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6 Tax Accountants for Receiver
7 Thomas C. Hebrank

8 **UNITED STATES DISTRICT COURT**
9 **SOUTHERN DISTRICT OF CALIFORNIA**

10
11 SECURITIES AND EXCHANGE
12 COMMISSION,

13 Plaintiff,

14 vs.

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

20 Defendants.

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

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

Date: October 27, 2017
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 seventh interim
7 application for approval and payment of professional fees and reimbursement of
8 costs for work in preparing the 2016 federal and state tax returns for the GPs and the
9 2015 federal and state tax returns for Western and its subsidiaries, including Real
10 Asset Locators, Inc.

11 Duffy incurred \$180,528.75 in fees and \$13,597.08 in costs for this Seventh
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 staff 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 1,064.1 hours on behalf of the Receiver at an
19 overall blended billing rate of \$169.65 per hour. Duffy has discounted all fees by
20 ten percent (10%) from 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 2016 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 2016 Income Tax Returns for GPs
- D. Preparation of 2015 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 2016 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 2016 due to updates to accounting documents necessary to prepare the tax returns and additional miscellaneous requests for reports or statements. Additionally, in 2016 Duffy worked with the Receiver to evaluate all balance sheet accounts and only retain those accounts that remain to be paid out as of the close of the entities. Accounts holding partner notes for initial investments as well as other accounts receivable and accounts payable line items were properly accounted for and then retired from the balance sheet. Any changes to the partner ending basis due to the reversed notes issued upon initial investment were calculated and disclosed on the 2016 tax returns by K-1, as applicable.

Duffy began preparation of short year tax returns for the 2016 tax year per the instruction of the Receiver. The planned filing assumed all partnership returns would be final short year returns, moving the activity and properties to the qualified settlement fund return. Duffy began the work in the tax software with a due date of summer 2016. Due to court actions taken by various investors, this project was delayed. During this time, Duffy filed extensions for the short year 2016 return in anticipation for this filing. However, later in 2016 it was decided that the project would be further delayed and Duffy would file full year returns for all partnerships for the 2016 tax year.

	Hours	Fees	Average Hourly Rate
TOTAL	205.3	\$41,364.00	\$201.48

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 2016 ProSystem fx software on the Duffy server;
- b) troubleshooting issues with the various software update releases to facilitate data proforma from 2015 and data stored from prior year that needed to be updated due to changes to the software; and
- c) working with ProSystem fx support regarding download of release necessary to commence tax return preparation and necessary data transfer;

	Hours	Fees	Average Hourly Rate
TOTAL	19.8	\$4,348.80	\$219.64

1 **C. Preparation of 2016 Form 1096 and 1099 Informational Returns**
 2 **and 2016 Income Tax Returns**

3 Informational Returns

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

7 a) verifying accounting fees in comparison to the Western records
 8 for 1099 reporting;

9 b) input of the 2016 Form 1099 amounts and verifying all other
 10 informational data included on the form, such as partnership names, addresses, and
 11 ID numbers for the receivership entities;

12 c) reviewing 1099 recipient's names, addresses, and ID numbers;
 13 and

14 d) and electronic filing of the 1099s for the receivership entities;

15 2016 Tax Preparation

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

17 a) processing the initial receipt of the receivership entities' books
 18 and records and Excel files;

19 b) formatting and organizing the receivership entities files with the
 20 current year data;

21 c) verifying cash receipts and disbursements for the year and
 22 scanning detail for reporting accuracy and consistency;

23 d) reviewing the bank reconciliation to the bank statement;

24 e) checking balance sheet account balances for variances compared
 25 to prior year. When differences were noted, detail of change in current year was
 26 reviewed to verify correct application of accounting rules and verified to other
 27 source documentation as provided by the receiver;
 28

1 f) verifying and reconciling "investment in" accounts to the related
2 LLC books for receivership entities with structures that included single member
3 LLCs;

4 g) reviewing the 2016 capital contributions recorded in the Excel
5 spreadsheets and ensuring ownership units were accurately reflected on K-1s, if
6 applicable;

7 h) verifying accuracy of partner names, addresses, ID numbers, and
8 entity types in ProSystem fx compared to the Western Excel spreadsheets if any
9 changes made in the current year;

10 i) reviewing transfers of interest and ensuring transfers were
11 correctly calculated and reported on the 2016 tax return and K-1s, if applicable;

12 j) reviewing input sheets of information entered into ProSystem fx;

13 k) manager level review of the above areas, as well as, overall
14 review of tax return forms and input;

15 l) manager level verification of reporting accuracy, formatting, and
16 adherence to current federal and state partnership tax laws;

17 m) manager level quality control check of partner names, addresses,
18 ID numbers, and entity types in ProSystem fx compared to Western database that
19 tracks all partner changes submitted throughout the year;

20 n) staff and manager communication with Geno and Alica as
21 needed to answer return discrepancies or additional information needed to complete
22 the tax return;

23 o) partner level review of the above areas, as well as, overall review
24 of tax return forms and input;

25 p) partner level verification of reporting accuracy, formatting, and
26 adherence to current federal and state partnership tax laws;

27 q) finalizing of tax return and accompanying letters and schedules;
28

- 1 r) printing tax return copies for each of the receivership entities, for
2 government filing, and the final K-1 packages;
- 3 s) assembly of a total of 8,325 K-1 packages to be mailed to
4 partners;
- 5 t) mailing of K-1 packages to partners;
- 6 u) electronic filing of the 2016 partnership returns;
- 7 v) printing PDF listing for the tax files to verify successful
8 submittal and receipt by government agencies;
- 9 w) various communications with the Receiver's staff to answer
10 partner requests for single K-1s or other questions regarding the 2016 tax returns
11 and receivership;
- 12 x) began preparation of short year tax returns for the 2016 tax year
13 in an effort to move the activity and properties to the qualified settlement fund
14 return. As noted above, due to court actions taken by various investors, this project
15 was delayed; and
- 16 y) filed extensions for each partnership for the short year 2016
17 return in anticipation of this short year filing.

	Hours	Fees	Average Hourly Rate
TOTAL	798.80	\$126,394.20	\$158.23

18

19

20 **D. Preparation of 2015 Income Tax Returns for First Financial, Real**
21 **Asset, and Related Entities**

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

- 23 a) processing initial receipt of Western and Real Asset books and
24 records;
- 25 b) formatting and organizing files with current year data;
- 26 c) verifying cash receipts and disbursements for the year and
27 scanning detail for reporting accuracy and consistency;
- 28

d) checking balance sheet account balances variances compared to prior year. When differences were 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 2015 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	40.2	\$ 8,421.75	\$ 209.50

1 **E. Costs**

2 Duffy requests the Court's approval and reimbursement of a total of
 3 \$13,597.08 in expenses. These expenses are itemized on Exhibit D hereto. Each
 4 GP, not including LLCs, incurred costs of \$16.30 (\$9.00 Federal and \$4.75 for
 5 California and \$2.55 for short year 2016 extensions = \$16.30) in electronic e-file
 6 fees charged by ProSystem fx to comply with government e-file requirements.
 7 Another \$63.22 per GP, for a total of \$6,195.25, is for specialized tax software. Due
 8 to the high volume of data, client needs, and to make the engagement cost effective,
 9 a specific software was required. It was agreed that ProSystem fx, a sophisticated
 10 tax software program, would be the best solution. ProSystem fx allows flexibility to
 11 add fields so the individual partnership units as well as the total partnership units
 12 could be added to the face of each partner's schedule K-1 for over 8,300 K-1s
 13 generated by the 98 GP tax returns. The software is used solely for the completion
 14 of this engagement. Additional costs incurred pertain to the mailing of the K-1s
 15 from Duffy's office, as requested by the Receiver. A total of \$5,344.63 was spent on
 16 postage and \$671.70 on envelopes in order to mail out the 8,300+ K-1s to partners.
 17 The cost of the postage per partnership varied (please see Exhibit D, page 20) and
 18 the cost of the envelopes per partnership was \$7.35.

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

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

1 **A. Complexity of Tasks**

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

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

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

17 There are various levels of staff that worked on the engagement. Thane F.
18 Kelton, CPA, the partner on the engagement, was billed at an hourly rate of \$400 in
19 2017 and \$375 in 2016, Livia Benjamin, CPA, the manager on the engagement, was
20 billed at an hourly rate of \$255 in 2017 and \$225 in 2016. Julia Jeong, CPA, a
21 reviewer on the engagement, was billed at an hourly rate of \$175 in 2017 and \$150
22 in 2016. Freda Fiedler, CPA, Andy Nguyen, CPA, Erwin Pagtaconan, Erika
23 Patterson, CPA, Andrew Robinson, CPA, Inessa Stysis, and Joshua Tuttle, CPA, the
24 staff preparers on the engagement, were billed at an hourly rate ranging from \$125
25 to \$195. The remaining administrative staff that worked on the engagement were
26 billed at rates ranging from \$70 to \$220. These rates represent typical rates in
27 California for CPAs of similar experience and expertise. All compensation based on
28 billing rates was discounted by ten percent (10%). The blended hourly rate for all

1 services provided by Duffy during the Application Period is \$169.65. A summary
2 of Duffy staff that worked on the engagement is included as Exhibit B.

3 **C. Quality of Work Performed**

4 Duffy has provided the client with quality tax preparation and ancillary
5 services, with a high level of professionalism and excellent customer service. Duffy
6 was cognizant of the time constraints placed on the engagement due to the timely
7 receipt of the K-1s by the many partners involved. Duffy worked diligently to
8 ensure timely filing and was prompt in its completion of all of the returns for 2015
9 and 2016, as applicable, as they were received during one of the busiest times of
10 year. Duffy was able to complete all 98 GP tax returns for 2016, guaranteeing
11 compliance with government agencies and providing partners with timely K-1s that
12 they can use to prepare their individual returns.

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

14 Pursuant to the Court's May 25, 2016 Order (Dkt. No. 1304), the assets of the
15 Receivership Entities (Western and the GPs) have been pooled, creating a common
16 pool of receivership estate cash from which mortgages, property taxes, and other
17 operating expenses have been and will continue to be paid. The cash balance will
18 grow as properties are sold through the proposed Modified Orderly Sale Process
19 (Dkt. No. 1309). Therefore, the receivership estate has the ability to pay the fees
20 and costs requested herein.

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

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

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

1 **IV. CONCLUSION**

2 Duffy has ensured that the 98 Receivership Entities have fulfilled their
3 responsibilities to the federal and state governments with respect to their 2015/2016
4 tax filings and to provide timely and accurate reporting to the hundreds of investors
5 that require their K-1s each year.

6 WHEREFORE, Duffy respectfully requests an order:

- 7 1. Approving payment of \$180,528.75 in fees and \$13,597.08 in costs
8 incurred by Duffy during the Application Period, and authorizing payment of a total
9 of \$194,125.83 from receivership estate cash, as discussed above; and
10 2. Granting such other and further relief as is appropriate.

11
12 Dated: September 25, 2017

DUFFY, KRUSPODIN &
COMPANY, LLP

13
14 By: 

15 THANE F. KELTON, CPA
16 Certified Public Accountants
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EXHIBIT INDEX

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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, 2017

CLIENT #: ABLP21

SUMMARY

Total Services	\$ 1,548.26
Total Expenses	165.14
Total Invoice Amount:	<u>\$ 1,713.40</u>

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

ABL Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/7/2016	AN	Work in process preparation for short year rollforward.	0.80	104.00	93.60
7/14/2016	EP2	Work in process review for short year rollforward.	0.20	39.00	35.10
1/26/2017	AR	2016 Form 1099 preparation	0.10	17.50	15.75
1/30/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
2/10/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	203.00	182.70
2/11/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.70	122.50	110.25
2/14/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.40	102.00	91.80
2/24/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.50	200.00	180.00
2/27/2017	AS	Printed final K-1 package	0.50	52.50	47.25
2/27/2017	AS	Printed K-1 envelopes	1.50	157.50	141.75
Subtotal Services			6.90	1,202.00	1,081.80
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				1,668.46	1,548.26
Expenses				165.14	165.14
Per partnership out of pocket costs (see Exhibit D)					
Total before discount				\$ 1,833.60	
Total discounted invoice amount					1,713.40



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

DATE: April 30, 2017

CLIENT #: ANTE21

SUMMARY

Total Services	\$ 2,285.36
Total Expenses	165.14
Total Invoice Amount:	<u>\$ 2,450.50</u>

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

Antelope Springs Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
7/7/2016	AN	Work in process preparation for short year rollforward.	0.60	78.00	70.20
1/23/2017	EP2	Work in process review for short year rollforward.	1.40	245.00	220.50
1/26/2017	AR	2016 Form 1099 preparation	0.10	17.50	15.75
2/2/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
2/10/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	348.00	313.20
2/11/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.90	157.50	141.75
3/9/2017	IS	Import K-1 info for the 2016 Partnership tax return.	0.50	62.50	56.25
3/10/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.60	408.00	367.20
3/14/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.70	280.00	252.00
3/14/2017	AS	Printed K-1 Package	0.50	52.50	47.25
3/17/2017	AS	Assembled K-1 copies to be mailed to partners	1.60	168.00	151.20
Subtotal Services			11.10	2,021.00	1,818.90
Various	Time spent regarding IT consulting and general engagement services (see			466.46	466.46
Total Services				2,487.46	2,285.36
Expenses	Per partnership out of pocket costs (see Exhibit D)			165.14	165.14
Total before discount				\$ 2,652.60	
Total discounted invoice amount					2,450.50



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

DATE: April 30,

CLIENT #: BGR21

SUMMARY

Total Services	\$ 2,311.46
Total Expenses	163.80
Total Invoice Amount:	<u>\$ 2,475.26</u>

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

Big Ranch Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
7/7/2016	AN	Work in process preparation for short year rollforward.	0.70	91.00	81.90
7/14/2016	EP2	Work in process review for short year rollforward.	0.20	39.00	35.10
1/26/2017	AR	2016 Form 1099 preparation	0.10	17.50	15.75
1/27/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
2/1/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	377.00	339.30
2/4/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	1.60	280.00	252.00
3/10/2017	IS	Import K-1 info for the 2016 Partnership tax return.	0.40	50.00	45.00
3/10/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.60	408.00	367.20
3/14/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.90	360.00	324.00
3/14/2017	AS	Printed final K-1 package	0.50	52.50	47.25
3/14/2017	TS	Assembled K-1 copies to be mailed to partners	1.80	126.00	113.40
3/15/2017	WS	Printed K-1 envelopes	0.30	45.00	40.50
Subtotal Services			11.50	2,050.00	1,845.00
Various	Time spent regarding IT consulting and general engagement services (see			466.46	466.46
Total Services				2,516.46	2,311.46
Expenses	Per partnership out of pocket costs (see Exhibit D)			163.80	163.80
Total before discount				\$ 2,680.26	
Total discounted invoice amount					2,475.26



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

DATE: April 30,

CLIENT #: BLAP21

SUMMARY

Total Services	\$ 2,355.56
Total Expenses	188.59
Total Invoice Amount:	<u>\$ 2,544.15</u>

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

BLA Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/7/2016	AN	Work in process preparation for short year rollforward.	0.70	91.00	81.90
1/27/2017	DS	2016 Form 1099 preparation	0.40	34.00	30.60
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
1/27/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
2/10/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	3.90	565.50	508.95
2/15/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	1.30	227.50	204.75
3/12/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.30	331.50	298.35
3/15/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	1.00	400.00	360.00
3/15/2017	AS	Printed final K-1 package	0.60	63.00	56.70
3/18/2017	TS	Assembled K-1 copies to be mailed to partners	2.40	168.00	151.20
Subtotal Services			12.50	2,099.00	1,889.10
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				2,565.46	2,355.56
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				188.59	188.59
Total before discount				<u>\$ 2,754.05</u>	
Total discounted invoice amount					<u><u>2,544.15</u></u>



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

DATE: April 30,

CLIENT #: BORD22

SUMMARY

Total Services	\$ 1,807.01
Total Expenses	161.12
Total Invoice Amount:	<u>\$ 1,968.13</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
7/7/2016	AN	Work in process preparation for short year rollforward.	0.50	65.00	58.50
7/14/2016	EP2	Work in process review for short year rollforward.	0.20	39.00	35.10
1/27/2017	DS	2016 Form 1099 preparation	0.30	25.50	22.95
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
2/2/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
2/2/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	319.00	287.10
2/4/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.60	105.00	94.50
2/20/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.60	153.00	137.70
2/24/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.50	200.00	180.00
2/27/2017	AS	Printed final K-1 package	0.90	94.50	85.05
2/28/2017	WS	Assembled K-1 copies to be mailed to partners	1.80	270.00	243.00
Subtotal Services			8.50	1,489.50	1,340.55
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				1,955.96	1,807.01
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				161.12	161.12
Total before discount				\$ 2,117.08	
Total discounted invoice amount					1,968.13



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

DATE: April 30,

CLIENT #: BRAT21

SUMMARY

Total Services	\$ 1,573.91
Total Expenses	124.27
Total Invoice Amount:	<u>\$ 1,698.18</u>

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

Bratton View Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/7/2016	AN	Work in process preparation for short year rollforward.	0.30	39.00	35.10
1/27/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
2/2/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
2/2/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	304.50	274.05
2/15/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.90	157.50	141.75
2/23/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.70	178.50	160.65
2/24/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.50	200.00	180.00
2/27/2017	AS	Printed final K-1 package	0.50	52.50	47.25
3/3/2017	TS	Assembled K-1 copies to be mailed to partners	0.90	63.00	56.70
Subtotal Services			7.00	1,230.50	1,107.45
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				1,696.96	1,573.91
Expenses				124.27	124.27
Per partnership out of pocket costs (see Exhibit D)				\$ 1,821.23	
Total before discount					
Total discounted invoice amount					1,698.18



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

DATE: April 30,

CLIENT #: CACT21

SUMMARY

Total Services	\$ 1,920.41
Total Expenses	157.10
Total Invoice Amount:	<u>\$ 2,077.51</u>

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

Cactus Ridge Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/7/2016	AN	Work in process preparation for short year rollforward.	0.40	52.00	46.80
7/13/2016	EP2	Work in process review for short year rollforward.	0.30	58.50	52.65
1/27/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
1/30/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
2/8/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	362.50	326.25
2/11/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.90	157.50	141.75
3/6/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.40	357.00	321.30
3/7/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.50	200.00	180.00
3/7/2017	AS	Printed final K-1 package	0.50	52.50	47.25
3/10/2017	TJ	Assembled K-1 copies to be mailed to partners	2.00	140.00	126.00
Subtotal Services			9.60	1,615.50	1,453.95
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				2,081.96	1,920.41
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				157.10	157.10
Total before discount				\$ 2,239.06	
Total discounted invoice amount					2,077.51



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

DATE: April 30,

CLIENT #: CARS21

SUMMARY

Total Services	\$ 1,646.81
Total Expenses	133.65
Total Invoice Amount:	<u>\$ 1,780.46</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
7/7/2016	AN	Work in process preparation for short year rollforward.	0.50	65.00	58.50
1/27/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
1/31/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
2/2/2017	LB2	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	187.50	168.75
2/4/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.10	280.50	252.45
2/10/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.	0.20	29.00	26.10
2/15/2017	JJ	Reviewed updated K-1 partner names, addresses and ID numbers.	0.10	17.50	15.75
2/27/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.90	360.00	324.00
2/28/2017	WS	Printed K-1 envelopes	0.20	30.00	27.00
3/1/2017	AS	Printed final K-1 package	0.30	31.50	28.35
3/2/2017	WS	Assembled K-1 copies to be mailed to partners	0.50	75.00	67.50
Subtotal Services			6.40	1,311.50	1,180.35
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				1,777.96	1,646.81
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				133.65	133.65
Total before discount				\$ 1,911.61	
Total discounted invoice amount					<u><u>1,780.46</u></u>



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

DATE: April 30,

CLIENT #: CHEC22

SUMMARY

Total Services	\$ 2,066.21
Total Expenses	188.59
Total Invoice Amount:	<u>\$ 2,254.80</u>

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

Checkered Flag Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/7/2016	AN	Work in process preparation for short year rollforward.	0.60	78.00	70.20
7/13/2016	EP2	Work in process review for short year rollforward.	0.40	78.00	70.20
1/30/2017	AR	2016 Form 1099 preparation	0.10	17.50	15.75
1/31/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
2/2/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	304.50	274.05
2/4/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	1.20	210.00	189.00
2/15/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.30	331.50	298.35
2/21/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	1.00	400.00	360.00
2/24/2017	AS	Printed final K-1 package	0.40	42.00	37.80
3/2/2017	JN	Assembled K-1 copies to be mailed to partners	1.60	112.00	100.80
Subtotal Services			9.50	1,777.50	1,599.75
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				2,243.96	2,066.21
Expenses				188.59	188.59
Per partnership out of pocket costs (see Exhibit D)				<u>\$ 2,432.55</u>	
Total before discount					
Total discounted invoice amount					<u><u>2,254.80</u></u>



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

DATE: April 30,

CLIENT #: CLEA21

SUMMARY

Total Services	\$ 1,107.71
Total Expenses	134.91
Total Invoice Amount:	<u>\$ 1,242.62</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
1/27/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
2/3/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	203.00	182.70
2/20/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.50	87.50	78.75
3/12/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.50	127.50	114.75
3/13/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.20	80.00	72.00
3/13/2017	AS	Assembled 2016 Partnership tax return	0.10	10.50	9.45
Subtotal Services			3.50	712.50	641.25
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				1,178.96	1,107.71
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				134.91	134.91
Total before discount				<u>\$ 1,313.87</u>	
Total discounted invoice amount					<u><u>1,242.62</u></u>



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

DATE: April 30,

CLIENT #: COMS21

SUMMARY

Total Services	\$ 1,839.41
Total Expenses	139.68
Total Invoice Amount:	<u>\$ 1,979.09</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
7/8/2016	AN	Work in process preparation for short year rollforward.	0.40	52.00	46.80
7/14/2016	EP2	Work in process review for short year rollforward.	0.20	39.00	35.10
1/27/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
1/30/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
2/8/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	174.00	156.60
2/10/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.80	140.00	126.00
3/7/2017	IS	Import K-1 info for the 2016 Partnership tax return.	0.90	112.50	101.25
3/11/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.30	331.50	298.35
3/14/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.70	280.00	252.00
3/14/2017	AS	Printed final K-1 package	0.40	42.00	37.80
3/17/2017	TS	Assembled K-1 copies to be mailed to partners	1.70	119.00	107.10
Subtotal Services			8.70	1,525.50	1,372.95
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				1,991.96	1,839.41
Expenses Per partnership out of pocket costs (see Exhibit D)				139.68	139.68
Total before discount				<u>\$ 2,131.64</u>	
Total discounted invoice amount					<u><u>1,979.09</u></u>



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

DATE: April 30,

CLIENT #: CRYST1

SUMMARY

Total Services	\$ 2,060.81
Total Expenses	87.42
Total Invoice Amount:	<u>\$ 2,148.23</u>

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

Crystal Clearwater Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
7/8/2016	AN	Work in process preparation for short year rollforward.	0.30	39.00	35.10
7/14/2016	EP2	Work in process review for short year rollforward.	0.10	19.50	17.55
1/27/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/27/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
2/3/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	232.00	208.80
2/14/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	1.10	192.50	173.25
3/8/2017	IS	Import K-1 info for the 2016 Partnership tax return.	0.50	62.50	56.25
3/12/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.80	459.00	413.10
3/13/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.90	360.00	324.00
3/13/2017	AS	Printed final K-1 package	0.30	31.50	28.35
3/17/2017	TJ	Assembled K-1 copies to be mailed to partners	2.00	140.00	126.00
Subtotal Services			9.70	1,771.50	1,594.35
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				2,237.96	2,060.81
Expenses	Per partnership out of pocket costs (see Exhibit D)			87.42	87.42
Total before discount				\$ 2,325.38	
Total discounted invoice amount					2,148.23



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

DATE: April 30,

CLIENT #: DAYT21

SUMMARY

Total Services	\$ 1,561.31
Total Expenses	153.75
Total Invoice Amount:	<u>\$ 1,715.06</u>

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

Dayton View Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/8/2016	AN	Work in process preparation for short year rollforward.	0.40	52.00	46.80
7/14/2016	EP2	Work in process review for short year rollforward.	0.20	39.00	35.10
1/27/2017	DS	2016 Form 1099 preparation	0.40	34.00	30.60
1/28/2017	AN	2016 Form 1099 preparation	0.10	14.50	13.05
1/30/2017	AR	2016 Form 1099 review	0.10	17.50	15.75
2/6/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
2/8/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	188.50	169.65
2/13/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.70	122.50	110.25
2/28/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.70	178.50	160.65
3/1/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.60	240.00	216.00
3/1/2017	AS	Printed final K-1 package	0.40	42.00	37.80
3/2/2017	ES	Assembled K-1 copies to be mailed to partners	1.20	84.00	75.60
Subtotal Services			6.90	1,216.50	1,094.85
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				1,682.96	1,561.31
Expenses				153.75	153.75
Per partnership out of pocket costs (see Exhibit D)				\$ 1,836.71	
Total before discount					
Total discounted invoice amount					1,715.06



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

DATE: April 30,

CLIENT #: DESE22

SUMMARY

Total Services	\$ 1,871.36
Total Expenses	126.28
Total Invoice Amount:	<u>\$ 1,997.64</u>

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

Desert View Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
7/8/2016	AN	Work in process preparation for short year rollforward.	0.30	39.00	35.10
7/14/2016	EP2	Work in process review for short year rollforward.	0.10	19.50	17.55
1/27/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
1/30/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
2/8/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	188.50	169.65
2/12/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.60	105.00	94.50
3/7/2017	JN	Assembled K-1 copies to be mailed to partners	1.00	105.00	94.50
3/9/2017	IS	Import K-1 info for the 2016 Partnership tax return.	0.50	62.50	56.25
3/9/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.40	357.00	321.30
3/10/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.80	320.00	288.00
3/10/2017	AS	Printed final K-1 package	0.20	21.00	18.90
3/13/2017	ES	Assembled K-1 copies to be mailed to partners	0.90	63.00	56.70
3/13/2017	TS	Assembled K-1 copies to be mailed to partners	0.90	45.00	40.50
Subtotal Services			9.10	1,561.00	1,404.90
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			466.46	466.46
Total Services				2,027.46	1,871.36
Expenses	Per partnership out of pocket costs (see Exhibit D)			126.28	126.28
	Total before discount			\$ 2,153.74	
	Total discounted invoice amount				1,997.64



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

DATE: April 30,

CLIENT #: EAGL21

SUMMARY

Total Services	\$ 3,242.96
Total Expenses	258.28
Total Invoice Amount:	<u>\$ 3,501.24</u>

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

Eagle View Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
7/8/2016	AN	Work in process preparation for short year rollforward.	0.60	78.00	70.20
7/14/2016	EP2	Work in process review for short year rollforward.	0.40	78.00	70.20
1/27/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/27/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
2/3/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	5.80	841.00	756.90
2/20/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	1.30	227.50	204.75
3/15/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.80	459.00	413.10
3/15/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	1.00	400.00	360.00
3/15/2017	AS	Print final k-1 package	1.00	105.00	94.50
3/17/2017	WS	Printed the K-1 envelopes and postage.	0.60	90.00	81.00
3/17/2017	TS	Assembled K-1 copies to be mailed to partners	5.00	350.00	315.00
3/17/2017	EM	Assembled K-1 copies to be mailed to partners	2.60	221.00	198.90
Subtotal Services			21.20	3,085.00	2,776.50
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				3,551.46	3,242.96
Expenses	Per partnership out of pocket costs (see Exhibit D)			258.28	258.28
	Total before discount			\$ 3,809.74	
	Total discounted invoice amount				3,501.24



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

DATE: April 30,

CLIENT #: EAGL22

SUMMARY

Total Services	\$ 936.26
Total Expenses	63.22
Total Invoice Amount:	<u>\$ 999.48</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
1/27/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	51.00	45.90
2/6/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	130.50	117.45
2/19/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.70	122.50	110.25
3/15/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.50	127.50	114.75
3/13/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.20	80.00	72.00
3/13/2017	AS	Assembled 2016 tax return	0.10	10.50	9.45
Subtotal Services			2.60	522.00	469.80
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			466.46	466.46
Total Services				988.46	936.26
Expenses	Per partnership out of pocket costs (see Exhibit D)			63.22	63.22
Total before discount				\$ 1,051.68	
Total discounted invoice amount					999.48



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

DATE: April 30,

CLIENT #: FAIR23

SUMMARY

Total Services	\$ 1,444.76
Total Expenses	145.71
Total Invoice Amount:	<u>\$ 1,590.47</u>

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

Fairway Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
7/8/2016	AN	Work in process preparation for short year rollforward.	0.30	39.00	35.10
7/14/2016	EP2	Work in process review for short year rollforward.	0.20	39.00	35.10
1/27/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
2/6/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
2/8/2017	JD	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	170.00	153.00
2/11/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.	0.20	29.00	26.10
2/11/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.60	105.00	94.50
2/14/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.40	102.00	91.80
2/21/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.50	200.00	180.00
2/22/2017	WS	Printed K-1 envelopes	0.30	45.00	40.50
2/24/2017	AS	Printed final k-1 package	0.50	52.50	47.25
2/25/2017	ES	Assembled K-1 copies to be mailed to partners	1.00	70.00	63.00
Subtotal Services			7.10	1,087.00	978.30
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				1,553.46	1,444.76
Expenses	Per partnership out of pocket costs (see Exhibit D)			145.71	145.71
Total before discount				\$ 1,699.17	
Total discounted invoice amount					1,590.47



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

DATE: April 30,

CLIENT #: FALC21

SUMMARY

Total Services	\$ 2,883.41
Total Expenses	252.24
Total Invoice Amount:	<u>\$ 3,135.65</u>

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

Falcon Heights Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/8/2016	AN	Work in process preparation for short year rollforward.	0.70	91.00	81.90
7/14/2016	EP2	Work in process review for short year rollforward.	0.40	78.00	70.20
1/27/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/27/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.90	229.50	206.55
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
2/6/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	5.00	725.00	652.50
2/19/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	1.30	227.50	204.75
3/13/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.80	459.00	413.10
3/15/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.90	360.00	324.00
3/15/2017	AS	Printed final K-1 package	1.00	105.00	94.50
3/17/2017	WS	Printed K-1 envelopes	0.60	90.00	81.00
3/17/2017	MB	Assembled K-1 copies to be mailed to partners	0.40	34.00	30.60
3/17/2017	LN	Assembled K-1 copies to be mailed to partners	1.50	127.50	114.75
3/17/2017	DS	Assembled K-1 copies to be mailed to partners	1.50	127.50	114.75
Subtotal Services			16.30	2,685.50	2,416.95
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				3,151.96	2,883.41
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				252.24	252.24
Total before discount				<u>\$ 3,404.20</u>	
Total discounted invoice amount					<u><u>3,135.65</u></u>



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

DATE: April 30,

CLIENT #: FALC22

SUMMARY

Total Services	\$ 964.16
Total Expenses	63.22
Total Invoice Amount:	<u>\$ 1,027.38</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
1/27/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	51.00	45.90
2/6/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	159.50	143.55
2/20/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.60	105.00	94.50
3/13/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.50	127.50	114.75
3/13/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.20	80.00	72.00
3/13/2017	WS	Assembly of 2016 Partnership tax return	0.20	30.00	27.00
Subtotal Services			2.80	553.00	497.70
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				1,019.46	964.16
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				63.22	63.22
Total before discount				\$ 1,082.68	
Total discounted invoice amount					1,027.38



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

DATE: April 30,

CLIENT #: FREE21

SUMMARY

Total Services	\$ 1,771.01
Total Expenses	148.39
Total Invoice Amount:	<u>\$ 1,919.40</u>

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

Free Trade Partners

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
7/14/2016	EP2	Work in process preparation for short year rollforward.		0.20	39.00	35.10
1/27/2017	DS	2016 Form 1099 preparation		0.20	17.00	15.30
1/28/2017	AN	2016 Form 1099 review		0.10	14.50	13.05
1/31/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.80	204.00	183.60
2/8/2017	JD	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	170.00	153.00
2/9/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.		0.20	29.00	26.10
2/11/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.		0.80	140.00	126.00
3/8/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.		1.20	306.00	275.40
3/9/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.		0.70	280.00	252.00
3/9/2017	AS	Printed Final k-1 package		0.40	42.00	37.80
3/11/2017	ES	Assembled K-1 copies to be mailed to partners		0.30	21.00	18.90
3/11/2017	ED	Assembled K-1 copies to be mailed to partners		0.10	7.00	6.30
3/11/2017	WS	Assembled K-1 copies to be mailed to partners		1.20	180.00	162.00
Subtotal Services				8.20	1,449.50	1,304.55
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			466.46	466.46
Total Services					1,915.96	1,771.01
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)					148.39	148.39
Total before discount					\$ 2,064.35	
Total discounted invoice amount						1,919.40



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

DATE: April 30,

CLIENT #: FRON21

SUMMARY

Total Services	\$ 1,691.81
Total Expenses	129.63
Total Invoice Amount:	<u>\$ 1,821.44</u>

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

Frontage 177 Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
7/8/2016	AN	Work in process preparation for short year rollforward.	0.40	52.00	46.80
7/14/2016	EP2	Work in process review for short year rollforward.	0.10	19.50	17.55
1/27/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/27/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
2/6/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	232.00	208.80
2/21/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.60	105.00	94.50
3/8/2017	IS	Import K-1 info for the 2016 Partnership tax return.	0.50	62.50	56.25
3/12/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.90	229.50	206.55
3/12/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.70	280.00	252.00
3/13/2017	WS	Printed K-1 envelopes	0.20	30.00	27.00
3/13/2017	AS	Printed final K-1 package	0.30	31.50	28.35
3/14/2017	AS	Assembled K-1 copies to be mailed to partners	0.80	84.00	75.60
Subtotal Services			7.20	1,361.50	1,225.35
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			466.46	466.46
Total Services				1,827.96	1,691.81
Expenses	Per partnership out of pocket costs (see Exhibit D)			129.63	129.63
	Total before discount			\$ 1,957.59	
	Total discounted invoice amount				1,821.44



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

DATE: April 30,

CLIENT #: FRON22

SUMMARY

Total Services	\$ 925.01
Total Expenses	63.22
Total Invoice Amount:	<u>\$ 988.23</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
1/27/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	51.00	45.90
2/6/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	116.00	104.40
2/21/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.60	105.00	94.50
3/12/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.50	127.50	114.75
3/13/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.20	80.00	72.00
3/13/2017	WS	Assembled 2016 Partnership tax return	0.20	30.00	27.00
Subtotal Services			2.50	509.50	458.55
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				975.96	925.01
Expenses				63.22	63.22
Per partnership out of pocket costs (see Exhibit D)				\$ 1,039.18	
Total before discount					
Total discounted invoice amount					988.23



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

DATE: April 30, 2017

CLIENT #: GALE21

SUMMARY

Total Services	\$ 1,717.46
Total Expenses	131.64
Total Invoice Amount:	<u>\$ 1,849.10</u>

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

Galena Rach Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/8/2016	AN	Work in process preparation for short year rollforward.	0.30	39.00	35.10
7/14/2016	EP2	Work in process review for short year rollforward.	0.10	19.50	17.55
1/27/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
1/31/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
2/9/2017	JD	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	170.00	153.00
2/11/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.	0.50	72.50	65.25
2/11/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.70	122.50	110.25
3/5/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.20	306.00	275.40
3/6/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.80	320.00	288.00
3/7/2017	AS	Printed final K-1 package	0.30	31.50	28.35
3/8/2017	JN	Assembled K-1 copies to be mailed to partners	0.70	73.50	66.15
Subtotal Services			7.70	1,390.00	1,251.00
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				1,856.46	1,717.46
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				131.64	131.64
Total before discount				\$ 1,988.10	
Total discounted invoice amount					1,849.10



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

DATE: April 30, 2017

CLIENT #: GILA21

SUMMARY

Total Services	\$ 1,706.21
Total Expenses	125.61
Total Invoice Amount:	<u>\$ 1,831.82</u>

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

Gila View Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/8/2016	SM	Work in process preparation for short year rollforward.	0.70	59.50	53.55
7/12/2016	AN	Work in process preparation for short year rollforward.	0.30	39.00	35.10
1/27/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/8/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
1/30/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
2/8/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	188.50	169.65
2/12/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.60	105.00	94.50
3/9/2017	IS	Import K-1 info for the 2016 Partnership tax return.	0.40	50.00	45.00
3/11/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.20	306.00	275.40
3/12/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.70	280.00	252.00
3/12/2017	AS	Printed final K-1 package	0.20	21.00	18.90
3/12/2017	TS	Assembled K-1 copies to be mailed to partners	0.90	63.00	56.70
3/13/2017	WS	Printed K-1 envelopes	0.20	30.00	27.00
Subtotal Services			7.60	1,377.50	1,239.75
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				1,843.96	1,706.21
Expenses Per partnership out of pocket costs (see Exhibit D)				125.61	125.61
Total before discount				<u>\$ 1,969.57</u>	
Total discounted invoice amount					<u>1,831.82</u>



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

DATE: April 30, 2017

CLIENT #: GOLD25

SUMMARY

Total Services	\$ 1,594.16
Total Expenses	148.39
Total Invoice Amount:	<u>\$ 1,742.55</u>

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

Gold Ridge Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/8/2016	SM	Work in process preparation for short year rollforward.	0.40	34.00	30.60
7/12/2016	AN	Work in process preparation for short year rollforward.	0.20	26.00	23.40
1/27/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
1/31/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
2/9/2017	JD	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	170.00	153.00
2/11/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.	0.30	43.50	39.15
2/11/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.80	140.00	126.00
3/10/2017	IS	Import K-1 info for the 2016 Partnership tax return.	0.30	37.50	33.75
3/10/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.80	204.00	183.60
3/10/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.60	240.00	216.00
3/10/2017	AS	Printed final K-1 package	0.30	31.50	28.35
3/11/2017	TS	Assembled K-1 copies to be mailed to partners	1.30	91.00	81.90
Subtotal Services			8.10	1,253.00	1,127.70
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				1,719.46	1,594.16
Expenses Per partnership out of pocket costs (see Exhibit D)				148.39	148.39
Total before discount				\$ 1,867.85	
Total discounted invoice amount					1,742.55



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

DATE: April 30, 2017

CLIENT #: GRAN21

SUMMARY

Total Services	\$ 1,590.11
Total Expenses	147.72
Total Invoice Amount:	<u>\$ 1,737.83</u>

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

Grand View Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/8/2016	SM	Work in process preparation for short year rollforward.	0.40	34.00	30.60
7/12/2016	AN	Work in process preparation for short year rollforward.	0.20	26.00	23.40
1/27/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
1/31/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
2/9/2017	JD	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	170.00	153.00
2/11/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.	0.40	58.00	52.20
2/13/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.60	105.00	94.50
3/1/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.60	153.00	137.70
3/1/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.80	320.00	288.00
3/1/2017	AS	Printed final K-1 package	0.40	42.00	37.80
3/2/2016	AS	Assembled K-1 copies to be mailed to partners	1.00	105.00	94.50
Subtotal Services			7.50	1,248.50	1,123.65
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				1,714.96	1,590.11
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				147.72	147.72
Total before discount				<u>\$ 1,862.68</u>	
Total discounted invoice amount					<u><u>1,737.83</u></u>



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

DATE: April 30, 2017

CLIENT #: GREE23

SUMMARY

Total Services	\$ 1,517.21
Total Expenses	147.05
Total Invoice Amount:	<u>\$ 1,664.26</u>

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

Green View Partners

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
7/8/2016	SM	Work in process preparation for short year rollforward.		0.40	34.00	30.60
7/12/2016	AN	Work in process preparation for short year rollforward.		0.20	26.00	23.40
1/27/2017	DS	2016 Form 1099 preparation		0.20	17.00	15.30
1/28/2017	AN	2016 Form 1099 review		0.10	14.50	13.05
1/30/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.80	204.00	183.60
2/8/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	159.50	143.55
2/13/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.		0.70	122.50	110.25
2/26/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.		0.60	153.00	137.70
2/27/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.		0.70	280.00	252.00
2/28/2017	WS	Printed K-1 envelopes		0.30	45.00	40.50
3/1/2017	AS	Printed final K-1 package		0.40	42.00	37.80
3/2/2017	ES	Assembled K-1 copies to be mailed to partners		1.00	70.00	63.00
Subtotal Services				6.50	1,167.50	1,050.75
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			466.46	466.46
Total Services					1,633.96	1,517.21
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)					147.05	147.05
Total before discount					\$ 1,781.01	
Total discounted invoice amount						1,664.26



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

DATE: April 30, 2017

CLIENT #: HEAV21

SUMMARY

Total Services	\$ 1,833.11
Total Expenses	149.06
Total Invoice Amount:	<u>\$ 1,982.17</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
7/8/2016	SM	Work in process preparation for short year rollforward.	0.40	34.00	30.60
1/27/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/27/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
2/7/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	232.00	208.80
2/10/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	1.10	192.50	173.25
3/11/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.20	306.00	275.40
3/14/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	1.00	400.00	360.00
3/14/2017	AS	Print final K-1 package	0.40	42.00	37.80
3/17/2017	MB	Assembled K-1 copies to be mailed to partners	0.90	76.50	68.85
Subtotal Services			7.70	1,518.50	1,366.65
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				1,984.96	1,833.11
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				149.06	149.06
Total before discount				<u>\$ 2,134.02</u>	
Total discounted invoice amount					<u><u>1,982.17</u></u>



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

DATE: April 30, 2017

CLIENT #: HIDD21

SUMMARY

Total Services	\$ 1,831.31
Total Expenses	139.01
Total Invoice Amount:	<u>\$ 1,970.32</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
7/8/2016	AN	Work in process preparation for short year rollforward.	0.60	78.00	70.20
1/26/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
2/10/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	362.50	326.25
2/4/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	1.00	175.00	157.50
3/9/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.90	229.50	206.55
3/9/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.60	240.00	216.00
3/9/2017	AS	Printed final K-1 package	0.30	31.50	28.35
3/11/2017	TJ	Assembled K-1 copies to be mailed to partners	2.80	196.00	176.40
Subtotal Services			9.50	1,516.50	1,364.85
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				1,982.96	1,831.31
Expenses Per partnership out of pocket costs (see Exhibit D)				139.01	139.01
Total before discount				<u>\$ 2,121.97</u>	
Total discounted invoice amount					<u>1,970.32</u>



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

DATE: April 30, 2017

CLIENT #: HIGH25

SUMMARY

Total Services	\$ 2,346.56
Total Expenses	137.67
Total Invoice Amount:	<u>\$ 2,484.23</u>

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

High Desert Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/8/2016	AN	Work in process preparation for short year rollforward.	0.50	65.00	58.50
7/14/2016	EP2	Work in process review for short year rollforward.	0.20	39.00	35.10
1/27/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/27/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
1/31/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	3.50	507.50	456.75
2/14/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	1.40	245.00	220.50
3/8/2017	IS	Import K-1 info for the 2016 Partnership tax return.	0.50	62.50	56.25
3/11/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.80	459.00	413.10
3/12/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.90	360.00	324.00
3/13/2017	AS	Printed final K-1 package	0.30	31.50	28.35
3/15/2017	TS	Assembled K-1 copies to be mailed to partners	1.20	84.00	75.60
Subtotal Services			11.40	2,089.00	1,880.10
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				2,555.46	2,346.56
Expenses				137.67	137.67
Per partnership out of pocket costs (see Exhibit D)				\$ 2,693.13	
Total before discount					
Total discounted invoice amount					2,484.23



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

DATE: April 30, 2017

CLIENT #: HIGH26

SUMMARY

Total Services	\$ 1,149.56
Total Expenses	63.22
Total Invoice Amount:	<u>\$ 1,212.78</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
1/27/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	51.00	45.90
1/31/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	348.00	313.20
2/21/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.70	122.50	110.25
3/11/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.50	127.50	114.75
3/13/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.20	80.00	72.00
3/13/2017	WS	Assembled 2015 Partnership tax return	0.20	30.00	27.00
Subtotal Services			4.20	759.00	683.10
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				1,225.46	1,149.56
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				63.22	63.22
Total before discount				\$ 1,288.68	
Total discounted invoice amount					<u><u>1,212.78</u></u>



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

DATE: April 30, 2017

CLIENT #: HIGH23

SUMMARY

Total Services	\$ 1,868.66
Total Expenses	157.77
Total Invoice Amount:	<u>\$ 2,026.43</u>

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

Highway 50 Partners

				Hours	Original Amount	Discounted Amount
Professional services rendered						
7/8/2017	AN	Work in process preparation for short year rollforward.		0.60	78.00	70.20
7/14/2016	EP2	Work in process review for short year rollforward.		0.20	39.00	35.10
1/26/2017	DS	2016 Form 1099 preparation		0.20	17.00	15.30
1/28/2017	AN	2016 Form 1099 review		0.10	14.50	13.05
1/30/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.80	204.00	183.60
2/9/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	333.50	300.15
2/13/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.		0.50	87.50	78.75
3/10/2017	IS	Import K-1 info for the 2016 Partnership tax return.		0.40	50.00	45.00
3/12/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.		1.00	255.00	229.50
3/12/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.		0.70	280.00	252.00
3/13/2017	AS	Printed final K-1 package		0.40	42.00	37.80
3/14/2017	AS	Assembled K-1 copies to be mailed to partners		1.50	157.50	141.75
Subtotal Services				8.70	1,558.00	1,402.20
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			466.46	466.46
Total Services					2,024.46	1,868.66
Expenses					157.77	157.77
Per partnership out of pocket costs (see Exhibit D)						
Total before discount					<u>\$ 2,182.23</u>	
Total discounted invoice amount						<u><u>2,026.43</u></u>



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

DATE: April 30, 2017

CLIENT #: HOLL22

SUMMARY

Total Services	\$ 1,925.81
Total Expenses	203.33
Total Invoice Amount:	<u>\$ 2,129.14</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
7/8/2016	AN	Work in process preparation for short year rollforward.	0.40	52.00	46.80
1/26/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
1/27/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
1/30/2017	IS	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	162.50	146.25
2/10/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.	0.30	43.50	39.15
2/15/2017	JJ	Reviewed updated K-1 partner names, addresses and ID numbers.	0.10	17.50	15.75
3/2/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	2.20	561.00	504.90
3/10/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.70	280.00	252.00
3/10/2017	AS	Printed final K-1 package	0.70	73.50	66.15
3/10/2017	TS	Assembled K-1 copies to be mailed to partners	2.80	196.00	176.40
Subtotal Services			9.60	1,621.50	1,459.35
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				2,087.96	1,925.81
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				203.33	203.33
Total before discount				\$ 2,291.29	
Total discounted invoice amount					2,129.14



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

DATE: April 30, 2017

CLIENT #: HONE21

SUMMARY

Total Services	\$ 1,841.66
Total Expenses	133.65
Total Invoice Amount:	<u>\$ 1,975.31</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
7/8/2016	AN	Work in process preparation for short year rollforward.	0.30	39.00	35.10
7/14/2017	EP2	Work in process review for short year rollforward.	0.10	19.50	17.55
1/27/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
1/31/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
2/1/2017	JD	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	178.50	160.65
2/11/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.	0.20	29.00	26.10
2/14/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.90	157.50	141.75
3/8/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.10	280.50	252.45
3/9/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	1.20	480.00	432.00
3/9/2017	AS	Printed final K-1 package	0.30	31.50	28.35
3/10/2017	TS	Assembled K-1 copies to be mailed to partners	1.10	77.00	69.30
Subtotal Services			8.40	1,528.00	1,375.20
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				1,994.46	1,841.66
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				133.65	133.65
Total before discount				\$ 2,128.11	
Total discounted invoice amount					1,975.31



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

DATE: April 30, 2017

CLIENT #: HORI21

SUMMARY

Total Services	\$ 1,871.36
Total Expenses	137.00
Total Invoice Amount:	<u>\$ 2,008.36</u>

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

Horizon Springs Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/8/2016	AN	Work in process preparation for short year rollforward.	0.40	52.00	46.80
1/27/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/27/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
2/1/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	362.50	326.25
2/4/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.90	157.50	141.75
3/9/2017	IS	Import K-1 info for the 2016 Partnership tax return.	0.50	62.50	56.25
3/10/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.90	229.50	206.55
3/10/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.70	280.00	252.00
3/10/2017	AS	Printed final K-1 package	0.30	31.50	28.35
3/11/2017	WS	Assembled K-1 copies to be mailed to partners	1.00	150.00	135.00
Subtotal Services			8.30	1,561.00	1,404.90
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				2,027.46	1,871.36
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				137.00	137.00
Total before discount				\$ 2,164.46	
Total discounted invoice amount					2,008.36



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

DATE: April 30, 2017

CLIENT #: INTE26

SUMMARY

Total Services	\$ 1,988.81
Total Expenses	126.95
Total Invoice Amount:	<u>\$ 2,115.76</u>

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

International Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/8/2016	AN	Work in process preparation for short year rollforward.	0.30	39.00	35.10
7/14/2016	EP2	Work in process review for short year rollforward.	0.10	19.50	17.55
1/27/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/27/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
2/1/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	275.50	247.95
2/10/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.	0.30	43.50	39.15
2/15/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.10	17.50	15.75
3/5/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.90	484.50	436.05
3/6/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	1.10	440.00	396.00
3/7/2017	AS	Printed final K-1 package	0.30	31.50	28.35
3/9/2017	AS	Assembled K-1 copies to be mailed to partners	1.00	105.00	94.50
Subtotal Services			8.10	1,691.50	1,522.35
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				2,157.96	1,988.81
Expenses				126.95	126.95
Per partnership out of pocket costs (see Exhibit D)				\$ 2,284.91	
Total before discount					
Total discounted invoice amount					2,115.76



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

DATE: April 30, 2017

CLIENT #: JAMU21

SUMMARY

Total Services	\$ 1,492.91
Total Expenses	131.64
Total Invoice Amount:	<u>\$ 1,624.55</u>

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

Jamul Meadows Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/8/2016	AN	Work in process preparation for short year rollforward.	0.30	39.00	35.10
7/14/2016	EP2	Work in process review for short year rollforward.	0.10	19.50	17.55
1/24/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	1.40	357.00	321.30
1/27/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
2/9/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	101.50	91.35
2/14/2017	JJ	Updated K-1 partner names, addresses and ID numbers per Geno.	0.10	17.50	15.75
2/15/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.20	306.00	275.40
2/21/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.40	160.00	144.00
3/1/2017	AS	Printed final K-1 package	0.30	31.50	28.35
3/1/2017	TS	Assembled K-1 copies to be mailed to partners	1.10	77.00	69.30
Subtotal Services			5.90	1,140.50	1,026.45
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				1,606.96	1,492.91
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				131.64	131.64
Total before discount				<u>\$ 1,738.60</u>	
Total discounted invoice amount					<u><u>1,624.55</u></u>



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

DATE: April 30, 2017

CLIENT #: LAHA21

SUMMARY

Total Services	\$ 1,812.86
Total Expenses	87.42
Total Invoice Amount:	<u>\$ 1,900.28</u>

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

Lahontan Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
7/8/2016	AN	Work in process preparation for short year rollforward.	0.40	52.00	46.80
7/14/2016	EP2	Work in process review for short year rollforward.	0.30	58.50	52.65
1/27/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/27/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
2/3/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	217.50	195.75
2/7/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.90	157.50	141.75
3/8/2017	IS	Import K-1 info for the 2016 Partnership tax return.	0.50	62.50	56.25
3/12/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.70	178.50	160.65
3/12/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.60	240.00	216.00
3/13/2017	AS	Print final K-1 package	0.60	63.00	56.70
3/14/2017	AS	Assembled K-1 copies to be mailed to partners	2.20	231.00	207.90
Subtotal Services			8.80	1,496.00	1,346.40
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				1,962.46	1,812.86
Expenses	Per partnership out of pocket costs (see Exhibit D)			87.42	87.42
Total before discount				\$ 2,049.88	
Total discounted invoice amount					1,900.28



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

DATE: April 30, 2017

CLIENT #: LYON21

SUMMARY

Total Services	\$ 1,760.21
Total Expenses	134.99
Total Invoice Amount:	<u>\$ 1,895.20</u>

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

Lyon Valley Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/8/2016	AN	Work in process preparation for short year rollforward.	0.30	39.00	35.10
7/14/2016	EP2	Work in process review for short year rollforward.	0.10	19.50	17.55
1/30/2017	AR	2016 Form 1099 preparation	0.10	17.50	15.75
1/26/2016	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
1/30/2017	IS	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	187.50	168.75
2/4/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	1.10	192.50	173.25
2/10/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.	0.30	43.50	39.15
3/9/2017	IS	Import K-1 info for the 2016 Partnership tax return.	0.40	50.00	45.00
3/9/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.50	382.50	344.25
3/11/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.60	240.00	216.00
3/11/2017	AS	Printed final K-1 package	0.30	31.50	28.35
3/13/2017	WS	Assembled K-1 copies to be mailed to partners	0.20	30.00	27.00
Subtotal Services			7.20	1,437.50	1,293.75
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				1,903.96	1,760.21
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				134.99	134.99
Total before discount				<u>\$ 2,038.95</u>	
Total discounted invoice amount					<u><u>1,895.20</u></u>



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

DATE: April 30, 2017

CLIENT #: MESA21

SUMMARY

Total Services	\$ 2,075.21
Total Expenses	135.66
Total Invoice Amount:	<u>\$ 2,210.87</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
5/17/2016	LB	Work in process preparation for short year rollforward.	0.30	67.50	60.75
7/12/2016	EP2	Work in process review for short year rollforward.	0.20	39.00	35.10
1/27/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
1/31/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
2/4/2017	JD	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	3.80	323.00	290.70
2/6/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno and dealt with software issue on this file	1.00	145.00	130.50
2/10/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.70	122.50	110.25
3/7/2017	IS	Import K-1 info for the 2016 Partnership tax return.	0.50	62.50	56.25
3/8/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.40	357.00	321.30
3/8/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.80	320.00	288.00
3/8/2017	AS	Printed final K-1 package	0.30	31.50	28.35
3/11/2017	TS	Assembled K-1 copies to be mailed to partners	1.20	84.00	75.60
Subtotal Services			11.30	1,787.50	1,608.75
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				2,253.96	2,075.21
Expenses				135.66	135.66
Per partnership out of pocket costs (see Exhibit D)				\$ 2,389.62	
Total before discount					
Total discounted invoice amount					2,210.87



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

DATE: April 30, 2017

CLIENT #: MEXT21

SUMMARY

Total Services	\$ 1,575.71
Total Expenses	166.48
Total Invoice Amount:	<u>\$ 1,742.19</u>

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

Mex-Tec Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/12/2016	EP	Work in process preparation for short year rollforward.	0.40	78.00	70.20
1/26/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
1/27/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
2/2/2017	IS	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	162.50	146.25
2/6/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.70	122.50	110.25
2/10/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.	0.30	43.50	39.15
3/1/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.60	153.00	137.70
3/2/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.70	280.00	252.00
3/7/2017	AS	Printed final K-1 package	0.50	52.50	47.25
3/8/2017	AS	Assembled K-1 copies to be mailed to partners	1.00	105.00	94.50
Subtotal Services			6.60	1,232.50	1,109.25
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				1,698.96	1,575.71
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				166.48	166.48
Total before discount				<u>\$ 1,865.44</u>	
Total discounted invoice amount					<u><u>1,742.19</u></u>



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

DATE: April 30, 2017

CLIENT #: MOHA22

SUMMARY

Total Services	\$ 1,726.01
Total Expenses	144.37
Total Invoice Amount:	<u>\$ 1,870.38</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
7/12/2016	EP2	Work in process preparation for short year rollforward.	0.30	58.50	52.65
1/27/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
1/31/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
2/4/2017	JD	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	212.50	191.25
2/7/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.	0.50	72.50	65.25
2/10/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.70	122.50	110.25
3/8/2017	IS	Import K-1 info for the 2016 Partnership tax return.	0.50	62.50	56.25
3/11/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.20	306.00	275.40
3/11/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.50	200.00	180.00
3/11/2017	AS	Printed partnership letters and final K-1 package	0.30	31.50	28.35
3/15/2017	TS	Assembled K-1 copies to be mailed to partners	1.40	98.00	88.20
Subtotal Services			9.00	1,399.50	1,259.55
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			466.46	466.46
Total Services				1,865.96	1,726.01
Expenses	Per partnership out of pocket costs (see Exhibit D)			144.37	144.37
Total before discount				\$ 2,010.33	
Total discounted invoice amount					1,870.38



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

DATE: April 30, 2017

CLIENT #: MOUN21

SUMMARY

Total Services	\$ 1,888.91
Total Expenses	149.06
Total Invoice Amount:	<u>\$ 2,037.97</u>

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

Mountain View Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/12/2016	EP	Work in process preparation for short year rollforward.	0.30	58.50	52.65
1/27/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
1/30/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.90	229.50	206.55
2/9/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	188.50	169.65
2/11/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.50	87.50	78.75
2/28/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	2.10	535.50	481.95
3/10/2017	IS	Import K-1 info for the 2016 Partnership tax return.	0.50	62.50	56.25
3/11/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.60	240.00	216.00
3/11/2017	AS	Printed final K-1 package	0.40	42.00	37.80
3/15/2017	TS	Assembled K-1 copies to be mailed to partners	1.50	105.00	94.50
Subtotal Services			8.40	1,580.50	1,422.45
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				2,046.96	1,888.91
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				149.06	149.06
Total before discount				\$ 2,196.02	
Total discounted invoice amount					2,037.97



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

DATE: April 30, 2017

CLIENT #: NEVA21

SUMMARY

Total Services	\$ 1,807.01
Total Expenses	150.40
Total Invoice Amount:	<u>\$ 1,957.41</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
7/12/2016	EP2	Work in process preparation for short year rollforward.	0.30	58.50	52.65
1/27/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
1/30/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	1.00	255.00	229.50
2/9/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	261.00	234.90
2/11/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.70	122.50	110.25
3/9/2017	IS	Import K-1 info for the 2016 Partnership tax return.	0.50	62.50	56.25
3/9/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.80	204.00	183.60
3/14/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.60	240.00	216.00
3/14/2017	AS	Printed final K-1 package	0.40	42.00	37.80
3/17/2017	JB	Assembled K-1 copies to be mailed to partners	1.00	85.00	76.50
3/17/2017	LN	Assembled K-1 copies to be mailed to partners	1.50	127.50	114.75
Subtotal Services			8.90	1,489.50	1,340.55
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				1,955.96	1,807.01
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				150.40	150.40
Total before discount				\$ 2,106.36	
Total discounted invoice amount					1,957.41



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

DATE: April 30, 2017

CLIENT #: NIGH21

SUMMARY

Total Services	\$ 2,707.91
Total Expenses	248.89
Total Invoice Amount:	<u>\$ 2,956.80</u>

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

Night Hawk Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/12/2016	EP2	Work in process preparation for short year rollforward.	0.80	156.00	140.40
1/27/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
1/30/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
2/6/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	4.50	652.50	587.25
2/14/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	1.10	192.50	173.25
3/13/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.80	459.00	413.10
3/13/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	1.20	480.00	432.00
3/14/2017	AS	Printed final K-1 package	1.00	105.00	94.50
3/17/2017	JN	Assembled K-1 copies to be mailed to partners	2.00	210.00	189.00
Subtotal Services			13.50	2,490.50	2,241.45
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				2,956.96	2,707.91
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				248.89	248.89
Total before discount				<u>\$ 3,205.85</u>	
Total discounted invoice amount					<u><u>2,956.80</u></u>



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

DATE: April 30, 2017

CLIENT #: NIGH22

SUMMARY

Total Services	\$ 830.96
Total Expenses	63.22
Total Invoice Amount:	<u>\$ 894.18</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
1/27/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	51.00	45.90
2/20/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	29.00	26.10
2/20/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.50	87.50	78.75
3/13/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.50	127.50	114.75
3/13/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.20	80.00	72.00
3/13/2017	WS	Assembly of 2016 Partnership tax return	0.20	30.00	27.00
		Subtotal Services	1.80	405.00	364.50
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
		Total Services		871.46	830.96
Expenses	Per partnership out of pocket costs (see Exhibit D)			63.22	63.22
		Total before discount		\$ 934.68	
		Total discounted invoice amount			894.18



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

DATE: April 30, 2017

CLIENT #: NORT25

SUMMARY

Total Services	\$ 1,811.96
Total Expenses	149.06
Total Invoice Amount:	<u>\$ 1,961.02</u>

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

North Springs Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/12/2016	EP	Work in process preparation for short year rollforward.	0.30	58.50	52.65
1/27/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
1/28/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
2/3/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	203.00	182.70
2/7/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.90	157.50	141.75
3/5/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.30	331.50	298.35
3/6/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.80	320.00	288.00
3/6/2017	AS	Printed final K-1 package	0.40	42.00	37.80
3/7/2017	AS	Printed final K-1 package	0.40	42.00	37.80
3/7/2017	JN	Assembled K-1 copies to be mailed to partners	1.00	105.00	94.50
Subtotal Services			7.60	1,495.00	1,345.50
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				1,961.46	1,811.96
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				149.06	149.06
Total before discount				\$ 2,110.52	
Total discounted invoice amount					1,961.02



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

DATE: April 30, 2017

CLIENT #: OCTO21

SUMMARY

Total Services	\$ 1,628.81
Total Expenses	147.05
Total Invoice Amount:	<u>\$ 1,775.86</u>

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

Ocotillo View Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/12/2016	EP	Work in process preparation for short year rollforward.	0.30	58.50	52.65
1/26/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
1/28/2017	DS	2016 Form 1099 preparation	0.20	12.00	10.80
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
2/9/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	217.50	195.75
2/11/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.60	99.00	89.10
3/7/2017	IS	Import K-1 info for the 2016 Partnership tax return.	0.50	55.00	49.50
3/7/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.80	204.00	183.60
3/7/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.70	280.00	252.00
3/7/2017	AS	Printed final K-1 package	0.40	42.00	37.80
3/10/2017	JN	Assembled K-1 copies to be mailed to partners	1.00	105.00	94.50
Subtotal Services			6.90	1,291.50	1,162.35
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				1,757.96	1,628.81
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				147.05	147.05
Total before discount				\$ 1,905.01	
Total discounted invoice amount					1,775.86



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

DATE: April 30, 2017

CLIENT #: ORAN21

SUMMARY

Total Services	\$ 1,738.61
Total Expenses	156.43
Total Invoice Amount:	<u>\$ 1,895.04</u>

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

Orange Vista Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
7/12/2016	EP	Work in process preparation for short year rollforward.	0.40	78.00	70.20
1/27/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.90	229.50	206.55
1/28/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
2/7/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	217.50	195.75
2/10/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.90	157.50	141.75
3/7/2017	IS	Import K-1 info for the 2016 Partnership tax return.	0.50	62.50	56.25
3/8/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.00	255.00	229.50
3/8/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.50	200.00	180.00
3/8/2017	AS	Printed final K-1 package	0.40	42.00	37.80
3/15/2017	TJ	Assembled K-1 copies to be mailed to partners	2.00	140.00	126.00
Subtotal Services			8.40	1,413.50	1,272.15
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				1,879.96	1,738.61
Expenses	Per partnership out of pocket costs (see Exhibit D)			156.43	156.43
	Total before discount			\$ 2,036.39	
Total discounted invoice amount					1,895.04



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

DATE: April 30, 2017

CLIENT #: OSPR21

SUMMARY

Total Services	\$ 2,347.91
Total Expenses	232.14
Total Invoice Amount:	<u>\$ 2,580.05</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
7/12/2016	EP	Work in process preparation for short year rollforward.	0.70	136.50	122.85
1/26/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
1/28/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
2/6/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	3.80	551.00	495.90
2/14/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.20	35.00	31.50
3/13/2017	WS	Assembly of 2016 Partnership tax return	0.20	30.00	27.00
3/13/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.80	459.00	413.10
3/14/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.90	360.00	324.00
3/14/2017	AS	Printed final K-1 package	0.90	94.50	85.05
3/17/2017	CE	Assembled K-1 copies to be mailed to partners	2.40	168.00	151.20
3/17/2017	ED	Assembled K-1 copies to be mailed to partners	0.30	21.00	18.90
Subtotal Services			12.30	2,090.50	1,881.45
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				2,556.96	2,347.91
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				232.14	232.14
Total before discount				\$ 2,789.10	
Total discounted invoice amount					2,580.05



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

DATE: April 30, 2017

CLIENT #: OSPR22

SUMMARY

Total Services	\$ 1,015.91
Total Expenses	63.22
Total Invoice Amount:	<u>\$ 1,079.13</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
1/26/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	51.00	45.90
2/6/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	159.50	143.55
2/22/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	1.10	192.50	173.25
3/13/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.50	127.50	114.75
3/13/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.20	80.00	72.00
Subtotal Services			3.10	610.50	549.45
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				1,076.96	1,015.91
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				63.22	63.22
Total before discount				\$ 1,140.18	
Total discounted invoice amount					1,079.13



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

DATE: April 30, 2017

CLIENT #: P39A22

SUMMARY

Total Services	\$ 2,118.41
Total Expenses	163.13
Total Invoice Amount:	<u>\$ 2,281.54</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
7/12/2016	EP	Work in process preparation for short year rollforward.	0.40	78.00	70.20
1/26/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
01/28/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
2/3/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	275.50	247.95
2/14/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	2.40	420.00	378.00
3/8/2017	IS	Import K-1 info for the 2016 Partnership tax return.	0.50	62.50	56.25
3/12/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.90	229.50	206.55
3/12/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.90	360.00	324.00
3/13/2017	AS	Printed final K-1 package	0.50	52.50	47.25
3/15/2017	AS	Assembled K-1 copies to be mailed to partners	1.30	136.50	122.85
Subtotal Services			9.80	1,835.50	1,651.95
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				2,301.96	2,118.41
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				163.13	163.13
Total before discount				\$ 2,465.09	
Total discounted invoice amount					2,281.54



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

DATE: April 30, 2017

CLIENT #: P39A21

SUMMARY

Total Services	\$ 1,092.41
Total Expenses	63.22
Total Invoice Amount:	<u>\$ 1,155.63</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
1/26/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	51.00	45.90
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
2/3/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	217.50	195.75
2/17/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	1.00	175.00	157.50
3/12/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.50	127.50	114.75
3/13/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.20	80.00	72.00
3/13/2017	WS	Assembly of 2016 Partnership tax return	0.20	30.00	27.00
Subtotal Services			3.70	695.50	625.95
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				1,161.96	1,092.41
Expenses Per partnership out of pocket costs (see Exhibit D)				63.22	63.22
Total before discount				\$ 1,225.18	
Total discounted invoice amount					1,155.63



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

DATE: April 30, 2017

CLIENT #: P40W22

SUMMARY

Total Services	\$ 1,992.41
Total Expenses	168.49
Total Invoice Amount:	<u>\$ 2,160.90</u>

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

P-40 Warhawk Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/12/2016	EP	Work in process preparation for short year rollforward.	0.40	78.00	70.20
11/11/2016	LB	2015 Tax return K-1 request	0.10	22.50	20.25
1/26/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
1/28/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
2/3/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	246.50	221.85
2/14/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.90	157.50	141.75
3/8/2017	IS	Import K-1 info for the 2016 Partnership tax return.	0.50	62.50	56.25
3/12/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.90	229.50	206.55
3/13/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	1.10	440.00	396.00
3/17/2017	MB	Assembled K-1 copies to be mailed to partners	1.90	161.50	145.35
3/22/2017	LB	2016 Tax return K-1 request	0.30	76.50	68.85
Subtotal Services			8.80	1,695.50	1,525.95
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				2,161.96	1,992.41
Expenses Per partnership out of pocket costs (see Exhibit D)				168.49	168.49
Total before discount				<u>\$ 2,330.45</u>	
Total discounted invoice amount					<u>2,160.90</u>



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

DATE: April 30, 2017

CLIENT #: P40W21

SUMMARY

Total Services	\$ 1,090.61
Total Expenses	63.22
Total Invoice Amount:	<u>\$ 1,153.83</u>

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

P-40 Warhawk, LLC

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/26/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	51.00	45.90
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
2/2/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	261.00	234.90
2/23/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.50	87.50	78.75
3/12/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.50	127.50	114.75
3/13/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.20	80.00	72.00
3/13/2017	WS	Assembled 2016 Partnership tax return	0.20	30.00	27.00
3/13/2017	AS	Printing final K-1 package	0.40	42.00	37.80
Subtotal Services			3.90	693.50	624.15
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				1,159.96	1,090.61
Expenses Per partnership out of pocket costs (see Exhibit D)				63.22	63.22
Total before discount				\$ 1,223.18	
Total discounted invoice amount					1,153.83



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

DATE: April 30, 2017

CLIENT #: PAIN21

SUMMARY

Total Services	\$ 2,042.81
Total Expenses	130.97
Total Invoice Amount:	<u>\$ 2,173.78</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
7/7/2016	IS	Work in process preparation for short year rollforward.	1.00	130.00	117.00
7/12/2016	AN	Work in process review for short year rollforward.	0.20	26.00	23.40
1/28/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
1/31/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
2/6/2017	JD	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	255.00	229.50
2/7/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.	0.20	29.00	26.10
2/9/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	1.60	280.00	252.00
2/11/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.	0.40	58.00	52.20
3/9/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.30	331.50	298.35
3/9/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.60	240.00	216.00
3/9/2017	AS	Printed final K-1 package	0.30	31.50	28.35
3/11/2017	WS	Assembled K-1 copies to be mailed to partners	0.90	135.00	121.50
Subtotal Services			10.60	1,751.50	1,576.35
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				2,217.96	2,042.81
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				130.97	130.97
Total before discount				<u>\$ 2,348.93</u>	
Total discounted invoice amount					<u><u>2,173.78</u></u>



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

DATE: April 30, 2017

CLIENT #: PARF21

SUMMARY

Total Services	\$ 1,672.91
Total Expenses	147.05
Total Invoice Amount:	<u>\$ 1,819.96</u>

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

Par Four Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
7/8/2016	IS	Work in process preparation for short year rollforward.	0.60	78.00	70.20
7/12/2016	AN	Work in process review for short year rollforward.	0.20	26.00	23.40
1/26/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.90	229.50	206.55
1/28/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
1/31/2017	IS	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	275.00	247.50
2/10/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.90	229.50	206.55
2/10/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.	0.30	43.50	39.15
2/15/2017	JJ	Reviewed updated K-1 partner names, addresses and ID numbers.	0.10	17.50	15.75
2/24/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.50	200.00	180.00
2/27/2017	AS	Printed final K-1 package	0.50	52.50	47.25
2/28/2017	AS	Assembled K-1 copies to be mailed to partners	1.50	157.50	141.75
Subtotal Services			8.00	1,340.50	1,206.45
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				1,806.96	1,672.91
Expenses	Per partnership out of pocket costs (see Exhibit D)			147.05	147.05
Total before discount				\$ 1,954.01	
Total discounted invoice amount					1,819.96



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

DATE: April 30, 2017

CLIENT #: PARK24

SUMMARY

Total Services	\$ 1,431.71
Total Expenses	100.15
Total Invoice Amount:	<u>\$ 1,531.86</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
7/8/2016	IS	Work in process preparation for short year rollforward.	0.60	78.00	70.20
7/12/2016	AN	Work in process review for short year rollforward.	0.20	26.00	23.40
1/26/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
2/1/2017	IS	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	250.00	225.00
2/8/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.60	105.00	94.50
3/5/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.50	127.50	114.75
3/6/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.60	240.00	216.00
3/7/2017	AS	Printed final K-1 package	0.10	10.50	9.45
3/7/2017	AS	Assembled K-1 copies to be mailed to partners	0.30	31.50	28.35
Subtotal Services			5.70	1,072.50	965.25
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				1,538.96	1,431.71
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				100.15	100.15
Total before discount				<u>\$ 1,639.11</u>	
Total discounted invoice amount					<u><u>1,531.86</u></u>



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

DATE: April 30, 2017

CLIENT #: PECO22

SUMMARY

Total Services	\$ 2,012.21
Total Expenses	130.97
Total Invoice Amount:	<u>\$ 2,143.18</u>

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

Pecos Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/8/2016	IS	Work in process preparation for short year rollforward.	0.60	78.00	70.20
7/12/2016	AN	Work in process review for short year rollforward.	0.20	26.00	23.40
1/26/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	51.00	45.90
1/28/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
2/2/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	391.50	352.35
2/14/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	1.40	245.00	220.50
3/12/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.80	459.00	413.10
3/13/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.80	320.00	288.00
3/13/2017	AS	Printed final K-1 package	0.30	31.50	28.35
3/15/2017	AS	Assembled K-1 copies to be mailed to partners	0.80	84.00	75.60
Subtotal Services			9.10	1,717.50	1,545.75
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				2,183.96	2,012.21
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				130.97	130.97
Total before discount				\$ 2,314.93	
Total discounted invoice amount					2,143.18



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

DATE: April 30, 2017

CLIENT #: PECO23

SUMMARY

Total Services	\$ 1,157.66
Total Expenses	63.22
Total Invoice Amount:	<u>\$ 1,220.88</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
1/26/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
2/2/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	188.50	169.65
2/17/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.90	157.50	141.75
3/12/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.50	127.50	114.75
3/13/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.20	80.00	72.00
3/13/2017	AS	Assembly and review of 2016 Partnership tax return	0.10	10.50	9.45
Subtotal Services			3.80	768.00	691.20
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				1,234.46	1,157.66
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				63.22	63.22
Total before discount				\$ 1,297.68	
Total discounted invoice amount					1,220.88



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

DATE: April 30, 2017

CLIENT #: PINE21

SUMMARY

Total Services	\$ 1,500.56
Total Expenses	128.29
Total Invoice Amount:	<u>\$ 1,628.85</u>

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

Pine View Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
7/8/2016	IS	Work in process preparation for short year rollforward.	0.60	78.00	70.20
7/12/2016	AN	Work in process review for short year rollforward.	0.20	26.00	23.40
1/26/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
1/28/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
1/31/2017	IS	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	125.00	112.50
2/6/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	1.00	175.00	157.50
2/10/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.	0.20	29.00	26.10
3/1/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.60	153.00	137.70
3/2/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.60	240.00	216.00
3/7/2017	AS	Printed final K-1 package	0.30	31.50	28.35
3/11/2017	JN	Assembled K-1 copies to be mailed to partners	0.30	21.00	18.90
3/11/2017	ED	Assembled K-1 copies to be mailed to partners	0.50	35.00	31.50
Subtotal Services			6.40	1,149.00	1,034.10
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			466.46	466.46
Total Services				1,615.46	1,500.56
Expenses	Per partnership out of pocket costs (see Exhibit D)			128.29	128.29
	Total before discount			\$ 1,743.75	
	Total discounted invoice amount				1,628.85



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

DATE: April 30, 2017

CLIENT #: PROD22

SUMMARY

Total Services	\$ 1,636.01
Total Expenses	137.00
Total Invoice Amount:	<u>\$ 1,773.01</u>

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

Production Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/8/2016	IS	Work in process preparation for short year rollforward.	0.60	78.00	70.20
7/13/2016	AN	Work in process review for short year rollforward.	0.20	26.00	23.40
1/26/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
1/28/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
1/31/2017	IS	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	137.50	123.75
2/6/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.70	122.50	110.25
2/10/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.	0.50	72.50	65.25
2/28/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.20	306.00	275.40
3/1/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.50	200.00	180.00
3/1/2017	AS	Printed final K-1 package	0.30	31.50	28.35
3/2/2017	WS	Assembled K-1 copies to be mailed to partners	0.60	90.00	81.00
Subtotal Services			6.80	1,299.50	1,169.55
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				1,765.96	1,636.01
Expenses				137.00	137.00
Per partnership out of pocket costs (see Exhibit D)				\$ 1,902.96	
Total before discount					
Total discounted invoice amount					1,773.01



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

DATE: April 30, 2017

CLIENT #: PROS21

SUMMARY

Total Services	\$ 1,726.91
Total Expenses	162.46
Total Invoice Amount:	<u>\$ 1,889.37</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
7/8/2016	IS	Work in process preparation for short year rollforward.	0.70	91.00	81.90
7/12/2016	AN	Work in process review for short year rollforward.	0.30	39.00	35.10
1/26/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
2/3/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	217.50	195.75
2/7/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.90	157.50	141.75
3/5/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.60	153.00	137.70
3/6/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.90	360.00	324.00
3/7/2017	AS	Printed final K-1 package	0.50	52.50	47.25
3/13/2017	AS	Assembled K-1 copies to be mailed to partners	1.20	126.00	113.40
Subtotal Services			7.40	1,400.50	1,260.45
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				1,866.96	1,726.91
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				162.46	162.46
Total before discount				<u>\$ 2,029.42</u>	
Total discounted invoice amount					<u><u>1,889.37</u></u>



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

DATE: April 30, 2017

CLIENT #: PUEB21

SUMMARY

Total Services	\$ 2,086.01
Total Expenses	173.18
Total Invoice Amount:	<u>\$ 2,259.19</u>

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

Pueblo Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/8/2016	IS	Work in process preparation for short year rollforward.	0.70	91.00	81.90
7/12/2016	AN	Work in process review for short year rollforward.	0.30	39.00	35.10
1/26/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
1/28/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
2/7/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	203.00	182.70
2/14/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.80	140.00	126.00
3/7/2017	IS	Import K-1 info for the 2016 Partnership tax return.	0.50	62.50	56.25
3/12/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.60	408.00	367.20
3/13/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	1.00	400.00	360.00
3/13/2017	AS	Printed final K-1 package	0.50	52.50	47.25
3/18/2017	TJ	Assembled K-1 copies to be mailed to partners	2.40	168.00	151.20
Subtotal Services			10.30	1,799.50	1,619.55
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				2,265.96	2,086.01
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				173.18	173.18
Total before discount				\$ 2,439.14	
Total discounted invoice amount					2,259.19



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

DATE: April 30, 2017

CLIENT #: PUEB22

SUMMARY

Total Services	\$ 948.41
Total Expenses	63.22
Total Invoice Amount:	<u>\$ 1,011.63</u>

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

Pueblo Partners LLC

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/26/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	51.00	45.90
2/7/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	159.50	143.55
2/22/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.50	87.50	78.75
3/12/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.50	127.50	114.75
3/13/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.20	80.00	72.00
3/13/2017	WS	Assembly of 2016 Partnership tax return	0.20	30.00	27.00
Subtotal Services			2.70	535.50	481.95
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				1,001.96	948.41
Expenses				63.22	63.22
Per partnership out of pocket costs (see Exhibit D)				\$ 1,065.18	
Total before discount					
Total discounted invoice amount					1,011.63



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

DATE: April 30, 2017

CLIENT #: PYRA21

SUMMARY

Total Services	\$ 1,851.11
Total Expenses	139.01
Total Invoice Amount:	<u>\$ 1,990.12</u>

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

Pyramid Highway 177 Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/8/2016	IS	Work in process preparation for short year rollforward.	0.60	78.00	70.20
7/12/2016	AN	Work in process review for short year rollforward.	0.30	39.00	35.10
1/26/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
1/28/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
2/7/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	203.00	182.70
2/14/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.70	122.50	110.25
3/9/2017	IS	Import K-1 info for the 2016 Partnership tax return.	0.40	50.00	45.00
3/11/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.80	459.00	413.10
3/13/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.80	320.00	288.00
3/13/2017	AS	Printed final K-1 package	0.30	31.50	28.35
Subtotal Services			7.40	1,538.50	1,384.65
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				2,004.96	1,851.11
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				139.01	139.01
Total before discount				<u>\$ 2,143.97</u>	
Total discounted invoice amount					<u><u>1,990.12</u></u>



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

DATE: April 30, 2017

CLIENT #: PYRA22

SUMMARY

Total Services	\$ 943.91
Total Expenses	63.22
Total Invoice Amount:	<u>\$ 1,007.13</u>

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

Pyramid Highway 177, LLC

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/26/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	51.00	45.90
2/7/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	174.00	156.60
2/21/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.50	87.50	78.75
3/11/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.50	127.50	114.75
3/12/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.20	80.00	72.00
3/13/2017	AS	Assembled 2016 Partnership tax return	0.10	10.50	9.45
Subtotal Services			2.70	530.50	477.45
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				996.96	943.91
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				63.22	63.22
Total before discount				\$ 1,060.18	
Total discounted invoice amount					1,007.13



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

DATE: April 30, 2017

CLIENT #: RAIL21

SUMMARY

Total Services	\$ 1,879.46
Total Expenses	161.11
Total Invoice Amount:	<u>\$ 2,040.57</u>

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

Rail Road Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
7/8/2016	IS	Work in process preparation for short year rollforward.	0.60	78.00	70.20
7/12/2016	AN	Work in process review for short year rollforward.	0.30	39.00	35.10
1/28/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
1/30/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
2/9/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	159.50	143.55
2/14/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.70	122.50	110.25
3/7/2017	IS	Import K-1 info for the 2016 Partnership tax return.	0.50	62.50	56.25
3/8/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.90	229.50	206.55
3/8/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.90	360.00	324.00
3/8/2017	AS	Printed final K-1 package	0.50	52.50	47.25
3/8/2017	JN	Assembled K-1 copies to be mailed to partners	1.00	105.00	94.50
3/10/2017	TS	Assembled K-1 copies to be mailed to partners	1.80	126.00	113.40
Subtotal Services			9.40	1,570.00	1,413.00
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			466.46	466.46
Total Services				2,036.46	1,879.46
Expenses	Per partnership out of pocket costs (see Exhibit D)			161.11	161.11
	Total before discount			\$ 2,197.57	
	Total discounted invoice amount				2,040.57



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

DATE: April 30, 2017

CLIENT #: RAIN22

SUMMARY

Total Services	\$ 1,627.01
Total Expenses	124.26
Total Invoice Amount:	<u>\$ 1,751.27</u>

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

Rainbow Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
7/8/2016	IS	Work in process preparation for short year rollforward.	0.60	78.00	70.20
7/12/2016	AN	Work in process review for short year rollforward.	0.30	39.00	35.10
1/26/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
7/28/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
1/31/2017	IS	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	250.00	225.00
2/7/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.80	140.00	126.00
2/10/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.	0.30	43.50	39.15
2/27/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.70	178.50	160.65
2/28/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.40	160.00	144.00
2/28/2017	WS	Printed K-1 envelopes	0.20	30.00	27.00
3/2/2017	WS	Assembled K-1 copies to be mailed to partners	0.90	135.00	121.50
Subtotal Services			7.30	1,289.50	1,160.55
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				1,755.96	1,627.01
Expenses	Per partnership out of pocket costs (see Exhibit D)			124.26	124.26
Total before discount				\$ 1,880.22	
Total discounted invoice amount					1,751.27



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

DATE: April 30, 2017

CLIENT #: RAWH21

SUMMARY

Total Services	\$ 1,828.61
Total Expenses	147.78
Total Invoice Amount:	<u>\$ 1,976.39</u>

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

Rawhide Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/12/2016	AN	Work in process preparation for short year rollforward.	0.40	52.00	46.80
1/28/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/28/2017	AN	2016 Form 1099 review	0.10	14.50	13.05
1/30/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
2/11/2017	JD	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	170.00	153.00
2/11/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.	0.40	58.00	52.20
2/14/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.70	122.50	110.25
3/7/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.20	306.00	275.40
3/7/2017	IS	Import K-1 info for the 2016 Partnership tax return.	0.50	62.50	56.25
3/7/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.90	360.00	324.00
3/7/2017	AS	Printed final K-1 package	0.40	42.00	37.80
3/13/2017	TS	Assembled K-1 copies to be mailed to partners	1.50	105.00	94.50
Subtotal Services			9.10	1,513.50	1,362.15
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.46	466.46
Total Services				1,979.96	1,828.61
Expenses Per partnership out of pocket costs (see Exhibit D)				147.78	147.78
Total before discount				<u>\$ 2,127.74</u>	
Total discounted invoice amount					<u>1,976.39</u>



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

DATE: April 30, 2017

CLIENT #: REDF21

SUMMARY

Total Services	\$ 1,766.50
Total Expenses	132.30
Total Invoice Amount:	<u>\$ 1,898.80</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
7/11/2016	IS	Work in process preparation for short year rollforward.	0.50	65.00	58.50
7/12/2016	AN	Work in process review for short year rollforward.	0.40	52.00	46.80
1/26/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/27/2017	AR	2016 Form 1099 review	0.10	17.50	15.75
1/31/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
2/9/2017	JD	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	170.00	153.00
2/11/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.	0.20	29.00	26.10
2/15/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.60	105.00	94.50
3/7/2017	IS	Import K-1 info for the 2016 Partnership tax return.	0.50	62.50	56.25
3/8/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.20	306.00	275.40
3/8/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.70	280.00	252.00
3/8/2017	AS	Printed final K-1 package	0.30	31.50	28.35
3/9/2017	AS	Assembled K-1 copies to be mailed to partners	1.00	105.00	94.50
Subtotal Services			8.50	1,444.50	1,300.05
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.45	466.45
Total Services				1,910.95	1,766.50
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				132.30	132.30
Total before discount				<u>\$ 2,043.25</u>	
Total discounted invoice amount					<u>1,898.80</u>



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

DATE: April 30, 2017

CLIENT #: RENO23

SUMMARY

Total Services	\$ 1,730.50
Total Expenses	116.22
Total Invoice Amount:	<u>\$ 1,846.72</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
7/11/2016	IS	Work in process preparation for short year rollforward.	0.50	65.00	58.50
7/12/2016	AN	Work in process review for short year rollforward.	0.40	52.00	46.80
1/26/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
1/31/2017	IS	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	125.00	112.50
2/6/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	1.10	192.50	173.25
2/10/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.	0.30	43.50	39.15
2/27/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.50	331.50	298.35
3/9/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.70	280.00	252.00
3/9/2017	AS	Printed final K-1 package	0.20	21.00	18.90
3/11/2017	WS	Assembled K-1 copies to be mailed to partners	0.40	90.00	81.00
Subtotal Services			6.90	1,404.50	1,264.05
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.45	466.45
Total Services				1,870.95	1,730.50
Expenses				116.22	116.22
Per partnership out of pocket costs (see Exhibit D)				\$ 1,987.17	
Total before discount					
Total discounted invoice amount					1,846.72



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

DATE: April 30, 2017

CLIENT #: RENO21

SUMMARY

Total Services	\$ 1,581.10
Total Expenses	119.58
Total Invoice Amount:	<u>\$ 1,700.68</u>

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

Reno View Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/11/2016	IS	Work in process preparation for short year rollforward.	0.50	65.00	58.50
7/12/2016	AN	Work in process review for short year rollforward.	0.40	52.00	46.80
1/26/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
1/31/2017	IS	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	137.50	123.75
2/7/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.70	122.50	110.25
2/10/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.	0.30	43.50	39.15
2/28/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.60	153.00	137.70
3/1/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.80	320.00	288.00
3/1/2017	AS	Printed final K-1 package	0.20	21.00	18.90
3/2/2017	WS	Assembled K-1 copies to be mailed to partners	0.80	120.00	108.00
Subtotal Services			6.20	1,238.50	1,114.65
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.45	466.45
Total Services				1,704.95	1,581.10
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				119.58	119.58
Total before discount				\$ 1,824.53	
Total discounted invoice amount					<u><u>1,700.68</u></u>



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

DATE: April 30, 2017

CLIENT #: RENO22

SUMMARY

Total Services	\$ 1,551.40
Total Expenses	104.84
Total Invoice Amount:	<u>\$ 1,656.24</u>

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

Reno Vista Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/26/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	1.40	357.00	321.30
1/30/2017	IS	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	125.00	112.50
2/8/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	1.00	175.00	157.50
2/28/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.60	153.00	137.70
3/1/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.70	280.00	252.00
3/1/2017	AS	Printed final K-1 package	0.10	10.50	9.45
3/2/2017	WS	Assembled K-1 copies to be mailed to partners	0.70	105.00	94.50
Subtotal Services			5.50	1,205.50	1,084.95
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			466.45	466.45
Total Services				1,671.95	1,551.40
Expenses	Per partnership out of pocket costs (see Exhibit D)			104.84	104.84
Total before discount				<u>\$ 1,776.79</u>	
Total discounted invoice amount					<u><u>1,656.24</u></u>



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

DATE: April 30, 2017

CLIENT #: ROAD21

SUMMARY

Total Services	\$ 1,715.65
Total Expenses	141.69
Total Invoice Amount:	<u>\$ 1,857.34</u>

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

Road Runner Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
7/8/2016	FF	Work in process preparation for short year rollforward.	0.30	58.50	52.65
7/13/2016	EP2	Work in process review for short year rollforward.	0.20	39.00	35.10
11/1/2016	TD	Discussed short year rollforward	0.20	92.00	82.80
1/26/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/27/2017	AR	2016 Form 1099 review	0.10	17.50	15.75
1/31/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
2/10/2017	JD	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	170.00	153.00
2/11/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.	0.30	43.50	39.15
2/14/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.70	122.50	110.25
3/10/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.70	178.50	160.65
3/10/2017	IS	Import K-1 info for the 2016 Partnership tax return.	0.40	50.00	45.00
3/10/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.70	280.00	252.00
3/10/2017	AS	Printed final K-1 package	0.30	31.50	28.35
3/11/2017	AS	Assembled K-1 copies to be mailed to partners	0.80	84.00	75.60
Subtotal Services			7.70	1,388.00	1,249.20
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			466.45	466.45
Total Services				1,854.45	1,715.65
Expenses	Per partnership out of pocket costs (see Exhibit D)			141.69	141.69
	Total before discount			\$ 1,996.14	
	Total discounted invoice amount				1,857.34



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

DATE: April 30, 2017

CLIENT #: ROLL21

SUMMARY

Total Services	\$ 1,800.70
Total Expenses	158.44
Total Invoice Amount:	<u>\$ 1,959.14</u>

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

Rolling Hills Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
7/8/2016	FF	Work in process preparation for short year rollforward.	0.30	58.50	52.65
7/13/2016	EP2	Work in process review for short year rollforward.	0.30	58.50	52.65
1/26/2017	DS	2016 Form 1099 preparation	0.40	34.00	30.60
1/26/2017	AR	2016 Form 1099 review	0.10	17.50	15.75
1/31/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
2/7/2017	JD	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	212.50	191.25
2/9/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	1.00	175.00	157.50
2/11/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.	0.30	43.50	39.15
2/26/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.60	153.00	137.70
2/27/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.80	320.00	288.00
2/28/2017	WS	Printed K-1 envelopes	0.30	45.00	40.50
3/1/2017	AS	Printed final K-1 package	0.40	42.00	37.80
3/1/2017	TS	Assembled K-1 copies to be mailed to partners	1.70	119.00	107.10
Subtotal Services			9.50	1,482.50	1,334.25
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			466.45	466.45
Total Services				1,948.95	1,800.70
Expenses	Per partnership out of pocket costs (see Exhibit D)			158.44	158.44
Total before discount				\$ 2,107.39	
Total discounted invoice amount					1,959.14



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

DATE: April 30, 2017

CLIENT #: ROSE22

SUMMARY

Total Services	\$ 1,903.75
Total Expenses	128.29
Total Invoice Amount:	<u>\$ 2,032.04</u>

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

Rose Vista Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
7/8/2016	FF	Work in process preparation for short year rollforward.	0.30	58.50	52.65
7/13/2016	EP2	Work in process review for short year rollforward.	0.20	39.00	35.10
1/27/2017	AR	2016 Form 1099 preparation	0.10	17.50	15.75
1/31/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
2/10/2017	JD	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	170.00	153.00
2/11/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno. Updated units and K-1 footnote as well as discrepancy in intercompany transaction in partner A/R.	1.60	232.00	208.80
2/14/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.70	122.50	110.25
3/10/2017	IS	Import K-1 info for the 2016 Partnership tax return.	0.40	50.00	45.00
3/11/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.20	306.00	275.40
3/11/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.60	240.00	216.00
3/11/2017	AS	Printed final K-1 package	0.30	31.50	28.35
3/14/2017	AS	Assembled K-1 copies to be mailed to partners	1.20	126.00	113.40
Subtotal Services			9.40	1,597.00	1,437.30
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			466.45	466.45
Total Services				2,063.45	1,903.75
Expenses	Per partnership out of pocket costs (see Exhibit D)			128.29	128.29
Total before discount				\$ 2,191.74	
Total discounted invoice amount					2,032.04



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

DATE: April 30, 2017

CLIENT #: SANT23

SUMMARY

Total Services	\$ 2,350.60
Total Expenses	169.16
Total Invoice Amount:	<u>\$ 2,519.76</u>

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

Santa Fe View Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/8/2016	FF	Work in process preparation for short year rollforward.	0.30	58.50	52.65
7/13/2016	EP2	Work in process review for short year rollforward.	0.40	78.00	70.20
1/26/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/26/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
1/27/2017	AR	2016 Form 1099 review	0.10	17.50	15.75
2/7/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	5.10	739.50	665.55
2/23/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	1.00	175.00	157.50
3/3/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.30	331.50	298.35
3/15/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.70	280.00	252.00
3/15/2017	AS	Printed final K-1 package	0.50	52.50	47.25
3/17/2017	TS	Assembled K-1 copies to be mailed to partners	2.00	140.00	126.00
Subtotal Services			12.40	2,093.50	1,884.15
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.45	466.45
Total Services				2,559.95	2,350.60
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				169.16	169.16
Total before discount				<u>\$ 2,729.11</u>	
Total discounted invoice amount					<u><u>2,519.76</u></u>



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

DATE: April 30, 2017

CLIENT #: SANT24

SUMMARY

Total Services	\$ 1,069.00
Total Expenses	63.21
Total Invoice Amount:	<u>\$ 1,132.21</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
1/26/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	51.00	45.90
2/7/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	174.00	156.60
2/14/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.60	105.00	94.50
3/13/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.50	127.50	-
3/13/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.20	80.00	72.00
3/13/2017	WS	Assembled 2016 Partnership tax return	0.20	30.00	27.00
3/17/2017	JB	Assembled K-1 copies to be mailed to partners	1.20	102.00	91.80
Subtotal Services			4.10	669.50	602.55
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.45	466.45
Total Services				1,135.95	1,069.00
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				63.21	63.21
Total before discount				<u>\$ 1,199.16</u>	
Total discounted invoice amount					<u><u>1,132.21</u></u>



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

DATE: April 30, 2017

CLIENT #: SIER22

SUMMARY

Total Services	\$ 1,592.35
Total Expenses	132.31
Total Invoice Amount:	<u>\$ 1,724.66</u>

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

Sierra View Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
7/11/2016	FF	Work in process preparation for short year rollforward.	0.40	78.00	70.20
7/13/2016	EP2	Work in process review for short year rollforward.	0.20	39.00	35.10
1/26/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/26/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
1/27/2017	AR	2016 Form 1099 review	0.10	17.50	15.75
2/1/2017	IS	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	250.00	225.00
2/6/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.70	122.50	110.25
2/10/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.	0.30	43.50	39.15
2/26/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.60	153.00	137.70
2/27/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.40	160.00	144.00
2/28/2017	WS	Printed K-1 envelopes	0.20	30.00	27.00
3/1/2017	AS	Printed final K-1 package	0.30	31.50	28.35
3/13/2017	AS	Assembled K-1 copies to be mailed to partners	1.00	105.00	94.50
Subtotal Services			7.20	1,251.00	1,125.90
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.45	466.45
Total Services				1,717.45	1,592.35
Expenses	Per partnership out of pocket costs (see Exhibit D)			132.31	132.31
Total before discount				\$ 1,849.76	
Total discounted invoice amount					1,724.66



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

DATE: April 30, 2017

CLIENT #: SILV23

SUMMARY

Total Services	\$ 1,853.35
Total Expenses	153.08
Total Invoice Amount:	<u>\$ 2,006.43</u>

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

Silver City Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/11/2016	FF	Work in process preparation for short year rollforward.	0.30	58.50	52.65
7/13/2016	EP2	Work in process review for short year rollforward.	0.30	58.50	52.65
1/26/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/27/2017	AR	2016 Form 1099 review	0.10	17.50	15.75
1/30/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	1.00	255.00	229.50
2/11/2017	JD	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	195.50	175.95
2/11/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.	1.00	145.00	130.50
2/15/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.60	105.00	94.50
3/6/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.30	331.50	298.35
3/7/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.50	200.00	180.00
3/7/2017	AS	Printed final K-1 package	0.40	42.00	37.80
3/10/2017	AS	Assembled K-1 copies to be mailed to partners	1.10	115.50	103.95
Subtotal Services			9.10	1,541.00	1,386.90
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.45	466.45
Total Services				2,007.45	1,853.35
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				153.08	153.08
Total before discount				<u>\$ 2,160.53</u>	
Total discounted invoice amount					<u><u>2,006.43</u></u>



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

DATE: April 30, 2017

CLIENT #: SILV24

SUMMARY

Total Services	\$ 1,704.40
Total Expenses	110.20
Total Invoice Amount:	<u>\$ 1,814.60</u>

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

Silver State Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/8/2016	FF	Work in process preparation for short year rollforward.	0.20	39.00	35.10
7/13/2016	EP2	Work in process review for short year rollforward.	0.10	19.50	17.55
1/26/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/26/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
1/27/2017	AR	2016 Form 1099 review	0.10	17.50	15.75
2/1/2017	IS	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	250.00	225.00
2/9/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	1.00	175.00	157.50
2/10/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.	0.30	43.50	39.15
3/8/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.90	229.50	206.55
3/9/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.70	280.00	252.00
3/9/2017	AS	Printed final K-1 package	0.10	10.50	9.45
3/11/2017	WS	Assembled K-1 copies to be mailed to partners	0.60	90.00	81.00
Subtotal Services			7.00	1,375.50	1,237.95
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.45	466.45
Total Services				1,841.95	1,704.40
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				110.20	110.20
Total before discount				\$ 1,952.15	
Total discounted invoice amount					1,814.60



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

DATE: April 30, 2017

CLIENT #: SKYV21

SUMMARY

Total Services	\$ 1,933.90
Total Expenses	152.41
Total Invoice Amount:	<u>\$ 2,086.31</u>

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

Sky View Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
7/11/2016	FF	Work in process preparation for short year rollforward.	0.30	58.50	52.65
7/13/2016	EP2	Work in process review for short year rollforward.	0.30	58.50	52.65
1/26/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/27/2017	AR	2016 Form 1099 review	0.10	17.50	15.75
1/30/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.90	229.50	206.55
2/11/2017	JD	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	170.00	153.00
2/11/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.	0.50	72.50	65.25
2/14/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.80	140.00	126.00
3/2/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.60	408.00	367.20
3/10/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.50	200.00	180.00
3/10/2017	AS	Printed final K-1 package	0.40	42.00	37.80
3/13/2017	JN	Assembled K-1 copies to be mailed to partners	1.00	105.00	94.50
3/13/2017	TS	Assembled K-1 copies to be mailed to partners	1.60	112.00	100.80
Subtotal Services			10.20	1,630.50	1,467.45
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			466.45	466.45
Total Services				2,096.95	1,933.90
Expenses	Per partnership out of pocket costs (see Exhibit D)			152.41	152.41
	Total before discount			\$ 2,249.36	
	Total discounted invoice amount				2,086.31



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

DATE: April 30, 2017

CLIENT #: SNOW22

SUMMARY

Total Services	\$ 1,619.35
Total Expenses	125.61
Total Invoice Amount:	<u>\$ 1,744.96</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
7/11/2016	FF	Work in process preparation for short year rollforward.	0.20	39.00	35.10
7/13/2016	EP2	Work in process review for short year rollforward.	0.20	39.00	35.10
1/26/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/27/2017	AR	2016 Form 1099 review	0.10	17.50	15.75
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.	0.80	204.00	183.60
2/10/2017	JD	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	170.00	153.00
2/11/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.	0.20	29.00	26.10
2/14/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.80	140.00	126.00
3/7/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.10	280.50	252.45
3/8/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.60	240.00	216.00
3/8/2017	AS	Printed final K-1 package	0.40	42.00	37.80
3/13/2017	TS	Assembled K-1 copies to be mailed to partners	0.90	63.00	56.70
Subtotal Services			7.50	1,281.00	1,152.90
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.45	466.45
Total Services				1,747.45	1,619.35
Expenses				125.61	125.61
Per partnership out of pocket costs (see Exhibit D)				\$ 1,873.06	
Total before discount					
Total discounted invoice amount					1,744.96



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

DATE: April 30, 2017

CLIENT #: SONO21

SUMMARY

Total Services	\$ 1,662.10
Total Expenses	142.36
Total Invoice Amount:	<u>\$ 1,804.46</u>

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

Sonora View Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
7/11/2016	FF	Work in process preparation for short year rollforward.	0.20	39.00	35.10
7/13/2016	EP2	Work in process review for short year rollforward.	0.20	39.00	35.10
1/26/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/27/2017	AR	2016 Form 1099 review	0.10	17.50	15.75
1/31/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	1.00	255.00	229.50
2/1/2017	JD	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	178.50	160.65
3/11/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.	0.20	29.00	26.10
2/14/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.80	140.00	126.00
3/8/2017	IS	Import K-1 info for the 2016 Partnership tax return.	0.50	62.50	56.25
3/8/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.80	204.00	183.60
3/8/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.50	200.00	180.00
3/8/2017	AS	Printed final K-1 package	0.40	42.00	37.80
3/9/2017	AS	Assembled K-1 copies to be mailed to partners	1.00	105.00	94.50
Subtotal Services			8.00	1,328.50	1,195.65
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			466.45	466.45
Total Services				1,794.95	1,662.10
Expenses	Per partnership out of pocket costs (see Exhibit D)			142.36	142.36
Total before discount				\$ 1,937.31	
Total discounted invoice amount					1,804.46



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

DATE: April 30, 2017

CLIENT #: SPAN21

SUMMARY

Total Services	\$ 1,856.95
Total Expenses	178.50
Total Invoice Amount:	<u>\$ 2,035.45</u>

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

Spanish Springs View Partner

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/11/2016	FF	Work in process preparation for short year rollforward.	0.40	78.00	70.20
7/13/2016	EP2	Work in process review for short year rollforward.	0.40	78.00	70.20
1/26/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	1.10	280.50	252.45
2/9/2017	AN	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	203.00	182.70
02/136/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.70	122.50	110.25
3/9/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.80	204.00	183.60
3/14/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.80	320.00	288.00
3/14/2017	AS	Printed final K-1 package	0.50	52.50	47.25
3/15/2017	WS	Prepared K-1 copies to be mailed to partners	0.30	45.00	40.50
3/17/2017	JB	Assembled K-1 copies to be mailed to partners	1.90	161.50	145.35
Subtotal Services			8.30	1,545.00	1,390.50
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.45	466.45
Total Services				2,011.45	1,856.95
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				178.50	178.50
Total before discount				<u>\$ 2,189.95</u>	
Total discounted invoice amount					<u><u>2,035.45</u></u>



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

DATE: April 30, 2017

CLIENT #: SPRU21

SUMMARY

Total Services	\$ 1,846.15
Total Expenses	151.07
Total Invoice Amount:	<u>\$ 1,997.22</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
7/11/2016	FF	Work in process preparation for short year rollforward.		0.30	58.50	52.65
7/13/2016	EP2	Work in process review for short year rollforward.		0.30	58.50	52.65
1/26/2017	DS	2016 Form 1099 preparation		0.20	17.00	15.30
1/27/2017	AR	2016 Form 1099 review		0.10	17.50	15.75
1/30/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.80	204.00	183.60
2/11/2017	JD	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	170.00	153.00
2/11/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.		0.20	29.00	26.10
2/14/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.		0.80	140.00	126.00
3/7/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.		1.30	331.50	298.35
3/8/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.		0.90	360.00	324.00
3/8/2017	AS	Printed final K-1 package		0.40	42.00	37.80
3/10/2017	JN	Assembled K-1 copies to be mailed to partners		1.00	105.00	94.50
Subtotal Services				8.30	1,533.00	1,379.70
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			466.45	466.45
Total Services					1,999.45	1,846.15
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)					151.07	151.07
Total before discount					<u>\$ 2,150.52</u>	
Total discounted invoice amount						<u><u>1,997.22</u></u>



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

DATE: April 30, 2017

CLIENT #: STEA24

SUMMARY

Total Services	\$ 1,594.60
Total Expenses	124.94
Total Invoice Amount:	<u>\$ 1,719.54</u>

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

Steamboat Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
7/11/2016	FF	Work in process preparation for short year rollforward.	0.20	39.00	35.10
7/13/2016	EP2	Work in process review for short year rollforward.	0.20	39.00	35.10
1/26/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/27/2017	AR	2016 Form 1099 review	0.10	17.50	15.75
1/30/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	51.00	45.90
2/10/2017	JD	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	170.00	153.00
2/11/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.	0.40	58.00	52.20
2/14/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.80	140.00	126.00
3/9/2017	IS	Import K-1 info for the 2016 Partnership tax return.	0.40	50.00	45.00
3/9/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.20	306.00	275.40
3/10/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.60	240.00	216.00
3/10/2017	AS	Printed final K-1 package	0.20	21.00	18.90
3/11/2017	WS	Assembled K-1 copies to be mailed to partners	0.70	105.00	94.50
Subtotal Services			7.20	1,253.50	1,128.15
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.45	466.45
Total Services				1,719.95	1,594.60
Expenses	Per partnership out of pocket costs (see Exhibit D)			124.94	124.94
Total before discount				\$ 1,844.89	
Total discounted invoice amount					1,719.54



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

DATE: April 30, 2017

CLIENT #: STOR21

SUMMARY

Total Services	\$ 1,707.55
Total Expenses	139.01
Total Invoice Amount:	<u>\$ 1,846.56</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
7/7/2016	JJ	Work in process preparation for short year rollforward.	0.50	75.00	67.50
7/13/2016	EP2	Work in process review for short year rollforward.	0.20	39.00	35.10
1/26/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/26/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.90	229.50	206.55
1/27/2017	AR	2016 Form 1099 review	0.10	17.50	15.75
2/1/2017	IS	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	250.00	225.00
2/9/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.70	122.50	110.25
2/10/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.	0.30	43.50	39.15
3/7/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.90	229.50	206.55
3/8/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.60	240.00	216.00
3/8/2017	AS	Printed final K-1 package	0.30	31.50	28.35
3/11/2017	TS	Assembled K-1 copies to be mailed to partners	1.20	84.00	75.60
Subtotal Services			7.90	1,379.00	1,241.10
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.45	466.45
Total Services				1,845.45	1,707.55
Expenses Per partnership out of pocket costs (see Exhibit D)				139.01	139.01
Total before discount				<u>\$ 1,984.46</u>	
Total discounted invoice amount					<u><u>1,846.56</u></u>



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

DATE: April 30, 2017

CLIENT #: SUNT21

SUMMARY

Total Services	\$ 1,825.45
Total Expenses	141.02
Total Invoice Amount:	<u>\$ 1,966.47</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
7/7/2016	JJ	Work in process preparation for short year rollforward.		0.50	75.00	67.50
7/13/2016	EP2	Work in process review for short year rollforward.		0.20	39.00	35.10
1/26/2017	DS	2016 Form 1099 preparation		0.20	17.00	15.30
1/27/2017	AR	2016 Form 1099 review		0.10	17.50	15.75
1/31/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.80	204.00	183.60
2/7/2017	JD	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	221.00	198.90
2/8/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.		0.50	72.50	65.25
2/9/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.		1.20	210.00	189.00
3/6/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.		1.30	331.50	298.35
3/7/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.		0.50	200.00	180.00
3/7/2017	AS	Printed final K-1 package		0.30	31.50	28.35
3/11/2017	TS	Assembled K-1 copies to be mailed to partners		1.30	91.00	81.90
Subtotal Services				9.50	1,510.00	1,359.00
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			466.45	466.45
Total Services					1,976.45	1,825.45
Expenses					141.02	141.02
Per partnership out of pocket costs (see Exhibit D)						
Total before discount					<u>\$ 2,117.47</u>	
Total discounted invoice amount						<u><u>1,966.47</u></u>



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

DATE: April 30, 2017

CLIENT #: TECA21

SUMMARY

Total Services	\$ 1,635.10
Total Expenses	140.35
Total Invoice Amount:	<u>\$ 1,775.45</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
7/7/2016	JJ	Work in process preparation for short year rollforward.	0.50	75.00	67.50
7/14/2016	EP2	Work in process review for short year rollforward.	0.10	19.50	17.55
1/26/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
2/8/2017	JD	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	178.50	160.65
2/8/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.	0.30	43.50	39.15
2/10/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	1.00	175.00	157.50
2/15/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.10	280.50	252.45
3/8/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.50	200.00	180.00
3/8/2017	AS	Printed final K-1 package	0.30	31.50	28.35
3/10/2017	TS	Assembled K-1 copies to be mailed to partners	1.30	91.00	81.90
Subtotal Services			8.00	1,298.50	1,168.65
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.45	466.45
Total Services				1,764.95	1,635.10
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				140.35	140.35
Total before discount				\$ 1,905.30	
Total discounted invoice amount					1,775.45



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

DATE: April 30, 2017

CLIENT #: TWIN23

SUMMARY

Total Services	\$ 1,730.50
Total Expenses	147.72
Total Invoice Amount:	<u>\$ 1,878.22</u>

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

Twin Plant Partners

Professional services rendered				Hours	Original Amount	Discounted Amount
7/8/2016	JJ	Work in process preparation for short year rollforward.		0.50	75.00	67.50
7/13/2016	EP2	Work in process review for short year rollforward.		0.20	39.00	35.10
1/26/2017	DS	2016 Form 1099 preparation		0.20	17.00	15.30
1/27/2017	AR	2016 Form 1099 review		0.10	17.50	15.75
1/31/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.80	204.00	183.60
2/8/2017	JD	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	221.00	198.90
2/8/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.		0.40	58.00	52.20
2/11/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.		0.90	157.50	141.75
3/9/2017	IS	Import K-1 info for the 2016 Partnership tax return.		0.40	50.00	45.00
3/10/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.		0.70	178.50	160.65
3/10/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.		0.60	240.00	216.00
3/10/2017	AS	Printed final K-1 package		0.40	42.00	37.80
3/15/2017	TS	Assembled K-1 copies to be mailed to partners		1.50	105.00	94.50
Subtotal Services				9.30	1,404.50	1,264.05
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			466.45	466.45
Total Services					1,870.95	1,730.50
Expenses	Per partnership out of pocket costs (see Exhibit D)				147.72	147.72
Total before discount					\$ 2,018.67	
Total discounted invoice amount						1,878.22



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

DATE: April 30, 2017

CLIENT #: VALL22

SUMMARY

Total Services	\$ 1,655.35
Total Expenses	147.05
Total Invoice Amount:	<u>\$ 1,802.40</u>

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

Valley Vista Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
7/8/2016	JJ	Work in process preparation for short year rollforward.	0.40	60.00	54.00
7/13/2016	EP2	Work in process review for short year rollforward.	0.20	39.00	35.10
1/26/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/27/2017	AR	2016 Form 1099 review	0.10	17.50	15.75
1/31/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
2/1/2017	JD	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	221.00	198.90
2/8/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.	0.40	58.00	52.20
2/11/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.70	122.50	110.25
3/1/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.60	153.00	137.70
3/2/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.60	240.00	216.00
3/2/2017	AS	Printed final K-1 package	0.80	84.00	75.60
3/9/2017	WS	Assembled K-1 copies to be mailed to partners	0.70	105.00	94.50
Subtotal Services			8.10	1,321.00	1,188.90
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			466.45	466.45
Total Services				1,787.45	1,655.35
Expenses	Per partnership out of pocket costs (see Exhibit D)			147.05	147.05
Total before discount				\$ 1,934.50	
Total discounted invoice amount					1,802.40



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

DATE: April 30, 2017

CLIENT #: VIA121

SUMMARY

Total Services	\$ 1,901.95
Total Expenses	143.02
Total Invoice Amount:	<u>\$ 2,044.97</u>

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

Via 188 Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/8/2016	EP	Work in process preparation for short year rollforward.	2.50	325.00	292.50
7/12/2016	AN	Work in process review for short year rollforward.	0.40	52.00	46.80
1/30/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
2/1/2017	IS	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	200.00	180.00
2/7/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.80	140.00	126.00
2/10/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.	0.40	58.00	52.20
2/26/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.70	178.50	160.65
2/28/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.80	320.00	288.00
2/28/2017	WS	Printed K-1 envelopes	0.20	30.00	27.00
3/1/2017	AS	Printed final K-1 package	0.30	31.50	28.35
3/2/2017	ES	Assembled K-1 copies to be mailed to partners	0.80	56.00	50.40
Subtotal Services			9.30	1,595.00	1,435.50
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.45	466.45
Total Services				2,061.45	1,901.95
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				143.02	143.02
Total before discount				\$ 2,204.47	
Total discounted invoice amount					2,044.97



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

DATE: April 30, 2017

CLIENT #: VICT21

SUMMARY

Total Services	\$ 2,495.50
Total Expenses	213.37
Total Invoice Amount:	<u>\$ 2,708.87</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
7/8/2016	EP	Work in process preparation for short year rollforward.	3.60	468.00	421.20
7/12/2016	AN	Work in process review for short year rollforward.	0.30	39.00	35.10
1/26/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/26/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.90	229.50	206.55
1/27/2017	AR	2016 Form 1099 review	0.10	17.50	15.75
2/2/2017	IS	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	250.00	225.00
2/9/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	0.90	157.50	141.75
2/10/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.	0.40	58.00	52.20
3/10/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.80	204.00	183.60
3/10/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	1.30	520.00	468.00
3/10/2017	AS	Printed final K-1 package	0.80	84.00	75.60
3/17/2017	TS	Assembled K-1 copies to be mailed to partners	3.00	210.00	189.00
Subtotal Services			14.30	2,254.50	2,029.05
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.45	466.45
Total Services				2,720.95	2,495.50
Expenses Per partnership out of pocket costs (see Exhibit D)				213.37	213.37
Total before discount				<u>\$ 2,934.32</u>	
Total discounted invoice amount					<u><u>2,708.87</u></u>



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

DATE: April 30, 2017

CLIENT #: VIST23

SUMMARY

Total Services	\$ 2,296.60
Total Expenses	163.79
Total Invoice Amount:	<u>\$ 2,460.39</u>

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

Vista Del Sur Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/11/2016	EP	Work in process preparation for short year rollforward.	3.00	390.00	351.00
7/12/2016	AN	Work in process review for short year rollforward.	0.20	26.00	23.40
1/26/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/26/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
1/27/2017	AR	2016 Form 1099 review	0.10	17.50	15.75
2/2/2017	IS	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	250.00	225.00
2/9/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	1.10	192.50	173.25
2/10/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno. Corrected units reported and inserted note for 2016 tax filing.	1.30	188.50	169.65
3/10/2017	IS	Import K-1 info for the 2016 Partnership tax return.	0.40	50.00	45.00
3/11/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.70	178.50	160.65
3/11/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.80	320.00	288.00
3/11/2017	AS	Printed final K-1 package	0.50	52.50	47.25
3/17/2017	AS	Assembled K-1 copies to be mailed to partners	1.40	147.00	132.30
Subtotal Services			12.50	2,033.50	1,830.15
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.45	466.45
Total Services				2,499.95	2,296.60
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				163.79	163.79
Total before discount				<u>\$ 2,663.74</u>	
Total discounted invoice amount					<u><u>2,460.39</u></u>



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

DATE: April 30, 2017

CLIENT #: VIST22

SUMMARY

Total Services	\$ 1,899.70
Total Expenses	149.72
Total Invoice Amount:	<u>\$ 2,049.42</u>

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

Vista Tecate Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/11/2016	EP	Work in process preparation for short year rollforward.	2.20	286.00	257.40
7/12/2016	AN	Work in process review for short year rollforward.	0.30	39.00	35.10
1/26/2017	DS	2016 Form 1099 preparation	0.20	17.00	15.30
1/26/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.80	204.00	183.60
1/27/2017	AR	2016 Form 1099 review	0.10	17.50	15.75
2/2/2017	IS	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	250.00	225.00
2/7/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	1.00	175.00	157.50
3/1/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	0.60	153.00	137.70
3/1/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	0.70	280.00	252.00
3/1/2017	AS	Printed final K-1 package	0.40	42.00	37.80
3/2/2017	JN	Assembled K-1 copies to be mailed to partners	1.20	84.00	75.60
3/3/2017	WS	Assembled K-1 copies to be mailed to partners	0.30	45.00	40.50
Subtotal Services			9.80	1,592.50	1,433.25
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.45	466.45
Total Services				2,058.95	1,899.70
Expenses				149.72	149.72
Per partnership out of pocket costs (see Exhibit D)				\$ 2,208.67	
Total before discount					
Total discounted invoice amount					2,049.42



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

DATE: April 30, 2017

CLIENT #: WILD21

SUMMARY

Total Services	\$ 2,369.95
Total Expenses	156.42
Total Invoice Amount:	<u>\$ 2,526.37</u>

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

Wild Horse Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
7/11/2016	EP	Work in process preparation for short year rollforward.	2.80	364.00	327.60
7/12/2016	AN	Work in process review for short year rollforward.	0.30	39.00	35.10
1/30/2017	LB	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	1.10	280.50	252.45
2/2/2017	IS	Processing of the 2016 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	250.00	225.00
2/6/2017	JJ	Review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year.	1.20	210.00	189.00
2/10/2017	AN	Updated K-1 partner names, addresses and ID numbers per Geno.	0.20	29.00	26.10
3/9/2017	IS	Import K-1 info for the 2016 Partnership tax return.	0.40	50.00	45.00
3/9/2017	LB	Quality control manager review of the 2016 Partnership tax return 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 2016 activity and transfer of interests for the year. Communication with Geno regarding the 2016 books and return, questions answered as needed.	1.30	331.50	298.35
3/14/2017	TK	Partner final review of the 2016 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Finalized tax return forms and schedules and completed for assembly and signature.	1.00	400.00	360.00
3/14/2017	AS	Printed final K-1 package	0.40	42.00	37.80
3/15/2017	TS	Assembled K-1 copies to be mailed to partners	1.70	119.00	107.10
Subtotal Services			12.40	2,115.00	1,903.50
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		466.45	466.45
Total Services				2,581.45	2,369.95
Expenses Per partnership out of pocket costs (see Exhibit D)				156.42	156.42
Total before discount				<u>\$ 2,737.87</u>	
Total discounted invoice amount					<u><u>2,526.37</u></u>

SEC - Western Financial
First Financial Planning

Date	Personnel	Description of Services	Hours		Original Amount	Discounted Amount
3/10/2016	Kelton, CPA	Extension status	0.6	\$	225.00	\$ 202.50
3/10/2016	Robinson, CPA	Filing, Preparation of extension packet provide to interns.	0.2		31.00	27.90
3/11/2016	Garcia Calixto	Extension Assembly	0.1		7.00	6.30
3/12/2016	Robinson, CPA	Review of extension	0.1		15.50	13.95
3/24/2016	Kelton, CPA	Extension and status	0.5		187.50	168.75
4/12/2016	Kelton, CPA	Finalize Extension	0.5		187.50	168.75
7/20/2016	Benjamin, CPA	Email Geno with list of items needed for 2015 return	0.3		67.50	60.75
8/23/2016	Kelton, CPA	Review of excel information	1		375.00	337.50
8/24/2016	Kelton, CPA	Analysis for 2015 return	1		375.00	337.50
9/7/2016	Kelton, CPA	Met with Livia to discuss 2015 filing	1.2		450.00	405.00
9/9/2016	Benjamin, CPA	Gave staff worksheets to complete for balance sheet, discussed with TFK	0.6		135.00	121.50
9/9/2016	Brenholt	K-1 Reconciliation	0.7		49.00	44.10
9/10/2016	Kelton, CPA	Analyzed K-1 reconciliation	1		375.00	337.50
9/12/2016	Benjamin, CPA	K-1 input instructions to complete	0.1		22.50	20.25
9/12/2016	Brenholt	K-1 reconciliation	3.6		252.00	226.80
9/12/2016	Jeong, CPA	Review K-1 summary sheet	1.9		285.00	256.50
9/12/2016	Jeong, CPA	Print 2 entities' K-1s, enter them in excel	0.5		75.00	67.50
9/13/2016	Benjamin, CPA	Reviewed 2015 tax return	3.3		742.50	668.25
9/15/2016	Benjamin, CPA	Reviewed 2015 tax return	5.1		1,147.50	1,032.75
9/15/2016	Kelton, CPA	Final Review	3		1,125.00	1,012.50
9/16/2016	Santana	Fed only paper file	0.1		6.00	5.40
9/16/2016	Benjamin, CPA	Call with Geno regarding POA	0.4		90.00	81.00
9/19/2016	Fiedler, CPA	Phone with IRS regarding S election and rejection of 2015 tax return.	0.6		117.00	105.30
10/24/2016	Benjamin, CPA	Response to Geno regarding informational notice, no action needed	0.1		22.50	20.25
11/8/2016	Benjamin, CPA	The 2015 late filing notice	0.4		90.00	81.00
Total before discount			26.9	\$	<u>6,455.00</u>	

Total discounted invoice amount \$ 5,809.50

Summary by Employee:

Benjamin, CPA	10.3	\$	2,317.50	\$	2,085.75
Brenholt	4.3		301.00		270.90
Fiedler, CPA	0.6		117.00		105.30
Garcia Calixto	0.1		7.00		6.30
Jeong, CPA	2.40		360.00		324.00
Kelton, CPA	8.8		3,300.00		2,970.00
Robinson, CPA	0.3		46.50		41.85
Santana	0.1		6.00		5.40
	<u>26.9</u>	\$	<u>6,455.00</u>	\$	<u>5,809.50</u>

SEC - Western Financial
Real Asset Locators, Inc.

Date	Last Name	Memo	Hours	Original Amount	Discounted Amount
5/13/2016	Benjamin, CPA	Extension of time to file	0.2	\$ 45.00	\$ 40.50
10/20/2016	Tuttle, CPA	Sending reminder email about tax return due date.	0.1	15.50	13.95
11/11/2016	Benjamin, CPA	2015 income tax return, dissolution documents, Nevada and emails with Genc	2.2	495.00	445.50
11/11/2016	Kelton, CPA	Completion of tax return, sign and final review	1	375.00	337.50
11/11/2016	Nguyen	Assembled tax return	0.1	6.00	5.40
11/14/2016	Benjamin, CPA	Made changes to the return and emailed admin to redo/send to Geno	0.3	67.50	60.75
11/15/2016	Benjamin, CPA	Email with Geno regarding efile	0.1	22.50	20.25
11/17/2016	Benjamin, CPA	Email to admin with items to complete to finalize return	0.3	67.50	60.75
11/17/2016	Kelton, CPA	Completion of tax return, sign and final review	0.2	75.00	67.50
Total before discount			4.5	<u>\$ 1,169.00</u>	
Total discounted invoice amount					<u>\$ 1,052.10</u>

Summary by Employee:

Benjamin, CPA	3.1	\$ 697.50	\$ 627.75
Kelton, CPA	1.2	450.00	405.00
Nguyen	0.1	6.00	5.40
Tuttle, CPA	0.1	15.50	13.95
	4.5	\$ 1,169.00	\$ 1,052.10

SEC - Western Financial
Fernley I, LLC

Date	Last Name	Memo	Hours	Original Amount	Discounted Amount
4/12/2016	Rianzares	Prepared partnership extension	0.2	\$ 14.00	\$ 12.60
4/14/2016	Stysis	Extension of time to file review	0.1	13.00	11.70
9/13/2016	Benjamin, CPA	2015 Tax return	0.9	202.50	182.25
9/15/2016	Johnson	Assembled tax return	0.2	12.00	10.80
9/15/2016	Duran	Reviewed 2015 assembly	0.1	7.00	6.30
9/15/2016	Kelton, CPA	Completion of tax return, sign and final review	0.2	75.00	67.50
Total before discount			1.7	<u>\$ 323.50</u>	
Total discounted invoice amount					<u><u>\$ 291.15</u></u>

Summary by Employee:

Benjamin, CPA	0.9	\$ 202.50	\$ 182.25
Duran	0.1	7.00	6.30
Johnson	0.2	12.00	10.80
Kelton, CPA	0.2	75.00	67.50
Rianzares	0.2	14.00	12.60
Stysis	0.1	13.00	11.70
	1.7	<u>\$ 323.50</u>	<u>\$ 291.15</u>

SEC - Western Financial
P51, LLC

Date	Last Name	Memo	Hours	Original Amount	Discounted Amount
4/12/2016	Rianzares	Prepared partnership extension	0.2	\$ 14.00	\$ 12.60
9/13/2016	Benjamin, CPA	2015 tax return	0.9	202.50	182.25
9/15/2016	Johnson	Assembled tax return	0.2	12.00	10.80
9/15/2016	Duran	Reviewed 2015 assembly	0.1	7.00	6.30
9/15/2016	Kelton, CPA	Completion of tax return, sign and final review	0.2	75.00	67.50
Total before discount			1.6	<u>\$ 310.50</u>	
Total discounted invoice amount					<u>\$ 279.45</u>

Summary by Employee:

Benjamin, CPA	0.9	\$ 202.50	\$ 182.25
Duran	0.1	7.00	6.30
Johnson	0.2	12.00	10.80
Kelton, CPA	0.2	75.00	67.50
Rianzares	0.2	14.00	12.60
	<u>1.6</u>	<u>\$ 310.50</u>	<u>\$ 279.45</u>

SEC - Western Financial
Santa Fe Venture, LLC

Date	Last Name	Memo	Hours	Original Amount	Discounted Amount
4/12/2016	Rianzares	Prepared partnership extension	0.2	\$ 14.00	\$ 12.60
9/13/2016	Benjamin, CPA	2015 tax return	0.4	90.00	81.00
9/15/2016	Benjamin, CPA	2015 tax return	1.1	247.50	222.75
9/15/2016	Nguyen	Assembled tax return	0.1	6.00	5.40
9/15/2016	Meskimen	Reviewed 2015 assembly	0.1	7.00	6.30
9/15/2016	Kelton, CPA	Completion of tax return, sign and final review	0.2	75.00	67.50
Total before discount			2.1	<u>\$ 439.50</u>	
Total discounted invoice amount					<u><u>\$ 395.55</u></u>

Summary by Employee:

Benjamin, CPA	1.5	\$ 337.50	\$ 303.75
Kelton, CPA	0.2	75.00	67.50
Meskimen	0.1	7.00	6.30
Nguyen	0.1	6.00	5.40
Rianzares	0.2	14.00	12.60
	<u>2.1</u>	<u>\$ 439.50</u>	<u>\$ 395.55</u>

SEC - Western Financial
SFV II, LLC

Date	Last Name	Memo	Hours	Original Amount	Discounted Amount
4/12/2016	Rianzares	Prepared partnership extension	0.2	\$ 14.00	\$ 12.60
9/13/2016	Benjamin, CPA	2015 tax return	0.2	45.00	40.50
9/13/2016	Benjamin, CPA	2015 tax return	0.8	180.00	162.00
9/15/2016	Santana	Assembled tax return	0.2	12.00	10.80
9/15/2016	Smith	Reviewed 2015 assembly	0.1	8.50	7.65
9/15/2016	Kelton, CPA	Completion of tax return, sign and final review	0.2	75.00	67.50
		Total before discount	1.7	<u>\$ 334.50</u>	
Total discounted invoice amount					<u>\$ 301.05</u>

Summary by Employee:

Benjamin, CPA	1.0	\$ 225.00	\$ 202.50
Kelton, CPA	0.2	75.00	67.50
Rianzares	0.2	14.00	12.60
Santana	0.2	12.00	10.80
Smith	0.1	8.50	7.65
	1.7	<u>\$ 334.50</u>	<u>\$ 301.05</u>

SEC - Western Financial
WSSC, LLC

Date	Last Name	Memo	Hours	Original Amount	Discounted Amount
4/12/2016	Rianzares	Prepared partnership extension	0.2	\$ 11.00	\$ 9.90
4/14/2016	Stysis	Reviewing extension filing	0.1	11.00	9.90
10/10/2016	Benjamin, CPA	2015 Tax return	0.1	22.50	20.25
10/12/2016	Benjamin, CPA	2015 Tax return	0.3	67.50	60.75
10/13/2016	Benjamin, CPA	Call with Geno re \$800 payment	0.3	67.50	60.75
10/17/2016	Benjamin, CPA	Completed the 2015 return, put into assembly	0.2	45.00	40.50
10/17/2016	Santana	Assembled tax return	0.2	12.00	10.80
10/17/2016	Shelton	Reviewed 2015 assembly	0.1	14.00	12.60
10/17/2016	Kelton, CPA	Completion of tax return, sign and final review	0.2	75.00	67.50
Total before discount			1.7	<u>\$ 325.50</u>	
Total discounted invoice amount					<u><u>\$ 292.95</u></u>

Summary by Employee:

Benjamin, CPA	0.9	\$ 202.50	\$ 182.25
Kelton, CPA	0.2	75.00	67.50
Rianzares	0.2	11.00	9.90
Santana	0.2	12.00	10.80
Shelton	0.1	14.00	12.60
Stysis	0.1	11.00	9.90
	1.7	<u>\$ 325.50</u>	<u>\$ 292.95</u>

EXHIBIT B

EXHIBIT B

Rate Summary	Hours	Rate/hr	Original Amount	Discounted rate (10%)	Discounted Amount
Alan Garcia Calixto	0.1	70.00	\$ 7.00	63.00	\$ 6.30
Allison Smith	59.5	105.00	6,233.50	94.50	5,610.15
Andrew Robinson, CPA	7.5	175.00	1,306.50	157.50	1,175.85
Andy Nguyen, CPA (2016 rate)	21.2	130.00	2,756.00	117.00	2,480.40
Andy Nguyen, CPA (2017 rate)	140.1	145.00	20,314.50	130.50	18,283.05
Anika Rianzares	1.0	70.00	67.00	63.00	60.30
Crystal Esparza	2.4	70.00	168.00	63.00	151.20
Carlos Quiroz	13.8	220.00	3,016.00	198.00	2,714.40
Douglas Shaw	16.7	85.00	1,414.50	76.50	1,273.05
Erica Duran	1.1	70.00	77.00	63.00	69.30
Erwin Pagtaconan	16.5	130.00	2,145.00	117.00	1,930.50
Eric McMurrian	2.6	85.00	221.00	76.50	198.90
Erika Patterson, CPA (2016 rate)	6.1	175.00	1,067.50	157.50	960.75
Erika Patterson, CPA (2017 rate)	15.7	195.00	3,061.50	175.50	2,755.35
Estephene Santana	25.0	70.00	1,745.00	63.00	1,570.50
Freda Fiedler, CPA	4.7	195.00	916.50	175.50	824.85
Inessa Stysis	65.0	125.00	8,162.00	112.50	7,345.80
Jamie Noble	8.7	105.00	913.50	94.50	822.15
Jasmine Barrera	4.1	85.00	348.50	76.50	313.65
Jasun Krebs	0.4	175.00	70.00	157.50	63.00
Jen De Lara	54.4	85.00	4,624.00	76.50	4,161.60
Jen Nguyen	3.3	70.00	229.00	63.00	206.10
Joshua Tuttle, CPA	0.1	155.00	15.50	139.50	13.95
Julia Jeong (2016 rate)	5.5	150.00	826.50	135.00	743.85
Julia Jeong (2017 rate)	80.4	175.00	14,070.00	157.50	12,663.00
Lauren Burgess	1.5	125.00	187.50	112.50	168.75
Livia Benjamin, CPA (2016 rate)	41.9	225.00	9,427.50	202.50	8,484.75
Livia Benjamin, CPA (2017 rate)	258.2	255.00	65,841.00	229.50	59,256.90
Linh Ngo	3.0	85.00	255.00	76.50	229.50
Mackenzie Blash	3.2	85.00	272.00	76.50	244.80
Nathan Meskimen	0.1	70.00	7.00	63.00	6.30
Reid Brenholt	4.3	70.00	301.00	63.00	270.90
Shawna Meskimen	2.7	85.00	229.50	76.50	206.55
Thane F. Kelton, CPA (2016 rate)	21.3	375.00	7,987.50	337.50	7,188.75
Thane F. Kelton, CPA (2017 rate)	87.3	400.00	34,920.00	360.00	31,428.00
Tiffanie Johnson	11.6	70.00	808.00	63.00	727.20
Timothy Duffy	0.2	460.00	92.00	414.00	82.80
Travis Shelton	55.4	70.00	3,860.00	63.00	3,474.00
Wendy Shelton	17.5	150.00	2,624.00	135.00	2,361.60
	<u>1,064.1</u>		<u>\$ 200,587.50</u>		<u>\$ 180,528.75</u>
Average blended hourly rate			\$ 188.50		
Average blended hourly rate with 10% discount					\$ 169.65

EXHIBIT C

EXHIBIT C

EXHIBIT C:

Total Allocated General Engagement and IT Consulting Services

Services

General engagement services (Exhibit C, page 4)	\$ 41,364.00
IT consulting services (Exhibit C, page 5)	4,348.80
Total allocable services for 2016	<u>\$ 45,712.80</u>

Allocation of services per partnership

General engagement services (Exhibit C, page 4)	\$ 422.08
IT consulting services (Exhibit C, page 5)	44.38
Total services allocated to each partnership	<u>\$ 466.46</u>

EXHIBIT C:
General Engagement Services Detail and Allocation Calculation

Professional services rendered			Hours		Original Amount	Discounted Amount
6/1/2016	Nguyen, CPA	Update reviewer on status, issue in ProFx, possibility of paper filing, creating new versions, etc.	0.3	\$	39.00	\$ 35.10
6/1/2016	Nguyen, CPA	Call CA SOS to determine how to dissolve partnerships with temporary SOS numbers.	0.4		52.00	46.80
6/22/2016	Benjamin, CPA	status update with staff on schedule of upcoming work	0.3		67.50	60.75
6/29/2016	Kelton, CPA	2016 tax returns, general excel analysis	1.2		450.00	405.00
6/30/2016	Kelton, CPA	2016 tax returns, general excel analysis	0.9		337.50	303.75
7/5/2016	Patterson	Planning meeting	0.3		58.50	52.65
7/5/2016	Benjamin, CPA	spoke to various staff regarding Western project status	0.5		112.50	101.25
7/6/2016	Pagtaconan	Talked to Livia about scheduling for training for tax prep setup.	0.6		78.00	70.20
7/6/2016	Benjamin, CPA	emails with Ted Fates, discussions with Thane and calls with Geno, discussed with staff and sent out req	5.8	1,305.00		1,174.50
7/6/2016	Kelton, CPA	2016 tax returns, general excel analysis	0.4		150.00	135.00
7/6/2016	Kelton, CPA	Final court submission	0.5		187.50	168.75
7/7/2016	Nguyen, CPA	Meeting to go over project.	0.5		65.00	58.50
7/7/2016	Patterson	Meeting and set up	2		390.00	351.00
7/7/2016	Pagtaconan	Livia trained a select of us to work on the Western partnership tax returns.	0.4		52.00	46.80
7/7/2016	Pagtaconan	Exported K-1 information into Data 16 folder and started replacing input.	1.3		169.00	152.10
7/7/2016	Fiedler, CPA	Meet regarding Western work to be completed.	0.4		78.00	70.20
7/7/2016	Stysis	Meeting with Livia re. tax returns	0.4		52.00	46.80
7/7/2016	Jeong	training	0.4		60.00	54.00
7/7/2016	Benjamin, CPA	prep for meeting with team for short year 2016, meeting with team and follow up questions	3.8	855.00		769.50
7/7/2016	Meskimen	Training on preparing 2016 final, short year tax returns.	0.4		34.00	30.60
7/8/2016	Nguyen, CPA	Discuss workload and assign additional partnerships to rollforward.	0.2		26.00	23.40
7/8/2016	Benjamin, CPA	scheduling with staff and shifted work around	0.4		90.00	81.00
7/12/2016	Nguyen, CPA	Short meeting to determine workflow.	0.2		26.00	23.40
7/12/2016	Pagtaconan	Spoke to Andy about a question I had with the prosystems import.	0.1		13.00	11.70
7/12/2016	Benjamin, CPA	scheduling on 2016 returns and next steps, read QSF portfolio	1.2		270.00	243.00
7/14/2016	Benjamin, CPA	met w/ Erika regarding scheduling/review of beginning K-1 balances	0.4		90.00	81.00
7/22/2016	Benjamin, CPA	email to admin regarding hold on project	0.1		22.50	20.25
7/27/2016	Benjamin, CPA	email regarding extensions looked at potential risks	0.6		135.00	121.50
7/29/2016	Benjamin, CPA	email to Geno regarding extensions for short year 2016	0.2		45.00	40.50
8/1/2016	Benjamin, CPA	Extension of time to file 2016 return	2.8		630.00	567.00
8/12/2016	Benjamin, CPA	2016 extensions	2.8		630.00	567.00
8/19/2016	Kelton, CPA	2016 tax returns, general excel analysis	0.5		187.50	168.75
9/7/2016	Benjamin, CPA	2015 tax return	1.3		292.50	263.25
9/9/2016	Smith	Printing documents for tax return preparation	0.6		51.00	45.90
11/21/2016	Kelton, CPA	2016 tax returns, general excel analysis	1.2		450.00	405.00
11/30/2016	Kelton, CPA	2016 tax returns, general excel analysis	1.5		562.50	506.25
12/8/2016	Kelton, CPA	2016 tax returns, general excel analysis	2.1		787.50	708.75
12/12/2016	Benjamin, CPA	emails with Geno regarding upcoming 2016 tax season/prepping for process/filing	0.3		67.50	60.75
1/4/2017	Benjamin, CPA	received docs from Alica for 2016 tax returns	0.2		51.00	45.90
1/17/2017	Benjamin, CPA	2016 tax return setup	1.4		357.00	321.30
1/18/2017	Robinson, CPA	Discussing ways to get QB reports to print out in the most efficient manner.	0.2		35.00	31.50
1/18/2017	Nguyen, CPA	Touch base with Livia on Western.	0.1		14.50	13.05
1/18/2017	Benjamin, CPA	preparation for tax season 2016	4.8	1,224.00		1,101.60
1/19/2017	Patterson	Prep set up for tax return	4.7		822.50	740.25
1/19/2017	Benjamin, CPA	2016 tax returns	1.8		459.00	413.10
1/20/2017	Benjamin, CPA	email to Geno re 2016 returns	0.1		25.50	22.95
1/23/2017	Nguyen, CPA	Look over update from Senior Manager regarding returns.	0.1		14.50	13.05
1/23/2017	Benjamin, CPA	2016 tax returns, discussed with Travis and Erika to get process going	2.2		561.00	504.90
1/23/2017	Kelton, CPA	2016 tax returns, general excel analysis	1		400.00	360.00
1/24/2017	Robinson, CPA	Meeting with Livia to discuss how we can prepare all the form 1099 needed.	0.2		35.00	31.50
1/24/2017	Nguyen, CPA	Discuss 1099s w/ Livia.	0.1		14.50	13.05
1/24/2017	Nguyen, CPA	Discuss situation with Livia.	0.3		43.50	39.15
1/24/2017	Benjamin, CPA	discussed retrieval of stock from investors and potential partial liquidation/worthlessness, additional	7.7	1,963.50		1,767.15
1/24/2017	Kelton, CPA	research regarding capital account and outstanding shareholder debt	2		800.00	720.00
1/25/2017	Nguyen, CPA	Touch base with Livia. Create Pivot table.	0.3		43.50	39.15
1/25/2017	Benjamin, CPA	2016 1099s	0.6		153.00	137.70
1/25/2017	Benjamin, CPA	2016 Tax Return prep setup	2.6		663.00	596.70
1/25/2017	Shelton	Print out payment report for Livia	0.2		30.00	27.00
1/26/2017	Robinson, CPA	Working and formatting list to intern to work on 1099 for all entities.	0.7		122.50	110.25
1/26/2017	Robinson, CPA	Database prep correction due to slight error by Andy. Worked with intern and preparation procedures.	1.9		332.50	299.25
1/26/2017	Nguyen, CPA	Meeting with Livia.	0.5		72.50	65.25
1/26/2017	Nguyen, CPA	Prepare Spreadsheet.	1.5		217.50	195.75
1/26/2017	Benjamin, CPA	met w/ Inessa and Andy on current year returns	0.5		127.50	114.75
1/26/2017	Benjamin, CPA	call with Geno to discuss 2016 tax prep	0.7		178.50	160.65
1/27/2017	Robinson, CPA	Creating purple sheet and working with Doug on prep of 1099.	1.5		262.50	236.25
1/27/2017	Nguyen, CPA	Discuss status with Livia.	0.3		43.50	39.15
1/27/2017	Benjamin, CPA	2016 return setup	0.3		76.50	68.85
1/30/2017	Robinson, CPA	REAL21-Review of form 1099.	0.1		17.50	15.75
1/30/2017	Nguyen, CPA	Intakes and organization for various entities 1099s.	0.5		72.50	65.25
1/30/2017	Stysis	Questions re. procedures for tax returns	0.5		62.50	56.25
1/30/2017	Stysis	2016 tax return prep	0.8		100.00	90.00
1/30/2017	Benjamin, CPA	emails with Tim R and Andy re 2016 returns/qb file and rates	0.2		51.00	45.90
1/30/2017	Benjamin, CPA	met w/ Inessa re Western file prep, met w/ Carlos regarding merging of excels	0.6		153.00	137.70
1/30/2017	Kelton, CPA	1099s and status	2		800.00	720.00
1/31/2017	Nguyen, CPA	Discuss 1099s with Livia.	0.2		29.00	26.10

EXHIBIT C:
General Engagement Services Detail and Allocation Calculation

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/31/2017	Nguyen, CPA	Continue work on return.	0.3	43.50	39.15
1/31/2017	Stysis	Planning for training	0.5	62.50	56.25
1/31/2017	Benjamin, CPA	question about 1099 prep/verified filings	0.1	25.50	22.95
1/31/2017	Benjamin, CPA	call with Geno about valuations of IRAs	0.2	51.00	45.90
1/31/2017	Benjamin, CPA	spoke to preparers and answered questions	0.6	153.00	137.70
2/1/2017	Nguyen, CPA	Discuss loan balance treatment with Livia.	0.2	29.00	26.10
2/1/2017	Nguyen, CPA	Meet with Livia and Inessa regarding progress and procedures.	0.4	58.00	52.20
2/1/2017	De Lara	Updating to do list	0.2	17.00	15.30
2/1/2017	Benjamin, CPA	met w/ preparers for feedback/new developments, 2016 tax returns	3.6	918.00	826.20
2/1/2017	Kelton, CPA	1099	1	400.00	360.00
2/2/2017	Shaw	Working in excel entering company names for partnerships.	0.7	59.50	53.55
2/2/2017	Stysis	Training with Jen and Lauren	1.5	187.50	168.75
2/2/2017	Kelton, CPA	2016 tax returns, general excel analysis	3	1,200.00	1,080.00
2/3/2017	Nguyen, CPA	Status update with Livia.	0.2	29.00	26.10
2/3/2017	Jeong	meeting with Livia	0.5	87.50	78.75
2/3/2017	Benjamin, CPA	review training with Julia, issue with AP, call with Geno to discuss	0.1	25.50	22.95
2/4/2017	Nguyen, CPA	Help Jen with various items.	0.5	72.50	65.25
2/7/2017	Stysis	Helping Jen with tax return	0.1	12.50	11.25
2/7/2017	Stysis	Helping Jen with tax return	0.1	12.50	11.25
2/8/2017	Nguyen, CPA	Status update with Livia.	0.2	29.00	26.10
2/8/2017	Benjamin, CPA	2016 tax returns, general excel analysis	0.2	51.00	45.90
2/9/2017	Nguyen, CPA	Look over files to see which to give to Jen.	0.2	29.00	26.10
2/9/2017	Nguyen, CPA	Meeting with Livia.	0.3	43.50	39.15
2/9/2017	Benjamin, CPA	2016 tax returns, general excel analysis	0.2	51.00	45.90
2/10/2017	Nguyen, CPA	Meet with Livia regarding Western.	0.3	43.50	39.15
2/10/2017	Nguyen, CPA	Discuss issues with Livia and Jen.	0.5	72.50	65.25
2/10/2017	Benjamin, CPA	files to reviewer, discussed excel for addresses with Andy	0.1	25.50	22.95
2/11/2017	Nguyen, CPA	Meet with Julia.	0.2	29.00	26.10
2/11/2017	Benjamin, CPA	2016 Tax returns	0.2	51.00	45.90
2/13/2017	Benjamin, CPA	Met w/ TFK, discussed schedule with Andy, updated for final review returns	0.4	102.00	91.80
2/13/2017	Kelton, CPA	Meeting and research regarding note disclosure	2.2	880.00	792.00
2/14/2017	Nguyen, CPA	Worked on Fx footnotes.	0.2	29.00	26.10
2/14/2017	Kelton, CPA	Meeting and research regarding note disclosure	4	1,600.00	1,440.00
2/15/2017	Nguyen, CPA	Discuss import method with Livia.	0.5	72.50	65.25
2/15/2017	Kelton, CPA	Meeting and research regarding note disclosure	1	400.00	360.00
2/16/2017	Nguyen, CPA	Discuss ProFx update with Livia.	0.1	14.50	13.05
2/16/2017	Benjamin, CPA	2016 tax returns, general excel analysis	4.2	1,071.00	963.90
2/16/2017	Kelton, CPA	Meeting and research regarding note disclosure	2	800.00	720.00
2/20/2017	Nguyen, CPA	Hand over address changes to Livia discuss project.	0.2	29.00	26.10
2/20/2017	Benjamin, CPA	2016 tax returns, general excel analysis	5.4	1,377.00	1,239.30
2/21/2017	Nguyen, CPA	Answer question about billing from Livia.	0.2	29.00	26.10
2/21/2017	Benjamin, CPA	2016 tax returns, general excel analysis	3.4	867.00	780.30
2/22/2017	Benjamin, CPA	2016 tax returns, general excel analysis	1.6	408.00	367.20
2/23/2017	Jeong	meeting with Livia	0.1	17.50	15.75
2/23/2017	Benjamin, CPA	2016 tax returns, general excel analysis	2.9	739.50	665.55
2/23/2017	Kelton, CPA	Meeting and research regarding note disclosure	2	800.00	720.00
2/24/2017	Santana	printing K-1's	0.6	42.00	37.80
2/24/2017	Santana	mail merging and K-1 envelope printing for 4 partnerships	1.2	84.00	75.60
2/24/2017	Benjamin, CPA	2016 tax returns, general excel analysis	5.3	1,351.50	1,216.35
2/25/2017	Santana	print k-1 envelopes	0.8	56.00	50.40
2/25/2017	Santana	printing envelopes	1.4	98.00	88.20
2/25/2017	Benjamin, CPA	2016 tax returns, general excel analysis	1.1	280.50	252.45
2/27/2017	Benjamin, CPA	2016 tax returns, general excel analysis	1.2	306.00	275.40
2/27/2017	Benjamin, CPA	2016 tax returns, general excel analysis	3.7	943.50	849.15
3/1/2017	Nguyen, CPA	Discuss situation with Livia.	0.2	29.00	26.10
3/1/2017	Santana	Print envelopes	0.6	42.00	37.80
3/1/2017	Benjamin, CPA	2016 tax returns, general excel analysis	3.6	918.00	826.20
3/2/2017	Nguyen, CPA	Discuss project with Livia.	0.3	43.50	39.15
3/2/2017	Santana	Print envelopes	0.5	35.00	31.50
3/2/2017	Benjamin, CPA	2016 tax returns, general excel analysis	5.8	1,479.00	1,331.10
3/3/2017	Nguyen, CPA	Discuss changes of methodology with Livia.	0.3	43.50	39.15
3/3/2017	Benjamin, CPA	2016 tax returns, general excel analysis	2.7	688.50	619.65
3/6/2017	Nguyen, CPA	Discuss workload.	0.2	29.00	26.10
3/6/2017	Nguyen, CPA	Discuss schedule and training for Inessa.	0.3	43.50	39.15
3/6/2017	Benjamin, CPA	2016 tax returns, general excel analysis	2.6	663.00	596.70
3/6/2017	Shelton	Alphabetizing k-1 information - completed in January before K-1 prep began	7	490.00	441.00
3/7/2017	Nguyen, CPA	Help Inessa with project.	0.1	14.50	13.05
3/7/2017	Nguyen, CPA	Meet with Livia and discuss project status.	0.2	29.00	26.10
3/7/2017	Nguyen, CPA	Train Inessa.	0.5	72.50	65.25
3/7/2017	Santana	Printing envelopes for different partnerships	1	70.00	63.00
3/7/2017	Stysis	Training with Andy re. K-1 import	0.5	62.50	56.25
3/8/2017	Nguyen, CPA	Touch base with Livia on items.	0.2	29.00	26.10
3/8/2017	Shelton	Alphabetizing k-1 information - completed in January before K-1 prep began	3.7	259.00	233.10
3/9/2017	Santana	printing envelopes for various partnerships	2.5	175.00	157.50
3/9/2017	Benjamin, CPA	2016 tax returns, general excel analysis	2.2	561.00	504.90

EXHIBIT C:
General Engagement Services Detail and Allocation Calculation

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
3/10/2017	Nguyen, CPA	Redistribute workload and meet with Livia on status.	0.2	29.00	26.10
3/10/2017	Santana	printing envelopes	0.8	56.00	50.40
3/11/2017	Santana	printing envelopes	2	140.00	126.00
3/11/2017	Benjamin, CPA	2016 tax returns, general excel analysis	1.4	357.00	321.30
3/13/2017	Nguyen, CPA	Discuss further address changes.	0.2	29.00	26.10
3/13/2017	Santana	Print envelopes	2.5	175.00	157.50
3/14/2017	Nguyen, CPA	Answer questions from Livia.	0.1	14.50	13.05
3/15/2017	Nguyen, CPA	Look up date for the QSF's 1120 SF filing.	0.1	14.50	13.05
3/15/2017	Nguyen, CPA	Touch base with Livia	0.1	14.50	13.05
3/15/2017	Santana	printing envelopes	2.4	168.00	151.20
3/16/2017	Santana	Printing envelopes for Partnerships	2	140.00	126.00
3/16/2017	Jeong	spoke with interns for help with K-1's per Livia's request, email interns for the information	0.3	52.50	47.25
3/16/2017	Benjamin, CPA	2016 returns - met w/ admin re envelopes, got additional help, verified efiles/etc.	1.2	306.00	275.40
3/17/2017	Santana	Envelope Printing for Partnerships	1	70.00	63.00
3/17/2017	Benjamin, CPA	2016 tax returns, general excel analysis	2.7	688.50	619.65
3/20/2017	Benjamin, CPA	spoke to admin re K-1 mailings, email to Geno	0.3	76.50	68.85
3/20/2017	Benjamin, CPA	met w/ Ali re time billing/invoicing for the K-1 prep, looked atbwip	1.8	459.00	413.10
3/31/2017	Kelton, CPA	Meeting and research regarding note disclosure	1.5	600.00	540.00
4/11/2017	Stysis	Reconciling units for Livia	0.8	100.00	90.00
4/11/2017	Benjamin, CPA	emails with Geno re excels with ending units for partners, instructions to INessa	0.5	127.50	114.75
4/12/2017	Stysis	Reconciling units for Livia	4.2	525.00	472.50
4/18/2017	Benjamin, CPA	received excels to send to Geno, sent through sharefile investor unit excels	1.1	280.50	252.45
Total Services			205.30	45,960.00	41,364.00
Total before discount				<u>\$ 45,960.00</u>	
Total discounted invoice amount					<u>\$ 41,364.00</u>
Total 2016 partnerships					98
General engagement services per partnership					<u>\$ 422.08</u>

Exhibit C:

IT Consulting Services Detail and Allocation Calculation

<i>Professional services rendered</i>			Hours		Original Amount	Discounted Amount
6/7/2016	Benjamin, CPA	looked at 2016 short year issues, email to Carlos regarding software issues	0.6	\$	135.00	\$ 121.50
6/8/2016	Benjamin, CPA	met w/ Jasun and Carlos regarding Prosystem short year 2016 returns	1.1		247.50	222.75
						180.00
6/8/2016	Quiroz	Contact Prosystem software support regarding the short year conversion and information on processing the rollover of the clients with out the new year. Meet with Livia and Jasun to discuss the process and information required to evaluate short year procedures.	1		200.00	
12/22/2016	Benjamin, CPA	emails with IT to order software/proforma	0.4		90.00	81.00
12/22/2016	Kelton, CPA	software and planning	2		750.00	675.00
2/3/2017	Quiroz	Re-Process Proforma for one entity that had errors during proforma.	0.2		44.00	39.60
						277.20
2/7/2017	Quiroz	Meeting with Livia regarding the Excel CSV File - comparison of addresses in both books.	1.4		308.00	
2/7/2017	Kelton, CPA	Discussed address issue with Livia and Carlos	1.2		480.00	432.00
						1,445.40
		Meet with Livia, discuss the issue with non-tracked updates on 2 separate excel workbooks. Create filters and configure data to match headers and create formulas to find out differences out of over 17,000 lines of data between the 2 workbooks. Fix is a one time fix, our recommendation to the client in the future client needs to keep track of changes so that only changes are submitted to be updated. Filtering process reduced data to be reviewed down to shortly over 1500 rows.	7.3		1,606.00	
						673.20
		Create process to import K1 Footnotes for partnership. Work with support on the issue. Meeting with Livia and Andy regarding the issue. Prepare instructions step by step to import. Test with a copy of a test partnership. Verify with Livia it worked as expected.	3.4		748.00	
2/15/2017	Quiroz	Issues with Mail Merge template. Discussed with Wendy and Jasun.	0.5		110.00	99.00
2/20/2017	Quiroz	K-1 Mail Merge Design and Documentation	0.4		70.00	63.00
2/21/2017	Krebs	Work with IT to recover corrupted data file for units and partner a/r.	0.3		43.50	39.15
3/4/2017	Nguyen, CPA					
			19.80		4,832.00	4,348.80
					<u>\$ 4,832.00</u>	
						<u>\$ 44.38</u>

EXHIBIT D

EXHIBIT D

Exhibit D:
Total Allocated Expenses

Expenses

CCH/Other tax software costs (Exhibit D, page 2)	\$ 6,195.25
CCH electronic filing costs (not inc. LLCs) (Exhibit D, page 4)	1,385.50
Envelopes for K-1 mailings (Exhibit D, page 15)	625.00
Postage for K-1 mailings (Exhibit D, page 20)	5,391.33
Total allocable expenses for 2016	<u>\$ 13,597.08</u>

Allocation of expenses per partnership

CCH tax software costs (Exhibit D, page 2)	\$ 63.22
CCH electronic filing costs (not inc. LLCs) (Exhibit D, page 4)	16.30
Envelopes for K-1 mailings (Exhibit D, page 15)	7.35
Postage - varies by ptnrshp based on # of K-1s -(Exhibit D, page 20 - 22)	N/A
Total expenses allocated to each partnership	<u>\$ 86.87</u>

Exhibit D:

Software Costs Detail and Allocation Calculation

Allocation of software costs per partnership

Total CCH Tax software costs for 2016 (see "Reconciliation" below) (Exhibit D, page 3)	\$ 6,195.25
Total number of partnerships	98
Total software expenses allocated to each partnership	<u>\$ 63.22</u>

Invoice/Payment Reconciliation:

2016 Renewal invoice (Exhibit D, page 3)	\$ 6,195.25
Total CCH Tax software costs for 2016	\$ 6,195.25
Less: Credit card payment (Exhibit D, page 3)	(6,195.25)
Invoice Balance Due	<u>\$ -</u>



20101 Hamilton Ave, Ste. 200
Torrance, CA 90502

CCH® ProSystem fx® Order Acknowledgement

Page 1 of

ACCOUNT #: 311334

ORDER #: 1739557

West 25

BILL TO:

27 1 SP 0.465 E0027 I0067 D2108377781 S2 P3788917 0002:0002

SHIP TO:



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

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

(858)642-5050 Ext:

THIS IS NOT AN INVOICE.

Thank you for your recent CCH ProSystem fx order. Please review this acknowledgement for accuracy. If you require any changes, contact our Account Services Department at 800-739-9998.

The licensed software covered by this Order Acknowledgement is subject to and governed by the applicable CCH ProSystem fx Master Agreement located at <http://support.cch.com/prosystemfxagreements/> and by completing your order you have accepted the terms and conditions of such agreement.

ORDER RECEIVED: 12/27/16

TODAY'S DATE: 12/28/16

PRODUCT	PRODUCT DESCRIPTION	QTY	UNIT PRICE	TOTAL
240028	WINDOWS ENVIRONMENT	1		
240471	BUSINESS ELF - CA 1065/1120/1120S	1	105.00	105.00
250310	BUSINESS ELF - FEDERAL LTD	1	185.00	185.00
310400	NETWORK (INCLUDES 5 WRKSTNS)	1	1025.00	1025.00
310401	WRKSTNS NETWORK (6-20)	3	155.00	465.00
312000	PARTNERSHIP SYS 1065	1	3165.00	3165.00
312390	CA - PARTNERSHIP	1	1365.00	1365.00
360400	PARTNERSHIP PRO FORMA	1	455.00	455.00
	Order Sub-Total Amount			6765.00
999915	SOFTWARE DISCOUNT 15%	1	-1014.75	-1014.75
800000	ANNUAL REGISTRATION FEE	1	350.00	350.00
999999	TAX DELIVERY/DOWNLOAD	1	95.00	95.00
	Software Order Total			6195.25
	DOWN PAYMENT: charged to credit card			-6195.25
	Remaining Balance Due			0.00
	Sales tax as applicable and defined by state and local tax authorities will be added to this order when the order balance is billed on the Monthly Invoice and Statement of Account.			

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P3837A

01/22/16

Exhibit D:
Electronic Filing Costs Detail and Allocation Calculation

Allocation of electronic filing costs per partnership

Total CCH Tax software costs for 2016 (see "Reconciliation" below)	\$ 1,385.50
Total number of partnerships electronically filed	85
Total electronic filing expenses allocated to each partnership	<u>\$ 16.30</u>

Invoice/Payment Reconciliation:

Invoice #3113340816 (Exhibit D, page 5)	\$ 216.75
Invoice #3113340317 (Exhibit D, page 9)	<u>1,168.75</u>
Total electronic filing costs for 2016	\$ 1,385.50
Less: paid with ck# 44073 (Exhibit D, page 13)	\$ (216.75)
Less: paid with ck# 44574 (Exhibit D, page 14)	<u>\$ (1,168.75)</u>
Invoice Balance Due	<u><u>\$ -</u></u>



20101 Hamilton Ave, Ste. 200
Torrance, CA 90502

Invoice

Page 1 of

Invoice Date:	8/20/16
Account Number:	31133
Invoice Number:	3113340816
CURRENT INVOICE TOTAL:	216.75
TOTAL BALANCE DUE:	216.75
To Avoid Late Fees, Payment must be Received By:	09/20/2016

Account Services/Billing
1(800)739-9998

5723 1 MB 0.419 E0090X I0223 D1856486553 S2 P3457251 0001:0004



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
08/12	SYE	EF-PExtFD Trn Acc ABL PARTNERS	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc ANTELOPE SPRIN	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc BIG RANCH PART	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc BLA PARTNERS	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc BORDERLAND PAR	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc BRATTON VIEW P	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc CACTUS RIDGE P	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc CARSON VALLEY	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc CHECKERED FLAG	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc COMSTOCK PARTN	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc CRYSTAL CLEARW	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc DAYTON VIEW PA	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc DESERT VIEW PA	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc EAGLE VIEW PAR	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc FAIRWAY PARTNE	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc FALCON HEIGHTS	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc FREE TRADE PAR	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc FRONTAGE 177 P	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc GALENA RANCH P	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc GILA VIEW PART	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc GOLD RIDGE PAR	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc GRAND VIEW PAR	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc GREEN VIEW PAR	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc HEAVENLY VIEW	2.55	0.00	2.55

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

OK
LB

Account Number:	311334
Invoice Number:	3113340816
Invoice Due Date:	09/20/2016
CURRENT INVOICE TOTAL:	216.75
TOTAL BALANCE DUE:	216.75
Payment Amount	

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

0001:0004

00003113343113340816000000216752



20101 Hamilton Ave, Ste. 200
Torrance, CA 90502

Wolters Kluwer

Invoice

Page 2 of

Invoice Date:	8/2011
Account Number:	31133
Invoice Number:	3113340811

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

Date/Time	Reference Number	Description	Sub Total	Sales Tax	Total
08/12	SYE	EF-PExtFD Trn Acc HIDDEN HILLS P	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc HIGH DESERT PA	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc HOLLYWOOD PART	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc HONEY SPRINGS	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc HORIZON PARTNE	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc Highway 50 Par	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc INTERNATIONAL	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc JAMUL MEADOWS	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc LAHONTAN PARTN	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc LYONS VALLEY P	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc MESA VIEW PART	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc MEX-TEC PARTNE	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc MOHAWK MOUNTAI	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc MOUNTAIN VIEW	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc NEVADA VIEW PA	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc NIGHT HAWK PAR	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc NORTH SPRINGS	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc OCOTILLO VIEW	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc ORANGE VISTA P	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc OSPREY PARTNER	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc P-39 AIRCOBRA	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc P-40 WARHAWK P	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc PAINTED DESERT	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc PAR FOUR PARTN	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc PARK VEGAS PAR	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc PECOS PARTNERS	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc PINE VIEW PART	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc PRODUCTION PAR	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc PROSPERITY PAR	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc PUEBLO PARTNER	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc PYRAMID HIGHWA	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc RAIL ROAD PART	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc RAINBOW PARTNE	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc RANWIDE PARTNE	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc REDFIELD HEIGH	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc RENO PARTNERS	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc RENO VIEW PART	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc RENO VISTA PAR	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc ROAD RUNNER PA	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc ROLLING HILLS	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc ROSE VISTA PAR	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc SANTA FE VIEW	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc SIERRA VIEW PA	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc SILVER CITY PA	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc SILVER STATE P	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc SKY VIEW PARTN	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc SNOW BIRD PART	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc SONORA VIEW PA	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc SPANISH SPRING	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc SPRUCE HEIGHTS	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc STEAMBOAT PART	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc STOREY COUNTY	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc SUNTEC PARTNER	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc TECATE SOUTH P	2.55	0.00	2.55

5723 1 MB 0.419 E0080X I0224 01866486553 S2 P3457251 0002:0004



20101 Hamilton Ave, Ste. 200
Torrance, CA 90502

Invoice

Page 3 of 3

Invoice Date:	8/2017
Account Number:	31133
Invoice Number:	311334081

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

Date/Time	Reference Number	Description	Sub Total	Sales Tax	Total
08/12	SYE	EF-PExtFD Trn Acc TWIN PLANT PAR	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc VALLEY VISTA P	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc VIA 188 PARTNE	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc VICTORY LAP PA	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc VISTA DEL SUR	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc VISTA TECATE P	2.55	0.00	2.55
08/12	SYE	EF-PExtFD Trn Acc WILD HORSE PAR	2.55	0.00	2.55
Current Invoice Total					216.75



20101 Hamilton Ave, Ste. 200
Torrance, CA 90502

Wolters Kluwer

Statement of Account

Page 4 of

Account Number:	31133
Month Ending:	08/201
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
Closed Invoices						
3113340416	04/20/16	Apr 2016 Invoice	1088.00			
	05/05/16	TR FR UNAPP CR		875.00CR		
	06/21/16	Late Fee on Past Due	3.20			
	07/11/16	Payment Check#43876		213.00CR		
	07/28/16	LATE FEE CR		3.20CR		
		Invoice Balance Due			0.00	
Prior Open Invoice Total						0.00
Current Invoice Total						216.75
TOTAL BALANCE DUE						216.75



20101 Hamilton Ave, Ste. 200
Torrance, CA 90502

Invoice

Page 1 of 4

Invoice Date:	3/2017
Account Number:	311334
Invoice Number:	3113340317
CURRENT INVOICE TOTAL:	1168.75
TOTAL BALANCE DUE:	1168.75
To Avoid Late Fees, Payment must be Received By:	04/20/2017

Account Services/Billing
1(800)739-9998

5292 1 MB 0.423 E0139X I0358 D2338532239 S2 P4090379 0001:0004



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

Date/Time	Reference Number	Description	Sub Total	Sales Tax	Total
03/15		EF-Ptr CA Trn Acc ABL PARTNERS	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc ANTELOPE SPRIN	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc BIG RANCH PART	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc BLA PARTNERS	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc BORDERLAND PAR	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc BRATTON VIEW P	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc CACTUS RIDGE P	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc CARSON VALLEY	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc CHECKERED FLAG	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc COMSTOCK PARTN	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc CRYSTAL CLEARW	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc DAYTON VIEW PA	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc DESERT VIEW PA	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc EAGLE VIEW PAR	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc FAIRWAY PARTNE	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc FALCON HEIGHTS	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc FREE TRADE PAR	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc FRONTAGE 177 P	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc GALENA RANCH P	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc GILA VIEW PART	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc GOLD RIDGE PAR	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc GRAND VIEW PAR	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc GREEN VIEW PAR	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc HEAVENLY VIEW	4.75	0.00	4.75

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



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

Account Number:	311334
Invoice Number:	3113340317
Invoice Due Date:	04/20/2017
CURRENT INVOICE TOTAL:	1168.75
TOTAL BALANCE DUE:	1168.75
Payment Amount	

TR
4/10/17

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

0001:0004

00003113343113340317000001168757



Wolters Kluwer

20101 Hamilton Ave, Ste. 200
Torrance, CA 90502

Invoice

Page 2 of 4

Invoice Date:	3/2017
Account Number:	311334
Invoice Number:	3113340317

DUFFY KRUSPODIN, LLP

Date/Time	Reference Number	Description	Sub Total	Sales Tax	Total
03/15		EF-Ptr CA Trn Acc HIDDEN HILLS P	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc HIGH DESERT PA	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc HOLLYWOOD PART	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc HONEY SPRINGS	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc HORIZON PARTNE	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc Highway 50 Par	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc INTERNATIONAL	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc JAMUL MEADOWS	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc LAHONTAN PARTN	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc LYONS VALLEY P	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc MESA VIEW PART	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc MEX-TEC PARTNE	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc MOHAWK MOUNTAI	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc MOUNTAIN VIEW	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc NEVADA VIEW PA	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc NIGHT HAWK PAR	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc NORTH SPRINGS	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc OCOTILLO VIEW	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc ORANGE VISTA P	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc OSPREY PARTNER	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc P-39 AIRCOBRA	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc P-40 WARHAWK P	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc PAINTED DESERT	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc PAR FOUR PARTN	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc PARK VEGAS PAR	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc PECOS PARTNERS	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc PINE VIEW PART	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc PRODUCTION PAR	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc PROSPERITY PAR	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc PUEBLO PARTNER	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc PYRAMID HIGHWA	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc RAIL ROAD PART	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc RAINBOW PARTNE	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc RAWHIDE PARTNE	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc REDFIELD HEIGH	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc RENO PARTNERS	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc RENO VIEW PART	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc RENO VISTA PAR	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc ROAD RUNNER PA	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc ROLLING HILLS	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc ROSE VISTA PAR	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc SANTA FE VIEW	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc SIERRA VIEW PA	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc SILVER CITY PA	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc SILVER STATE P	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc SKY VIEW PARTN	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc SNOW BIRD PART	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc SONORA VIEW PA	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc SPANISH SPRING	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc SPRUCE HEIGHTS	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc STEAMBOAT PART	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc STOREY COUNTY	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc SUNTEC PARTNER	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc TECATE SOUTH P	4.75	0.00	4.75

5292 1 MB 0.423 E0139X I0359 D2338532239 S2 P4090379 0002:0004



20101 Hamilton Ave, Ste. 200
Torrance, CA 90502

Invoice

Page 3 of 4

Invoice Date:	3/2017
Account Number:	311334
Invoice Number:	3113340317

DUFFY KRUSPODIN, LLP

Date/Time	Reference Number	Description	Sub Total	Sales Tax	Total
03/15		EF-Ptr CA Trn Acc TWIN PLANT PAR	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc VALLEY VISTA P	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc VIA 188 PARTNE	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc VICTORY LAP PA	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc VISTA DEL SUR	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc VISTA TECATE P	4.75	0.00	4.75
03/15		EF-Ptr CA Trn Acc WILD HORSE PAR	4.75	0.00	4.75
03/15		EF-Ptr FD Trn Acc ABL PARTNERS	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc ANTELOPE SPRIN	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc BIG RANCH PART	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc BLA PARTNERS	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc BORDERLAND PAR	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc BRATTON VIEW P	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc CACTUS RIDGE P	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc CARSON VALLEY	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc CHECKERED FLAG	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc COMSTOCK PARTN	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc CRYSTAL CLEARW	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc DAYTON VIEW PA	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc DESERT VIEW PA	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc EAGLE VIEW PAR	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc FAIRWAY PARTNE	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc FALCON HEIGHTS	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc FREE TRADE PAR	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc FRONTAGE 177 P	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc GALENA RANCH P	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc GILA VIEW PART	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc GOLD RIDGE PAR	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc GRAND VIEW PAR	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc GREEN VIEW PAR	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc HEAVENLY VIEW	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc HIDDEN HILLS P	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc HIGH DESERT PA	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc HOLLYWOOD PART	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc HONEY SPRINGS	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc HORIZON PARTNE	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc Highway 50 Par	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc INTERNATIONAL	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc JAMUL MEADOWS	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc LAHONTAN PARTN	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc LYONS VALLEY P	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc MESA VIEW PART	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc MEX-TEC PARTNE	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc MOHAWK MOUNTAI	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc MOUNTAIN VIEW	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc NEVADA VIEW PA	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc NIGHT HAWK PAR	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc NORTH SPRINGS	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc OCOTILLO VIEW	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc ORANGE VISTA P	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc OSPREY PARTNER	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc P-39 AIRCOBRA	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc P-40 WARHAWK P	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc PAINTED DESERT	9.00	0.00	9.00

5292 1 MB 0.423 E0139X I0360 D2338532239 S2 P4090379 0003:0004



Wolters Kluwer

20101 Hamilton Ave, Ste. 200
Torrance, CA 90502

Invoice

Page 4 of 4

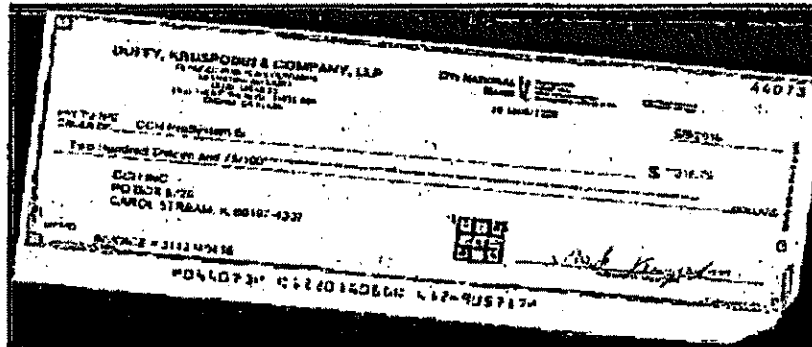
Invoice Date:	3/2017
Account Number:	311334
Invoice Number:	3113340317

DUFFY KRUSPODIN, LLP

Date/Time	Reference Number	Description	Sub Total	Sales Tax	Total
03/15		EF-Ptr FD Trn Acc PAR FOUR PARTN	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc PARK VEGAS PAR	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc PECOS PARTNERS	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc PINE VIEW PART	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc PRODUCTION PAR	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc PROSPERITY PAR	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc PUEBLO PARTNER	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc PYRAMID HIGHWA	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc RAIL ROAD PART	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc RAINBOW PARTNE	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc RAWHIDE PARTNE	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc REDFIELD HEIGH	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc RENO PARTNERS	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc RENO VIEW PART	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc RENO VISTA PAR	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc ROAD RUNNER PA	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc ROLLING HILLS	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc ROSE VISTA PAR	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc SANTA FE VIEW	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc SIERRA VIEW PA	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc SILVER CITY PA	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc SILVER STATE P	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc SKY VIEW PARTN	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc SNOW BIRD PART	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc SONORA VIEW PA	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc SPANISH SPRING	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc SPRUCE HEIGHTS	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc STEAMBOAT PART	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc STOREY COUNTY	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc SUNTEC PARTNER	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc TECATE SOUTH P	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc TWIN PLANT PAR	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc VALLEY VISTA P	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc VIA 108 PARTNE	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc VICTORY LAP PA	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc VISTA DEL SUR	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc VISTA TECATE P	9.00	0.00	9.00
03/15		EF-Ptr FD Trn Acc WILD HORSE PAR	9.00	0.00	9.00

Current Invoice Total

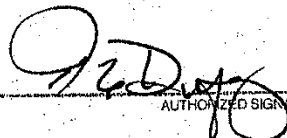
1168.75



44073

Paid: 09/16/2016

\$216.75

DUFFY KRUSPODIN , LLP CERTIFIED PUBLIC ACCOUNTANTS (OPERATING ACCOUNT) 21600 OXNARD ST SUITE 2000 WOODLAND HILLS CA 91367-4969 818-385-0585		CITY NATIONAL BANK COMMERCIAL BANKING SERVICES (800) 773-7100	44574 18-1606/1220 CHECK NUMBER
PAY TO THE ORDER OF <u>CCH ProSystem fx</u>		<u>4/7/2017</u>	\$**1,168.75
One Thousand One Hundred Sixty-Eight and 75/100*****			DOLLARS
CCH INC. PO BOX 5729 CAROL STREAM, IL 60197-4307		 AUTHORIZED SIGNATURE	
MEMO	INVOICE # 3113340417		
⑈044574⑈ ⑆122016066⑆ 412⑈905717⑈			

Details on Back
Security Features Included

DUFFY KRUSPODIN , LLP	CERTIFIED PUBLIC ACCOUNTANTS	44574
CCH ProSystem fx	4/7/2017	1,168.75
5365 · CLIENT COSTS:5377 · COMPUT EF-PTR CA TRAN ACCT		

CNB-OPERATING-90 INVOICE # 3113340417 1,168.75

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 2016 (see "Reconciliation" below)	\$ 625.00
Total number of partnerships with K-1s	85
Total envelopes for K-1 mailings expenses allocated to each partnership	<u>\$ 7.35</u>

Invoice/Payment Reconciliation:

Order # 115-3595093-2906621 (Exhibit D, page 19)	<u>\$ 625.00</u>
Total envelopes for K-1 mailings costs for 2016	\$ 625.00
Less: Credit card payment (Exhibit D, page 19)	<u>\$ (625.00)</u>
Invoice Balance Due	<u>\$ -</u>

Amazon.com - Order 115-3595093-2906621

Page 1 of 4

amazon.com

Final Details for Order #115-3595093-2906621

Print this page for your records.

Order Placed: January 24, 2017

Amazon.com order number: 115-3595093-2906621

Order Total: \$625.00

Shipped on January 25, 2017

Items Ordered	Price
3 of: 6 x 9 Booklet Envelope - 24# White Wove - Open Side- (6 x 9) - Jumbo Envelope Series (Box of 500)	\$25.00
Sold by: Pete's Quality Accessories (seller profile)	

Condition: New

Shipping Address:
Estephene Santana
4225 EXECUTIVE SQ STE 900
LA JOLLA, CA 92037-1485
United States

Item(s) Subtotal: \$75.00
Shipping & Handling: \$0.00

Total before tax: \$75.00
Sales Tax: \$0.00

Shipping Speed:
Two-Day Shipping

Total for This Shipment: \$75.00

Shipped on January 25, 2017

Items Ordered	Price
3 of: 6 x 9 Booklet Envelope - 24# White Wove - Open Side- (6 x 9) - Jumbo Envelope Series (Box of 500)	\$25.00
Sold by: Pete's Quality Accessories (seller profile)	

Condition: New

Shipping Address:
Estephene Santana
4225 EXECUTIVE SQ STE 900
LA JOLLA, CA 92037-1485
United States

Item(s) Subtotal: \$75.00
Shipping & Handling: \$0.00

Total before tax: \$75.00
Sales Tax: \$0.00

Shipping Speed:
Two-Day Shipping

Total for This Shipment: \$75.00

Shipped on January 25, 2017

Items Ordered	Price
	\$25.00

Amazon.com - Order 115-3595093-2906621

Page 2 of 4

2 of: 6 x 9 Booklet Envelope - 24# White Wove - Open Side- (6 x 9) - Jumbo
Envelope Series (Box of 500)

Sold by: Pete's Quality Accessories ([seller profile](#))

Condition: New

Shipping Address:

Estephene Santana
4225 EXECUTIVE SQ STE 900
LA JOLLA, CA 92037-1485
United States

Item(s) Subtotal: \$50.00

Shipping & Handling: \$0.00

Total before tax: \$50.00

Sales Tax: \$0.00

Total for This Shipment: \$50.00

Shipping Speed:

Two-Day Shipping

Shipped on January 25, 2017

Items Ordered

3 of: 6 x 9 Booklet Envelope - 24# White Wove - Open Side- (6 x 9) - Jumbo \$25.00
Envelope Series (Box of 500)

Sold by: Pete's Quality Accessories ([seller profile](#))

Condition: New

Shipping Address:

Estephene Santana
4225 EXECUTIVE SQ STE 900
LA JOLLA, CA 92037-1485
United States

Item(s) Subtotal: \$75.00

Shipping & Handling: \$0.00

Total before tax: \$75.00

Sales Tax: \$0.00

Total for This Shipment: \$75.00

Shipping Speed:

Two-Day Shipping

Shipped on January 25, 2017

Items Ordered

2 of: 6 x 9 Booklet Envelope - 24# White Wove - Open Side- (6 x 9) - Jumbo \$25.00
Envelope Series (Box of 500)

Sold by: Pete's Quality Accessories ([seller profile](#))

Condition: New

Shipping Address:

Estephene Santana
4225 EXECUTIVE SQ STE 900
LA JOLLA, CA 92037-1485
United States

Item(s) Subtotal: \$50.00

Shipping & Handling: \$0.00

Total before tax: \$50.00

Sales Tax: \$0.00

Total for This Shipment: \$50.00

Shipping Speed:

Two-Day Shipping

Amazon.com - Order 115-3595093-2906621

Page 3 of 4

Shipped on January 25, 2017

Items Ordered	Price
3 of: 6 x 9 Booklet Envelope - 24# White Wove - Open Side- (6 x 9) - Jumbo Envelope Series (Box of 500)	\$25.00
Sold by: Pete's Quality Accessories (seller profile)	
Condition: New	
Shipping Address: Estephene Santana 4225 EXECUTIVE SQ STE 900 LA JOLLA, CA 92037-1485 United States	Item(s) Subtotal: \$75.00 Shipping & Handling: \$0.00 ----- Total before tax: \$75.00 Sales Tax: \$0.00 -----
Shipping Speed: Two-Day Shipping	Total for This Shipment: \$75.00 -----

Shipped on January 25, 2017

Items Ordered	Price
3 of: 6 x 9 Booklet Envelope - 24# White Wove - Open Side- (6 x 9) - Jumbo Envelope Series (Box of 500)	\$25.00
Sold by: Pete's Quality Accessories (seller profile)	
Condition: New	
Shipping Address: Estephene Santana 4225 EXECUTIVE SQ STE 900 LA JOLLA, CA 92037-1485 United States	Item(s) Subtotal: \$75.00 Shipping & Handling: \$0.00 ----- Total before tax: \$75.00 Sales Tax: \$0.00 -----
Shipping Speed: Two-Day Shipping	Total for This Shipment: \$75.00 -----

Shipped on January 25, 2017

Items Ordered	Price
3 of: 6 x 9 Booklet Envelope - 24# White Wove - Open Side- (6 x 9) - Jumbo Envelope Series (Box of 500)	\$25.00
Sold by: Pete's Quality Accessories (seller profile)	
Condition: New	
Shipping Address: Estephene Santana 4225 EXECUTIVE SQ STE 900	Item(s) Subtotal: \$75.00 Shipping & Handling: \$0.00 -----

Amazon.com - Order 115-3595093-2906621

Page 4 of 4

LA JOLLA, CA 92037-1485
United States

Total before tax: \$75.00
Sales Tax: \$0.00

Shipping Speed:
Two-Day Shipping

Total for This Shipment: \$75.00

Shipped on January 25, 2017

Items Ordered

3 of: 6 x 9 Booklet Envelope - 24# White Wove - Open Side- (6 x 9) - Jumbo \$25.00
Envelope Series (Box of 500)

Sold by: Pete's Quality Accessories ([seller profile](#))

Condition: New

Shipping Address:

Estephene Santana
4225 EXECUTIVE SQ STE 900
LA JOLLA, CA 92037-1485
United States

Item(s) Subtotal: \$75.00
Shipping & Handling: \$0.00

Total before tax: \$75.00
Sales Tax: \$0.00

Shipping Speed:
Two-Day Shipping

Total for This Shipment: \$75.00

Payment information

Payment Method:

Visa | Last digits: 0961

Item(s) Subtotal: \$625.00
Shipping & Handling: \$0.00

Billing address

Timothy Duffy
8576 Boothbay Place
San Diego, Ca 92129
United States

Total before tax: \$625.00
Estimated tax to be collected: \$0.00

Grand Total: \$625.00

Credit Card transactions

Visa ending in 0961: January 25, 2017: \$625.00

To view the status of your order, return to [Order Summary](#).

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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	\$ 77.72
Antelope Springs Partners	\$ 77.72
Big Ranch Partners	\$ 76.38
BLA Partners	\$ 101.17
Borderland Partners	\$ 73.70
Bratton View Partners	\$ 36.85
Cactus Ridge Partners	\$ 69.68
Carson Valley Partners	\$ 46.23
Checkered Flag Partners	\$ 101.17
Clearwater Bridge	\$ 71.69
Comstock Partners	\$ 52.26
Crystal Clear Water	\$ -
Dayton View Partners	\$ 66.33
Desert View Partners	\$ 38.86
Eagle View Partners	\$ 170.86
Eagle View Partners, LLC	\$ -
Fairway Partners	\$ 58.29
Falcon Heights Partners	\$ 164.82
Falcon Heights Partners, LLC	\$ -
Free Trade Partners	\$ 60.97
Frontage 177 Partners	\$ 42.21
Frontage 177, LLC	\$ -
Galena Ranch Partners	\$ 44.22
Gila View Partners	\$ 38.19
Gold Ridge Partners	\$ 60.97
Grand View Partners	\$ 60.30
Green View Partners	\$ 59.63
Heavenly View Partners	\$ 61.64
Hidden Hills Partners	\$ 51.59
High Desert Partners	\$ 50.25
High Desert Shadows, LLC	\$ -
Highway 50 Partners	\$ 70.35
Hollywood Partners	\$ 115.91
Honey Springs Partners	\$ 46.23
Horizon Partners	\$ 49.58
International Partners	\$ 39.53
Jamul Meadows Partners	\$ 44.22
Lahontan Partners	\$ -
Lyons Valley Partners	\$ 47.57
Mesa View Partners	\$ 48.24
Mex-Tec Partners	\$ 79.06
Mohawk Mountain Partners	\$ 56.95
Mountain View Partners	\$ 61.64
Nevada View Partners	\$ 62.98
Night Hawk Partners	\$ 161.47

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	\$ 61.64
Ocotillo View Partners	\$ 59.63
Orange Vista Partners	\$ 69.01
Osprey Partners	\$ 144.72
Osprey Pescador LLC	\$ -
P-39 Aircobra Partners	\$ 75.71
P-39 Aircobra Partners, LLC	\$ -
P-40 Warhawk	\$ 81.07
P-40 Warhawk, LLC	\$ -
Painted Desert Partners	\$ 43.55
Par Four Partners	\$ 59.63
Park Vegas Partners	\$ 12.73
Pecos Partners	\$ 43.55
Pecos Partners, LLC	\$ -
Pine View Partners	\$ 40.87
Production Partners	\$ 49.58
Prosperity Partners	\$ 75.04
Pueblo Partners	\$ 85.76
Pueblo Partners, LLC	\$ -
Pyramid Highway 177 Partners	\$ 51.59
Pyramid Highway 177 Partners, LLC	\$ -
Rail Road Partners	\$ 73.70
Rainbow Partners	\$ 36.85
Rawhide Partners	\$ 60.37
Redfield Heights Partners	\$ 44.89
Reno Partners	\$ 28.81
Reno View Partners	\$ 32.16
Reno Vista Partners	\$ 17.42
Road Runner Partners	\$ 54.27
Rolling Hills Partners	\$ 71.02
Rose Vista Partners	\$ 40.87
Santa Fe View Partners	\$ 81.74
Santa Fe View Partners, LLC	\$ -
Sierra View Partners	\$ 44.89
Silver City Partners	\$ 65.66
Silver State Partners	\$ 22.78
Sky View Partners	\$ 64.99
Snow Bird Partners	\$ 38.19
Sonora View Partners	\$ 54.94
Spanish Springs View Partners	\$ 91.08
Spruce Heights Partners	\$ 63.65
Steamboat Partners	\$ 37.52
Storey County Partners	\$ 51.59
SunTec Partners	\$ 53.60

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	\$ 52.93
Twin Plant Partners	\$ 60.30
Valley Vista Partners	\$ 59.63
Via 188 Partners	\$ 55.61
Victory Lap Partners	\$ 125.96
Vista Del Sur Partners	\$ 76.38
Vista Tecate Partners	\$ 62.31
Wild Horse Partners	\$ 69.01
Totals	5,344.63

Reconciliation of Postage Cost Totals

Courier delivery of documents	\$ 46.70
Varies based on number of partnership K-1s, see above:	5,344.63
Total	\$ 5,391.33