3/23/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/23/2016	ED	Printed K-1 envelopes	0.20	14.00	12.60
3/23/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/23/2016	AR	Assembled K-1 copies to be mailed to partners	1.50	105.00	94.50
Subtotal Services			6.60	1,003.50	903.15
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,203.43	1,103.08
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				156.38	156.38
Total before discount				<u>\$ 1,359.81</u>	
Total discounted invoice amount					<u><u>1,259.46</u></u>



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

DATE: April 30, 2016

CLIENT #: SPAN21

SUMMARY

Total Services	\$ 1,431.58
Total Expenses	218.45
Total Invoice Amount:	<u>\$ 1,650.03</u>

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

Spanish Springs View Partner

				Hours	Original Amount	Discounted Amount
Professional services rendered						
3/8/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.40	90.00	81.00
3/8/2016	IS	Processing of the 2015 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
3/30/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.		2.50	562.50	506.25
3/30/2016	TK	Partner final review of the 2015 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
3/31/2016	WS	Printed final K-1 package		0.10	14.00	12.60
3/31/2016	WS	Printed K-1 envelopes		0.30	42.00	37.80
3/31/2016	JN	Prepared K-1 copies to be mailed to partners		0.50	42.50	38.25
3/31/2016	NM	Assembled K-1 copies to be mailed to partners		1.40	98.00	88.20
Subtotal Services				7.50	1,368.50	1,231.65
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			199.93	199.93
Total Services					1,568.43	1,431.58
Expenses Per partnership out of pocket costs (see Exhibit D)					218.45	218.45
Total before discount					<u>\$ 1,786.88</u>	
Total discounted invoice amount						<u><u>1,650.03</u></u>



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

DATE: April 30, 2016

CLIENT #: SPRU21

SUMMARY

Total Services	\$ 1,342.48
Total Expenses	171.29
Total Invoice Amount:	<u>\$ 1,513.77</u>

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
3/5/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.50	112.50	101.25
3/5/2016	IS	Processing of the 2015 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.	2.60	338.00	304.20
3/9/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.40	315.00	283.50
3/9/2016	TK	Partner final review of the 2015 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
3/10/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/10/2016	JN	Prepared K-1 copies to be mailed to partners	1.00	85.00	76.50
3/11/2016	BL	Assembled K-1 copies to be mailed to partners	1.50	105.00	94.50
Subtotal Services			7.90	1,269.50	1,142.55
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,469.43	1,342.48
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				171.29	171.29
Total before discount				<u>\$ 1,640.72</u>	
Total discounted invoice amount					<u><u>1,513.77</u></u>



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

DATE: April 30, 2016

CLIENT #: STEA24

SUMMARY

Total Services	\$ 1,079.68
Total Expenses	138.63
Total Invoice Amount:	<u>\$ 1,218.31</u>

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

Steamboat Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
3/5/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	67.50	60.75
3/5/2016	EP	Processing of the 2015 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
3/9/2016	JJ	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	0.80	156.00	140.40
3/21/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.00	225.00	202.50
3/22/2016	TK	Partner final review of the 2015 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
3/23/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/23/2016	ED	Printed K-1 envelopes	0.20	14.00	12.60
3/23/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/24/2016	ED	Assembled K-1 copies to be mailed to partners	0.90	63.00	56.70
Subtotal Services			5.90	977.50	879.75
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,177.43	1,079.68
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				138.63	138.63
Total before discount				<u>\$ 1,316.06</u>	
Total discounted invoice amount					<u><u>1,218.31</u></u>



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

DATE: April 30, 2016

CLIENT #: STOR21

SUMMARY

Total Services	\$ 1,038.73
Total Expenses	154.25
Total Invoice Amount:	<u>\$ 1,192.98</u>

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

Storey County Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
3/9/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	67.50	60.75
3/9/2016	IS	Processing of the 2015 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
3/10/2016	JJ	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	0.70	136.50	122.85
3/21/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.00	225.00	202.50
3/22/2016	TK	Partner final review of the 2015 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
3/23/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/23/2016	ED	Printed K-1 envelopes	0.20	14.00	12.60
3/23/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/24/2016	SJ	Assembled K-1 copies to be mailed to partners	0.90	63.00	56.70
Subtotal Services			5.60	932.00	838.80
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,131.93	1,038.73
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				154.25	154.25
Total before discount				<u>\$ 1,286.18</u>	
Total discounted invoice amount					<u><u>1,192.98</u></u>



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

DATE: April 30, 2016

CLIENT #: SUNT21

SUMMARY

Total Services	\$ 936.13
Total Expenses	154.96
Total Invoice Amount:	<u>\$ 1,091.09</u>

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
3/5/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	90.00	81.00
3/5/2016	EP	Processing of the 2015 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.	0.10	13.00	11.70
3/11/2016	JJ	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	0.80	156.00	140.40
3/21/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.10	247.50	222.75
3/22/2016	TK	Partner final review of the 2015 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
3/23/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/23/2016	ED	Printed K-1 envelopes	0.20	14.00	12.60
3/23/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/24/2016	SJ	Assembled K-1 copies to be mailed to partners	1.30	91.00	81.90
Subtotal Services			4.90	818.00	736.20
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,017.93	936.13
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				154.96	154.96
Total before discount				<u>\$ 1,172.89</u>	
Total discounted invoice amount					<u>1,091.09</u>



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

DATE: April 30, 2016

CLIENT #: TECA21

SUMMARY

Total Services	\$ 985.18
Total Expenses	154.96
Total Invoice Amount:	<u>\$ 1,140.14</u>

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

Tecate South Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
3/8/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	90.00	81.00
3/8/2016	IS	Processing of the 2015 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
3/21/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.40	315.00	283.50
3/22/2016	TK	Partner final review of the 2015 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
3/23/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/23/2016	ED	Printed K-1 envelopes	0.20	14.00	12.60
3/23/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/24/2016	BL	Assembled K-1 copies to be mailed to partners	1.30	91.00	81.90
Subtotal Services			5.50	872.50	785.25
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,072.43	985.18
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				154.96	154.96
Total before discount				<u>\$ 1,227.39</u>	
Total discounted invoice amount					<u>1,140.14</u>



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

DATE: April 30, 2016

CLIENT #: TWIN23

SUMMARY

Total Services	\$ 1,274.53
Total Expenses	<u>162.06</u>
Total Invoice Amount:	<u><u>\$ 1,436.59</u></u>

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

Twin Plant Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
3/5/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.70	157.50	141.75
3/5/2016	EP	Processing of the 2015 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
3/10/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.80	405.00	364.50
3/30/2016	TK	Partner final review of the 2015 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
3/31/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/31/2016	WS	Printed K-1 envelopes	0.20	28.00	25.20
3/31/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/31/2016	ED	Assembled K-1 copies to be mailed to partners	0.70	49.00	44.10
Subtotal Services			6.70	1,194.00	1,074.60
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,393.93	1,274.53
Expenses				162.06	162.06
Per partnership out of pocket costs (see Exhibit D)					
Total before discount				<u>\$ 1,555.99</u>	
Total discounted invoice amount					<u><u>1,436.59</u></u>



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

DATE: April 30, 2016

CLIENT #: VALL22

SUMMARY

Total Services	\$ 1,342.03
Total Expenses	161.35
Total Invoice Amount:	<u>\$ 1,503.38</u>

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

Valley Vista Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
3/5/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	90.00	81.00
3/5/2016	EP	Processing of the 2015 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.	2.70	351.00	315.90
3/10/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.90	427.50	384.75
3/21/2016	TK	Partner final review of the 2015 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
3/21/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/21/2016	WS	Printed K-1 envelopes	0.30	42.00	37.80
3/21/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/22/2016	SJ	Assembled K-1 copies to be mailed to partners	1.10	77.00	69.30
Subtotal Services			7.60	1,269.00	1,142.10
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,468.93	1,342.03
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				161.35	161.35
Total before discount				<u>\$ 1,630.28</u>	
Total discounted invoice amount					<u><u>1,503.38</u></u>



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

DATE: April 30, 2016

CLIENT #: VIA121

SUMMARY

Total Services	\$ 1,029.73
Total Expenses	157.09
Total Invoice Amount:	<u>\$ 1,186.82</u>

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

Via 188 Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
3/9/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	45.00	40.50
3/9/2016	IS	Processing of the 2015 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
3/10/2016	JJ	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	0.90	175.50	157.95
3/23/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.00	225.00	202.50
3/24/2016	TK	Partner final review of the 2015 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
3/24/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/24/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/25/2016	SJ	Assembled K-1 copies to be mailed to partners	1.30	91.00	81.90
Subtotal Services			5.40	922.00	829.80
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93



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

DATE: April 30, 2016

CLIENT #: VICT21

SUMMARY

Total Services	\$ 1,444.18
Total Expenses	231.64
Total Invoice Amount:	<u>\$ 1,675.82</u>

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
3/9/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	45.00	40.50
3/9/2016	IS	Processing of the 2015 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
3/23/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	2.60	585.00	526.50
3/24/2016	TK	Partner final review of the 2015 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
3/24/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/24/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/25/2016	SJ	Assembled K-1 copies to be mailed to partners	2.50	175.00	157.50
Subtotal Services			8.40	1,382.50	1,244.25
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		199.93	199.93
Total Services				1,582.43	1,444.18
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				231.64	231.64
Total before discount				<u>\$ 1,814.07</u>	
Total discounted invoice amount					<u><u>1,675.82</u></u>



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

DATE: April 30, 2016

CLIENT #: VIST23

SUMMARY

Total Services	\$ 1,247.08
Total Expenses	179.10
Total Invoice Amount:	<u>\$ 1,426.18</u>

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

Vista Del Sur Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
3/10/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	45.00	40.50
3/10/2016	EP	Processing of the 2015 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
3/21/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.90	427.50	384.75
3/22/2016	TK	Partner final review of the 2015 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
3/23/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/23/2016	ED	Printed K-1 envelopes	0.30	21.00	18.90
3/23/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/24/2016	NM	Assembled K-1 copies to be mailed to partners	1.10	77.00	69.30
3/24/2016	WL	Assembled K-1 copies to be mailed to partners	0.20	14.00	12.60
Subtotal Services			7.00	1,163.50	1,047.15
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			199.93	199.93
Total Services				1,363.43	1,247.08
Expenses	Per partnership out of pocket costs (see Exhibit D)			179.10	179.10
	Total before discount			\$ 1,542.53	
	Total discounted invoice amount				1,426.18



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

DATE: April 30, 2016

CLIENT #: VIST22

SUMMARY

Total Services	\$ 1,087.33
Total Expenses	164.19
Total Invoice Amount:	<u>\$ 1,251.52</u>

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

Vista Tecate Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
3/8/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	90.00	81.00
3/8/2016	IS	Processing of the 2015 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	148.00	133.20
3/22/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	1.70	382.50	344.25
3/24/2016	TK	Partner final review of the 2015 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
3/24/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/24/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/25/2016	ED	Assembled K-1 copies to be mailed to partners	1.20	84.00	75.60
Subtotal Services			5.70	986.00	887.40
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			199.93	199.93
Total Services				1,185.93	1,087.33
Expenses	Per partnership out of pocket costs (see Exhibit D)			164.19	164.19
	Total before discount			\$ 1,350.12	
Total discounted invoice amount					1,251.52



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

DATE: April 30, 2016

CLIENT #: WILD21

SUMMARY

Total Services	\$ 1,350.13
Total Expenses	171.29
Total Invoice Amount:	<u>\$ 1,521.42</u>

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

Wild Horse Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
3/11/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	45.00	40.50
3/11/2016	EP	Processing of the 2015 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
3/11/2016	AN	Processing of the 2015 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.	0.20	26.00	23.40
3/24/2016	LB	Manager review of the 2015 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 2015 activity and transfer of interests for the year. Communication with Geno regarding the 2015 books and return, questions answered as needed.	2.20	495.00	445.50
3/24/2016	TK	Partner final review of the 2015 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
3/24/2016	WS	Printed final K-1 package	0.10	14.00	12.60
3/24/2016	JN	Prepared K-1 copies to be mailed to partners	0.50	42.50	38.25
3/25/2016	BL	Assembled K-1 copies to be mailed to partners	1.90	133.00	119.70
Subtotal Services			7.80	1,278.00	1,150.20
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			199.93	199.93
Total Services				1,477.93	1,350.13
Expenses	Per partnership out of pocket costs (see Exhibit D)			171.29	171.29
	Total before discount			\$ 1,649.22	
Total discounted invoice amount					1,521.42

SEC - Western Financial
First Financial Planning

Date	Personnel	Description of Services	Hours	Original Amount	Discounted Amount
3/2/2015	Fiedler, CPA	Review extension of time to file.	0.1	\$ 15.00	\$ 13.50
3/7/2015	Kelton, CPA	Extension status	0.2	75.00	67.50
3/11/2015	Bates	Prepared extension	0.1	7.00	6.30
3/12/2015	Benjamin, CPA	Extension of time to file review	0.1	20.00	18.00
7/21/2015	Benjamin, CPA	Email to Geno for 2014 info	0.1	20.00	18.00
		Emails with Alica, dropbox with info for 2014 return, questions about LLC info			
9/8/2015	Benjamin, CPA	receiving after looking at First Financial info	0.5	100.00	90.00
9/8/2015	Benjamin, CPA	Email to client regarding status of 2014 info	0.1	20.00	18.00
		Worksheet sample to Alica/Geno for 2014 info needed after looking at			
9/9/2015	Benjamin, CPA	information provided/prior year return	1.4	280.00	252.00
9/10/2015	Kelton, CPA	Analysis of tax return preparation for 2014	1	375.00	337.50
		Phone call with Alica regarding information needed for 2014 return. Gave			
9/11/2015	Benjamin, CPA	staff worksheets to complete for balance sheet, discussed with TFK	1.1	220.00	198.00
9/11/2015	Kelton, CPA	Met with Livia to discuss 2014 filing	1	375.00	337.50
9/11/2015	Kelton, CPA	Status and Excel analysis	0.5	187.50	168.75
9/11/2015	Stysis	Excel spreadsheet of K-1 inputs	2.6	338.00	304.20
9/12/2015	Pagtaconan	Looked for CY Trust Deed Payable amounts for Western Partners	1	130.00	117.00
9/12/2015	Stysis	Input into excel K-1 information from partnerships	1.6	208.00	187.20
9/12/2015	Kelton, CPA	Review of excel information	2.9	1,087.50	978.75
9/14/2015	Benjamin, CPA	Looked at info Alica sent over for 2014 tax preparation, emailed back	2.2	440.00	396.00
9/14/2015	Kelton, CPA	Met with Livia to discuss 2014 filing	0.8	300.00	270.00
9/14/2015	Noorani, CPA	Tax preparation 2014	2.7	324.00	291.60
9/15/2015	Noorani, CPA	Tax preparation 2014	3.6	432.00	388.80
9/15/2015	Benjamin, CPA	Met w/ Bejan and Laura re 2014 return	4.5	900.00	810.00
9/15/2015	Kelton L, CPA	2014 review of corporate income tax return	7	1,750.00	1,575.00
9/15/2015	Kelton L, CPA	2014 review of corporate income tax return	0.3	75.00	67.50
9/15/2015	Kelton, CPA	Final review and balance sheet items	6.5	2,437.50	2,193.75
9/21/2015	Benjamin, CPA	Put file into assembly	0.1	20.00	18.00
9/22/2015	Noble	Assembled tax return	0.1	8.50	7.65
9/22/2015	Kelton, CPA	Hard copy to client for review	1.2	450.00	405.00
9/22/2015	Kelton, CPA	Completion of tax return, sign and final review	2	750.00	675.00
Total before discount			45.3	\$ 11,345.00	
Total discounted invoice amount					\$ 10,210.50

Summary by Employee:

Bates	0.1	\$ 7.00	\$ 6.30
Benjamin, CPA	10.1	2,020.00	1,818.00
Fiedler	0.1	15.00	13.50
Kelton L, CPA	7.3	1,825.00	1,642.50
Kelton, CPA	16.1	6,037.50	5,433.75
Noble	0.1	8.50	7.65
Noorani, CPA	6.3	756.00	680.40
Pagtaconan	1.00	130.00	117.00
Stysis	4.2	546.00	491.40
	45.3	\$ 11,345.00	\$ 10,210.50

SEC - Western Financial
Real Asset Locators, Inc.

Date	Last Name	Memo	Hours	Original Amount	Discounted Amount
4/24/2015	Benjamin, CPA	Email to Geno on status, asked Josh to extend	0.1	20 \$	18.00
4/28/2015	Besalda	Extension to file 2014 Tax Return	0.1	7	6.30
4/28/2015	Tuttle, CPA	Sending email reminder about tax return due date.	0.1	13.5	12.15
4/29/2015	Tuttle, CPA	2014 Tax Return Extension.	0.1	13.5	12.15
5/4/2015	Benjamin, CPA	Verified extension of 2014 return	0.1	20	18.00
9/21/2015	Benjamin, CPA	Email regarding pension plan extension, forward to Thane	0.1	20	18.00
		Emails with Geno regarding IRS notice for employee plan, sent POA to			
		Geno	0.4	80	72.00
9/22/2015	Benjamin, CPA	Discussed notice with staff, POA signatures	0.3	60	54.00
		Phone call to IRS regarding letter of extension, It is our understanding this			
		entity has been dissolved in prior year. After getting ahold of IRS POA was			
9/25/2015	Robinson, CPA	invalid because plan number was not included.	0.4	54	48.60
9/28/2015	Benjamin, CPA	Follow up with Drew regarding call to IRS	0.2	40	36.00
		Phone call to IRS regarding letter about Form 5500. Meeting with Livia			
		regarding no final return filed. Last return filed was for 02/2011, plan had			
9/29/2015	Robinson, CPA	2 participants and over 1 Mil in assets.	0.4	54	48.60
9/30/2015	Benjamin, CPA	Phone call with Geno regarding 5500 IRS notice and 2014 tax filing	0.2	40	36.00
10/1/2015	Kelton, CPA	Pension matters	1	375	337.50
10/27/2015	Tuttle, CPA	Sending reminder email about tax return due date.	0.1	13.5	12.15
10/30/2015	Benjamin, CPA	2014 tax return	0.3	60	54.00
		Email to Geno regarding potentially closing down corp/balance sheet			
11/5/2015	Benjamin, CPA	account info	0.2	40	36.00
11/13/2015	Fiedler, CPA	Locate PY balance sheet and P&L at clients request and forward.	0.2	30	27.00
		Completed the 2014 return, put file into assembly, call with Geno about			
11/16/2015	Benjamin, CPA	2015 final and discussed with Thane	0.6	120	108.00
11/16/2015	Johnson	Assembled tax return	0.1	7	6.30
11/16/2015	Jurado	Reviewed 2014 assembly	0.1	7	6.30
11/16/2015	Kelton, CPA	Completion of tax return, sign and final review	1	375	337.50
11/17/2015	Benjamin, CPA	Email with Geno regarding efile form for 2014	0.1	20	18.00
Total before discount			6.2	\$ 1,469.50	
Total discounted invoice amount					\$ 1,322.55

Summary by Employee:

Benjamin, CPA	2.6	\$ 520.00	\$ 468.00
Besalda	0.1	7.00	6.30
Fiedler, CPA	0.2	30.00	27.00
Johnson	0.1	7.00	6.30
Jurado	0.1	7.00	6.30
Kelton, CPA	2.0	750.00	675.00
Robinson, CPA	0.8	108.00	97.20
Tuttle, CPA	0.3	40.50	36.45
	6.2	\$ 1,469.50	\$ 1,322.55

SEC - Western Financial
Fernley I, LLC

Date	Last Name	Memo	Hours	Original Amount	Discounted Amount
4/1/2015	Bates	Prepared partnership extension	0.1	\$ 7.00	\$ 6.30
4/7/2015	Benjamin, CPA	Extension of time to file review	0.1	20.00	18.00
7/21/2015	Benjamin, CPA	Status of info for 2014	0.1	20.00	18.00
9/9/2015	Benjamin, CPA	Worksheet sample to Alica/Geno for 2014 info needed	0.4	80.00	72.00
9/15/2015	Kelton, CPA	2014 final tax review	0.1	37.50	33.75
9/15/2015	Kelton, CPA	2014 final tax review	0.1	37.50	33.75
9/16/2015	Williams	Call FTB to confirm 2014 & 2015 tax payments	0.1	13.00	11.70
9/22/2015	Benjamin, CPA	Reviewed and file into assembly	0.1	20.00	18.00
9/22/2015	Smith	Assembled tax return	0.1	7.00	6.30
9/22/2015	Jurado	Reviewed 2014 assembly	0.1	7.00	6.30
9/22/2015	Kelton, CPA	Completion of tax return, sign and final review	0.2	75.00	67.50
Total before discount			1.5	<u>\$ 324.00</u>	
Total discounted invoice amount					<u>\$ 291.60</u>

Summary by Employee:

Bates	0.1	\$ 7.00	\$ 6.30
Benjamin, CPA	0.7	140.00	126.00
Jurado	0.1	7.00	6.30
Kelton, CPA	0.4	150.00	135.00
Smith	0.1	7.00	6.30
Williams	0.1	13.00	11.70
	1.5	\$ 324.00	\$ 291.60

SEC - Western Financial
PS1, LLC

Date	Last Name	Memo	Hours	Original Amount	Discounted Amount
4/1/2015	Bates	Prepared partnership extension	0.1	\$ 7.00	\$ 6.30
4/7/2015	Benjamin, CPA	Extension of time to file review	0.1	20.00	18.00
7/21/2015	Benjamin, CPA	Status of info for 2014	0.1	20.00	18.00
9/9/2015	Benjamin, CPA	Worksheet sample to Alica/Geno for 2014 info needed	0.4	80.00	72.00
9/16/2015	Williams	Call FTB to confirm 2014 & 2015 tax payments	0.1	13.00	11.70
9/22/2015	Benjamin, CPA	Reviewed and file into assembly	0.1	20.00	18.00
9/22/2015	Johnson	Assembled tax return	0.1	7.00	6.30
9/22/2015	Jurado	Reviewed 2014 assembly	0.1	7.00	6.30
9/22/2015	Kelton, CPA	Completion of tax return, sign and final review	0.2	75.00	67.50
Total before discount			1.3	<u>\$ 249.00</u>	
Total discounted invoice amount					<u>\$ 224.10</u>

Summary by Employee:

Bates	0.1	\$ 7.00	\$ 6.30
Benjamin, CPA	0.7	140.00	126.00
Johnson	0.1	7.00	6.30
Jurado	0.1	7.00	6.30
Kelton, CPA	0.2	75.00	67.50
Williams	0.1	13.00	11.70
	<u>1.3</u>	<u>\$ 249.00</u>	<u>\$ 224.10</u>

SEC - Western Financial
 Santa Fe Venture, LLC

Date	Last Name	Memo	Hours	Original Amount	Discounted Amount
3/9/2015	Kelton, CPA	Status of 2014 tax filing	0.3	\$ 112.50	\$ 101.25
4/1/2015	Bates	Prepared partnership extension	0.2	14.00	12.60
4/7/2015	Benjamin, CPA	Extension of time to file	0.1	20.00	18.00
7/21/2015	Benjamin, CPA	Status of info for 2014	0.1	20.00	18.00
9/9/2015	Benjamin, CPA	Worksheet sample to Alica/Geno for 2014 info needed	0.4	80.00	72.00
9/16/2015	Williams	Call FTB to confirm 2014 & 2015 tax payments	0.1	13.00	11.70
9/21/2015	Benjamin, CPA	Reviewed the 2014 return	0.1	20.00	18.00
9/22/2015	Kelton L, CPA	2014 Single Member LLC Return - obtained waiver	0.2	50.00	45.00
9/22/2015	Benjamin, CPA	Reviewed and file into assembly	0.1	20.00	18.00
9/22/2015	Watkins	Assembled tax return	0.1	7.00	6.30
9/22/2015	Smith	Reviewed 2014 assembly	0.1	7.00	6.30
9/22/2015	Kelton, CPA	Completion of tax return, sign and final review	0.2	75.00	67.50
Total before discount			2.0	<u>\$ 438.50</u>	

Total discounted invoice amount

\$ 394.65

Summary by Employee:

Bates	0.2	\$ 14.00	\$ 12.60
Benjamin, CPA	0.8	160.00	144.00
Kelton L, CPA	0.2	50.00	45.00
Kelton, CPA	0.5	187.50	168.75
Smith	0.1	7.00	6.30
Watkins	0.1	7.00	6.30
Williams	0.1	13.00	11.70
	2.0	<u>\$ 438.50</u>	<u>\$ 394.65</u>

SEC - Western Financial
SFV II, LLC

Date	Last Name	Memo	Hours	Original Amount	Discounted Amount
4/1/2015	Bates	Prepared partnership extension	0.1	\$ 7.00	\$ 6.30
4/7/2015	Benjamin, CPA	Extension of time to file review	0.1	20.00	18.00
7/21/2015	Benjamin, CPA	Status of info for 2014	0.1	20.00	18.00
9/9/2015	Benjamin, CPA	Worksheet sample to alicia for 2014 info needed	0.4	80.00	72.00
9/15/2015	Kelton, CPA	2014 Final tax Review	0.1	37.50	33.75
9/16/2015	Williams	Call FTB to confirm 2014 & 2015 tax payments	0.1	13.00	11.70
9/21/2015	Benjamin, CPA	Reviewed and file into assembly	0.1	20.00	18.00
9/22/2015	Johnson	Assembled tax return	0.1	7.00	6.30
9/22/2015	Jurado	Reviewed 2014 assembly	0.1	7.00	6.30
9/22/2015	Kelton, CPA	Completion of tax return, sign and final review	0.2	75.00	67.50
Total before discount			1.4	<u>\$ 286.50</u>	
Total discounted invoice amount					<u><u>\$ 257.85</u></u>

Summary by Employee:

Bates	0.1	\$ 7.00	\$ 6.30
Benjamin, CPA	0.7	140.0	126.0
Johnson	0.1	7.0	6.3
Jurado	0.1	7.0	6.3
Kelton, CPA	0.3	112.5	101.3
Williams	0.1	13.0	11.7
	<u>1.4</u>	<u>\$ 286.50</u>	<u>\$ 257.85</u>

SEC - Western Financial
WSCC, LLC

Date	Last Name	Memo	Hours	Original Amount	Discounted Amount
2/14/2015	Smith	Printing and putting together financial statements	0.1	\$ 6.50	\$ 5.85
3/3/2015	Benjamin, CPA	Completed the 2014 return	0.5	100.00	90.00
3/3/2015	Kelton, CPA	sign and final return	0.1	37.50	33.75
9/15/2015	Kelton, CPA	final	0.1	37.50	33.75
9/22/2015	Johnson	Assembly	0.1	6.50	5.85
9/22/2015	Jurado	Reviewed assembly	0.1	6.50	5.85
9/22/2015	Smith	Reviewing assembled tax return	0.1	6.50	5.85
9/22/2015	Benjamin, CPA	changes to return, put into assembly	0.3	60.00	54.00
9/22/2015	Kelton, CPA	sign and final return to tom hebrank	0.2	75.00	67.50
Total before discount			1.6	<u>\$ 336.00</u>	
Total discounted invoice amount					<u><u>\$ 302.40</u></u>

Summary by Employee:

Benjamin, CPA	0.8	\$ 160.00	\$ 144.00
Johnson	0.1	6.50	5.85
Jurado	0.1	6.50	5.85
Kelton, CPA	0.4	150.00	135.00
Smith	0.2	13.00	11.70
	<u>1.6</u>	<u>\$ 336.00</u>	<u>\$ 302.40</u>

EXHIBIT B

EXHIBIT B

Rate Summary	Hours	Rate/hr	Original Amount	Discounted rate (10%)	Discounted Amount
Allison Smith	9.7	85.00	\$ 824.50	76.50	\$ 742.05
Andrew Robinson, CPA	0.8	135.00	108.00	121.50	97.20
Andy Nguyen	146.7	130.00	19,071.00	117.00	17,163.90
Anika Rianzares	20.8	70.00	1,456.00	63.00	1,310.40
Bejan Noorani, CPA	6.3	120.00	756.00	108.00	680.40
Brandy Luchetti	17.9	70.00	1,253.00	63.00	1,127.70
Carlos Quiroz	15.2	200.00	3,040.00	180.00	2,736.00
Courtney Williams	0.4	130.00	52.00	117.00	46.80
Diana Tapia	2.6	70.00	182.00	63.00	163.80
Edrilyn Besalda	0.1	70.00	7.00	63.00	6.30
Erica Duran	38.7	70.00	2,709.00	63.00	2,438.10
Erwin Pagtaconan	38.9	130.00	5,057.00	117.00	4,551.30
Freda Fiedler, CPA	0.3	150.00	45.00	135.00	40.50
Inessa Stysis	27.6	130.00	3,588.00	117.00	3,229.20
Julia Jeong	13.9	195.00	2,710.50	175.50	2,439.45
Jamie Noble	54.1	85.00	4,598.50	76.50	4,138.65
Jasun Krebs	0.2	160.00	32.00	144.00	28.80
Jeana La Rosa	22.3	70.00	1,561.00	63.00	1,404.90
Joshua Tuttle, CPA	0.3	135.00	40.50	121.50	36.45
Laura Kelton, CPA	7.5	250.00	1,875.00	225.00	1,687.50
Livia Benjamin, CPA (2015 rate)	23.6	200.00	4,720.00	180.00	4,248.00
Livia Benjamin, CPA (2016 rate)	218.7	225.00	49,207.50	202.50	44,286.75
Nathan Meskimen	17.1	70.00	1,176.00	63.00	1,058.40
Norma Jurado	0.5	70.00	35.00	63.00	31.50
Samantha Bates	0.6	70.00	42.00	63.00	37.80
Stacy Johnson	27.5	70.00	1,925.00	63.00	1,732.50
Thane F. Kelton, CPA	107.9	375.00	40,462.50	337.50	36,416.25
Tiffany Watkins	0.1	70.00	7.00	63.00	6.30
Wade Lancaster	6.3	70.00	441.00	63.00	396.90
Wendy Shelton	23.2	140.00	3,248.00	126.00	2,923.20
	<u>849.8</u>		<u>\$ 150,230.00</u>		<u>\$ 135,207.00</u>
Average blended hourly rate			\$ 176.78		
Average blended hourly rate with 10% discount					\$ 159.10

EXHIBIT C

EXHIBIT C

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

General engagement services (Exhibit C, page 3)	\$ 15,216.75
IT consulting services (Exhibit C, page 4)	4,376.25
Total allocable services for 2015	<u>\$ 19,593.00</u>

Allocation of services per partnership

General engagement services (Exhibit C, page 3)	\$ 155.27
IT consulting services (Exhibit C, page 4)	44.66
Total services allocated to each partnership	<u>\$ 199.93</u>

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

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/14/2015	LB	Briefly discussed information Geno sent and need for balance sheet	0.20	40.00	36.00
5/6/2015	LB	Sent Alica copy of K-1 per request	0.20	40.00	36.00
6/19/2015	TFK	Status of efile printouts	0.10	37.50	33.75
9/3/2015	LB	5th application signature/call with Ted	0.30	60.00	54.00
9/12/2015	TFK	Discussed call with Thane	1.50	562.50	506.25
9/21/2015	TFK	Follow up on status and developments	2.30	862.50	776.25
10/6/2015	TFK	Follow up on status and developments	2.00	750.00	675.00
10/23/2015	LB	phone call with Geno to discuss partnerships, which can pay fees, current outlook	0.30	60.00	54.00
10/26/2015	TFK	Status of invoices	2.20	825.00	742.50
10/27/2015	TFK	Analysis of partnerships	3.50	1,312.50	1,181.25
10/30/2015	LB	RMD question from Geno, discussed with Thane	0.40	80.00	72.00
		Email to Geno regarding fair market value of partnership accounts, discussed with			
11/4/2015	LB	TFK and Geno	0.80	160.00	144.00
11/10/2015	TFK	Status with wendy re billings	0.40	150.00	135.00
11/20/2015	TFK	Follow up on 2015 season planning	0.40	150.00	135.00
11/23/2015	LB	Email to Geno regarding payment for partnerships/planning for 2015 tax season	0.20	40.00	36.00
12/1/2015	LB	Spoke to Geno regarding payment and 2015 planning, email to Thane	0.50	100.00	90.00
		Met with Livia regarding presentation of capital calls to be returned and pending			
12/2/2015	TFK	threshold limits	0.60	225.00	202.50
12/2/2015	LB	2015 tax season planning/discussed contribution question with Thane	0.30	60.00	54.00
		Call with Geno regarding checks for partnerships, spoke to Thane, sent followup			
12/15/2015	LB	email	0.50	100.00	90.00
12/22/2015	LB	Email to Geno regarding partnership checks	0.10	20.00	18.00
		Talked to Wendy regarding checks received for partnerships. Amounts do not agree			
12/28/2015	LB	to invoiced amounts, call to Geno, looked at entities not paid at all	1.20	240.00	216.00
12/29/2015	LB	Call with Thane about planning for 2015 filing season	1.30	260.00	234.00
1/6/2016	TFK	Call regarding 2015 tax filings	0.40	150.00	135.00
1/6/2016	TFK	Analysis regarding cash flow and job planning	2.60	975.00	877.50
		Looked at financials provided by Geno, discussed with Thane, talked to Carlos about			
1/25/2016	LB	ordering software, discussed contributions with thane and looked at SEC orders	1.70	382.50	344.25
1/25/2016	TFK	Meet and perform research regarding partnership capital calls	2.20	825.00	742.50
2/2/2016	TFK	QSF research	0.50	187.50	168.75
2/2/2016	LB	Email to Geno re mailing of Prosystem disc, other emails/research on QSF issue	0.50	112.50	101.25
2/3/2016	TFK	Followup on QSF research	0.50	187.50	168.75
2/10/2016	ED	Alphabetizing and collating paperwork for K-1's	4.40	308.00	277.20
2/10/2016	SJ	Alphabetizing and collating	1.50	105.00	94.50
		Alphabetizing and collating paperwork, printing traveler's and labels, putting with			
2/12/2016	ED	client folders	6.40	448.00	403.20
		Call with Geno regarding the 2015 tax prep, discussed with Thane, looked at			
2/12/2016	LB	additional information sent to us and discussed file organization with admin staff.			
2/12/2016	TFK	Talked to Brandi about refunds and email to Wendy regarding refund checks	2.60	585.00	526.50
2/13/2016	LB	Status and staffing on 2015 returns	0.40	150.00	135.00
2/13/2016	LB	Worked on excel files from prosystems, additional information provided by Geno	1.80	405.00	364.50
2/14/2016	LB	Excel spreadsheet exports, sent to Geno, planning for 2015 tax prep	1.70	382.50	344.25
2/15/2016	JK	Reset ShareFile password for aherren@ethreadvisors.com, sent to Alicia Herren	0.20	32.00	28.80
2/16/2016	TFK	Follow up on Excel spreadsheets	1.00	375.00	337.50
2/17/2016	TFK	Discussed issues on files analyzed	0.30	112.50	101.25
2/22/2016	TFK	Status of excel work and tax preparation	1.50	562.50	506.25
2/23/2016	AS	Alphabetizing Western partnership return information	0.70	59.50	53.55
2/26/2016	AN	Discuss items with reviewer regarding overall issues with pbc data.	0.30	39.00	35.10
2/27/2016	TFK	Status of partnership returns	0.30	112.50	101.25
2/29/2016	AN	Go over review notes and status of project.	0.30	39.00	35.10
2/29/2016	AN	Intake of files	0.50	65.00	58.50
3/1/2016	WS	Printing to PDF Balance Sheets and Profit and Loss statements for 2012 / 2013	1.00	140.00	126.00
3/1/2016	TFK	2012 issues re balance sheet request	0.80	300.00	270.00
3/1/2016	AN	Go over review points and M-2 issue with ProFx	0.60	78.00	70.20
3/1/2016	AN	Review Partnership and SMLLC docs for preparation	1.50	195.00	175.50
3/2/2016	TFK	Reviewed PDF documents	0.50	187.50	168.75
3/2/2016	AN	Partnership and corresponding LLC complexities	0.50	65.00	58.50

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

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
3/3/2016	WS	Working on PDFing 2012 and 2013 balance sheet and profit and loss statements for all the partnerships	8.00	1,120.00	1,008.00
3/3/2016	AN	Meet with reviewer about status of k-1 imports.	0.10	13.00	11.70
3/3/2016	AN	Intake of files	0.50	65.00	58.50
3/3/2016	AN	Migrate files and assign updated GLs and loan schedules.	0.60	78.00	70.20
3/4/2016	AN	Look into cash contributions and create pivot table for contributions	2.00	260.00	234.00
3/4/2016	AN	Intake of files	0.10	13.00	11.70
3/4/2016	AN	Go over additional proceedings for Profx and discuss deposit spreadsheet.	0.20	26.00	23.40
3/5/2016	TFK	Discussed scheduling and deadline	0.90	337.50	303.75
3/5/2016	AN	Additional preparer training	0.80	104.00	93.60
3/5/2016	EP	Sent Livia a list of intake files	0.20	26.00	23.40
3/7/2016	TFK	Status of partnership returns	0.40	150.00	135.00
3/7/2016	AN	Train Erwin on loan, suspense and accrual procedures. Answer various questions.	1.00	130.00	117.00
3/7/2016	EP	Got help from Andy with general Prosystems prep questions.	0.50	65.00	58.50
3/7/2016	EP	Training on complications for the Western tax returns.	1.00	130.00	117.00
3/8/2016	AN	Go over points with Erwin and help him on other partnership items.	1.00	130.00	117.00
3/8/2016	AN	Meet with reviewer about overall status and deadline.	0.20	26.00	23.40
3/8/2016	AN	Answer various questions from Erwin.	0.60	78.00	70.20
3/8/2016	EP	Training regarding the book and tax AJEs for CSA.	0.80	104.00	93.60
3/8/2016	EP	Review notes	0.10	13.00	11.70
3/10/2016	ED	Printing out postage for K-1's	0.50	35.00	31.50
3/10/2016	AN	Meeting to discuss updates to proceedings.	0.30	39.00	35.10
3/10/2016	EP	Met with Livia regarding accrual adjustment for the Western returns.	0.20	26.00	23.40
3/11/2016	ED	Printing K-1 postage	0.60	42.00	37.80
3/12/2016	ED	Printing K-1 postage	0.40	28.00	25.20
3/14/2016	AN	Update reviewer on status and expected completion date.	0.10	13.00	11.70
3/14/2016	EP	Emailed Livia regarding possible excel project for tax return.	0.20	26.00	23.40
3/17/2016	AN	Status update on remaining partnerships.	0.20	26.00	23.40
3/19/2016	ED	Printing K-1's postage	0.40	28.00	25.20
Total Services			78.6	16,907.50	15,216.75
Total before discount				<u>\$ 16,907.50</u>	
Total discounted invoice amount					<u>\$ 15,216.75</u>
Total 2015 partnerships					98
General engagement services per partnership					<u>\$ 155.27</u>

Exhibit C:
IT Consulting Services Detail and Allocation Calculation

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/25/2016	TFK	Software ordering status	0.3	112.5	101.25
2/1/2016	LB	Email with Carlos regarding Prosystem setup, tested systems	1.2	270	243.00
		Update download manager software password. Download Software Prosystem Fx Download Manager Client. Backup Clients before updating software. Download 2015.02040 Tax Year 2015 proforma and upgrade software. Download 2014.05060 Tax Year 2014 Update software. Download 2013.06010 Tax Year 2013 Software. Create installation media from Downloads. Review installation release notes. Connect with support to ensure smooth upgrade and proforma of all 85 partnerships. Update 2014 Release first. After updating 2014 release, ran upgrade edition for tax year 2015. Proceed to proforma all clients to the 2015 version of the software. Create a local backup for all 85 partnerships. Backup clients under 2015 version and upload backup to secure portal for client accessibility. Create secure user and password for client portal. Test user and password for client portal. Download and create perm key media cd for client install on site. Create media installation for 2015.02040 Tax Year 2015 and 2014.05060 Tax Year 2014 Update software. Contact client to deliver software and discuss options. Discuss with Livia client proforma, test and confirm all clients were proforma'd ok.			
2/1/2016	CQ		10.5	2100	1,890.00
3/1/2016	LB	Spoke with Prosystem support with Carlos to resolve various issues	3.3	742.5	668.25
3/2/2016	LB	Followup discussion with IT and Prosystem support regarding beginning balance issues	1.9	427.5	384.75
3/16/2016	LB	Worked on excel imports with Carlos	1.2	270	243.00
4/4/2016	CQ	Work with Livia on software issue, export and CSV formatting for K1 production. Work with programmer to generate CSV files for Prosystem.	4.7	940	846.00
Total Services			23.10	4,862.50	4,376.25
Total before discount				<u>\$ 4,862.50</u>	
IT consulting services per partnership					<u>\$ 44.66</u>

EXHIBIT D

EXHIBIT D

Exhibit D:
Total Allocated Expenses

Expenses

CCH/Other tax software costs (Exhibit D, page 2)	\$ 7,085.00
CCH electronic filing costs (not inc. LLCs) (Exhibit D, page 8)	1,088.00
Envelopes for K-1 mailings (Exhibit D, page 15)	1,062.72
Postage for K-1 mailings (Exhibit D, page 18)	5,873.05
Total allocable expenses for 2014	<u>\$ 15,108.77</u>

Allocation of expenses per partnership

CCH tax software costs (Exhibit D, page 2)	\$ 72.30
CCH electronic filing costs (not inc. LLCs) (Exhibit D, page 8)	12.80
Envelopes for K-1 mailings (Exhibit D, page 15)	12.50
Postage - varies by ptrnshp based on # of K-1s -(Exhibit D, page 18 - 20)	N/A
Total expenses allocated to each partnership	<u>\$ 97.60</u>

Exhibit D:
Software Costs Detail and Allocation Calculation

Allocation of software costs per partnership

Total CCH Tax software costs for 2015 (see "Reconciliation" below) (Exhibit D, page 3)	\$ 6,835.00
Total IT Consulting costs for 2015 (see "Reconciliation" below) (Exhibit D, page 6)	\$ 250.00
Total number of partnerships	98
Total software expenses allocated to each partnership	<u>\$ 72.30</u>

Invoice/Payment Reconciliation:

2015 Renewal invoice (Exhibit D, page 3)	<u>\$ 7,710.00</u>
Total CCH Tax software costs for 2015	\$ 7,710.00
Less: Credit card payment (Exhibit D, page 3)	(7,710.00)
Less: Refund of Offsite Fee (Exhibit D, page 4)	(875.00)
Invoice Balance Due/Credit on Account applied to Efile Costs	<u>\$ (875.00)</u>
 2015 Jose Quiroz IT consulting Invoice #316 (Exhibit D, page 6)	 <u>\$ 250.00</u>
Total IT Consulting costs for 2015	\$ 250.00
Less: paid with ck# 43621 (Exhibit D, page 7)	(250.00)
Invoice Balance Due/Credit on Account applied to Efile Costs	<u>\$ -</u>



20101 Hamilton Ave, Ste. 200
Torrance, CA 90502

Invoice

Page 1 of 1

Invoice Date:	2/2016
Account Number:	311334
Invoice Number:	3113340216
CURRENT INVOICE TOTAL:	0.00
TOTAL BALANCE DUE:	0.00
To Avoid Late Fees, Payment must be Received By:	03/20/2016

Account Services/Billing
1(800)739-9998

5753 1 MB 0.439 E0195X I0416 D1649648935 P3133478 0001:0001



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

Date/Time	Reference Number	Description	Sub Total	Sales Tax	Total
02/20	Ord # 1673369	BUSINESS ELF - CA 10651673369	105.00	0.00	105.00
		BUSINESS ELF - FEDERAL1673369	185.00	0.00	185.00
		PARTNERSHIP SYS 1065 1673369	2985.00	0.00	2985.00
		CA - PARTNERSHIP 1673369	1290.00	0.00	1290.00
		PARTNERSHIP PRO FORMA 1673369	425.00	0.00	425.00
		WRKSTNS NETWORK (6-20)1673369	435.00	0.00	435.00
		WINDOWS ENVIRONMENT 1673369	0.00	0.00	0.00
		NETWORK (INCLUDES 5 WR1673369	965.00	0.00	965.00
		OFF-SITE FEE 1673369	875.00	0.00	875.00
		SOFTWARE SUBTOTAL 7265.00			
		ANNUAL REGISTRATION FE1673369	350.00	0.00	350.00
		TAX DELIVERY/DOWNLOAD 1673369	95.00	0.00	95.00
		SOFTWARE ORDER TOTAL 7710.00			
		SALES TAX TOTAL 0.00			
		TOTAL ORDER DUE 7710.00			
01/25	097-00004871	CREDIT CARD PAYMENT	7710.00CR	0.00	7710.00CR

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

Return this Portion With Remittance



Account Number:	311334
Invoice Number:	3113340216
Invoice Due Date:	03/20/2016
CURRENT INVOICE TOTAL:	0.00
TOTAL BALANCE DUE:	0.00
Payment Amount	

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

CCH ProSystem fx
P.O. Box 5729
Carol Stream, IL 60197-5729

0001:0001

00003113343113340216000000000004

20101 Hamilton Ave, Ste. 200
Torrance, CA 90502

Account Number:	311334
Month Ending:	03/2016
TOTAL BALANCE DUE:	875.00CR

5499 1 MB 0.439 E0098X ID248 D1683336777 P3191193 0001:0002



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

Enclosed is your Statement of Account for the current billing period. Your account has no Current Monthly Invoice activity during this billing period. The Statement of Account reflects the current status of prior Invoices, including any outstanding balances or credits.

Please review the Statement of Account to determine what action is necessary on your part.

PAYMENT METHODS:

Paying by Credit Card or Check:

See Invoice Payment Information instructions on the reverse side of this page.

To Request Transfer of a Credit Balance to an Open Invoice:

Return the enclosed Statement of Account with credit amounts allocated to open invoices.

CCH Account Services/Billing:

Do you need to contact CCH?

Our Account Services/Billing team is available to assist you between the hours of 6:00 AM and 5:00 PM (Pacific Time).

Please call 1-800-739-9998

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

Return this Portion With Remittance



Wolters Kluwer

Account Number:	311334
Month Ending Date:	03/2016
TOTAL BALANCE DUE:	875.00CR
Payment Amount	

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

CCH ProSystem fx
P.O. Box 5729
Carol Stream, IL 60197-5729

0001:0002

00003113349999999999000000000003

Exhibit D, Page 227



20101 Hamilton Ave, Ste. 200
Torrance, CA 90502

Account Number:	311334
Month Ending:	03/2016
Account Services/Billing 1(800)739-9998	



THANE F. KELTON, CPA
DUFFY, KRUSPODIN & CO., LLP. CPA'S
4225 EXECUTIVE SQ STE 900
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
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Unapplied Credits

03/21/16	Unapplied Credit 2 Credit # 423432 NETWORK FEES	875.00CR	
	Total Credit Balance		875.00CR*

* 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	875.00CR
Current Invoice Total	0.00
TOTAL BALANCE DUE	875.00CR

Jose Quiroz*Excel VBA Solutions and Consulting*

1530 Glenwood Springs ave
 Chula Vista CA, 91913
 Phone (858)886-6606

DATE: March 16, 2016
 INVOICE # 316

BILL TO:

Duffy kruspodin & Company, LLP
 15910 Ventura Boulevard, Suite 800
 Encino, California 91436-2810

FOR: VBA code

DESCRIPTION	HOURS	RATE	AMOUNT
Merge across workbooks from 2014 to 2015	2.00	125.00	\$ 250.00
SUBTOTAL			\$ 250.00
TAX RATE			
SALES TAX			-
OTHER			
TOTAL			\$ 250.00

Make all checks payable to Jose A. Quiroz

Total due in 15 days. Overdue accounts subject to a service charge of 1% per month.

THANK YOU FOR YOUR BUSINESS!

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

Date	Name	Memo	Account	Class	Debit	Credit
03/18/2016	JOSE A. QUIROZ JOSE A. QUIROZ	INV. 316 WEST25 - MERGE ACR...	1020 - CNB-OPER... 5374 - BUSINESS ...	LAJOLLA	250.00 250.00	250.00 250.00
TOTAL					250.00	250.00

81-

DUFFY, KRUSPODIN & COMPANY, LLP /
CERTIFIED PUBLIC ACCOUNTANTS OPERATING ACCOUNT
 JOSE A. QUIROZ
 5365 - CLIENT COSTS:5374 - BUSINESS WEST25 - MERGE ACROSS WORKBOOKS FROM 3/18/2016

43621

250.00

PAYMENT

CNB-OPERATING-90 INV. 316

250.00

PRODUCT 881103 USE WITH 91883 ENVELOPE MOBILE To Reorder: 1-800-662-2331 or www.itcbeeinc.com

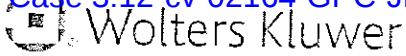
Exhibit D:
Electronic Filing Costs Detail and Allocation Calculation

Allocation of electronic filing costs per partnership

Total CCH Tax software costs for 2015 (see "Reconciliation" below)	\$ 1,088.00
Total number of partnerships electronically filed	85
Total electronic filing expenses allocated to each partnership	<u>\$ 12.80</u>

Invoice/Payment Reconciliation:

Invoice #3113340416 (Exhibit D, page 9)	<u>\$ 1,088.00</u>
Total electronic filing costs for 2015	\$ 1,088.00
Less: credit from Inv #3113340216 (Exhibit D, page 4)	\$ (875.00)
Less: paid with ck# 43876 (Exhibit D, page 14)	<u>\$ (213.00)</u>
Invoice Balance Due	<u>\$ -</u>



20101 Hamilton Ave, Ste. 200
Torrance, CA 90502

Invoice

Page 1 of 1

Invoice Date:	4/20/16
Account Number:	31133
Invoice Number:	311334041
CURRENT INVOICE TOTAL:	1088.0
TOTAL BALANCE DUE:	213.0
To Avoid Late Fees, Payment must be Received By:	05/20/2016
Account Services/Billing 1(800)739-9998	

4947 2 MB 0.419 E0083X 10221 D1715410442 P3243166 0001:0005



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

Date/Time	Reference Number	Description	Sub Total	Sales Tax	Total
04/15		EF-Ptr CA Trn Acc ABL PARTNERS	4.25	0.00	4.25
04/15		EF-Ptr CA Trn Acc ANTELOPE SPRIN	4.25	0.00	4.25
04/15		EF-Ptr CA Trn Acc BIG RANCH PART	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc BLA PARTNERS	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc BORDERLAND PAR	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc BRATTON VIEW P	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc CACTUS RIDGE P	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc CARSON VALLEY	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc CHECKERED FLAG	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc COMSTOCK PARTN	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc CRYSTAL CLEARW	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc DAYTON VIEW PA	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc DESERT VIEW PA	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc EAGLE VIEW PAR	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc FAIRWAY PARTNE	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc FALCON HEIGHTS	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc FREE TRADE PAR	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc FRONTAGE 177 P	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc GALENA RANCH P	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc GILA VIEW PART	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc GOLD RIDGE PAR	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc GRAND VIEW PAR	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc GREEN VIEW PAR	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc HEAVENLY VIEW	4.25	0.00	4.25

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

Return this Portion With Remittance



Wolters Kluwer

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

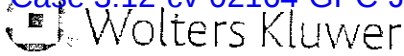
Account Number:	311334
Invoice Number:	3113340416
Invoice Due Date:	05/20/2016
CURRENT INVOICE TOTAL:	1088.00
TOTAL BALANCE DUE:	213.00
Payment Amount	

CCH ProSystem fx
P.O. Box 5729
Carol Stream, IL 60197-5729

0001:0005

00003113343113340416000001088005

Exhibit D, Page 232



20101 Hamilton Ave, Ste. 200
Torrance, CA 90502

Invoice

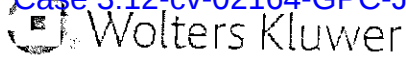
Page 2 of 2

Invoice Date:	4/201
Account Number:	31133
Invoice Number:	311334041

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

Date/Time	Reference Number	Description	Sub Total	Sales Tax	Total
04/16		EF-Ptr CA Trn Acc HIDDEN HILLS P	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc HIGH DESERT PA	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc HOLLYWOOD PART	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc HONEY SPRINGS	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc HORIZON PARTNE	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc Highway 50 Par	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc INTERNATIONAL	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc JAMUL MEADOWS	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc LAHONTAN PARTN	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc LYONS VALLEY P	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc MESA VIEW PART	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc MEX-TEC PARTNE	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc MOHAWK MOUNTAI	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc MOUNTAIN VIEW	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc NEVADA VIEW PA	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc NIGHT HAWK PAR	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc NORTH SPRINGS	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc OCOTILLO VIEW	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc ORANGE VISTA P	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc OSPREY PARTNER	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc P-39 AIRCOBRA	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc P-40 WARHAWK P	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc PAINTED DESERT	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc PAR FOUR PARTN	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc PARK VEGAS PAR	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc PECOS PARTNERS	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc PINE VIEW PART	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc PRODUCTION PAR	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc PROSPERITY PAR	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc PUEBLO PARTNER	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc PYRAMID HIGHWA	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc RAIL ROAD PART	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc RAINBOW PARTNE	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc RAWHIDE PARTNE	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc REDFIELD HEIGH	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc RENO PARTNERS	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc RENO VIEW PART	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc RENO VISTA PAR	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc ROAD RUNNER PA	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc ROLLING HILLS	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc ROSE VISTA PAR	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc SANTA FE VIEW	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc SIERRA VIEW PA	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc SILVER CITY PA	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc SILVER STATE P	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc SKY VIEW PARTN	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc SNOW BIRD PART	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc SONORA VIEW PA	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc SPANISH SPRING	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc SPRUCE HEIGHTS	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc STEAMBOAT PART	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc STOREY COUNTY	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc SUNTEC PARTNER	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc TECATE SOUTH P	4.25	0.00	4.25

4947 2 MB 0.419 E0083X I0222 D1715410442 P3243166 0002:0005



20101 Hamilton Ave, Ste. 200
Torrance, CA 90502

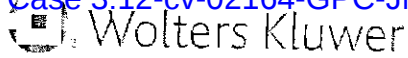
Invoice

Page 3 of 3

Invoice Date:	4/201
Account Number:	31133
Invoice Number:	311334041

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

Date/Time	Reference Number	Description	Sub Total	Sales Tax	Total
04/16		EF-Ptr CA Trn Acc TWIN PLANT PAR	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc VALLEY VISTA P	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc VIA 188 PARTNE	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc VICTORY LAP PA	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc VISTA DEL SUR	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc VISTA TECATE P	4.25	0.00	4.25
04/16		EF-Ptr CA Trn Acc WILD HORSE PAR	4.25	0.00	4.25
04/16		EF-Ptr FD Trn Acc ABL PARTNERS	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc ANTELOPE SPRIN	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc BIG RANCH PART	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc BLA PARTNERS	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc BORDERLAND PAR	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc BRATTON VIEW P	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc CACTUS RIDGE P	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc CARSON VALLEY	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc CHECKERED FLAG	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc COMSTOCK PARTN	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc CRYSTAL CLEARW	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc DAYTON VIEW PA	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc DESERT VIEW PA	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc EAGLE VIEW PAR	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc FAIRWAY PARTNE	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc FALCON HEIGHTS	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc FREE TRADE PAR	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc FRONTAGE 177 P	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc GALENA RANCH P	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc GILA VIEW PART	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc GOLD RIDGE PAR	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc GRAND VIEW PAR	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc GREEN VIEW PAR	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc HEAVENLY VIEW	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc HIDDEN HILLS P	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc HIGH DESERT PA	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc HOLLYWOOD PART	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc HONEY SPRINGS	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc HORIZON PARTNE	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc Highway 50 Par	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc INTERNATIONAL	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc JAMUL MEADOWS	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc LAHONTAN PARTN	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc LYONS VALLEY P	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc MESA VIEW PART	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc MEX-TEC PARTNE	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc MOHAWK MOUNTAI	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc MOUNTAIN VIEW	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc NEVADA VIEW PA	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc NIGHT HAWK PAR	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc NORTH SPRINGS	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc OCOTILLO VIEW	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc ORANGE VISTA P	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc OSPREY PARTNER	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc P-39 AIRCOBRA	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc P-40 WARHAWK P	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc PAINTED DESERT	8.55	0.00	8.55



20101 Hamilton Ave, Ste. 200
Torrance, CA 90502

Invoice

Page 4 of 4

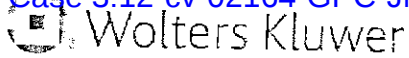
Invoice Date:	4/20/16
Account Number:	311334041
Invoice Number:	311334041

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

Date/Time	Reference Number	Description	Sub Total	Sales Tax	Total
04/16		EF-Ptr FD Trn Acc PAR FOUR PARTN	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc PARK VEGAS PAR	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc PECOS PARTNERS	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc PINE VIEW PART	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc PRODUCTION PAR	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc PROSPERITY PAR	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc PUEBLO PARTNER	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc PYRAMID HIGHWA	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc RAIL ROAD PART	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc RAINBOW PARTNE	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc RAWHIDE PARTNE	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc REDFIELD HEIGH	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc RENO PARTNERS	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc RENO VIEW PART	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc RENO VISTA PAR	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc ROAD RUNNER PA	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc ROLLING HILLS	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc ROSE VISTA PAR	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc SANTA FE VIEW	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc SIERRA VIEW PA	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc SILVER CITY PA	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc SILVER STATE P	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc SKY VIEW PARTN	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc SNOW BIRD PART	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc SONORA VIEW PA	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc SPANISH SPRING	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc SPRUCE HEIGHTS	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc STEAMBOAT PART	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc STOREY COUNTY	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc SUNTEC PARTNER	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc TECATE SOUTH P	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc TWIN PLANT PAR	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc VALLEY VISTA P	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc VIA 188 PARTNE	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc VICTORY LAP PA	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc VISTA DEL SUR	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc VISTA TECATE P	8.55	0.00	8.55
04/16		EF-Ptr FD Trn Acc WILD HORSE PAR	8.55	0.00	8.55

Current Invoice Total

1088.00



20101 Hamilton Ave, Ste. 200
Torrance, CA 90502

Statement of Account

Page 5 of 5

Account Number:	31133
Month Ending:	04/201
Account Services/Billing 1(800)739-9998	



THANE F. KELTON, CPA
DUFFY, KRUSPODIN & CO., LLP, CPA'S
4225 EXECUTIVE SQ STE 900
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

03/21/16	Unapplied Credit 2 Credit # 423432 NETWORK FEES Total Credit Balance	875.00CR	875.00CR*
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* 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	875.00CR
Current Invoice Total	1,088.00
TOTAL BALANCE DUE	213.00

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

Date	Name	Memo	Account	Class	Debit	Credit
06/24/2016	CCH INC. CCH INC.	INVOICE # 3113340416 ACCT#3... ELECTRONIC FILING TRANSA...	1020 · CNB-OPER... 5377 · COMPUTER...	LAJOLLA	213.00 213.00	213.00 213.00
TOTAL					213.00	213.00

DUFFY, KRUSPODIN & COMPANY, LLP /
 CERTIFIED PUBLIC ACCOUNTANTS OPERATING ACCOUNT
 CCH ProSystem fx
 5365 · CLIENT COSTS:5377 · COMPUT ELECTRONIC FILING TRANSACTIONS
 6/24/2016

43876

213.00

PAYMENT

CNB-OPERATING-90 INVOICE # 3113340416 ACCT#311334

213.00

PRODUCT 6SLT103 USE WITH #1663 ENVELOPE MCBEE To Reorder: 1-800-682-2331 or www.mcbesinc.com

7:19 AM
 06/29/16

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 2015 (see "Reconciliation" below)	\$ 1,062.72
Total number of partnerships with K-1s	85
Total envelopes for K-1 mailings expenses allocated to each partnership	<u>\$ 12.50</u>

Invoice/Payment Reconciliation:

Invoice #2010 (Exhibit D, page 16)	\$ 1,062.72
Total envelopes for K-1 mailings costs for 2015	\$ 1,062.72
Less: paid with ck# 43442 (Exhibit D, page 17)	\$ (1,062.72)
Invoice Balance Due	<u>\$ -</u>

Print and Copy House

523 Encinitas Blvd. #104-6
 Encinitas, CA 92024
 760-632-8911

Invoice

Date	Invoice #
1/26/2016	2010

Bill To
Duffy, Kruspodin & Company, LLP 4225 Executive Square #900 La Jolla, CA 92037 858-642-5050 ext 2055 858-642-5065 Fax

Ship To

P.O. No.	Due Date
	2/10/2016

Description	Qty	Rate	Side	Ink Color	Amount
Job name: Western Partnership 6x9 booklet envelopes ink=black return address on top left corner: THOMAS HEBRANK E3 ADVISORS 401 WEST A STREET, SUITE 1830 SAN DIEGO, 92101 7-10 working days Alli Smith <allison@dkllpcpa.com>	8,000	0.123	1	black	984.00T
Thank you for your business.			Subtotal \$984.00		
TERMS AND CONDITION OF SALES: No Claims allowed if made more than 3 days after receiving goods. 50% DEPOSIT REQUIRED ON ALL ORDERS. Deposits are non-refundable after 3 days of order. Client is liable for all costs in relation to collection of client's delinquent or bad debt including attorney's fees and 2% interest per month on unpaid balance. A \$25 fee will be charged for all returned checks			Sales Tax (8.0%) \$78.72		
			Total \$1,062.72		
			Payments/Credits \$0.00		
			Balance Due \$1,062.72		

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

Date	Name	Memo	Account	Class	Debit	Credit
01/29/2016	PRINT & COPY HO...	INV: 2010	1020 - CNB-OPER...			1,062.72
	PRINT & COPY HO...	8000 ENVELOPES FOR WES...	5374 - BUSINESS ...	LAIJOLLA	1,062.72	
					1,062.72	
					<u>1,062.72</u>	<u>1,062.72</u>

TOTAL

DUFFY, KRUSPODIN & COMPANY, LLP /
 CERTIFIED PUBLIC ACCOUNTANTS OPERATING ACCOUNT
 PRINT & COPY HOUSE

6600 - OFFICE EXPENSE:6625 - OFFIC 8000 ENVELOPES FOR WESTERN PARTNERS
 1/29/2016

43442

1,062.72

PAYMENT RECEIVED

CNB-OPERATING-90 INV: 2010

1,062.72

PRODUCT SSLT103 USE WITH 91653 ENVELOPE MCBEE To Reorder: 1-800-662-2331 or www.mcbeeinc.com

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	82.36
Antelope Springs Partners	83.78
Big Ranch Partners	80.23
BLA Partners	106.50
Borderland Partners	78.81
Bratton View Partners	39.05
Cactus Ridge Partners	75.26
Carson Valley Partners	48.99
Checkered Flag Partners	107.21
Clearwater Bridge	-
Comstock Partners	75.97
Crystal Clear Water	55.38
Dayton View Partners	70.29
Desert View Partners	41.18
Eagle View Partners	179.63
Eagle View Partners, LLC	-
Fairway Partners	61.77
Falcon Heights Partners	172.53
Falcon Heights Partners, LLC	-
Free Trade Partners	66.03
Frontage 177 Partners	44.73
Frontage 177, LLC	-
Galena Ranch Partners	46.86
Gila View Partners	40.47
Gold Ridge Partners	59.64
Grand View Partners	63.90
Green View Partners	87.29
Heavenly View Partners	64.61
Hidden Hills Partners	53.96
High Desert Partners	60.35
High Desert Shadows, LLC	-
Highway 50 Partners	74.55
Hollywood Partners	122.83
Honey Springs Partners	48.99
Horizon Partners	52.54
International Partners	41.18
Jamul Meadows Partners	46.15
Lahontan Partners	107.21
Lyons Valley Partners	50.41
Mesa View Partners	51.83
Mex-Tec Partners	85.91
Mohawk Mountain Partners	59.64
Mountain View Partners	67.45
Nevada View Partners	66.03
Night Hawk Partners	171.11

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
Night Hawk Partners, LLC	-
North Springs Partners	66.03
Ocotillo View Partners	63.19
Orange Vista Partners	75.97
Osprey Partners	153.36
Osprey Pescador LLC	-
P-39 Aircobra Partners	80.23
P-39 Aircobra Partners, LLC	-
P-40 Warhawk	85.20
P-40 Warhawk, LLC	-
Painted Desert Partners	47.57
Par Four Partners	66.74
Park Vegas Partners	13.49
Pecos Partners	46.15
Pecos Partners, LLC	-
Pine View Partners	44.73
Production Partners	53.25
Prosperity Partners	79.52
Pueblo Partners	90.88
Pueblo Partners, LLC	-
Pyramid Highway 177 Partners	54.67
Pyramid Highway 177 Partners, LLC	-
Rail Road Partners	81.65
Rainbow Partners	39.05
Rawhide Partners	64.61
Redfield Heights Partners	47.57
Reno Partners	31.24
Reno View Partners	34.79
Reno Vista Partners	18.46
Road Runner Partners	62.48
Rolling Hills Partners	76.68
Rose Vista Partners	48.99
Santa Fe View Partners	86.62
Santa Fe View Partners, LLC	-
Sierra View Partners	47.57
Silver City Partners	69.58
Silver State Partners	24.14
Sky View Partners	68.87
Snow Bird Partners	40.47
Sonora View Partners	58.22
Spanish Springs View Partners	120.29
Spruce Heights Partners	73.13
Steamboat Partners	40.47
Storey County Partners	56.09
SunTec Partners	56.80

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
Tecate South Partners	56.80
Twin Plant Partners	63.90
Valley Vista Partners	63.19
Via 188 Partners	58.93
Victory Lap Partners	133.48
Vista Del Sur Partners	80.94
Vista Tecate Partners	66.03
Wild Horse Partners	73.13
Totals	5,857.76

Reconciliation of Postage Cost Totals

Courier delivery of documents	\$ 15.29
Varies based on number of partnership K-1s, see above:	5,857.76
Total	\$ 5,873.05