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9 Tax Accountants for Receiver
10 Thomas C. Hebrank

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

14 SECURITIES AND EXCHANGE
15 COMMISSION,

16 Plaintiff,

17 vs.

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

23 Defendants.

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

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

Date: October 5, 2018
Time: 1:30 p.m.
Ctrm: 9D
Judge: Hon. Gonzalo P. Curiel

1 Duffy, Kruspodin, LLP ("Duffy"), tax accountants for Thomas C. Hebrank
2 ("Receiver"), the Court-appointed permanent receiver for First Financial Planning
3 Corporation d/b/a Western Financial Planning Corporation ("Western"), and its
4 subsidiaries, including the General Partnerships ("GPs") listed in Schedule 1 to the
5 Preliminary Injunction Order entered on March 13, 2013 (collectively, "Receivership
6 Entities"), hereby submits this ninth interim application for approval and payment of
7 professional fees and reimbursement of costs for work in preparing the 2017 federal
8 and state tax returns for the GPs.

9 Duffy incurred \$219,567.06 in fees and \$14,080.33 in costs for this
10 Application Period and seeks interim approval and payment of these fees and costs.
11 Detailed descriptions of the services rendered by entity are contained in Exhibit A
12 attached hereto. Exhibit B is a summary of Duffy staff total hours and corresponding
13 rates. Exhibit C is a summary of the allocation of general engagement services and
14 IT consulting services to each GP. Exhibit D is a summary of the out-of-pocket
15 expenses allocated to each GP. During the Application Period, Duffy spent
16 1,155.6 hours on behalf of the Receiver at an overall blended billing rate of \$190 per
17 hour. Duffy has discounted all fees by 10% from regular hourly billing rates.

18 I. OVERVIEW

19 The Temporary Restraining Order ("TRO") and the Preliminary Injunction
20 Order vests the Receiver with authority to employ professionals to assist in his
21 efforts. TRO, Dkt. No. 10, Part VII.C. and G; Preliminary Injunction, Dkt. No. 174,
22 Part III.C. and G. Pursuant to that authority, the Receiver engaged Duffy as tax
23 accountants to prepare the 2017 income tax and informational filings for 98 GPs and
24 related entities. The Receiver selected Duffy after a discussion took place regarding
25 the preparation of the tax returns.

26 As this was the final filing for GP related tax returns (the Court authorized the
27 Receiver to close the GPs as of the end of 2017), the work completed during this
28 period was substantial. It was important to close the GPs because: (1) it would save

1 the receivership estate approximately \$100,000 per year in tax preparation and filing
2 costs, (2) it provided all investors with some clarity regarding the pooling approach
3 and the concept that their prior individual GP investments were not the basis for their
4 distributions (rather it is their respective approved claim amounts), and (3) it
5 provided the relevant basis that investors would need to close their IRAs.

6 Additionally, although there was an error in the preparation of the partnership
7 K-1s, once the error was identified, Duffy moved quickly to issue amended K-1s.
8 The time and expenses for preparing those amended K-1s were not passed through to
9 investors and are not reflected in these invoices.

10 II. FEE APPLICATION

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

16 A. General Engagement Services

17 B. IT Consulting

18 C. Preparation of 2017 Income Tax Returns for GPs

19 A. General Engagement Services

20 Time in this category pertains to general communication and meetings for the
21 2017 engagement. Duffy was in contact with the Receiver through phone calls and
22 emails with the purpose of establishing the engagement and to agree upon procedures
23 and reporting timelines. Furthermore, various other emails and phone calls were
24 exchanged between Duffy and the Receiver regarding engagement timing, status, and
25 special circumstances arising from the receivership. Additional time was spent in
26 2017 due to updates to accounting documents necessary to prepare the tax returns
27 and additional miscellaneous requests for reports or statements. Additionally, in
28 2017 Duffy worked with the receiver on final year reporting, including footnotes to

the K-1s on tax treatment at the partner level and a frequently asked questions guide for partner level questions arising during the engagement.

	Hours	Fees	Average Hourly Rate
TOTAL	195.7	\$46,797.75	\$239.13

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 2017 ProSystem fx software on the Duffy server;
- b) troubleshooting issues with the various software update releases to facilitate data proforma from 2016 and data stored from prior years 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	12.2	\$3,029.76	\$248.34

A. Preparation of 2017 Form 1096 and 1099 Informational Returns and 2017 Income Tax Returns

Informational Returns

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

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

- b) input of the 2017 Form 1099 amounts and verifying all other informational data included on the form, such as partnership names, addresses, and ID numbers for the receivership entities;
- c) reviewing 1099 recipient's names, addresses, and ID numbers; and
- d) electronic filing of the 1099s for the receivership entities;

2017 Tax Preparation

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

- a) processing the initial receipt of the receivership entities' books and records and excel files;
- b) formatting and organizing the receivership entities files with the current year data;
- c) verifying cash receipts and disbursements for the year and scanning detail for reporting accuracy and consistency;
- d) reviewing the bank reconciliation to the bank statement;
- e) checking balance sheet account balances for variances compared to prior year. When differences were noted, detail of change in current year was reviewed to verify correct application of accounting rules and verified to other source documentation as provided by the receiver;
- f) verifying and reconciling "investment in" accounts to the related LLC books for receivership entities with structures that included single member LLCs;
- g) reviewing the 2017 capital contributions recorded in the excel sheets and ensuring ownership units were accurately reflected on the K-1s, if applicable;
- h) verifying accuracy of partner names, addresses, ID numbers, and entity types in ProSystem fx compared to the Western excels if any changes made in the current year;

- 1 i) reviewing transfers of interest and ensuring transfers were
- 2 correctly calculated and reported on the 2017 tax return and K-1s,
- 3 if applicable;
- 4 j) final year adjustments to the balance sheet to reflect all assets
- 5 moving to the Qualified Settlement Fund (QSF) in 2017;
- 6 k) numerous changes to partners who transferred a portion or all of
- 7 their investment from their traditional or Roth IRAs, to themselves
- 8 in 2017. Recorded each transfer and K-1s were adjusted
- 9 accordingly or added to the return. Emails were exchanged to
- 10 obtain many social security numbers that were missing and to
- 11 confirm changes since information was not consistent across all
- 12 documentation and spreadsheets to report on the K-1s;
- 13 l) the partnerships that had sales in 2017 had additional reporting for
- 14 the sale, analyzing the sales agreement, calculating the net gain or
- 15 loss and reflecting this on the K-1s;
- 16 m) all other partnerships were required to show the land held
- 17 transferred to the QSF in 2017, and the same process was
- 18 employed of calculating the net gain or loss based on the land
- 19 valuation provided by the receiver and reflecting this on the K-1s;
- 20 n) capital accounts were adjusted to reflect the final year return
- 21 reporting and units were taken off the face of K-1s per the
- 22 receiver's request. About 14 returns had already been processed
- 23 internally with the units reported on the K-1s. For those returns, we
- 24 reprocessed and reprinted the K-1s for uniformity of all K-1s;
- 25 o) reviewing input sheets of information entered into ProSystem fx;
- 26 p) manager level review of the above areas, as well as, overall review
- 27 of tax return forms and input;
- 28

- q) manager level verification of reporting accuracy, formatting, and adherence to current federal and state partnership tax laws;
- r) manager level quality control check of partner names, addresses, ID numbers, and entity types in ProSystem fx compared to Western database that tracks all partner changes submitted throughout the year;
- s) staff and manager communication with Geno and Alica as needed to answer return discrepancies or additional information needed to complete the tax return;
- t) partner level review of the above areas, as well as, overall review of tax return forms and input;
- u) partner level verification of reporting accuracy, formatting, and adherence to current federal and state partnership tax laws;
- v) finalizing of tax return and accompanying letters and schedules
- w) printing tax return copies for each of the receivership entities, for government filing, and the final K-1 packages;
- x) assembly of a total of 8,277 K-1 packages to be mailed to partners;
- y) mailing of K-1 packages to partners;
- z) electronic filing of the 2017 partnership returns;
- aa) printing PDF listing for the tax files to verify successful submittal and receipt by government agencies;
- bb) various communications with the Receiver's staff to answer partner requests for single K-1s or other questions regarding the 2017 tax returns and receivership.

	Hours	Fees	Average Hourly Rate
TOTAL	947.70	\$169,739.55	\$179.11

1 **B. Costs**

2 Duffy requests the Court's approval and reimbursement of a total of
 3 \$14,080.33 in expenses. These expenses are itemized on Exhibit D hereto. Each GP,
 4 not including LLCs, incurred costs of \$15.25 (\$10.00 Federal and \$5.25 for
 5 California = \$15.25) in electronic e-file fees charged by ProSystem fx to comply
 6 with government efile requirements. Another \$64.11 per GP, for a total of
 7 \$6,282.60, for specialized tax software. Due to the high volume of data, client needs,
 8 and to make the engagement cost effective, a specific software was required. It was
 9 agreed that ProSystem fx, a sophisticated tax software program, would be the best
 10 solution. ProSystem fx allows flexibility to add fields so the individual partnership
 11 units as well as the total partnership units could be added to the face of each partner's
 12 schedule K-1 for over 8,200 K-1s generated by the 98 GP tax returns. The software
 13 is used solely for the completion of this engagement. Additional costs incurred
 14 pertain to the mailing of the K-1s from Duffy's office, as requested by the Receiver.
 15 A total of \$5,620.10 was spent on postage and \$881.38 on envelopes in order to mail
 16 out the 8,200+ K-1s to partners. The cost of the postage per partnership varied
 17 (please see Exh. D, p. 20) and the cost of the envelopes per partnership was \$10.14.

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

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

1 **A. Complexity of Tasks**

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

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

11 There are various levels of staff that worked on the engagement. Thane F.
12 Kelton, CPA, the partner on the engagement, was billed at an hourly rate of \$450 in
13 2018 and \$400 in 2017. Livia Benjamin, CPA, the manager on the engagement, was
14 billed at an hourly rate of \$280 in 2018 and \$255 in 2017. Andy Nguyen, CPA, a
15 reviewer on the engagement, was billed at an hourly rate of \$190 and \$170 in 2018
16 and \$145 in 2017. Geoff Pope, CPA, Douglas Shaw, Jasmine Barrera, and Lauren
17 Burgess, the staff preparers on the engagement, were billed at an hourly rate ranging
18 from \$130 to \$190. The remaining administrative staff that worked on the
19 engagement were billed at rates ranging from \$80 to \$165. These rates represent
20 typical rates in California for CPAs of similar experience and expertise. All
21 compensation based on billing rates was discounted by 10%. The blended hourly
22 rate for all services provided by Duffy during the Application Period is \$190. A
23 summary of Duffy staff that worked on the engagement is included as Exhibit B.

24 **C. Quality of Work Performed**

25 Duffy has provided the client with quality tax preparation and ancillary
26 services, with a high level of professionalism and excellent customer service. Duffy
27 was cognizant of the time constraints placed on the engagement due to the timely
28 receipt of the K-1s by the many partners involved. Duffy worked diligently to ensure

1 timely filing and was prompt in its completion of all of the returns for 2017 as they
2 were received during one of the busiest times of year. Duffy was able to complete all
3 98 GP final tax returns for 2017, guaranteeing compliance with government agencies
4 and providing partners with timely K-1s that they can use to prepare their individual
5 returns.

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

7 Pursuant to the Court's May 25, 2016 Order (Dkt. No. 1304), the assets of the
8 Receivership Entities (Western and the GPs) have been pooled, creating a common
9 pool of receivership estate cash from which mortgages, property taxes, and other
10 operating expenses have been and will continue to be paid. The cash balance will
11 grow as properties are sold through the proposed Modified Orderly Sale Process
12 (Dkt. No. 1309). As of June 30, 2018, the receivership estate held approximately
13 \$8.7 million. Therefore, the receivership estate has the ability to pay the fees and
14 costs requested herein.

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

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

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

23 **IV. CONCLUSION**

24 Duffy has ensured that the 98 Receivership Entities have fulfilled their
25 responsibilities to the federal and state governments with respect to their 2017 tax
26 filings and to provide timely and accurate reporting to the hundreds of investors that
27 require their K-1s each year.

1 WHEREFORE, Duffy respectfully requests an order:

2 1. Approving payment of \$219,567.06 in fees and \$14,080.33 in costs
3 incurred by Duffy during the Application Period, and authorizing payment of a total
4 of \$233,647.39 from receivership estate cash, as discussed above; and

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

6
7 Dated: August 29, 2018

By: 

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

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, 2018

CLIENT #: ABLP21

SUMMARY

Total Services	\$ 2,198.65
Total Expenses	170.65
Total Invoice Amount:	<u>\$ 2,369.30</u>

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

ABL Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/5/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/19/2018	JB	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	2.40	312.00	280.80
2/28/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	1.40	266.00	239.40
3/2/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	2.00	560.00	504.00
	TK	Partner final review of the 2017 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	225.00	202.50
3/3/2018	ED	Printed final K-1 package and envelopes	0.70	66.50	59.85
3/3/2018	AA	Assembled K-1 copies to be mailed to partners	1.20	102.00	91.80
3/6/2018	WS	Reprinted final K-1 package	0.10	16.50	14.85
3/6/2018	ES	Reprinted K-1 envelopes	0.30	25.50	22.95
3/6/2018	TS	Reassembled K-1 copies to be mailed to partners	2.20	176.00	158.40
Subtotal Services			11.50	1,878.00	1,690.20
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		508.45	508.45
Total Services				2,386.45	2,198.65
Expenses				170.65	170.65
Per partnership out of pocket costs (see Exhibit D)					
Total before discount				<u>\$ 2,557.10</u>	
Total discounted invoice amount					<u><u>2,369.30</u></u>



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

DATE: April 30, 2018

CLIENT #: ANTE21

SUMMARY

Total Services	\$ 2,527.60
Total Expenses	168.61
Total Invoice Amount:	<u>\$ 2,696.21</u>

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

Antelope Springs Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/6/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/19/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	3.10	403.00	362.70
2/24/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	2.70	513.00	461.70
3/11/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	2.60	728.00	655.20
3/11/2018	TK	Partner final review of the 2017 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	315.00	283.50
3/12/2018	ED	Printed final K-1 package	0.30	28.50	25.65
3/12/2018	ES	Printed K-1 envelopes	0.30	25.50	22.95
3/14/2018	VO	Assembled K-1 copies to be mailed to partners	1.20	102.00	91.80
Subtotal Services			11.60	2,243.50	2,019.15
Various	Time spent regarding IT consulting and general engagement services (see			508.45	508.45
Total Services				2,751.95	2,527.60
Expenses	Per partnership out of pocket costs (see Exhibit D)			168.61	168.61
Total before discount				\$ 2,920.56	
Total discounted invoice amount					2,696.21



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

DATE: April 30, 2018

CLIENT #: BGR21

SUMMARY

Total Services	\$ 2,533.00
Total Expenses	167.25
Total Invoice Amount:	<u>\$ 2,700.25</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
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/6/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/22/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	2.40	312.00	280.80
2/24/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	2.80	532.00	478.80
3/12/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	2.60	728.00	655.20
3/12/2018	TK	Partner final review of the 2017 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	405.00	364.50
3/14/2018	WS	Printed final K-1 package	0.10	16.50	14.85
3/14/2018	ES	Printed K-1 envelopes	0.30	25.50	22.95
3/15/2018	VO	Assembled K-1 copies to be mailed to partners	1.20	102.00	91.80
Subtotal Services			11.00	2,249.50	2,024.55
Various	Time spent regarding IT consulting and general engagement services (see			508.45	508.45
			Total Services	2,757.95	2,533.00
Expenses	Per partnership out of pocket costs (see Exhibit D)			167.25	167.25
			Total before discount	\$ 2,925.20	
			Total discounted invoice amount		2,700.25



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	\$ 2,709.85
Total Expenses	191.73
Total Invoice Amount:	<u>\$ 2,901.58</u>

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

BLA Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/5/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/20/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	2.80	364.00	327.60
2/26/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	3.20	608.00	547.20
3/7/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	2.40	672.00	604.80
3/7/2018	TK	Partner final review of the 2017 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	450.00	405.00
3/8/2018	ED	Printed final K-1 package and envelopes	0.40	38.00	34.20
3/8/2018	ES	Printed K-1 envelopes	0.30	25.50	22.95
3/10/2018	TS	Assembled K-1 copies to be mailed to partners	2.00	160.00	144.00
Subtotal Services			12.80	2,446.00	2,201.40
Various	Time spent regarding IT consulting and general engagement services (see			508.45	508.45
			Total Services	2,954.45	2,709.85
Expenses	Per partnership out of pocket costs (see Exhibit D)			191.73	191.73
			Total before discount	\$ 3,146.18	
			Total discounted invoice amount		2,901.58



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	\$ 2,869.60
Total Expenses	164.53
Total Invoice Amount:	<u>\$ 3,034.13</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
1/15/2018	DS	2017 Form 1099 preparation		0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review		0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review		0.10	28.00	25.20
2/5/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.20	38.00	34.20
2/19/2018	JB	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.		1.70	221.00	198.90
2/28/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.		2.00	380.00	342.00
3/7/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.		2.80	784.00	705.60
3/7/2018	TK	Partner final review of the 2017 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.		2.30	985.00	886.50
3/6/2018	WS	Reprinted final K-1 package		0.10	16.50	14.85
3/6/2018	ES	Reprinted K-1 envelopes		0.30	25.50	22.95
3/3/2018	V O	Assembled K-1 copies to be mailed to partners		1.20	102.00	91.80
Subtotal Services				11.00	2,623.50	2,361.15
Various		Time spent regarding IT consulting and general engagement services (see			508.45	508.45
Total Services					3,131.95	2,869.60
<i>Expenses</i>	Per partnership out of pocket costs (see Exhibit D)				164.53	164.53
Total before discount					<u>\$ 3,296.48</u>	
Total discounted invoice amount						3,034.13



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	\$ 2,704.00
Total Expenses	127.13
Total Invoice Amount:	<u>\$ 2,831.13</u>

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

Bratton View Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/1/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/3/2018	LB3	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	4.40	572.00	514.80
2/21/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	3.10	589.00	530.10
3/3/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	2.40	672.00	604.80
3/3/2018	TK	Partner final review of the 2017 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	270.00	243.00
3/3/2018	ED	Printed final K-1 package	0.20	19.00	17.10
3/3/2018	ES	Printed K-1 envelopes	0.20	17.00	15.30
3/3/2018	MP	Assembled K-1 copies to be mailed to partners	0.60	51.00	45.90
3/6/2018	ED	Reprinted final K-1 package	0.20	19.00	17.10
3/6/2018	ES	Reprinted K-1 envelopes	0.20	17.00	15.30
3/7/2018	JN	Reassembled K-1 copies to be mailed to partners	1.00	85.00	76.50
Subtotal Services			13.60	2,439.50	2,195.55
Various	Time spent regarding IT consulting and general engagement services (see			508.45	508.45
Total Services				2,947.95	2,704.00
Expenses	Per partnership out of pocket costs (see Exhibit D)			127.13	127.13
Total before discount				\$ 3,075.08	
Total discounted invoice amount					2,831.13



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	\$ 2,473.60
Total Expenses	163.17
Total Invoice Amount:	<u>\$ 2,636.77</u>

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

Cactus Ridge Partners

Professional services rendered				Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation		0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review		0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review		0.10	28.00	25.20
2/5/2018	AN	Intake of client data file and information, formatted workpapers, verified		0.40	76.00	68.40
2/19/2018	LB3	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.		3.60	468.00	421.20
2/21/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.		2.80	532.00	478.80
3/11/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.		2.40	672.00	604.80
3/11/2018	TK	Partner final review of the 2017 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	225.00	202.50
3/12/2018	ED	Printed final K-1 package and envelopes		0.30	28.50	25.65
3/13/2018	ES	Printed K-1 envelopes		0.30	25.50	22.95
3/14/2018	MP	Assembled K-1 copies to be mailed to partners		1.00	85.00	76.50
Subtotal Services				11.70	2,183.50	1,965.15
Various		Time spent regarding IT consulting and general engagement services (see			508.45	508.45
				Total Services	2,691.95	2,473.60
Expenses	Per partnership out of pocket costs (see Exhibit D)				163.17	163.17
Total before discount					\$ 2,855.12	
Total discounted invoice amount						2,636.77



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	\$ 2,483.50
Total Expenses	136.65
Total Invoice Amount:	<u>\$ 2,620.15</u>

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

Carson Valley Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/5/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	38.00	34.20
2/19/2018	JB	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	1.80	234.00	210.60
2/28/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	2.50	475.00	427.50
3/4/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	2.40	672.00	604.80
3/4/2018	TK	Partner final review of the 2017 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	450.00	405.00
3/5/2018	WS	Printed final K-1 package and envelopes	0.10	16.50	14.85
3/5/2018	ES	Reprinted K-1 envelopes	0.30	25.50	22.95
3/5/2018	VO	Assembled K-1 copies to be mailed to partners	0.80	68.00	61.20
3/6/2018	WS	Reprinted final K-1 package	0.10	16.50	14.85
3/6/2018	ES	Reprinted K-1 envelopes	0.30	25.50	22.95
3/6/2018	AF	Reassembled K-1 copies to be mailed to partners	1.20	102.00	91.80
Subtotal Services			11.10	2,194.50	1,975.05
Various	Time spent regarding IT consulting and general engagement services (see			508.45	508.45
Total Services				2,702.95	2,483.50
Expenses	Per partnership out of pocket costs (see Exhibit D)			136.65	136.65
Total before discount				\$ 2,839.60	
Total discounted invoice amount					2,620.15



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	\$ 2,699.50
Total Expenses	191.73
Total Invoice Amount:	<u>\$ 2,891.23</u>

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

Checked Flag Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/5/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/20/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	2.80	364.00	327.60
2/27/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	3.20	608.00	547.20
3/7/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	2.40	672.00	604.80
3/7/2018	TK	Partner final review of the 2017 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	450.00	405.00
3/8/2018	ED	Printed final K-1 package and envelopes	0.10	16.50	14.85
3/8/2018	ES	Printed K-1 envelopes	0.30	25.50	22.95
3/9/2018	VO	Assembled K-1 copies to be mailed to partners	2.00	170.00	153.00
Subtotal Services			12.50	2,434.50	2,191.05
Various	Time spent regarding IT consulting and general engagement services (see			508.45	508.45
			Total Services	2,942.95	2,699.50
Expenses	Per partnership out of pocket costs (see Exhibit D)			191.73	191.73
			Total before discount	\$ 3,134.68	
			Total discounted invoice amount		2,891.23



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	\$ 1,045.75
Total Expenses	64.11
Total Invoice Amount:	<u>\$ 1,109.86</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
1/15/2018	DS	2017 Form 1099 preparation		0.10	9.50	8.55
2/2/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.10	19.00	17.10
2/12/2018	GP	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	190.00	171.00
3/13/2018	LB	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.		1.00	280.00	252.00
3/13/2018	TK	Partner final review of the 2017 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	90.00	81.00
3/13/2018	ES	Assembled 2017 Partnership tax return		0.10	8.50	7.65
Subtotal Services				2.50	597.00	537.30
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			508.45	508.45
Total Services					1,105.45	1,045.75
Expenses					64.11	64.11
Per partnership out of pocket costs (see Exhibit D)					\$ 1,169.56	
Total before discount						
Total discounted invoice amount						1,109.86



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	\$ 1,943.50
Total Expenses	163.85
Total Invoice Amount:	<u>\$ 2,107.35</u>

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

Comstock Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
2/5/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	38.00	34.20
2/16/2018	JB	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	1.30	169.00	152.10
2/17/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	1.30	247.00	222.30
3/7/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	2.10	588.00	529.20
3/7/2018	TK	Partner final review of the 2017 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	315.00	283.50
3/8/2018	WS	Printed final K-1 package	0.10	16.50	14.85
3/8/2018	ES	Printed K-1 envelopes	0.30	25.50	22.95
3/8/2018	TS	Assembled K-1 copies to be mailed to partners	1.90	152.00	136.80
Subtotal Services			8.20	1,594.50	1,435.05
Various	Time spent regarding IT consulting and general engagement services (see			508.45	508.45
Total Services				2,102.95	1,943.50
Expenses	Per partnership out of pocket costs (see Exhibit D)			163.85	163.85
Total before discount				\$ 2,266.80	
Total discounted invoice amount					2,107.35



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

DATE: April 30

CLIENT #: CRY21

SUMMARY

Total Services	\$ 2,233.75
Total Expenses	143.45
Total Invoice Amount:	<u>\$ 2,377.20</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
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/2/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	38.00	34.20
2/10/2018	GP	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	741.00	666.90
2/28/2018	AN	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	0.30	57.00	51.30
3/14/2018	LB	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	1.80	504.00	453.60
3/14/2018	TK	Partner final review of the 2017 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	405.00	364.50
3/15/2018	WS	Printed final K-1 package	0.10	16.50	14.85
3/15/2018	ES	Printed K-1 envelopes	0.20	17.00	15.30
3/15/2018	AA	Assembled K-1 copies to be mailed to partners	0.90	76.50	68.85
Subtotal Services			8.60	1,917.00	1,725.30
Various	Time spent regarding IT consulting and general engagement services (see			508.45	508.45
			Total Services	2,425.45	2,233.75
Expenses	Per partnership out of pocket costs (see Exhibit D)			143.45	143.45
			Total before discount	\$ 2,568.90	
			Total discounted invoice amount		2,377.20



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	\$ 3,387.10
Total Expenses	159.77
Total Invoice Amount:	<u>\$ 3,546.87</u>

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

Dayton View Partners

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation		0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review		0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review		0.10	28.00	25.20
2/2/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.30	57.00	51.30
2/5/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.		5.50	715.00	643.50
2/18/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.		3.20	608.00	547.20
3/1/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.		4.10	1,148.00	1,033.20
3/1/2018	TK	Partner final review of the 2017 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	270.00	243.00
3/3/2018	WS	Printed final K-1 package and envelopes		0.10	16.50	14.85
3/3/2018	ES	Printed K-1 envelopes		0.30	25.50	22.95
3/3/2018	MP	Assembled K-1 copies to be mailed to partners		1.00	85.00	76.50
3/6/2018	WS	Reprinted final K-1 package		0.10	16.50	14.85
3/6/2018	ES	Reprinted K-1 envelopes		0.30	25.50	22.95
3/6/2018	TS	Reassembled K-1 copies to be mailed to partners		2.00	160.00	144.00
Subtotal Services				17.90	3,198.50	2,878.65
Various	Time spent regarding IT consulting and general engagement services (see				508.45	508.45
Total Services					3,706.95	3,387.10
Expenses	Per partnership out of pocket costs (see Exhibit D)				159.77	159.77
Total before discount					<u>\$ 3,866.72</u>	
Total discounted invoice amount						<u><u>3,546.87</u></u>



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	\$ 1,943.05
Total Expenses	129.17
Total Invoice Amount:	<u>\$ 2,072.22</u>

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

Desert View Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/5/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/15/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	1.80	234.00	210.60
2/16/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	1.40	266.00	239.40
3/10/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	1.80	504.00	453.60
3/10/2018	TK	Partner final review of the 2017 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	360.00	324.00
3/12/2018	WS	Printed final K-1 package	0.10	16.50	14.85
3/12/2018	ES	Printed K-1 envelopes	0.30	25.50	22.95
3/12/2018	AA	Assembled K-1 copies to be mailed to partners	0.70	59.50	53.55
Subtotal Services			7.60	1,594.00	1,434.60
Various	Time spent regarding IT consulting and general engagement services (see			508.45	508.45
					1,943.05
			Total Services	2,102.45	
Expenses	Per partnership out of pocket costs (see Exhibit D)			129.17	129.17
			Total before discount	<u>\$ 2,231.62</u>	
			Total discounted invoice amount		<u><u>2,072.22</u></u>



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	\$ 2,752.60
Total Expenses	267.89
Total Invoice Amount:	<u>\$ 3,020.49</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
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/3/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	38.00	34.20
2/8/2018	GP	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	4.40	836.00	752.40
3/5/2018	AN	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	0.30	57.00	51.30
3/13/2018	LB	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	2.70	756.00	680.40
3/13/2018	TK	Partner final review of the 2017 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	450.00	405.00
3/14/2018	WS	Printed final K-1 package and envelopes	0.10	16.50	14.85
3/14/2018	ED	Reprinted K-1 envelopes	0.50	47.50	42.75
3/15/2018	MP	Assembled K-1 copies to be mailed to partners	1.20	102.00	91.80
3/15/2018	VO	Assembled K-1 copies to be mailed to partners	1.40	119.00	107.10
Subtotal Services			12.20	2,493.50	2,244.15
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			508.45	508.45
Total Services				3,001.95	2,752.60
Expenses	Per partnership out of pocket costs (see Exhibit D)			267.89	267.89
	Total before discount			\$ 3,269.84	
Total discounted invoice amount					3,020.49



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	\$ 1,139.80
Total Expenses	64.11
Total Invoice Amount:	<u>\$ 1,203.91</u>

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

Eagle View Partners, LLC

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
2/3/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.10	19.00	17.10
2/8/2018	GP	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	304.00	273.60
3/13/2018	LB	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	1.00	280.00	252.00
3/13/2018	TK	Partner final review of the 2017 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	90.00	81.00
3/13/2018	ES	Assembled 2017 tax return	0.10	8.50	7.65
Subtotal Services			3.00	701.50	631.35
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		508.45	508.45
Total Services				1,209.95	1,139.80
Expenses				64.11	64.11
Per partnership out of pocket costs (see Exhibit D)				\$ 1,274.06	
Total before discount					
Total discounted invoice amount					1,203.91



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	\$ 2,710.75
Total Expenses	150.25
Total Invoice Amount:	<u>\$ 2,861.00</u>

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

Fairway Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/2/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/9/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	5.60	728.00	655.20
2/12/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	1.90	361.00	324.90
3/2/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	2.40	672.00	604.80
3/2/2018	TK	Partner final review of the 2017 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	270.00	243.00
3/3/2018	WS	Printed final K-1 package and envelopes	0.10	16.50	14.85
3/3/2018	ES	Reprinted K-1 envelopes	0.30	25.50	22.95
3/3/2018	VO	Assembled K-1 copies to be mailed to partners	0.70	59.50	53.55
3/6/2018	WS	Reprinted final K-1 package	0.10	16.50	14.85
3/6/2018	ES	Reprinted K-1 envelopes	0.30	25.50	22.95
3/6/2018	TS	Reassembled K-1 copies to be mailed to partners	1.80	144.00	129.60
Subtotal Services			14.50	2,447.00	2,202.30
Various	Time spent regarding IT consulting and general engagement services (see			508.45	508.45
Total Services				2,955.45	2,710.75
Expenses	Per partnership out of pocket costs (see Exhibit D)			150.25	150.25
Total before discount				<u>\$ 3,105.70</u>	
Total discounted invoice amount					<u>2,861.00</u>



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	\$ 2,813.35
Total Expenses	261.09
Total Invoice Amount:	<u>\$ 3,074.44</u>

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

Falcon Heights Partners

Professional services rendered				Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation		0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review		0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review		0.10	28.00	25.20
2/3/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.20	38.00	34.20
2/14/2018	GP	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.		4.20	798.00	718.20
2/28/2018	AN	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.		0.30	57.00	51.30
3/13/2018	LB	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.		2.70	756.00	680.40
3/13/2018	TK	Partner final review of the 2017 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	450.00	405.00
3/14/2018	WS	Printed final K-1 package		0.10	16.50	14.85
3/15/2018	AA	Printed K-1 envelopes		0.40	34.00	30.60
3/16/2018	VO	Assembled K-1 copies to be mailed to partners		4.00	340.00	306.00
Subtotal Services				13.30	2,561.00	2,304.90
Various		Time spent regarding IT consulting and general engagement services (see			508.45	508.45
Total Services					3,069.45	2,813.35
Expenses	Per partnership out of pocket costs (see Exhibit D)				261.09	261.09
Total before discount					\$ 3,330.54	
Total discounted invoice amount						3,074.44



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	\$ 1,088.50
Total Expenses	64.11
Total Invoice Amount:	<u>\$ 1,152.61</u>

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

Falcon Heights Partners LLC

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
2/3/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.10	19.00	17.10
2/9/2018	GP	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	247.00	222.30
3/13/2018	LB	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	1.00	280.00	252.00
3/13/2018	TK	Partner final review of the 2017 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	90.00	81.00
3/13/2018	ES	Assembly of 2017 Partnership tax return	0.10	8.50	7.65
Subtotal Services			2.70	644.50	580.05
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		508.45	508.45
Total Services				1,152.95	1,088.50
Expenses				64.11	64.11
Per partnership out of pocket costs (see Exhibit D)				\$ 1,217.06	
Total before discount					
Total discounted invoice amount					1,152.61



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	\$ 2,172.10
Total Expenses	152.97
Total Invoice Amount:	<u>\$ 2,325.07</u>

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

Free Trade Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/6/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/20/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	2.50	325.00	292.50
2/22/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	1.80	342.00	307.80
3/10/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	2.20	616.00	554.40
3/10/2018	TK	Partner final review of the 2017 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	315.00	283.50
3/13/2018	ED	Printed final K-1 package and envelopes	0.30	28.50	25.65
3/13/2018	ES	Printed K-1 envelopes	0.30	25.50	22.95
3/15/2018	CE	Assembled K-1 copies to be mailed to partners	0.10	8.50	7.65
3/15/2018	AF	Assembled K-1 copies to be mailed to partners	0.70	59.50	53.55
Subtotal Services			9.30	1,848.50	1,663.65
Various	Time spent regarding IT consulting and general engagement services (see			508.45	508.45
Total Services				2,356.95	2,172.10
Expenses	Per partnership out of pocket costs (see Exhibit D)			152.97	152.97
Total before discount				\$ 2,509.92	
Total discounted invoice amount					2,325.07



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	\$ 2,738.65
Total Expenses	133.93
Total Invoice Amount:	<u>\$ 2,872.58</u>

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

Frontage 177 Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/3/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	38.00	34.20
2/10/2018	GP	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	722.00	649.80
3/1/2018	AN	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	0.30	57.00	51.30
3/14/2018	LB	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	2.60	728.00	655.20
3/14/2018	TK	Partner final review of the 2017 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.	1.80	760.00	684.00
3/15/2018	WS	Printed final K-1 package and envelopes	0.10	16.50	14.85
3/15/2018	ES	Printed K-1 envelopes	0.20	17.00	15.30
3/16/2018	ES	Assembled K-1 copies to be mailed to partners	0.80	68.00	61.20
Subtotal Services			10.20	2,478.00	2,230.20
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			508.45	508.45
Total Services				2,986.45	2,738.65
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				133.93	133.93
Total before discount				<u>\$ 3,120.38</u>	
Total discounted invoice amount					<u><u>2,872.58</u></u>



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	\$ 1,088.50
Total Expenses	64.11
Total Invoice Amount:	<u>\$ 1,152.61</u>

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

Frontage 177, LLC

Professional services rendered				Hours	Original Amount	Discounted Amount
2/3/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.10	19.00	17.10
2/13/2018	GP	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	247.00	222.30
3/13/2018	LB	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	280.00	252.00
3/13/2018	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	90.00	81.00
3/13/2018	ES	Assembled 2016 Partnership tax return		0.10	8.50	7.65
Subtotal Services				2.70	644.50	580.05
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			508.45	508.45
Total Services					1,152.95	1,088.50
Expenses Per partnership out of pocket costs (see Exhibit D)					64.11	64.11
Total before discount					<u>\$ 1,217.06</u>	
Total discounted invoice amount						<u>1,152.61</u>



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

DATE: April 30, 2018

CLIENT #: GALE21

SUMMARY

Total Services	\$ 1,865.65
Total Expenses	135.97
Total Invoice Amount:	<u>\$ 2,001.62</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
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/5/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/19/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	1.10	143.00	128.70
2/22/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	1.10	209.00	188.10
3/7/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	1.80	504.00	453.60
3/7/2018	TK	Partner final review of the 2017 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	405.00	364.50
3/8/2018	WS	Printed final K-1 package	0.10	16.50	14.85
3/8/2018	ES	Printed K-1 envelopes	0.30	25.50	22.95
3/8/2018	AA	Assembled K-1 copies to be mailed to partners	0.90	76.50	68.85
Subtotal Services			6.90	1,508.00	1,357.20
Various	Time spent regarding IT consulting and general engagement services (see			508.45	508.45
Total Services				2,016.45	1,865.65
Expenses	Per partnership out of pocket costs (see Exhibit D)			135.97	135.97
Total before discount				<u>\$ 2,152.42</u>	
Total discounted invoice amount					<u><u>2,001.62</u></u>



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

DATE: April 30, 2018

CLIENT #: GILA21

SUMMARY

Total Services	\$ 1,705.00
Total Expenses	128.49
Total Invoice Amount:	<u>\$ 1,833.49</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
1/15/2018	DS	2017 Form 1099 preparation		0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review		0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review		0.10	28.00	25.20
2/5/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.30	57.00	51.30
2/15/2018	JB	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.		1.50	195.00	175.50
2/17/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.		1.00	190.00	171.00
3/2/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.		1.80	504.00	453.60
3/10/2018	TK	Partner final review of the 2017 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	270.00	243.00
3/12/2018	WS	Printed final K-1 package and envelopes		0.10	16.50	14.85
3/12/2018	ES	Assembled K-1 copies to be mailed to partners		0.30	25.50	22.95
Subtotal Services				6.00	1,329.50	1,196.55
Various		Time spent regarding IT consulting and general engagement services (see			508.45	508.45
				Total Services	1,837.95	1,705.00
Expenses					128.49	128.49
				Total before discount	\$ 1,966.44	
				Total discounted invoice amount		1,833.49



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

DATE: April 30, 2018

CLIENT #: GOLD25

SUMMARY

Total Services	\$ 2,710.30
Total Expenses	144.81
Total Invoice Amount:	<u>\$ 2,855.11</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
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/2/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/8/2018	JB	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	3.30	429.00	386.10
2/10/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	3.50	665.00	598.50
3/4/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	2.70	756.00	680.40
3/4/2018	TK	Partner final review of the 2017 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	270.00	243.00
3/3/2018	WS	Printed final K-1 package	0.10	16.50	14.85
3/3/2018	ES	Printed K-1 envelopes	0.30	25.50	22.95
3/3/2018	MP	Assembled K-1 copies to be mailed to partners	0.40	34.00	30.60
3/6/2018	ED	Reprinted final K-1 package	0.30	28.50	25.65
3/6/2018	ES	Reprinted K-1 envelopes	0.30	25.50	22.95
3/6/2018	MP	Reassembled K-1 copies to be mailed to partners	0.80	68.00	61.20
Subtotal Services			13.00	2,446.50	2,201.85
Various	Time spent regarding IT consulting and general engagement services (see			508.45	508.45
Total Services				2,954.95	2,710.30
Expenses	Per partnership out of pocket costs (see Exhibit D)			144.81	144.81
Total before discount				<u>\$ 3,099.76</u>	
Total discounted invoice amount					<u><u>2,855.11</u></u>



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

DATE: April 30, 2018

CLIENT #: GRAN21

SUMMARY

Total Services	\$ 2,741.80
Total Expenses	152.29
Total Invoice Amount:	<u>\$ 2,894.09</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
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/2/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/8/2018	JB	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	2.70	351.00	315.90
2/15/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	3.00	570.00	513.00
3/4/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	2.70	756.00	680.40
3/4/2018	TK	Partner final review of the 2017 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	405.00	364.50
3/5/2018	ED	Printed final K-1 package and envelopes	0.10	16.50	14.85
3/5/2018	AA	Printed K-1 envelopes	0.30	25.50	22.95
3/5/2018	AA	Assembled K-1 copies to be mailed to partners	1.20	102.00	91.80
3/6/2018	WS	Reprinted final K-1 package	0.10	16.50	14.85
3/6/2018	ES	Reprinted K-1 envelopes	0.30	25.50	22.95
3/6/2018	TS	Reassembled K-1 copies to be mailed to partners	1.00	85.00	76.50
Subtotal Services			13.00	2,481.50	2,233.35
Various	Time spent regarding IT consulting and general engagement services (see			508.45	508.45
Total Services				2,989.95	2,741.80
Expenses	Per partnership out of pocket costs (see Exhibit D)			152.29	152.29
Total before discount				<u>\$ 3,142.24</u>	
Total discounted invoice amount					<u>2,894.09</u>



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

DATE: April 30, 2018

CLIENT #: GREE23

SUMMARY

Total Services	\$ 2,829.55
Total Expenses	153.65
Total Invoice Amount:	<u>\$ 2,983.20</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
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/2/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/5/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	5.60	728.00	655.20
2/6/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	2.10	399.00	359.10
3/2/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	2.40	672.00	604.80
3/2/2018	TK	Partner final review of the 2017 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	360.00	324.00
3/3/2018	WS	Printed final K-1 package and envelopes	0.10	16.50	14.85
3/3/2018	ES	Printed K-1 envelopes	0.30	25.50	22.95
3/3/2018	AF	Assembled K-1 copies to be mailed to partners	1.50	127.50	114.75
3/6/2018	ED	Reprinted final K-1 package	0.30	28.50	25.65
3/6/2018	ES	Reprinted K-1 envelopes	0.30	25.50	22.95
3/8/2018	MP	Reassembled K-1 copies to be mailed to partners	0.80	68.00	61.20
Subtotal Services			14.90	2,579.00	2,321.10
Various	Time spent regarding IT consulting and general engagement services (see			508.45	508.45
Total Services				3,087.45	2,829.55
Expenses	Per partnership out of pocket costs (see Exhibit D)			153.65	153.65
Total before discount				<u>\$ 3,241.10</u>	
Total discounted invoice amount					<u>2,983.20</u>



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

DATE: April 30, 2018

CLIENT #: HEAV21

SUMMARY

Total Services	\$ 2,479.45
Total Expenses	152.97
Total Invoice Amount:	<u>\$ 2,632.42</u>

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

Heavenly View Partners

Professional services rendered				Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation		0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review		0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review		0.10	28.00	25.20
2/5/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.20	38.00	34.20
2/7/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.		1.80	234.00	210.60
2/8/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.		3.00	570.00	513.00
3/4/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.		2.60	728.00	655.20
3/4/2018	TK	Partner final review of the 2017 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	405.00	364.50
3/5/2018	WS	Printed final K-1 package		0.10	16.50	14.85
3/5/2018	ES	Printed K-1 envelopes		0.30	25.50	22.95
3/6/2018	WS	Reprinted final K-1 package		0.10	16.50	14.85
3/6/2018	MP	Assembled K-1 copies to be mailed to partners		1.00	85.00	76.50
Subtotal Services				10.40	2,190.00	1,971.00
Various		Time spent regarding IT consulting and general engagement services (see			508.45	508.45
Total Services					2,698.45	2,479.45
Expenses	Per partnership out of pocket costs (see Exhibit D)				152.97	152.97
Total before discount					\$ 2,851.42	
Total discounted invoice amount						2,632.42



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

DATE: April 30, 2018

CLIENT #: HIDD21

SUMMARY

Total Services	\$ 2,481.25
Total Expenses	142.77
Total Invoice Amount:	<u>\$ 2,624.02</u>

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

Hidden Hills Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/12/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	38.00	34.20
2/14/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	2.80	364.00	327.60
2/15/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	3.40	616.00	554.40
3/3/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	2.40	672.00	604.80
3/3/2018	TK	Partner final review of the 2017 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	270.00	243.00
3/5/2018	WS	Printed final K-1 package and envelopes	0.10	16.50	14.85
3/5/2018	ES	Printed K-1 envelopes	0.20	17.00	15.30
3/7/2018	WS	Reprinted final K-1 package	0.10	16.50	14.85
3/8/2018	JN	Reprinted K-1 envelopes	0.50	42.50	38.25
3/8/2018	VO	Reassembled K-1 copies to be mailed to partners	0.80	68.00	61.20
Subtotal Services			11.50	2,192.00	1,972.80
Various	Time spent regarding IT consulting and general engagement services (see			508.45	508.45
Total Services				2,700.45	2,481.25
Expenses	Per partnership out of pocket costs (see Exhibit D)			142.77	142.77
Total before discount				\$ 2,843.22	
Total discounted invoice amount					2,624.02



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

DATE: April 30, 2018

CLIENT #: HIGH25

SUMMARY

Total Services	\$ 2,254.90
Total Expenses	149.57
Total Invoice Amount:	<u>\$ 2,404.47</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
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/2/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	38.00	34.20
2/13/2018	GP	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	741.00	666.90
2/28/2018	AN	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	0.30	57.00	51.30
3/14/2018	LB	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	2.00	560.00	504.00
3/14/2018	TK	Partner final review of the 2017 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	405.00	364.50
3/15/2018	ES	Printed final K-1 package and envelopes	0.20	17.00	15.30
3/16/2018	MP	Assembled K-1 copies to be mailed to partners	0.60	51.00	45.90
Subtotal Services			8.50	1,940.50	1,746.45
Various	Time spent regarding IT consulting and general engagement services (see			508.45	508.45
Total Services				2,448.95	2,254.90
Expenses	Per partnership out of pocket costs (see Exhibit D)			149.57	149.57
Total before discount				<u>\$ 2,598.52</u>	
Total discounted invoice amount					<u><u>2,404.47</u></u>



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

DATE: April 30, 2018

CLIENT #: HIGH26

SUMMARY

Total Services	\$ 1,069.15
Total Expenses	64.11
Total Invoice Amount:	<u>\$ 1,133.26</u>

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

High Desert Shadow, LLC

Professional services rendered			Hours	Original Amount	Discounted Amount
2/2/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.10	19.00	17.10
2/13/2018	GP	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	209.00	188.10
3/13/2018	LB	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	1.00	280.00	252.00
3/13/2018	TK	Partner final review of the 2017 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	90.00	81.00
3/13/2018	ES	Assembled 2017 Partnership tax return	0.10	8.50	7.65
3/13/2018	WS	Assembled 2017 Partnership tax return	0.10	16.50	14.85
Subtotal Services			2.60	623.00	560.70
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			508.45	508.45
Total Services				1,131.45	1,069.15
Expenses	Per partnership out of pocket costs (see Exhibit D)			64.11	64.11
Total before discount				\$ 1,195.56	
Total discounted invoice amount					1,133.26



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

DATE: April 30, 2018

CLIENT #: HIGH23

SUMMARY

Total Services	\$ 2,645.50
Total Expenses	163.17
Total Invoice Amount:	<u>\$ 2,808.67</u>

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

Highway 50 Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/3/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	76.00	68.40
2/6/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	3.00	390.00	351.00
2/10/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	2.90	551.00	495.90
3/8/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	2.60	728.00	655.20
3/8/2018	TK	Partner final review of the 2017 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	360.00	324.00
3/10/2018	ED	Printed final K-1 package	0.30	28.50	25.65
3/10/2018	ES	Printed K-1 envelopes	0.30	25.50	22.95
3/10/2018	TS	Assembled K-1 copies to be mailed to partners	1.80	144.00	129.60
Subtotal Services			12.50	2,374.50	2,137.05
Various	Time spent regarding IT consulting and general engagement services (see			508.45	508.45
Total Services				2,882.95	2,645.50
Expenses	Per partnership out of pocket costs (see Exhibit D)			163.17	163.17
Total before discount				\$ 3,046.12	
Total discounted invoice amount					2,808.67



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

DATE: April 30, 2018

CLIENT #: HOLL22

SUMMARY

Total Services	\$ 2,527.15
Total Expenses	207.37
Total Invoice Amount:	<u>\$ 2,734.52</u>

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

Hollywood Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/5/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/21/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	2.80	364.00	327.60
2/27/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	2.70	513.00	461.70
3/7/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	2.40	672.00	604.80
3/7/2018	TK	Partner final review of the 2017 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	315.00	283.50
3/8/2018	WS	Printed final K-1 package and envelopes	0.10	16.50	14.85
3/8/2018	ES	Assembled K-1 copies to be mailed to partners	0.40	34.00	30.60
3/9/2018	TS	Reprinted final K-1 package	2.50	200.00	180.00
Subtotal Services			12.30	2,243.00	2,018.70
Various	Time spent regarding IT consulting and general engagement services (see			508.45	508.45
Total Services				2,751.45	2,527.15
Expenses	Per partnership out of pocket costs (see Exhibit D)			207.37	207.37
Total before discount				\$ 2,958.82	
Total discounted invoice amount					2,734.52



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

DATE: April 30, 2018

CLIENT #: HONE21

SUMMARY

Total Services	\$ 3,152.65
Total Expenses	136.65
Total Invoice Amount:	<u>\$ 3,289.30</u>

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

Honey Springs Partners

Professional services rendered				Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation		0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review		0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review		0.10	28.00	25.20
2/1/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.30	57.00	51.30
2/2/2018	LB3	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.		4.40	572.00	514.80
2/22/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.		4.10	779.00	701.10
3/3/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.		2.60	728.00	655.20
3/3/2018	TK	Partner final review of the 2017 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	495.00	445.50
3/3/2018	ED	Printed final K-1 package and envelopes		0.30	28.50	25.65
3/3/2018	ES	Printed K-1 envelopes		0.20	17.00	15.30
3/3/2018	AA	Assembled K-1 copies to be mailed to partners		0.80	68.00	61.20
3/6/2018	ED	Reprinted final K-1 package		0.30	28.50	25.65
3/6/2018	ES	Reprinted K-1 envelopes		0.30	25.50	22.95
3/6/2018	VO	Reassembled K-1 copies to be mailed to partners		0.80	68.00	61.20
Subtotal Services				15.60	2,938.00	2,644.20
Various		Time spent regarding IT consulting and general engagement services (see			508.45	508.45
Total Services					3,446.45	3,152.65
Expenses	Per partnership out of pocket costs (see Exhibit D)				136.65	136.65
Total before discount					\$ 3,583.10	
Total discounted invoice amount						3,289.30



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

DATE: April 30, 2018

CLIENT #: HORI21

SUMMARY

Total Services	\$ 3,361.90
Total Expenses	140.05
Total Invoice Amount:	<u>\$ 3,501.95</u>

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

Horizon Springs Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/5/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/12/2018	JB	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	3.40	442.00	397.80
2/16/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	2.20	418.00	376.20
3/1/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	4.40	1,232.00	1,108.80
3/1/2018	TK	Partner final review of the 2017 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.	1.50	675.00	607.50
3/3/2018	WS	Printed final K-1 package and envelopes	0.10	16.50	14.85
3/3/2018	ED	Printed K-1 envelopes	0.30	28.50	25.65
3/3/2018	TS	Assembled K-1 copies to be mailed to partners	1.50	120.00	108.00
3/7/2018	WS	Reprinted final K-1 package	0.10	16.50	14.85
3/7/2018	ES	Reprinted K-1 envelopes	0.30	25.50	22.95
3/7/2018	VO	Reassembled K-1 copies to be mailed to partners	0.80	68.00	61.20
Subtotal Services			15.30	3,170.50	2,853.45
Various	Time spent regarding IT consulting and general engagement services (see			508.45	508.45
Total Services				3,678.95	3,361.90
Expenses	Per partnership out of pocket costs (see Exhibit D)			140.05	140.05
Total before discount				\$ 3,819.00	
Total discounted invoice amount					3,501.95



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

DATE: April 30, 2018

CLIENT #: INTE26

SUMMARY

Total Services	\$ 2,190.10
Total Expenses	132.57
Total Invoice Amount:	<u>\$ 2,322.67</u>

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

International Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/6/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/20/2018	LB3	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	2.40	312.00	280.80
2/24/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	1.90	361.00	324.90
3/10/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	1.80	504.00	453.60
3/10/2018	TK	Partner final review of the 2017 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	495.00	445.50
3/12/2018	ES	Printed final K-1 package and envelopes	0.20	17.00	15.30
3/13/2018	MP	Assembled K-1 copies to be mailed to partners	0.60	51.00	45.90
Subtotal Services			8.70	1,868.50	1,681.65
Various	Time spent regarding IT consulting and general engagement services (see			508.45	508.45
Total Services				2,376.95	2,190.10
Expenses	Per partnership out of pocket costs (see Exhibit D)			132.57	132.57
Total before discount				<u>\$ 2,509.52</u>	
Total discounted invoice amount					<u><u>2,322.67</u></u>



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

DATE: April 30, 2018

CLIENT #: JAMU21

SUMMARY

Total Services	\$ 2,049.70
Total Expenses	133.25
Total Invoice Amount:	<u>\$ 2,182.95</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
1/15/2018	DS	2017 Form 1099 preparation		0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review		0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review		0.10	28.00	25.20
2/1/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.30	57.00	51.30
2/14/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.		2.80	364.00	327.60
2/15/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.		2.20	418.00	376.20
3/3/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.		1.80	504.00	453.60
3/3/2018	TK	Partner final review of the 2017 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	180.00	162.00
3/5/2018	WS	Printed final K-1 package		0.10	16.50	14.85
3/5/2018	ES	Printed K-1 envelopes		0.20	17.00	15.30
3/6/2018	WS	Reprinted final K-1 package		0.10	16.50	14.85
3/7/2018	VO	Assembled K-1 copies to be mailed to partners		0.80	68.00	61.20
Subtotal Services				9.10	1,712.50	1,541.25
Various	Time spent regarding IT consulting and general engagement services (see				508.45	508.45
Total Services					2,220.95	2,049.70
Expenses	Per partnership out of pocket costs (see Exhibit D)				133.25	133.25
Total before discount					<u>\$ 2,354.20</u>	
Total discounted invoice amount						<u>2,182.95</u>



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

DATE: April 30, 2018

CLIENT #: LAHA21

SUMMARY

Total Services	\$ 2,895.70
Total Expenses	198.53
Total Invoice Amount:	<u>\$ 3,094.23</u>

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

Lahontan Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/5/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/7/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	4.20	546.00	491.40
2/13/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	3.80	722.00	649.80
3/8/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	2.60	728.00	655.20
3/8/2018	TK	Partner final review of the 2017 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	315.00	283.50
3/9/2018	ED	Printed final K-1 package	0.40	38.00	34.20
3/9/2018	ED	Printed K-1 envelopes	0.50	47.50	42.75
3/10/2018	AA	Assembled K-1 copies to be mailed to partners	1.50	127.50	114.75
Subtotal Services			14.40	2,652.50	2,387.25
Various	Time spent regarding IT consulting and general engagement services (see			508.45	508.45
Total Services				3,160.95	2,895.70
Expenses	Per partnership out of pocket costs (see Exhibit D)			198.53	198.53
Total before discount				<u>\$ 3,359.48</u>	
Total discounted invoice amount					<u>3,094.23</u>



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

DATE: April 30, 2018

CLIENT #: LYON21

SUMMARY

Total Services	\$ 2,670.25
Total Expenses	138.01
Total Invoice Amount:	<u>\$ 2,808.26</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
1/15/2018	DS	2017 Form 1099 preparation		0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review		0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review		0.10	28.00	25.20
2/1/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.20	38.00	34.20
2/14/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.		2.80	364.00	327.60
2/15/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.		2.50	475.00	427.50
3/14/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.		2.80	784.00	705.60
3/14/2018	TK	Partner final review of the 2017 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	585.00	526.50
3/15/2018	WS	Printed final K-1 package		0.10	16.50	14.85
3/15/2018	ES	Printed K-1 envelopes		0.20	17.00	15.30
3/16/2018	MP	Assembled K-1 copies to be mailed to partners		0.60	51.00	45.90
Subtotal Services				10.90	2,402.00	2,161.80
Various	Time spent regarding IT consulting and general engagement services (see				508.45	508.45
Total Services					2,910.45	2,670.25
Expenses	Per partnership out of pocket costs (see Exhibit D)				138.01	138.01
Total before discount					<u>\$ 3,048.46</u>	
Total discounted invoice amount						<u><u>2,808.26</u></u>



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

DATE: April 30, 2018

CLIENT #: MESA21

SUMMARY

Total Services	\$ 2,026.29
Total Expenses	138.69
Total Invoice Amount:	<u>\$ 2,164.98</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
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/5/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	38.00	34.20
2/15/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	1.80	234.00	210.60
2/16/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	1.50	285.00	256.50
3/12/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	2.10	588.00	529.20
3/12/2018	TK	Partner final review of the 2017 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	360.00	324.00
3/14/2018	WS	Printed final K-1 package	0.10	16.50	14.85
3/14/2018	ES	Printed K-1 envelopes	0.20	17.00	15.30
3/14/2018	VO	Assembled K-1 copies to be mailed to partners	0.90	76.50	68.85
Subtotal Services			8.00	1,686.50	1,517.85
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
Total Services				2,194.94	2,026.29
Expenses	Per partnership out of pocket costs (see Exhibit D)			138.69	138.69
Total before discount				<u>\$ 2,333.63</u>	
Total discounted invoice amount					<u><u>2,164.98</u></u>



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

DATE: April 30, 2018

CLIENT #: MEXT21

SUMMARY

Total Services	\$ 2,649.99
Total Expenses	172.69
Total Invoice Amount:	<u>\$ 2,822.68</u>

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

Mex-Tec Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/5/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/19/2018	JB	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	2.50	325.00	292.50
2/20/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	2.50	475.00	427.50
3/2/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	2.60	728.00	655.20
3/2/2018	TK	Partner final review of the 2017 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	405.00	364.50
3/3/2018	ED	Printed final K-1 package and envelopes	0.40	38.00	34.20
3/3/2018	ES	Printed K-1 envelopes	0.30	25.50	22.95
3/3/2018	VO	Assembled K-1 copies to be mailed to partners	1.30	110.50	99.45
3/6/2018	WS	Reprinted final K-1 package	0.10	16.50	14.85
3/6/2018	ES	Reprinted K-1 envelopes	0.30	25.50	22.95
3/6/2018	MP	Reassembled K-1 copies to be mailed to partners	1.20	102.00	91.80
Subtotal Services			12.80	2,379.50	2,141.55
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
Total Services				2,887.94	2,649.99
Expenses	Per partnership out of pocket costs (see Exhibit D)			172.69	172.69
Total before discount				\$ 3,060.63	
Total discounted invoice amount					2,822.68



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

DATE: April 30, 2018

CLIENT #: MOHA22

SUMMARY

Total Services	\$ 2,502.84
Total Expenses	148.21
Total Invoice Amount:	<u>\$ 2,651.05</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
1/15/2018	DS	2017 Form 1099 preparation		0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review		0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review		0.10	28.00	25.20
2/5/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.30	57.00	51.30
2/19/2018	LB3	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.		3.30	429.00	386.10
2/23/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.		3.00	570.00	513.00
3/10/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.		2.40	672.00	604.80
3/10/2018	TK	Partner final review of the 2017 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	270.00	243.00
3/12/2018	ED	Printed final K-1 package		0.20	19.00	17.10
3/12/2018	ES	Printed K-1 envelopes		0.30	25.50	22.95
3/14/2018	AF	Assembled K-1 copies to be mailed to partners		1.20	102.00	91.80
Subtotal Services				11.70	2,216.00	1,994.40
Various	Time spent regarding IT consulting and general engagement services (see				508.44	508.44
Total Services					2,724.44	2,502.84
Expenses	Per partnership out of pocket costs (see Exhibit D)				148.21	148.21
Total before discount					\$ 2,872.65	
Total discounted invoice amount						2,651.05



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

DATE: April 30, 2018

CLIENT #: MOUN21

SUMMARY

Total Services	\$ 2,530.74
Total Expenses	154.33
Total Invoice Amount:	<u>\$ 2,685.07</u>

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

Mountain View Partners

Professional services rendered				Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation		0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review		0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review		0.10	28.00	25.20
2/5/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.30	57.00	51.30
2/21/2018	LB3	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.		3.30	429.00	386.10
2/23/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.		3.40	646.00	581.40
3/10/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.		2.40	672.00	604.80
3/10/2018	TK	Partner final review of the 2017 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	270.00	243.00
3/12/2018	WS	Printed final K-1 package		0.10	16.50	14.85
3/12/2018	ES	Printed K-1 envelopes		0.30	25.50	22.95
3/13/2018	JN	Assembled K-1 copies to be mailed to partners		0.70	59.50	53.55
Subtotal Services				11.50	2,247.00	2,022.30
Various		Time spent regarding IT consulting and general engagement services (see			508.44	508.44
				Total Services	2,755.44	2,530.74
Expenses	Per partnership out of pocket costs (see Exhibit D)				154.33	154.33
Total before discount					\$ 2,909.77	
Total discounted invoice amount						2,685.07



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

DATE: April 30, 2018

CLIENT #: NEVA21

SUMMARY

Total Services	\$ 2,205.84
Total Expenses	154.33
Total Invoice Amount:	<u>\$ 2,360.17</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
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/19/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/2/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	38.00	34.20
2/17/2018	JB	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	2.20	286.00	257.40
2/17/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	2.10	399.00	359.10
3/7/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	2.10	588.00	529.20
3/7/2018	TK	Partner final review of the 2017 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	315.00	283.50
3/8/2018	WS	Printed final K-1 package	0.10	16.50	14.85
3/8/2018	ES	Printed K-1 envelopes	0.30	25.50	22.95
3/9/2018	AF	Assembled K-1 copies to be mailed to partners	1.50	127.50	114.75
3/10/2018	ED	Assembled K-1 copies to be mailed to partners	0.20	19.00	17.10
Subtotal Services			9.80	1,886.00	1,697.40
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
Total Services				2,394.44	2,205.84
Expenses	Per partnership out of pocket costs (see Exhibit D)			154.33	154.33
Total before discount				<u>\$ 2,548.77</u>	
Total discounted invoice amount					<u>2,360.17</u>



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

DATE: April 30, 2018

CLIENT #: NIGH21

SUMMARY

Total Services	\$ 2,950.59
Total Expenses	252.69
Total Invoice Amount:	<u>\$ 3,203.28</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
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/19/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/3/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	38.00	34.20
2/9/2018	GP	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	4.80	912.00	820.80
2/28/2018	AN	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	0.30	57.00	51.30
3/13/2018	LB	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	2.70	756.00	680.40
3/13/2018	TK	Partner final review of the 2017 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	495.00	445.50
3/14/2018	WS	Printed final K-1 package and envelopes	0.10	16.50	14.85
3/14/2018	ED	Assembled K-1 copies to be mailed to partners	0.50	47.50	42.75
3/15/2018	TS	Reprinted final K-1 package	4.00	320.00	288.00
Subtotal Services			14.10	2,713.50	2,442.15
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
Total Services				3,221.94	2,950.59
Expenses	Per partnership out of pocket costs (see Exhibit D)			252.69	252.69
Total before discount				<u>\$ 3,474.63</u>	
Total discounted invoice amount					<u><u>3,203.28</u></u>



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

DATE: April 30, 2018

CLIENT #: NIGH22

SUMMARY

Total Services	\$ 1,088.49
Total Expenses	64.11
Total Invoice Amount:	<u>\$ 1,152.60</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
2/3/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.10	19.00	17.10
2/9/2018	GP	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	247.00	222.30
3/13/2018	LB	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	1.00	280.00	252.00
3/13/2018	TK	Partner final review of the 2017 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	90.00	81.00
3/13/2018	ES	Assembly of 2017 Partnership tax return	0.10	8.50	7.65
Subtotal Services			2.70	644.50	580.05
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			508.44	508.44
Total Services				1,152.94	1,088.49
Expenses	Per partnership out of pocket costs (see Exhibit D)			64.11	64.11
	Total before discount			\$ 1,217.05	
	Total discounted invoice amount				1,152.60



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

DATE: April 30, 2018

CLIENT #: NORT25

SUMMARY

Total Services	\$ 2,702.64
Total Expenses	153.65
Total Invoice Amount:	<u>\$ 2,856.29</u>

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

North Springs Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/19/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/3/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	76.00	68.40
2/6/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	3.10	403.00	362.70
2/10/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	2.90	551.00	495.90
3/8/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	2.70	756.00	680.40
3/8/2018	TK	Partner final review of the 2017 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	360.00	324.00
3/9/2018	WS	Printed final K-1 package and envelopes	0.10	16.50	14.85
3/9/2018	ES	Assembled K-1 copies to be mailed to partners	0.30	25.50	22.95
3/10/2018	CE	Reprinted final K-1 package	1.50	127.50	114.75
3/10/2018	AF	Reprinted K-1 envelopes	0.60	51.00	45.90
Subtotal Services			12.80	2,438.00	2,194.20
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
Total Services				2,946.44	2,702.64
Expenses	Per partnership out of pocket costs (see Exhibit D)			153.65	153.65
Total before discount				\$ 3,100.09	
Total discounted invoice amount					2,856.29



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

DATE: April 30, 2018

CLIENT #: OCTO21

SUMMARY

Total Services	\$ 2,240.49
Total Expenses	152.97
Total Invoice Amount:	<u>\$ 2,393.46</u>

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

Ocotillo View Partners

Professional services rendered				Hours	Original Amount	Discounted Amount	
1/15/2018	DS	2017 Form 1099 preparation		0.10	12.00	10.80	
1/19/2018	AN	2017 Form 1099 first review		0.20	34.00	30.60	
1/26/2018	LB	2017 Form 1099 final review		0.10	28.00	25.20	
2/5/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.30	51.00	45.90	
2/20/2018	LB3	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.		3.10	403.00	362.70	
2/23/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.		2.40	408.00	367.20	
3/10/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.		1.80	504.00	453.60	
3/10/2018	TK	Partner final review of the 2017 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	360.00	324.00	
3/12/2018	ED	Printed final K-1 package		0.20	19.00	17.10	
3/12/2018	ES	Printed K-1 envelopes		0.30	25.50	22.95	
3/14/2018	AA	Assembled K-1 copies to be mailed to partners		1.00	80.00	72.00	
Subtotal Services				10.30	1,924.50	1,732.05	
Various		Time spent regarding IT consulting and general engagement services (see			508.44	508.44	
				Total Services	2,432.94	2,240.49	
Expenses	Per partnership out of pocket costs (see Exhibit D)					152.97	152.97
Total before discount					\$ 2,585.91		
Total discounted invoice amount						2,393.46	



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

DATE: April 30, 2018

CLIENT #: ORAN21

SUMMARY

Total Services	\$ 2,590.59
Total Expenses	161.13
Total Invoice Amount:	<u>\$ 2,751.72</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
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/3/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.40	76.00	68.40
2/6/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	3.10	403.00	362.70
2/10/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	3.00	570.00	513.00
3/8/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	2.80	784.00	705.60
3/8/2018	TK	Partner final review of the 2017 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	270.00	243.00
3/9/2018	ED	Printed final K-1 package	0.30	28.50	25.65
3/9/2018	ES	Printed K-1 envelopes	0.30	25.50	22.95
3/9/2018	JN	Assembled K-1 copies to be mailed to partners	1.00	85.00	76.50
Subtotal Services			11.90	2,313.50	2,082.15
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
Total Services				2,821.94	2,590.59
Expenses	Per partnership out of pocket costs (see Exhibit D)			161.13	161.13
Total before discount				\$ 2,983.07	
Total discounted invoice amount					2,751.72



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

DATE: April 30, 2018

CLIENT #: OSPR21

SUMMARY

Total Services	\$ 3,291.24
Total Expenses	246.69
Total Invoice Amount:	<u>\$ 3,537.93</u>

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

Osprey Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/2/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	38.00	34.20
2/8/2018	JB	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	6.70	1,273.00	1,145.70
2/28/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	0.30	57.00	51.30
3/12/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	3.00	840.00	756.00
3/13/2018	TK	Partner final review of the 2017 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	405.00	364.50
3/14/2018	WS	Printed final K-1 package	0.10	16.50	14.85
3/14/2018	ES	Printed K-1 envelopes	0.50	42.50	38.25
3/14/2018	ED	Printed second half of K-1 package	0.30	28.50	25.65
3/16/2018	TS	Assembled K-1 copies to be mailed to partners	4.00	320.00	288.00
Subtotal Services			16.40	3,092.00	2,782.80
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
Total Services				3,600.44	3,291.24
Expenses	Per partnership out of pocket costs (see Exhibit D)			246.69	246.69
Total before discount				<u>\$ 3,847.13</u>	
Total discounted invoice amount					<u>3,537.93</u>



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

DATE: April 30, 2018

CLIENT #: OSPR22

SUMMARY

Total Services	\$ 1,149.24
Total Expenses	64.11
Total Invoice Amount:	<u>\$ 1,213.35</u>

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

Osprey Pescador, LLC

Professional services rendered			Hours	Original Amount	Discounted Amount
2/3/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.10	19.00	17.10
2/8/2019	GP	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	323.00	290.70
3/12/2018	LB	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	1.00	280.00	252.00
3/13/2018	TK	Partner final review of the 2017 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	90.00	81.00
Subtotal Services			3.00	712.00	640.80
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		508.44	508.44
Total Services				1,220.44	1,149.24
Expenses Per partnership out of pocket costs (see Exhibit D)				64.11	64.11
Total before discount				<u>\$ 1,284.55</u>	
Total discounted invoice amount					<u>1,213.35</u>



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

DATE: April 30, 2018

CLIENT #: P39A22

SUMMARY

Total Services	\$ 2,145.54
Total Expenses	166.57
Total Invoice Amount:	<u>\$ 2,312.11</u>

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

P-39 Aircobra Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/3/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	38.00	34.20
2/12/2018	GP	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	665.00	598.50
2/28/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	0.30	57.00	51.30
3/14/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	1.80	504.00	453.60
3/14/2018	TK	Partner final review of the 2017 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	450.00	405.00
3/15/2018	WS	Printed final K-1 package	0.10	16.50	14.85
3/15/2018	ES	Printed K-1 envelopes	0.20	17.00	15.30
Subtotal Services			7.50	1,819.00	1,637.10
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
			Total Services	2,327.44	2,145.54
Expenses	Per partnership out of pocket costs (see Exhibit D)			166.57	166.57
Total before discount				\$ 2,494.01	
Total discounted invoice amount					2,312.11



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

DATE: April 30, 2018

CLIENT #: P39A21

SUMMARY

Total Services	\$ 1,216.29
Total Expenses	64.11
Total Invoice Amount:	<u>\$ 1,280.40</u>

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

P-39 Aircobra, LLC

Professional services rendered			Hours	Original Amount	Discounted Amount
2/3/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.10	19.00	17.10
2/13/2018	GP	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	266.00	239.40
3/1/2018	AN	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	38.00	34.20
3/13/2018	LB	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	1.00	280.00	252.00
3/13/2018	TK	Partner final review of the 2017 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	90.00	81.00
3/13/2018	ES	Assembly of 2017 Partnership tax return	0.10	8.50	7.65
3/16/2018	VO	Assembled K-1 copies to be mailed to partners	1.00	85.00	76.50
Subtotal Services			4.00	786.50	707.85
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			508.44	508.44
Total Services				1,294.94	1,216.29
Expenses	Per partnership out of pocket costs (see Exhibit D)			64.11	64.11
Total before discount				\$ 1,359.05	
Total discounted invoice amount					1,280.40



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

DATE: April 30, 2018

CLIENT #: P40W22

SUMMARY

Total Services	\$ 2,270.19
Total Expenses	176.77
Total Invoice Amount:	<u>\$ 2,446.96</u>

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

P-40 Warhawk Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/3/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/7/2018	GP	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	722.00	649.80
3/14/2018	LB	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	2.10	588.00	529.20
3/14/2018	TK	Partner final review of the 2017 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	495.00	445.50
3/15/2018	ED	Printed final K-1 package and envelopes	0.10	16.50	14.85
3/15/2018	AA	Assembled K-1 copies to be mailed to partners	0.20	17.00	15.30
Subtotal Services			7.90	1,957.50	1,761.75
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
			Total Services	2,465.94	2,270.19
Expenses	Per partnership out of pocket costs (see Exhibit D)			176.77	176.77
Total before discount				\$ 2,642.71	
Total discounted invoice amount					2,446.96



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

DATE: April 30, 2018

CLIENT #: P40W21

SUMMARY

Total Services	\$ 1,648.29
Total Expenses	64.11
Total Invoice Amount:	<u>\$ 1,712.40</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
1/16/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
2/3/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/7/2018	GP	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	494.00	444.60
3/13/2018	LB	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	1.00	280.00	252.00
3/13/2018	TK	Partner final review of the 2017 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	290.00	261.00
3/13/2018	ES	Assembled 2017 Partnership tax return	0.10	8.50	7.65
3/13/2018	AA	Assembled K-1 copies to be mailed to partners	1.50	127.50	114.75
Subtotal Services			6.30	1,266.50	1,139.85
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		508.44	508.44
Total Services				1,774.94	1,648.29
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				64.11	64.11
Total before discount				\$ 1,839.05	
Total discounted invoice amount					1,712.40



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

DATE: April 30, 2018

CLIENT #: PAIN21

SUMMARY

Total Services	\$ 1,947.09
Total Expenses	135.29
Total Invoice Amount:	<u>\$ 2,082.38</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
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/5/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/15/2018	JB	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	1.50	195.00	175.50
2/17/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	2.00	380.00	342.00
3/11/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	1.80	504.00	453.60
3/11/2018	TK	Partner final review of the 2017 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	270.00	243.00
3/14/2018	ED	Printed final K-1 package and envelopes	0.20	19.00	17.10
3/14/2018	ES	Printed K-1 envelopes	0.30	25.50	22.95
3/15/2018	AA	Assembled K-1 copies to be mailed to partners	0.90	76.50	68.85
Subtotal Services			8.00	1,598.50	1,438.65
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
Total Services				2,106.94	1,947.09
Expenses	Per partnership out of pocket costs (see Exhibit D)			135.29	135.29
Total before discount				<u>\$ 2,242.23</u>	
Total discounted invoice amount					<u>2,082.38</u>



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

DATE: April 30, 2018

CLIENT #: PARF21

SUMMARY

Total Services	\$ 2,766.54
Total Expenses	150.93
Total Invoice Amount:	<u>\$ 2,917.47</u>

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

Par Four Partners

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation		0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review		0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review		0.10	28.00	25.20
2/2/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.30	57.00	51.30
2/5/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.		5.50	715.00	643.50
2/13/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.		2.60	494.00	444.60
3/2/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.		2.40	672.00	604.80
3/2/2018	TK	Partner final review of the 2017 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	225.00	202.50
3/3/2018	ED	Printed final K-1 package and envelopes		0.30	28.50	25.65
3/3/2018	ES	Printed K-1 envelopes		0.30	25.50	22.95
3/3/2018	MP	Assembled K-1 copies to be mailed to partners		0.80	68.00	61.20
3/6/2018	WS	Reprinted final K-1 package		0.10	16.50	14.85
3/6/2018	ES	Reprinted K-1 envelopes		0.30	25.50	22.95
3/6/2018	AF	Reassembled K-1 copies to be mailed to partners		1.30	110.50	99.45
Subtotal Services				14.80	2,509.00	2,258.10
Various	Time spent regarding IT consulting and general engagement services (see				508.44	508.44
Total Services					3,017.44	2,766.54
Expenses	Per partnership out of pocket costs (see Exhibit D)				150.93	150.93
Total before discount					<u>\$ 3,168.37</u>	
Total discounted invoice amount						<u><u>2,917.47</u></u>



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

DATE: April 30, 2018

CLIENT #: PARK24

SUMMARY

Total Services	\$ 2,273.79
Total Expenses	102.65
Total Invoice Amount:	<u>\$ 2,376.44</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
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/3/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/14/2018	JB	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	4.10	533.00	479.70
2/15/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	2.40	456.00	410.40
3/11/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	1.80	504.00	453.60
3/11/2018	TK	Partner final review of the 2017 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	315.00	283.50
3/12/2018	WS	Printed final K-1 package and envelopes	0.10	16.50	14.85
3/12/2018	ES	Reprinted K-1 envelopes	0.10	8.50	7.65
Subtotal Services			9.90	1,961.50	1,765.35
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
Total Services				2,469.94	2,273.79
Expenses	Per partnership out of pocket costs (see Exhibit D)			102.65	102.65
Total before discount				<u>\$ 2,572.59</u>	
Total discounted invoice amount					<u>2,376.44</u>



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

DATE: April 30, 2018

CLIENT #: PECO22

SUMMARY

Total Services	\$ 1,674.84
Total Expenses	133.93
Total Invoice Amount:	<u>\$ 1,808.77</u>

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

Pecos Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
1/16/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
2/3/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/8/2018	GP	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	247.00	222.30
3/12/2018	LB	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	1.80	504.00	453.60
3/13/2018	TK	Partner final review of the 2017 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	360.00	324.00
3/14/2018	WS	Printed final K-1 package and envelopes	0.10	16.50	14.85
3/14/2018	ES	Printed K-1 envelopes	0.20	17.00	15.30
3/15/2018	JN	Assembled K-1 copies to be mailed to partners	1.00	85.00	76.50
Subtotal Services			5.60	1,296.00	1,166.40
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
			Total Services	1,804.44	1,674.84
Expenses	Per partnership out of pocket costs (see Exhibit D)			133.93	133.93
Total before discount				\$ 1,938.37	
Total discounted invoice amount					1,808.77



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

DATE: April 30, 2018

CLIENT #: PECO23

SUMMARY

Total Services	\$ 1,353.99
Total Expenses	64.11
Total Invoice Amount:	<u>\$ 1,418.10</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
1/19/2018	AN	2017 Form 1099 first review		0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review		0.10	28.00	25.20
2/3/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.30	57.00	51.30
2/9/2018	GP	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.		2.80	532.00	478.80
3/12/2017	LB	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.		1.00	280.00	252.00
3/13/2017	ES	Assembled 2017 Partnership tax return		0.10	8.50	7.65
Subtotal Services				4.50	939.50	845.55
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			508.44	508.44
Total Services					1,447.94	1,353.99
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)					64.11	64.11
Total before discount					<u>\$ 1,512.05</u>	
Total discounted invoice amount						<u><u>1,418.10</u></u>



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

DATE: April 30, 2018

CLIENT #: PINE21

SUMMARY

Total Services	\$ 2,240.49
Total Expenses	134.61
Total Invoice Amount:	<u>\$ 2,375.10</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
1/15/2018	DS	2017 Form 1099 preparation		0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review		0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review		0.10	28.00	25.20
2/5/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.20	38.00	34.20
2/7/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.		1.90	247.00	222.30
2/8/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.		3.60	684.00	615.60
3/7/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.		1.80	504.00	453.60
3/7/2018	TK	Partner final review of the 2017 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	270.00	243.00
3/8/2018	WS	Printed final K-1 package and envelopes		0.10	16.50	14.85
3/8/2018	ES	Assembled K-1 copies to be mailed to partners		0.30	25.50	22.95
3/9/2018	AA	Reprinted final K-1 package		0.80	68.00	61.20
Subtotal Services				9.70	1,924.50	1,732.05
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			508.44	508.44
				Total Services	2,432.94	2,240.49
Expenses	Per partnership out of pocket costs (see Exhibit D)				134.61	134.61
				Total before discount	\$ 2,567.55	
				Total discounted invoice amount		2,375.10



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

DATE: April 30, 2018

CLIENT #: PROD22

SUMMARY

Total Services	\$ 2,084.79
Total Expenses	140.05
Total Invoice Amount:	<u>\$ 2,224.84</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
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/3/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/15/2018	JB	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	2.20	286.00	257.40
2/16/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	2.00	380.00	342.00
3/12/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	2.00	560.00	504.00
3/13/2018	TK	Partner final review of the 2017 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	270.00	243.00
3/14/2018	WS	Printed final K-1 package	0.10	16.50	14.85
3/15/2018	ES	Printed K-1 envelopes	0.30	25.50	22.95
3/16/2018	JN	Assembled K-1 copies to be mailed to partners	1.00	85.00	76.50
Subtotal Services			8.90	1,751.50	1,576.35
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
Total Services				2,259.94	2,084.79
Expenses	Per partnership out of pocket costs (see Exhibit D)			140.05	140.05
Total before discount				<u>\$ 2,399.99</u>	
Total discounted invoice amount					<u><u>2,224.84</u></u>



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

DATE: April 30, 2018

CLIENT #: PROS21

SUMMARY

Total Services	\$ 1,844.49
Total Expenses	165.89
Total Invoice Amount:	<u>\$ 2,010.38</u>

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

Prosperity Partners

Professional services rendered				Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation		0.10	9.50	8.55
1/19/2018	AN	2017 Form 1099 first review		0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review		0.10	28.00	25.20
2/5/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.20	38.00	34.20
2/17/2018	JB	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.		1.00	130.00	117.00
2/19/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.		1.10	209.00	188.10
3/7/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.		1.80	504.00	453.60
3/7/2018	TK	Partner final review of the 2017 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	405.00	364.50
3/8/2018	WS	Printed final K-1 package and envelopes		0.10	16.50	14.85
3/8/2018	ES	Printed K-1 envelopes		0.30	25.50	22.95
3/9/2018	MP	Assembled K-1 copies to be mailed to partners		1.00	85.00	76.50
Subtotal Services				6.80	1,484.50	1,336.05
Various		Time spent regarding IT consulting and general engagement services (see			508.44	508.44
Total Services					1,992.94	1,844.49
Expenses	Per partnership out of pocket costs (see Exhibit D)				165.89	165.89
Total before discount					\$ 2,158.83	
Total discounted invoice amount						2,010.38



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

DATE: April 30, 2018

CLIENT #: PUEB21

SUMMARY

Total Services	\$ 2,694.09
Total Expenses	177.55
Total Invoice Amount:	<u>\$ 2,871.64</u>

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

Pueblo Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/3/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	38.00	34.20
2/12/2018	GP	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	4.70	893.00	803.70
2/28/2018	AN	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	0.30	57.00	51.30
3/14/2018	LB	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	2.40	672.00	604.80
3/14/2018	TK	Partner final review of the 2017 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	495.00	445.50
3/15/2018	ED	Printed final K-1 package and envelopes	0.10	16.50	14.85
3/15/2018	AA	Assembled K-1 copies to be mailed to partners	0.30	25.50	22.95
3/16/2018	WS	Reprinted final K-1 package	2.00	160.00	144.00
Subtotal Services			11.50	2,428.50	2,185.65
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
Total Services				2,936.94	2,694.09
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				177.55	177.55
Total before discount				<u>\$ 3,114.49</u>	
Total discounted invoice amount					<u><u>2,871.64</u></u>



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

DATE: April 30, 2018

CLIENT #: PUEB22

SUMMARY

Total Services	\$ 866.19
Total Expenses	64.11
Total Invoice Amount:	<u>\$ 930.30</u>

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

Pueblo Partners LLC

			Hours	Original Amount	Discounted Amount
Professional services rendered					
1/26/2017	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.10	19.00	17.10
3/12/2017	LB	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	1.00	280.00	252.00
3/13/2017	TK	Partner final review of the 2017 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	90.00	81.00
3/13/2017	WS	Assembly of 2017 Partnership tax return	0.10	8.50	7.65
Subtotal Services			1.40	397.50	357.75
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		508.44	508.44
Total Services				905.94	866.19
Expenses				64.11	64.11
Per partnership out of pocket costs (see Exhibit D)				\$ 970.05	
Total before discount					
Total discounted invoice amount					930.30



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

DATE: April 30, 2018

CLIENT #: PYRA21

SUMMARY

Total Services	\$ 2,019.54
Total Expenses	142.77
Total Invoice Amount:	<u>\$ 2,162.31</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
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/3/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	38.00	34.20
2/7/2018	GP	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	570.00	513.00
3/1/2018	AN	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input	0.30	57.00	51.30
3/14/2018	LB	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	1.80	504.00	453.60
3/14/2018	TK	Partner final review of the 2017 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	405.00	364.50
3/15/2018	WS	Printed final K-1 package and envelopes	0.10	16.50	14.85
3/15/2018	ES	Printed K-1 envelopes	0.20	17.00	15.30
Subtotal Services			6.90	1,679.00	1,511.10
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
Total Services				2,187.44	2,019.54
Expenses	Per partnership out of pocket costs (see Exhibit D)			142.77	142.77
Total before discount				<u>\$ 2,330.21</u>	
Total discounted invoice amount					<u><u>2,162.31</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, 2018

CLIENT #: PYRA22

SUMMARY

Total Services	\$ 1,276.59
Total Expenses	64.11
Total Invoice Amount:	<u>\$ 1,340.70</u>

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

Pyramid Highway 177, LLC

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
2/3/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.10	19.00	17.10
2/7/2018	GP	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	456.00	410.40
3/13/2018	LB	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	1.00	280.00	252.00
3/13/2018	TK	Partner final review of the 2017 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	90.00	81.00
3/13/2018	ES	Assembled 2017 Partnership tax return	0.10	8.50	7.65
Subtotal Services			3.80	853.50	768.15
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		508.44	508.44
Total Services				1,361.94	1,276.59
Expenses				64.11	64.11
Per partnership out of pocket costs (see Exhibit D)				\$ 1,426.05	
Total before discount					
Total discounted invoice amount					1,340.70



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

DATE: April 30, 2018

CLIENT #: RAIL21

SUMMARY

Total Services	\$ 2,576.19
Total Expenses	165.21
Total Invoice Amount:	<u>\$ 2,741.40</u>

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

Rail Road Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/5/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/10/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	3.60	468.00	421.20
2/12/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	2.20	418.00	376.20
3/8/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	2.40	672.00	604.80
3/8/2018	TK	Partner final review of the 2017 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	450.00	405.00
3/9/2018	ED	Printed final K-1 package	0.40	38.00	34.20
3/9/2018	ED	Printed K-1 envelopes	0.40	38.00	34.20
3/10/2018	VO	Assembled K-1 copies to be mailed to partners	1.00	85.00	76.50
Subtotal Services			11.70	2,297.50	2,067.75
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
Total Services				2,805.94	2,576.19
Expenses	Per partnership out of pocket costs (see Exhibit D)			165.21	165.21
Total before discount				<u>\$ 2,971.15</u>	
Total discounted invoice amount					<u>2,741.40</u>



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

DATE: April 30, 2018

CLIENT #: RAIN22

SUMMARY

Total Services	\$ 2,780.94
Total Expenses	127.13
Total Invoice Amount:	<u>\$ 2,908.07</u>

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

Rainbow Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/5/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/10/2018	JB	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	3.20	416.00	374.40
2/16/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	2.20	418.00	376.20
3/1/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	4.00	1,120.00	1,008.00
3/1/2018	TK	Partner final review of the 2017 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	180.00	162.00
3/3/2018	WS	Printed final K-1 package	0.10	16.50	14.85
3/3/2018	ES	Printed K-1 envelopes	0.30	25.50	22.95
3/3/2018	AA	Assembled K-1 copies to be mailed to partners	0.80	68.00	61.20
3/6/2018	WS	Reprinted final K-1 package	0.10	16.50	14.85
3/6/2018	ES	Reprinted K-1 envelopes	0.20	17.00	15.30
3/6/2018	AF	Reassembled K-1 copies to be mailed to partners	1.40	119.00	107.10
Subtotal Services			13.40	2,525.00	2,272.50
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
Total Services				3,033.44	2,780.94
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)				127.13	127.13
Total before discount				<u>\$ 3,160.57</u>	
Total discounted invoice amount					<u><u>2,908.07</u></u>



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

DATE: April 30, 2018

CLIENT #: RAWH21

SUMMARY

Total Services	\$ 2,574.39
Total Expenses	150.93
Total Invoice Amount:	<u>\$ 2,725.32</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
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/6/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	38.00	34.20
2/13/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	3.00	390.00	351.00
2/14/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	2.70	513.00	461.70
3/8/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	2.70	756.00	680.40
3/8/2018	TK	Partner final review of the 2017 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	405.00	364.50
3/9/2018	ED	Printed final K-1 package	0.30	28.50	25.65
3/9/2018	ES	Printed K-1 envelopes	0.30	25.50	22.95
3/10/2018	MP	Assembled K-1 copies to be mailed to partners	0.80	68.00	61.20
Subtotal Services			11.30	2,295.50	2,065.95
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
Total Services				2,803.94	2,574.39
Expenses	Per partnership out of pocket costs (see Exhibit D)			150.93	150.93
Total before discount				<u>\$ 2,954.87</u>	
Total discounted invoice amount					<u><u>2,725.32</u></u>



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

DATE: April 30, 2018

CLIENT #: REDF21

SUMMARY

Total Services	\$ 1,817.49
Total Expenses	136.65
Total Invoice Amount:	<u>\$ 1,954.14</u>

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

Red Field Heights Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/5/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/21/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	1.10	143.00	128.70
2/22/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	1.10	209.00	188.10
3/8/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	1.90	532.00	478.80
3/8/2018	TK	Partner final review of the 2017 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	315.00	283.50
3/8/2018	WS	Printed final K-1 package	0.10	16.50	14.85
3/8/2018	ES	Printed K-1 envelopes	0.30	25.50	22.95
3/9/2018	JN	Assembled K-1 copies to be mailed to partners	1.00	85.00	76.50
Subtotal Services			6.90	1,454.50	1,309.05
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			508.44	508.44
			Total Services	1,962.94	1,817.49
Expenses	Per partnership out of pocket costs (see Exhibit D)			136.65	136.65
			Total before discount	\$ 2,099.59	
			Total discounted invoice amount		1,954.14



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

DATE: April 30, 2018

CLIENT #: RENO23

SUMMARY

Total Services	\$ 2,925.39
Total Expenses	123.73
Total Invoice Amount:	<u>\$ 3,049.12</u>

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

Reno Partners

Professional services rendered				Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation		0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review		0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review		0.10	28.00	25.20
2/1/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.30	57.00	51.30
2/16/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.		4.70	611.00	549.90
2/20/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.		3.20	608.00	547.20
3/8/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.		3.00	840.00	756.00
3/8/2018	TK	Partner final review of the 2017 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	405.00	364.50
3/8/2018	WS	Printed final K-1 package		0.10	16.50	14.85
3/8/2018	ES	Printed K-1 envelopes		0.20	17.00	15.30
3/8/2018	VO	Assembled K-1 copies to be mailed to partners		0.70	59.50	53.55
Subtotal Services				13.50	2,685.50	2,416.95
Various		Time spent regarding IT consulting and general engagement services (see			508.44	508.44
Total Services					3,193.94	2,925.39
Expenses	Per partnership out of pocket costs (see Exhibit D)				123.73	123.73
Total before discount					\$ 3,317.67	
Total discounted invoice amount						3,049.12



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

DATE: April 30, 2018

CLIENT #: RENO21

SUMMARY

Total Services	\$ 2,061.39
Total Expenses	122.37
Total Invoice Amount:	<u>\$ 2,183.76</u>

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

Reno View Partners

Professional services rendered				Hours	Original Amount	Discounted Amount
1/18/2018	AN	2017 Form 1099 first review		0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review		0.10	28.00	25.20
2/1/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.30	57.00	51.30
2/16/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.		3.00	390.00	351.00
2/23/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.		1.50	285.00	256.50
3/9/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.		1.80	504.00	453.60
3/9/2018	TK	Partner final review of the 2017 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	360.00	324.00
3/12/2018	WS	Printed final K-1 package		0.10	16.50	14.85
3/12/2018	ES	Printed K-1 envelopes		0.20	17.00	15.30
3/12/2018	MP	Assembled K-1 copies to be mailed to partners		0.40	34.00	30.60
Subtotal Services				8.40	1,725.50	1,552.95
Various		Time spent regarding IT consulting and general engagement services (see			508.44	508.44
Total Services					2,233.94	2,061.39
Expenses	Per partnership out of pocket costs (see Exhibit D)				122.37	122.37
Total before discount					\$ 2,356.31	
Total discounted invoice amount						2,183.76



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

DATE: April 30, 2018

CLIENT #: RENO22

SUMMARY

Total Services	\$ 2,379.99
Total Expenses	107.41
Total Invoice Amount:	<u>\$ 2,487.40</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
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/1/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	38.00	34.20
2/19/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	3.00	390.00	351.00
2/20/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	3.40	646.00	581.40
3/10/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	2.00	560.00	504.00
3/10/2018	TK	Partner final review of the 2017 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	315.00	283.50
3/12/2018	WS	Printed final K-1 package	0.10	16.50	14.85
3/12/2018	ES	Printed K-1 envelopes	0.10	8.50	7.65
3/12/2018	VO	Assembled K-1 copies to be mailed to partners	0.40	34.00	30.60
Subtotal Services			10.30	2,079.50	1,871.55
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
Total Services				2,587.94	2,379.99
Expenses	Per partnership out of pocket costs (see Exhibit D)			107.41	107.41
Total before discount				<u>\$ 2,695.35</u>	
Total discounted invoice amount					<u>2,487.40</u>



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

DATE: April 30, 2018

CLIENT #: ROAD21

SUMMARY

Total Services	\$ 1,927.74
Total Expenses	145.49
Total Invoice Amount:	<u>\$ 2,073.23</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
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/22/2018	MB	2017 Form 1099 first review	0.10	19.50	17.55
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/5/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/15/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	1.80	234.00	210.60
2/16/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	1.40	266.00	239.40
3/11/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	1.80	504.00	453.60
3/11/2018	TK	Partner final review of the 2017 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	315.00	283.50
3/12/2018	WS	Printed final K-1 package	0.10	16.50	14.85
3/12/2018	ES	Printed K-1 envelopes	0.30	25.50	22.95
3/12/2018	MP	Assembled K-1 copies to be mailed to partners	0.80	68.00	61.20
Subtotal Services			7.70	1,577.00	1,419.30
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
Total Services				2,085.44	1,927.74
Expenses	Per partnership out of pocket costs (see Exhibit D)			145.49	145.49
Total before discount				\$ 2,230.93	
Total discounted invoice amount					2,073.23



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

DATE: April 30, 2018

CLIENT #: ROLL21

SUMMARY

Total Services	\$ 2,649.09
Total Expenses	166.57
Total Invoice Amount:	<u>\$ 2,815.66</u>

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

Rolling Hills Partners

<i>Professional services rendered</i>				Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation		0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review		0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review		0.10	28.00	25.20
2/2/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.30	57.00	51.30
2/8/2018	JB	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.		2.60	338.00	304.20
2/15/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.		3.30	627.00	564.30
3/4/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.		2.60	728.00	655.20
3/4/2018	TK	Partner final review of the 2017 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	405.00	364.50
3/5/2018	WS	Printed final K-1 package		0.20	33.00	29.70
3/5/2018	ES	Printed K-1 envelopes		0.40	34.00	30.60
3/6/2018	AA	Assembled K-1 copies to be mailed to partners		1.00	85.00	76.50
Subtotal Services				11.70	2,378.50	2,140.65
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)			508.44	508.44
Total Services					2,886.94	2,649.09
Expenses					166.57	166.57
Per partnership out of pocket costs (see Exhibit D)						
Total before discount					<u>\$ 3,053.51</u>	
Total discounted invoice amount						<u><u>2,815.66</u></u>



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

DATE: April 30, 2018

CLIENT #: ROSE22

SUMMARY

Total Services	\$ 1,705.89
Total Expenses	138.01
Total Invoice Amount:	<u>\$ 1,843.90</u>

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

Rose Vista Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/5/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/21/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	1.10	143.00	128.70
2/22/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	1.10	209.00	188.10
3/7/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	1.90	532.00	478.80
3/7/2018	TK	Partner final review of the 2017 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	225.00	202.50
3/8/2018	WS	Printed final K-1 package	0.10	16.50	14.85
3/8/2018	ES	Printed K-1 envelopes	0.30	25.50	22.95
3/9/2018	MP	Assembled K-1 copies to be mailed to partners	0.60	51.00	45.90
Subtotal Services			6.30	1,330.50	1,197.45
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
Total Services				1,838.94	1,705.89
Expenses	Per partnership out of pocket costs (see Exhibit D)			138.01	138.01
Total before discount				<u>\$ 1,976.95</u>	
Total discounted invoice amount					<u>1,843.90</u>



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

DATE: April 30, 2018

CLIENT #: SANT23

SUMMARY

Total Services	\$ 2,218.44
Total Expenses	175.41
Total Invoice Amount:	<u>\$ 2,393.85</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
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/3/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	38.00	34.20
2/7/2018	GP	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	3.70	703.00	632.70
2/28/2018	AN	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	0.30	57.00	51.30
3/14/2018	LB	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	2.10	588.00	529.20
3/14/2018	TK	Partner final review of the 2017 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	315.00	283.50
3/15/2018	ES	Printed final K-1 package and envelopes	0.30	25.50	22.95
3/15/2018	MP	Assembled K-1 copies to be mailed to partners	1.20	102.00	91.80
Subtotal Services			8.90	1,900.00	1,710.00
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
Total Services				2,408.44	2,218.44
Expenses	Per partnership out of pocket costs (see Exhibit D)			175.41	175.41
Total before discount				<u>\$ 2,583.85</u>	
Total discounted invoice amount					<u><u>2,393.85</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, 2018

CLIENT #: SANT24

SUMMARY

Total Services	\$ 1,259.49
Total Expenses	64.11
Total Invoice Amount:	<u>\$ 1,323.60</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
2/3/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.10	19.00	17.10
2/7/2018	GP	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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	437.00	393.30
3/13/2018	LB	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	1.00	280.00	252.00
3/13/2018	TK	Partner final review of the 2017 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	90.00	81.00
3/13/2018	ES	Assembled 2017 Partnership tax return	0.10	8.50	7.65
Subtotal Services			3.70	834.50	751.05
Various		Time spent regarding IT consulting and general engagement services (see Exhibit C)		508.44	508.44
Total Services				1,342.94	1,259.49
Expenses				64.11	64.11
Per partnership out of pocket costs (see Exhibit D)				\$ 1,407.05	
Total before discount					
Total discounted invoice amount					1,323.60



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

DATE: April 30, 2018

CLIENT #: SIER22

SUMMARY

Total Services	\$ 2,040.24
Total Expenses	135.97
Total Invoice Amount:	<u>\$ 2,176.21</u>

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

Sierra View Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/5/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	38.00	34.20
2/13/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	1.80	234.00	210.60
2/13/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	2.50	475.00	427.50
3/4/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	2.00	560.00	504.00
3/4/2018	TK	Partner final review of the 2017 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	180.00	162.00
3/5/2018	WS	Printed final K-1 package	0.20	33.00	29.70
3/5/2018	ES	Printed K-1 envelopes	0.30	25.50	22.95
3/6/2018	JN	Assembled K-1 copies to be mailed to partners	1.00	85.00	76.50
Subtotal Services			8.80	1,702.00	1,531.80
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
			Total Services	2,210.44	2,040.24
Expenses			Per partnership out of pocket costs (see Exhibit D)	135.97	135.97
			Total before discount	<u>\$ 2,346.41</u>	
			Total discounted invoice amount		<u>2,176.21</u>



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

DATE: April 30, 2018

CLIENT #: SILV23

SUMMARY

Total Services	\$ 1,826.94
Total Expenses	149.72
Total Invoice Amount:	<u>\$ 1,976.66</u>

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

Silver City Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/2/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	38.00	34.20
2/16/2018	JB	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	1.20	156.00	140.40
2/19/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	1.50	285.00	256.50
3/14/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	2.10	588.00	529.20
3/14/2018	TK	Partner final review of the 2017 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	225.00	202.50
3/15/2018	WS	Printed final K-1 package	0.10	16.50	14.85
3/15/2018	ES	Printed K-1 envelopes	0.20	17.00	15.30
3/16/2018	MP	Assembled K-1 copies to be mailed to partners	0.80	68.00	61.20
Subtotal Services			7.00	1,465.00	1,318.50
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
Total Services				1,973.44	1,826.94
Expenses	Per partnership out of pocket costs (see Exhibit D)			149.72	149.72
Total before discount				\$ 2,123.16	
Total discounted invoice amount					1,976.66



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

DATE: April 30, 2018

CLIENT #: SILV24

SUMMARY

Total Services	\$ 2,033.94
Total Expenses	112.84
Total Invoice Amount:	<u>\$ 2,146.78</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
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/3/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/15/2018	JB	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	2.40	312.00	280.80
2/15/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	1.70	323.00	290.70
3/14/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	1.80	504.00	453.60
3/14/2018	TK	Partner final review of the 2017 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	315.00	283.50
3/15/2018	WS	Printed final K-1 package	0.10	16.50	14.85
3/15/2018	ES	Printed K-1 envelopes	0.20	17.00	15.30
3/16/2018	ES	Assembled K-1 copies to be mailed to partners	0.60	51.00	45.90
4/11/2018	LB	K-1 change from receiver	0.10	28.00	25.20
Subtotal Services			8.30	1,695.00	1,525.50
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
Total Services				2,203.44	2,033.94
Expenses	Per partnership out of pocket costs (see Exhibit D)			112.84	112.84
Total before discount				<u>\$ 2,316.28</u>	
Total discounted invoice amount					<u><u>2,146.78</u></u>



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

DATE: April 30, 2018

CLIENT #: SKYV21

SUMMARY

Total Services	\$ 3,469.44
Total Expenses	157.72
Total Invoice Amount:	<u>\$ 3,627.16</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
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/2/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/8/2018	JB	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	8.70	1,131.00	1,017.90
2/15/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	3.50	665.00	598.50
3/4/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	3.00	840.00	756.00
3/4/2018	TK	Partner final review of the 2017 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	225.00	202.50
3/5/2018	WS	Printed final K-1 package	0.10	16.50	14.85
3/5/2018	ES	Printed K-1 envelopes	0.30	25.50	22.95
3/5/2018	AA	Assembled K-1 copies to be mailed to partners	0.60	51.00	45.90
3/6/2018	ED	Reprinted final K-1 package	0.40	38.00	34.20
3/6/2018	ES	Reprinted K-1 envelopes	0.30	25.50	22.95
3/8/2018	TS	Reassembled K-1 copies to be mailed to partners	1.80	144.00	129.60
Subtotal Services			19.90	3,290.00	2,961.00
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			508.44	508.44
Total Services				3,798.44	3,469.44
Expenses	Per partnership out of pocket costs (see Exhibit D)			157.72	157.72
Total before discount				\$ 3,956.16	
Total discounted invoice amount					3,627.16



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

DATE: April 30, 2018

CLIENT #: SNOW22

SUMMARY

Total Services	\$ 1,820.64
Total Expenses	129.84
Total Invoice Amount:	<u>\$ 1,950.48</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
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/5/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/16/2018	JB	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	1.50	195.00	175.50
2/17/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	1.30	247.00	222.30
3/10/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	1.80	504.00	453.60
3/10/2018	TK	Partner final review of the 2017 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	270.00	243.00
3/12/2018	ED	Printed final K-1 package	0.30	28.50	25.65
3/12/2018	AA	Printed K-1 envelopes	0.30	25.50	22.95
3/13/2018	WS	Assembled K-1 copies to be mailed to partners	0.70	59.50	53.55
Subtotal Services			7.20	1,458.00	1,312.20
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
Total Services				1,966.44	1,820.64
Expenses	Per partnership out of pocket costs (see Exhibit D)			129.84	129.84
Total before discount				<u>\$ 2,096.28</u>	
Total discounted invoice amount					<u>1,950.48</u>



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

DATE: April 30, 2018

CLIENT #: SONO21

SUMMARY

Total Services	\$ 1,854.39
Total Expenses	146.84
Total Invoice Amount:	<u>\$ 2,001.23</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
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/5/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/15/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	1.80	234.00	210.60
2/16/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	1.40	266.00	239.40
3/11/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	1.80	504.00	453.60
3/11/2018	TK	Partner final review of the 2017 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	270.00	243.00
3/12/2018	WS	Printed final K-1 package	0.10	16.50	14.85
3/12/2018	ES	Printed K-1 envelopes	0.30	25.50	22.95
3/12/2018	MP	Assembled K-1 copies to be mailed to partners	0.60	51.00	45.90
Subtotal Services			7.30	1,495.50	1,345.95
Various	Time spent regarding IT consulting and general engagement services (see Exhibit C)			508.44	508.44
Total Services				2,003.94	1,854.39
Expenses	Per partnership out of pocket costs (see Exhibit D)			146.84	146.84
Total before discount				\$ 2,150.78	
Total discounted invoice amount					2,001.23



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

DATE: April 30, 2018

CLIENT #: SPAN21

SUMMARY

Total Services	\$ 2,534.34
Total Expenses	172.68
Total Invoice Amount:	<u>\$ 2,707.02</u>

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

Spanish Springs View Partner

Professional services rendered				Hours	Original Amount	Discounted Amount
1/18/2018	AN	2017 Form 1099 first review		0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review		0.10	28.00	25.20
2/6/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.30	57.00	51.30
2/22/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.		2.40	312.00	280.80
2/27/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.		2.50	475.00	427.50
3/10/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.		2.80	784.00	705.60
3/10/2018	TK	Partner final review of the 2017 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	405.00	364.50
3/12/2018	ED	Printed final K-1 package		0.30	28.50	25.65
3/12/2018	ES	Printed K-1 envelopes		0.30	25.50	22.95
3/13/2018	VO	Assembled K-1 copies to be mailed to partners		1.20	102.00	91.80
Subtotal Services				11.00	2,251.00	2,025.90
Various		Time spent regarding IT consulting and general engagement services (see			508.44	508.44
				Total Services	2,759.44	2,534.34
Expenses	Per partnership out of pocket costs (see Exhibit D)				172.68	172.68
				Total before discount	\$ 2,932.12	
Total discounted invoice amount						2,707.02



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

DATE: April 30, 2018

CLIENT #: SPRU21

SUMMARY

Total Services	\$ 2,365.14
Total Expenses	158.40
Total Invoice Amount:	<u>\$ 2,523.54</u>

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

Spruce Heights Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/5/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/12/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	3.40	442.00	397.80
2/12/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	2.10	399.00	359.10
3/8/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	1.80	504.00	453.60
3/8/2018	TK	Partner final review of the 2017 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	450.00	405.00
3/9/2018	WS	Printed final K-1 package	0.10	16.50	14.85
3/9/2018	ED	Printed K-1 envelopes	0.40	38.00	34.20
3/10/2018	MP	Assembled K-1 copies to be mailed to partners	1.00	85.00	76.50
Subtotal Services			10.50	2,063.00	1,856.70
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
Total Services				2,571.44	2,365.14
Expenses	Per partnership out of pocket costs (see Exhibit D)			158.40	158.40
Total before discount				\$ 2,729.84	
Total discounted invoice amount					2,523.54



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

DATE: April 30, 2018

CLIENT #: STEA24

SUMMARY

Total Services	\$ 1,723.44
Total Expenses	129.16
Total Invoice Amount:	<u>\$ 1,852.60</u>

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

Steamboat Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/5/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/21/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	1.10	143.00	128.70
2/22/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	1.10	209.00	188.10
3/8/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	1.80	504.00	453.60
3/8/2018	TK	Partner final review of the 2017 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	270.00	243.00
3/8/2018	ED	Printed final K-1 package	0.20	19.00	17.10
3/8/2018	ES	Printed K-1 envelopes	0.20	17.00	15.30
3/9/2018	AA	Assembled K-1 copies to be mailed to partners	0.70	59.50	53.55
Subtotal Services			6.40	1,350.00	1,215.00
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
Total Services				1,858.44	1,723.44
Expenses	Per partnership out of pocket costs (see Exhibit D)			129.16	129.16
Total before discount				<u>\$ 1,987.60</u>	
Total discounted invoice amount					<u><u>1,852.60</u></u>



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

DATE: April 30, 2018

CLIENT #: STOR21

SUMMARY

Total Services	\$ 2,053.29
Total Expenses	142.08
Total Invoice Amount:	<u>\$ 2,195.37</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
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/2/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.20	38.00	34.20
2/17/2018	JB	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	2.20	286.00	257.40
2/19/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	2.30	437.00	393.30
3/8/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	1.80	504.00	453.60
3/8/2018	TK	Partner final review of the 2017 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	270.00	243.00
3/8/2018	WS	Printed final K-1 package	0.10	16.50	14.85
3/8/2018	ES	Printed K-1 envelopes	0.30	25.50	22.95
3/9/2018	MP	Assembled K-1 copies to be mailed to partners	0.80	68.00	61.20
Subtotal Services			8.70	1,716.50	1,544.85
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
Total Services				2,224.94	2,053.29
Expenses	Per partnership out of pocket costs (see Exhibit D)			142.08	142.08
Total before discount				<u>\$ 2,367.02</u>	
Total discounted invoice amount					<u>2,195.37</u>



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

DATE: April 30, 2018

CLIENT #: SUNT21

SUMMARY

Total Services	\$ 2,099.64
Total Expenses	144.80
Total Invoice Amount:	<u>\$ 2,244.44</u>

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

SunTec Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/6/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/20/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	1.80	234.00	210.60
2/22/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	2.20	418.00	376.20
3/12/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	2.20	616.00	554.40
3/12/2018	TK	Partner final review of the 2017 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	225.00	202.50
3/14/2018	WS	Printed final K-1 package	0.10	16.50	14.85
3/15/2018	ES	Printed K-1 envelopes	0.30	25.50	22.95
3/15/2018	ED	Assembled K-1 copies to be mailed to partners	1.10	104.50	94.05
Subtotal Services			8.90	1,768.00	1,591.20
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
Total Services				2,276.44	2,099.64
Expenses	Per partnership out of pocket costs (see Exhibit D)			144.80	144.80
Total before discount				\$ 2,421.24	
Total discounted invoice amount					2,244.44



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

DATE: April 30, 2018

CLIENT #: TECA21

SUMMARY

Total Services	\$ 1,958.79
Total Expenses	143.44
Total Invoice Amount:	<u>\$ 2,102.23</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
1/15/2018	DS	2017 Form 1099 preparation	0.20	19.00	17.10
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/6/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/22/2018	LB3	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	2.30	299.00	269.10
2/24/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	1.90	361.00	324.90
3/9/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	1.80	504.00	453.60
3/9/2018	TK	Partner final review of the 2017 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	225.00	202.50
3/12/2018	WS	Printed final K-1 package	0.10	16.50	14.85
3/12/2018	ES	Printed K-1 envelopes	0.20	17.00	15.30
3/12/2018	MP	Assembled K-1 copies to be mailed to partners	0.60	51.00	45.90
Subtotal Services			8.20	1,611.50	1,450.35
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
Total Services				2,119.94	1,958.79
Expenses	Per partnership out of pocket costs (see Exhibit D)			143.44	143.44
Total before discount				<u>\$ 2,263.38</u>	
Total discounted invoice amount					<u><u>2,102.23</u></u>



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

DATE: April 30, 2018

CLIENT #: TWIN23

SUMMARY

Total Services	\$ 2,037.54
Total Expenses	150.91
Total Invoice Amount:	<u>\$ 2,188.45</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
1/15/2018	DS	2017 Form 1099 preparation	0.20	19.00	17.10
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/6/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/22/2018	LB3	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	2.30	299.00	269.10
2/24/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	1.90	361.00	324.90
3/9/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	1.80	504.00	453.60
3/9/2018	TK	Partner final review of the 2017 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	270.00	243.00
3/12/2018	WS	Printed final K-1 package	0.10	16.50	14.85
3/12/2018	ES	Printed K-1 envelopes	0.30	25.50	22.95
3/12/2018	VO	Assembled K-1 copies to be mailed to partners	1.00	85.00	76.50
Subtotal Services			8.80	1,699.00	1,529.10
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
Total Services				2,207.44	2,037.54
Expenses	Per partnership out of pocket costs (see Exhibit D)			150.91	150.91
Total before discount				\$ 2,358.35	
Total discounted invoice amount					2,188.45



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

DATE: April 30, 2018

CLIENT #: VALL22

SUMMARY

Total Services	\$ 2,600.04
Total Expenses	150.23
Total Invoice Amount:	<u>\$ 2,750.27</u>

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

Valley Vista Partners

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation	0.20	19.00	17.10
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/1/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/3/2018	LB3	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	3.30	429.00	386.10
2/20/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	3.10	589.00	530.10
3/3/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	2.40	672.00	604.80
3/3/2018	TK	Partner final review of the 2017 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	315.00	283.50
3/3/2018	ED	Printed final K-1 package	0.30	28.50	25.65
3/5/2018	ES	Printed K-1 envelopes	0.30	25.50	22.95
3/5/2018	VO	Assembled K-1 copies to be mailed to partners	0.70	59.50	53.55
3/6/2018	WS	Reprinted final K-1 package	0.10	16.50	14.85
3/7/2018	MP	Reassembled K-1 copies to be mailed to partners	0.60	51.00	45.90
Subtotal Services			12.30	2,324.00	2,091.60
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
Total Services				2,832.44	2,600.04
Expenses	Per partnership out of pocket costs (see Exhibit D)			150.23	150.23
Total before discount				<u>\$ 2,982.67</u>	
Total discounted invoice amount					<u>2,750.27</u>



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

DATE: April 30, 2018

CLIENT #: VIA121

SUMMARY

Total Services	\$ 2,226.54
Total Expenses	146.15
Total Invoice Amount:	<u>\$ 2,372.69</u>

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

Via 188 Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation	0.20	19.00	17.10
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/6/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/20/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	1.60	208.00	187.20
2/22/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	2.30	437.00	393.30
3/11/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	2.20	616.00	554.40
3/11/2018	TK	Partner final review of the 2017 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	405.00	364.50
3/14/2018	ED	Printed final K-1 package	0.30	28.50	25.65
3/14/2018	ES	Printed K-1 envelopes	0.30	25.50	22.95
3/15/2018	MP	Assembled K-1 copies to be mailed to partners	0.60	51.00	45.90
Subtotal Services			9.00	1,909.00	1,718.10
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
			Total Services	2,417.44	2,226.54
Expenses	Per partnership out of pocket costs (see Exhibit D)			146.15	146.15
Total before discount				\$ 2,563.59	
Total discounted invoice amount					2,372.69



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

DATE: April 30, 2018

CLIENT #: VICT21

SUMMARY

Total Services	\$ 2,791.74
Total Expenses	218.91
Total Invoice Amount:	<u>\$ 3,010.65</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
1/15/2018	DS	2017 Form 1099 preparation	0.20	19.00	17.10
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/5/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/21/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	2.80	364.00	327.60
2/27/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	2.60	494.00	444.60
3/8/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	2.90	812.00	730.80
3/8/2018	TK	Partner final review of the 2017 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	315.00	283.50
3/8/2018	WS	Printed final K-1 package	0.10	16.50	14.85
3/8/2018	ES	Printed K-1 envelopes	0.40	34.00	30.60
3/9/2018	VO	Assembled K-1 copies to be mailed to partners	2.30	195.50	175.95
4/11/2018	LB	K-1 questions from receiver	0.60	168.00	151.20
Subtotal Services			13.20	2,537.00	2,283.30
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
Total Services				3,045.44	2,791.74
Expenses	Per partnership out of pocket costs (see Exhibit D)			218.91	218.91
Total before discount				<u>\$ 3,264.35</u>	
Total discounted invoice amount					<u><u>3,010.65</u></u>



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

DATE: April 30, 2018

CLIENT #: VIST23

SUMMARY

Total Services	\$ 2,518.14
Total Expenses	169.27
Total Invoice Amount:	<u>\$ 2,687.41</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
1/15/2018	DS	2017 Form 1099 preparation		0.20	19.00	17.10
1/18/2018	AN	2017 Form 1099 first review		0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review		0.10	28.00	25.20
2/5/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.		0.30	57.00	51.30
2/10/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.		3.40	442.00	397.80
2/13/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.		2.60	494.00	444.60
3/8/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.		2.40	672.00	604.80
3/8/2018	TK	Partner final review of the 2017 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	360.00	324.00
3/9/2018	WS	Printed final K-1 package		0.10	16.50	14.85
3/9/2018	ES	Printed K-1 envelopes		0.30	25.50	22.95
3/10/2018	JN	Assembled K-1 copies to be mailed to partners		1.00	85.00	76.50
Subtotal Services				11.40	2,233.00	2,009.70
Various	Time spent regarding IT consulting and general engagement services (see				508.44	508.44
Total Services					2,741.44	2,518.14
<i>Expenses</i> Per partnership out of pocket costs (see Exhibit D)					169.27	169.27
Total before discount					<u>\$ 2,910.71</u>	
Total discounted invoice amount						<u><u>2,687.41</u></u>



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

DATE: April 30, 2018

CLIENT #: VIST22

SUMMARY

Total Services	\$ 2,205.84
Total Expenses	152.95
Total Invoice Amount:	<u>\$ 2,358.79</u>

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

Vista Tecate Partners

Professional services rendered			Hours	Original Amount	Discounted Amount
1/15/2018	DS	2017 Form 1099 preparation	0.20	19.00	17.10
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/6/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/20/2018	LB3	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	2.40	312.00	280.80
2/24/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	1.90	361.00	324.90
3/9/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	2.00	560.00	504.00
3/9/2018	TK	Partner final review of the 2017 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	405.00	364.50
3/12/2018	WS	Printed final K-1 package	0.10	16.50	14.85
3/12/2018	ES	Printed K-1 envelopes	0.30	25.50	22.95
3/13/2018	MP	Assembled K-1 copies to be mailed to partners	0.80	68.00	61.20
Subtotal Services			9.20	1,886.00	1,697.40
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
Total Services				2,394.44	2,205.84
Expenses	Per partnership out of pocket costs (see Exhibit D)			152.95	152.95
Total before discount				\$ 2,547.39	
Total discounted invoice amount					2,358.79



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

DATE: April 30, 2018

CLIENT #: WILD21

SUMMARY

Total Services	\$ 2,392.14
Total Expenses	159.75
Total Invoice Amount:	<u>\$ 2,551.89</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
1/15/2018	DS	2017 Form 1099 preparation	0.10	9.50	8.55
1/18/2018	AN	2017 Form 1099 first review	0.20	34.00	30.60
1/26/2018	LB	2017 Form 1099 final review	0.10	28.00	25.20
2/6/2018	AN	Intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input.	0.30	57.00	51.30
2/22/2018	DS	Processing of the 2017 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer.	2.40	312.00	280.80
2/24/2018	AN	Review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year.	2.70	513.00	461.70
3/12/2018	LB	Quality control manager review of the 2017 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2017 activity and transfer of interests for the year. Communication with Geno regarding the 2017 books and return, questions answered as needed.	2.20	616.00	554.40
3/12/2018	TK	Partner final review of the 2017 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	405.00	364.50
3/14/2018	WS	Printed final K-1 package	0.10	16.50	14.85
3/14/2018	ES	Printed K-1 envelopes	0.20	17.00	15.30
3/15/2018	AA	Assembled K-1 copies to be mailed to partners	1.00	85.00	76.50
Subtotal Services			10.20	2,093.00	1,883.70
Various	Time spent regarding IT consulting and general engagement services (see			508.44	508.44
Total Services				2,601.44	2,392.14
Expenses	Per partnership out of pocket costs (see Exhibit D)			159.75	159.75
Total before discount				<u>\$ 2,761.19</u>	
Total discounted invoice amount					<u>2,551.89</u>

EXHIBIT B

EXHIBIT B

Rate Summary	Hours	Rate/hr	Original Amount	Discounted rate (10%)	Discounted Amount
Alison Feldman	9.4	85.00	799.00	76.50	719.10
Andy Nguyen, CPA (2017 rate)	5.0	145.00	725.00	130.50	652.50
Andy Nguyen, CPA (2018 rate)	33.1	170.00	5,627.00	153.00	5,064.30
Andy Nguyen, CPA (2018 rate)	222.4	190.00	42,256.00	171.00	38,030.40
Amanda Allen	14.3	85.00	1,210.50	76.50	1,089.45
Crystal Esparza	1.6	85.00	136.00	76.50	122.40
Douglas Shaw (2017 rate)	10.2	95.00	969.00	85.50	872.10
Douglas Shaw (2018 rate)	119.6	130.00	15,546.00	117.00	13,991.40
Erica Duran	12.6	95.00	1,197.00	85.50	1,077.30
Estephene Santana	28.1	85.00	2,388.50	76.50	2,149.65
Geoff Pope, CPA	74.0	190.00	14,060.00	171.00	12,654.00
Jasmine Barrera	53.6	130.00	6,968.00	117.00	6,271.20
Joshua Bodensadt, CPA	0.5	450.00	225.00	405.00	202.50
Jen Nguyen	8.2	85.00	697.00	76.50	627.30
Lauren Burgess	39.8	130.00	5,174.00	117.00	4,656.60
Laura Kelton, CPA	1.7	280.00	476.00	252.00	428.40
Livia Benjamin, CPA (2017 rate)	2.6	255.00	663.00	229.50	596.70
Livia Benjamin, CPA (2018 rate)	318.3	280.00	89,124.00	252.00	80,211.60
Maryana Bershadsky	0.1	195.00	19.50	175.50	17.55
Mackenzie Blash	8.2	85.00	697.00	76.50	627.30
Maryn Pipkin	22.4	85.00	1,904.00	76.50	1,713.60
Mohammad Siddiqui	0.2	82.00	16.40	73.80	14.76
Thane F. Kelton, CPA (2017 rate)	15.1	400.00	6,040.00	360.00	5,436.00
Thane F. Kelton, CPA (2018 rate)	91.6	450.00	41,220.00	405.00	37,098.00
Travis Shelton	27.5	80.00	2,200.00	72.00	1,980.00
Vanessa Ochoa	27.9	85.00	2,371.50	76.50	2,134.35
Wendy Shelton	7.6	165.00	1,254.00	148.50	1,128.60
	<u>1,155.6</u>		<u>\$ 243,963.40</u>		<u>\$ 219,567.06</u>
Average blended hourly rate			\$ 211.11		
Average blended hourly rate with 10% discount				\$ 190.00	

EXHIBIT C

EXHIBIT C

EXHIBIT C:

Total Allocated General Engagement and IT Consulting Services

Services

General engagement services (Exhibit C, page 4)	\$ 46,797.75
IT consulting services (Exhibit C, page 5)	<u>3,029.76</u>
Total allocable services for 2017	<u><u>\$ 49,827.51</u></u>

Allocation of services per partnership

General engagement services (Exhibit C, page 4)	\$ 477.53
IT consulting services (Exhibit C, page 5)	<u>30.92</u>
Total services allocated to each partnership	<u><u>\$ 508.44</u></u>

EXHIBIT C:
General Engagement Services Detail and Allocation Calculation

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
11/20/2017	Benjamin, CPA	Phone call with Geno regarding preredemption invoices/claim	0.3	\$76.50	\$ 68.85
11/28/2017	Keiton, CPA	2017 process	0.5	200.00	180.00
12/4/2017	Benjamin, CPA	Question regarding IRA k-1	0.1	25.50	22.95
1/5/2018	Keiton, CPA	2017 setup and process	1.5	600.00	540.00
1/8/2018	Benjamin, CPA	Met with Andy on setting up initial process and changes to system, email to Geno regarding valuation ar	1.4	357.00	321.30
1/8/2018	Shaw	Discussion with Andy about the Western 1099 prep timeline	0.1	8.50	7.65
1/8/2018	Keiton, CPA	2017 setup and process	3	1,200.00	1,080.00
1/8/2018	Nguyen, CPA	Look over documents. Strategize plan for preparation	5	725.00	652.50
1/9/2018	Benjamin, CPA	Initial conversations for 2017	2.2	616.00	554.40
1/10/2018	Benjamin, CPA	2017 setup	0.5	140.00	126.00
1/12/2018	Nguyen, CPA	Meet with Doug and Livia on 1099s	0.3	51.00	45.90
1/12/2018	Shaw	1099 Preparation meeting with Andy and Livia	0.3	28.50	25.65
1/15/2018	Nguyen, CPA	Doug for preparation of 1099s. Look over cost allocation	1	170.00	153.00
1/16/2018	Benjamin, CPA	1099s and other matters for 2017	4.2	1,176.00	1,058.40
1/18/2018	Benjamin, CPA	Set up for 2017 tax year	0.3	84.00	75.60
1/18/2018	Benjamin, CPA	2017 tax returns - QB file and capital accounts	1.7	476.00	428.40
1/19/2018	Benjamin, CPA	Looked at partnerships for 2017 and potential issues, emails with Geno	2.7	756.00	680.40
1/22/2018	Benjamin, CPA	2017 returns and process	1.4	392.00	352.80
1/22/2018	Keiton, CPA	2017 returns, general excel analysis	2	800.00	720.00
1/22/2018	Nguyen, CPA	Status update with Livia. Review Doug's letter	0.2	34.00	30.60
1/22/2018	Shaw	Meeting with Andy to correct 1099 Letter	0.1	9.50	8.55
1/22/2018	Shaw	Letter update review notes with Andy	0.1	9.50	8.55
1/22/2018	Shaw	Writing 1099 letter for 1099 Package with customized formatting and wording	0.3	28.50	25.65
1/23/2018	Benjamin, CPA	2017 returns and status of process and 1099s	1.3	364.00	327.60
1/25/2018	Benjamin, CPA	Emails with Geno and work on 2017 tax setup	1.8	504.00	453.60
1/25/2018	Burgess	Status with Andy	0.3	39.00	35.10
1/25/2018	Keiton, CPA	Status and process	4.6	1,840.00	1,656.00
1/25/2018	Nguyen, CPA	Touch base with McKenzie about work schedule	0.2	34.00	30.60
1/25/2018	Nguyen, CPA	Meet with Livia. Determine staffing needs	1.5	255.00	229.50
1/25/2018	Shaw	Planning meeting with Andy	0.3	28.50	25.65
1/26/2018	Benjamin, CPA	Scheduling for tax season prep and staffing assignments	0.3	84.00	75.60
1/26/2018	Nguyen, CPA	Design 2017 procedures	2	340.00	306.00
1/29/2018	Benjamin, CPA	Emails with Geno regarding the 2017 workpapers/met w/ Andy to go over file process, etc.	3.1	868.00	781.20
1/29/2018	Nguyen, CPA	Meet with Livia. Go over preparation items	0.7	119.00	107.10
1/29/2018	Nguyen, CPA	Look over spreadsheet. Determine method in how to best do equity changes	1.5	255.00	229.50
1/30/2018	Benjamin, CPA	2017 returns setup and planning	4.7	1,316.00	1,184.40
1/30/2018	Blash	Printing and Filing P&L and BS for partnership entities	1.5	127.50	114.75
1/30/2018	Nguyen, CPA	Status with staff	1	170.00	153.00
1/30/2018	Nguyen, CPA	Continue writing Western procedures	2.5	425.00	382.50
1/30/2018	Shaw	Meeting with Andy and Lauren to discuss timing of Western	0.1	9.50	8.55
1/31/2018	Barrera	Western partnership preparation setup meeting	1.4	182.00	163.80
1/31/2018	Benjamin, CPA	2017 tax returns setup/meeting/emails	5.6	1,568.00	1,411.20
1/31/2018	Blash	Printing and filing P&L and BS from QuickBooks for partnership entities	5.6	476.00	428.40
1/31/2018	Burgess	Western partnership preparation setup meeting	1.4	182.00	163.80
1/31/2018	Nguyen, CPA	Western partnership preparation setup meeting	2.5	475.00	427.50
1/31/2018	Pope	Western partnership preparation setup meeting	1.5	285.00	256.50
1/31/2018	Shaw	Western partnership preparation setup meeting	1.5	195.00	175.50
2/1/2018	Benjamin, CPA	2017 setup/escrow docs/land sales/other changes	6.4	1,792.00	1,612.80
2/1/2018	Blash	Printing and Filing P&L and BS for partnership entities	1.1	99.50	84.15
2/1/2018	Burgess	Status with Andy	0.2	26.00	23.40
2/1/2018	Nguyen, CPA	Status of files for 2017 preparation	0.2	38.00	34.20
2/1/2018	Nguyen, CPA	Touch base with McKenzie	0.2	38.00	34.20
2/2/2018	Benjamin, CPA	Emails regarding closing statements for 2017	0.8	224.00	201.60
2/2/2018	Nguyen, CPA	Status of files for 2017 preparation	0.2	38.00	34.20
2/3/2018	Nguyen, CPA	Status of files for 2017 preparation	0.2	38.00	34.20
2/3/2018	Nguyen, CPA	Go over LLC returns with Geoff	0.3	57.00	51.30
2/5/2018	Benjamin, CPA	Various conversations with staff regarding 2017 tax prep and additional information needed, emails with	4.6	1,288.00	1,159.20
2/5/2018	Nguyen, CPA	Status with Livia	0.3	57.00	51.30
2/5/2018	Nguyen, CPA	Status of files for 2017 preparation	0.2	38.00	34.20
2/5/2018	Shaw	Organizing files by group	0.3	39.00	35.10
2/6/2018	Benjamin, CPA	Emails regarding additional information for 2017	2.3	644.00	579.60
2/6/2018	Nguyen, CPA	Go over tax return preparation with Doug	0.2	38.00	34.20
2/6/2018	Nguyen, CPA	Status of files for 2017 preparation	0.2	38.00	34.20
2/7/2018	Benjamin, CPA	2017 returns: final escrow settlement statement reporting	1.8	504.00	453.60
2/7/2018	Burgess	Status with Andy	0.2	26.00	23.40
2/7/2018	Nguyen, CPA	Discuss accrual to cash treatment with Geoff	0.6	114.00	102.60
2/7/2018	Nguyen, CPA	Status of files for 2017 preparation	0.2	38.00	34.20
2/7/2018	Shaw	Discussion with reviewer on preparation	0.2	26.00	23.40
2/8/2018	Benjamin, CPA	Check in with preparers, issue with allocations and final closing documents	2.5	700.00	630.00
2/8/2018	Burgess	Helping Jasmine and reviewing with Andy and Geoff	0.8	104.00	93.60
2/8/2018	Nguyen, CPA	Determine method to deal with accrual to cash on the return	1.5	285.00	256.50
2/8/2018	Nguyen, CPA	Status of files for 2017 preparation	0.2	38.00	34.20
2/9/2018	Nguyen, CPA	Status of files for 2017 preparation	0.2	38.00	34.20
2/10/2018	Nguyen, CPA	Status of files for 2017 preparation	0.2	38.00	34.20
2/10/2018	Burgess	Talking to Doug about partner changes	0.1	13.00	11.70

EXHIBIT C:

General Engagement Services Detail and Allocation Calculation

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
2/10/2018	Nguyen, CPA	Status from Livia	0.3	57.00	51.30
2/12/2018	Barrera	Met with Andy to go over how the transfers will work and input to ProSystems	0.4	52.00	46.80
2/12/2018	Burgess	Going over transfers with Andy	0.4	52.00	46.80
2/12/2018	Burgess	Status with Andy	0.1	13.00	11.70
2/12/2018	Nguyen, CPA	Go over transfers and allocations with Lauren and Jasmine	0.8	152.00	136.80
2/12/2018	Nguyen, CPA	Draft K-1 footnote for review	0.3	57.00	51.30
2/12/2018	Nguyen, CPA	Status of files for 2017 preparation	0.2	38.00	34.20
2/12/2018	Shaw	Discussion with Andy on naming dispositions of property in ProSystems and purchase date of property in	0.3	39.00	35.10
2/13/2018	Nguyen, CPA	Status of files for 2017 preparation	0.2	38.00	34.20
2/14/2018	Benjamin, CPA	K-1 note for 2017, discussed with Thane and email to receiver	0.6	168.00	151.20
2/14/2018	Kelton, CPA	K-1 note for the 2017 tax return	1	450.00	405.00
2/14/2018	Nguyen, CPA	Touch base with Doug on SSN items	0.2	38.00	34.20
2/14/2018	Nguyen, CPA	Status of files for 2017 preparation	0.2	38.00	34.20
2/14/2018	Shaw	Gathering SSN's from receiver emails and compiling into a document	0.7	91.00	81.90
2/15/2018	Nguyen, CPA	Update partnership list.	0.2	38.00	34.20
2/15/2018	Nguyen, CPA	Status with Doug and Jasmine.	0.3	57.00	51.30
2/15/2018	Nguyen, CPA	Look over closing docs and other items for 2017 returns.	0.3	57.00	51.30
2/15/2018	Nguyen, CPA	Status of files for 2017 preparation	0.2	38.00	34.20
2/15/2018	Shaw	Compiling missing info from different groups to ask Alica.	1.6	208.00	187.20
2/16/2018	Barrera	Overall review with Andy about prep moving forward	0.2	25.00	23.40
2/16/2018	Burgess	Help on preparation with Doug	0.3	39.00	35.10
2/16/2018	Nguyen, CPA	Workflow management.	0.2	38.00	34.20
2/16/2018	Nguyen, CPA	Touch base with Livia. Workflow management.	0.3	57.00	51.30
2/16/2018	Nguyen, CPA	Status of files for 2017 preparation	0.2	38.00	34.20
2/17/2018	Nguyen, CPA	Go over preparation details with Jasmine.	0.2	38.00	34.20
2/17/2018	Nguyen, CPA	Status of files for 2017 preparation	0.2	38.00	34.20
2/19/2018	Burgess	Status with Andy	0.3	39.00	35.10
2/19/2018	Nguyen, CPA	List management, miscellaneous items on various files.	1.2	228.00	205.20
2/19/2018	Nguyen, CPA	Status update with Livia, Doug and Lauren.	1.2	228.00	205.20
2/19/2018	Nguyen, CPA	Status of files for 2017 preparation	0.2	38.00	34.20
2/20/2018	Benjamin, CPA	Footnote to K-1s for 2017	0.8	224.00	201.60
2/20/2018	Burgess	Status with Andy	0.7	91.00	81.90
2/20/2018	Kelton, CPA	Footnote to K-1s for 2017	0.5	225.00	202.50
2/20/2018	Nguyen, CPA	List management. Status update with Doug and Lauren.	1	190.00	171.00
2/20/2018	Shaw	Compiling a list of needed partner info for Alica for multiple groups.	0.5	65.00	58.50
2/21/2018	Kelton, CPA	2017 status and process	2.7	1,215.00	1,093.50
2/21/2018	Nguyen, CPA	Drop off files to preparers, management of workflow.	0.2	38.00	34.20
2/21/2018	Nguyen, CPA	List management, general management items on files.	1.2	228.00	205.20
2/22/2018	Nguyen, CPA	Touch base with Doug and Lauren. General list management.	0.5	95.00	85.50
2/23/2018	Burgess	Status with Andy	0.2	26.00	23.40
2/23/2018	Nguyen, CPA	Status with staff for Western	0.8	152.00	136.80
2/24/2018	Nguyen, CPA	Status with Livia in Western SMLLCs.	1	190.00	171.00
2/26/2018	Nguyen, CPA	Status with staff for Western	1.1	209.00	188.10
2/27/2018	Kelton, CPA	2017 status and process	3	1,350.00	1,215.00
2/27/2018	Nguyen, CPA	Review footnote and input into ProfX.	0.7	133.00	119.70
3/1/2018	Nguyen, CPA	Status with staff for Western	0.5	95.00	85.50
3/3/2018	Nguyen, CPA	Email Livia regarding Western LLCs.	0.2	38.00	34.20
3/5/2018	Kelton, CPA	2017 status and process	0.6	270.00	243.00
3/5/2018	Nguyen, CPA	Status with staff for Western	0.1	19.00	17.10
3/6/2018	Nguyen, CPA	Status with staff for Western	0.3	57.00	51.30
3/8/2018	Nguyen, CPA	Status with staff for Western	0.1	19.00	17.10
3/9/2018	Kelton, CPA	2017 status and process	5	2,250.00	2,025.00
3/9/2018	Nguyen, CPA	Status with Livia in Western SMLLCs.	0.3	57.00	51.30
3/12/2018	Nguyen, CPA	Look over Partnership abandonment regulations.	3.8	722.00	649.80
3/13/2018	Nguyen, CPA	Speak to Livia about research. Draft footnote for Livia. Check partnerships for activity before date of sale	0.7	133.00	119.70
3/14/2018	Kelton, CPA	Abandonment of interest	0.5	225.00	202.50
3/14/2018	Nguyen, CPA	Discuss footnote and update K-1 letters.	0.6	114.00	102.60
3/15/2018	Benjamin, CPA	2017 returns, checked on efiles for Western	6.2	1,736.00	1,562.40
3/16/2018	Benjamin, CPA	Checked efiles/wrap-up	1.6	448.00	403.20
3/23/2018	Benjamin, CPA	Madoff rule research and case/letter from attorneys	9.2	2,576.00	2,318.40
3/23/2018	Bodenstadt, CPA	Frequently Asked Questions - reviewed FAQ	0.5	225.00	202.50
3/24/2018	Benjamin, CPA	2017 K1 analysis	3.8	1,064.00	957.60
3/24/2018	Nguyen, CPA	Status of files for 2017.	0.3	57.00	51.30
3/26/2018	Kelton, CPA	FAQs draft	4	1,800.00	1,620.00
3/27/2018	Benjamin, CPA	Q & A Draft	2.7	756.00	680.40
3/28/2018	Benjamin, CPA	FAQ revisions and sent to reviewers	6.8	1,904.00	1,713.60
3/28/2018	Kelton L, CPA	Frequently Asked Questions - reviewed FAQ	1.3	364.00	327.60
3/28/2018	Kelton L, CPA	Final review of frequently asked questions for partners	0.4	112.00	100.80
3/28/2018	Kelton, CPA	Q & A Draft	3.5	1,575.00	1,417.50
3/29/2018	Benjamin, CPA	FAQs, Samples, call to finalize	10.4	2,912.00	2,620.80
3/29/2018	Kelton, CPA	Final review of Q&A	2.3	1,035.00	931.50
Total Services			195.70	51,997.50	46,797.75
Total before discount				<u>\$ 51,997.50</u>	

EXHIBIT C:
General Engagement Services Detail and Allocation Calculation

<i>Professional services rendered</i>	Hours	Original Amount	Discounted Amount
Total discounted invoice amount			<u>\$ 46,797.75</u>
Total 2017 partnerships			98
General engagement services per partnership			<u>\$ 477.53</u>

Exhibit C:
IT Consulting Services Detail and Allocation Calculation

<i>Professional services rendered</i>			Hours	Original Amount	Discounted Amount
12/27/2017	Benjamin, CPA	Software for 2017/setup	0.4	\$102.00	\$ 91.80
12/28/2017	Benjamin, CPA	Emails with IT for software purchase for 2017 software	0.2	\$51.00	45.90
1/4/2018	Benjamin, CPA	Initial setup/software/process etc.	1.3	\$364.00	327.60
1/5/2018	Kelton, CPA	2017 software	1	\$400.00	360.00
1/5/2018	Siddiqui	Processed payment for 2017 tax software renewal.	0.2	\$16.40	14.76
1/5/2018	Benjamin, CPA	Software/initial setup	0.2	\$51.00	45.90
1/17/2018	Benjamin, CPA	2017 Setup/Software	2.7	\$756.00	680.40
1/24/2018	Nguyen, CPA	Meet with Livia, help Carlos with pro forma.	1	\$170.00	153.00
1/24/2018	Benjamin, CPA	Met w/ Andy to plan for 2017 year, emails, additional info, Prosystems setup	5.2	\$1,456.00	1,310.40
			12.20	3,366.40	3,029.76
				<u>\$ 3,366.40</u>	
					<u>\$ 30.92</u>

EXHIBIT D

Exhibit D:
Total Allocated Expenses

Expenses

CCH/Other tax software costs (Exhibit D, page 2)	\$ 6,282.60
CCH electronic filing costs (not inc. LLCs) (Exhibit D, page 4)	1,296.25
Envelopes for K-1 mailings (Exhibit D, page 11)	861.68
Postage for K-1 mailings (Exhibit D, page 20)	5,639.80
Total allocable expenses for 2017	<u>\$ 14,080.33</u>

Allocation of expenses per partnership

CCH tax software costs (Exhibit D, page 2)	\$ 64.11
CCH electronic filing costs (not inc. LLCs) (Exhibit D, page 4)	15.25
Envelopes for K-1 mailings (Exhibit D, page 11)	10.14
Postage - varies by ptrnshp based on # of K-1s -(Exhibit D, page 18 - 20)	N/A
Total expenses allocated to each partnership	<u>\$ 89.50</u>

Exhibit D:

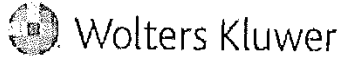
Software Costs Detail and Allocation Calculation

Allocation of software costs per partnership

Total CCH Tax software costs for 2017 (see "Reconciliation" below) (Exhibit D, page 3)	\$ 6,282.60
Total number of partnerships	98
Total software expenses allocated to each partnership	<u>\$ 64.11</u>

Invoice/Payment Reconciliation:

2017 Renewal invoice (Exhibit D, page 3)	\$ 6,282.60
Total CCH Tax software costs for 2017	\$ 6,282.60
Less: Credit card payment (Exhibit D, page 3)	(6,282.60)
Invoice Balance Due	<u>\$ -</u>



20101 Hamilton Ave, Ste 200
Torrance, CA 90502

Invoice

Page 1 of 1

Invoice Date: 01/2018
Account Number: 311334
Invoice Number: 3113340118

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

Product	DESCRIPTION	UNIT PRICE	SALESTAX	TOTAL AMOUNT
Ord # 1804043	BUSINESS ELF - CA 1065	105.00	0.00	105.00
	BUSINESS ELF - FEDERAL	185.00	0.00	185.00
	CA - PARTNERSHIP	3,395.00	0.00	3,395.00
	PARTNERSHIP PRO FORMA	1,465.00	0.00	1,465.00
	WINDOWS ENVIRONMENT	490.00	0.00	490.00
	WRKSTNS NETWORK (6-20)	0.00	0.00	0.00
	NETWORK (INCLUDES 5 WRKSTNS)	507.00	0.00	507.00
	SOFTWARE SUBTOTAL	\$7297.00		
	SOFTWARE DISCOUNT 20%	(1,459.40)	0.00	(1,459.40)
	ANNUAL REGISTRATION FEE	350.00	0.00	350.00
	TAX DELIVERY / DOWNLOAD	95.00	0.00	95.00
	SOFTWARE ORDER TOTAL	\$6282.60		
	CREDIT CARD PAYMENT RCVD 01/05/18	(6,282.60)	0.00	(6,282.60)
TOTAL DUE AND PAYABLE				\$0.00

Make all checks payable to: Wolters Kluwer
Mail to:
20101 Hamilton Ave, Ste 200
Torrance CA 90502

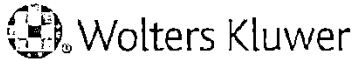
Exhibit D:
Electronic Filing Costs Detail and Allocation Calculation

Allocation of electronic filing costs per partnership

Total CCH Tax software costs for 2017 (see "Reconciliation" below)	\$ 1,296.25
Total number of partnerships electronically filed	85
Total electronic filing expenses allocated to each partnership	<u>\$ 15.25</u>

Invoice/Payment Reconciliation:

Invoice #3113340318 (Exhibit D, page 5)	\$ 1,296.25
Total electronic filing costs for 2017	\$ 1,296.25
Less: paid with ck# 45485 (Exhibit D, page 10)	\$ (1,296.25)
Invoice Balance Due	<u>\$ -</u>



20101 Hamilton Ave, Ste. 200
Torrance, CA 90502



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

Invoice

Page 1 of 6

Invoice Date:	3/2018
Account Number:	311334
Invoice Number:	3113340318
CURRENT INVOICE TOTAL:	3128.00
TOTAL BALANCE DUE:	11502.34
To Avoid Late Fees, Payment must be Received By:	04/20/2018

Account Services/Billing
1(800)739-9998

Date/Time	Reference Number	Description	Sub Total	Sales Tax	Total
03/20	Ord # 1866066	FUJITSU DOCUMENT SCANN1866066	1700.00	131.75	1831.75
		SOFTWARE SUBTOTAL	1700.00		
		SALES TAX TOTAL	131.75		
		TOTAL ORDER DUE			1831.75
03/14	FIN	EF-Ptr CA Acc ABI PARTNERS	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc ANTELOPE SPRIN	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc BIG RANCH PART	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc BIA PARTNERS	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc BORDERLAND PAR	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc BRATTON VIEW P	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc CACTUS RIDGE P	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc CARSON VALLEY	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc CHECKERED FLAG	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc COMSTOCK PARTN	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc CRYSTAL CLEARW	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc DAYTON VIEW PA	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc DESERT VIEW PA	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc EAGLE VIEW PAR	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc FAIRWAY PARTNE	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc FALCON HEIGHTS	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc FREE TRADE PAR	5.25	0.00	5.25

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

Return this Portion With Remittance



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

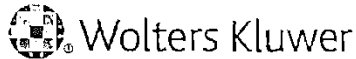
Account Number:	311334
Invoice Number:	3113340318
Invoice Due Date:	04/20/2018
CURRENT INVOICE TOTAL:	* 3128.00
TOTAL BALANCE DUE:	11502.34
Payment Amount	

* Total Invoice 3,128.00
Scanners (1,831.75)
Efile Costs 1,296.25

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

0001:0006

00003113343113340318000003128009



20101 Hamilton Ave, Ste. 200
Torrance, CA 90502

Invoice

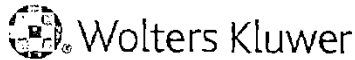
Page 2 of 6

Invoice Date:	3/2018
Account Number:	311334
Invoice Number:	3113340318

DUFFY KRUSPODIN, LLP

Date/Time	Reference Number	Description	Sub Total	Sales Tax	Total
03/14	FIN	EF-Ptr CA Acc FRONTAGE 177 P	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc GALENA RANCH P	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc GILA VIEW PART	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc GOLD RIDGE PAR	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc GRAND VIEW PAR	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc GREEN VIEW PAR	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc HEAVENLY VIEW	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc HIDDEN HILLS P	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc HIGH DESERT PA	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc HIGHWAY 50 PAR	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc HOLLYWOOD PART	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc HONEY SPRINGS	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc HORIZON PARTNE	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc INTERNATIONAL	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc JAMUL MEADOWS	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc LAHONTAN PARTN	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc MESA VIEW PART	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc MEX-TEC PARTNE	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc MOHAWK MOUNTAI	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc MOUNTAIN VIEW	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc NEVADA VIEW PA	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc NIGHT HAWK PAR	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc NORTH SPRINGS	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc OCOTILLO VIEW	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc ORANGE VISTA P	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc OSPREY PARTNER	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc PAINTED DESERT	5.25	0.00	5.25
03/14	FIN	EF-Ptr CA Acc PAR FOUR PARTN	5.25	0.00	5.25
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20101 Hamilton Ave, Ste. 200
Torrance, CA 90502

Invoice

Page 3 of 6

Invoice Date:	3/2018
Account Number:	311334
Invoice Number:	3113340318

DUFFY KRUSPODIN, LLP

Date/Time	Reference Number	Description	Sub Total	Sales Tax	Total
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03/14	FIN	EF-Ptr CA Acc VIA 188 PARTNE	5.25	0.00	5.25
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03/15	FIN	EF-Ptr CA Acc P-39 AIRCOBRA	5.25	0.00	5.25
03/15	FIN	EF-Ptr CA Acc P-40 WARHAWK P	5.25	0.00	5.25
03/15	FIN	EF-Ptr CA Acc SILVER CITY PA	5.25	0.00	5.25
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03/15	FIN	EF-Ptr FD Acc ABL PARTNERS	10.00	0.00	10.00
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03/15	FIN	EF-Ptr FD Acc BORDERLAND PAR	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc BRATTON VIEW P	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc CACTUS RIDGE-P	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc CARSON VALLEY	10.00	0.00	10.00
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03/15	FIN	EF-Ptr FD Acc HIDDEN HILLS P	10.00	0.00	10.00
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03/15	FIN	EF-Ptr FD Acc HONEY SPRINGS	10.00	0.00	10.00
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03/15	FIN	EF-Ptr FD Acc JAMUL MEADOWS	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc LAHONTAN PARTN	10.00	0.00	10.00
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03/15	FIN	EF-Ptr FD Acc MEX-TEC PARTNE	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc MOHAWK MOUNTAI	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc MOUNTAIN VIEW	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc NEVADA VIEW PA	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc NIGHT HAWK PAR	10.00	0.00	10.00

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20101 Hamilton Ave, Ste. 200
Torrance, CA 90502

Invoice

Page 4 of 6

Invoice Date:	3/2018
Account Number:	311334
Invoice Number:	3113340318

DUFFY KRUSPODIN, LLP

Date/Time	Reference Number	Description	Sub Total	Sales Tax	Total
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03/15	FIN	EF-Ptr FD Acc OCOTILLO VIEW	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc ORANGE VISTA P	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc OSPREY PARTNER	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc P-39 AIRCOBRA	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc P-40 WARHAWK P	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc PAINTED DESERT	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc PAR FOUR PARTN	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc PARK VEGAS PAR	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc PECOS PARTNERS	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc PINE VIEW PART	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc PRODUCTION PAR	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc PROSPERITY PAR	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc PUEBLO PARTNER	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc PYRAMID HIGHWA	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc RAIL ROAD PART	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc RAINBOW PARTNE	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc RAWHIDE PARTNE	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc REDFIELD HEIGH	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc RENO PARTNERS	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc RENO VIEW PART	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc RENO VISTA PAR	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc ROAD RUNNER PA	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc ROLLING HILLS	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc ROSE VISTA PAR	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc SANTA FE VIEW	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc SIERRA VIEW PA	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc SILVER CITY PA	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc SILVER STATE P	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc SKY VIEW PARTN	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc SNOW BIRD PART	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc SONORA VIEW PA	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc SPANISH SPRING	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc SPRUCE HEIGHTS	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc STEAMBOAT PART	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc STOREY COUNTY	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc SUNTEC PARTNER	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc TECATE SOUTH P	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc TWIN PLANT PAR	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc VALLEY VISTA P	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc VIA 188 PARTNE	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc VICTORY LAP PA	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc VISTA DEL SUR	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc VISTA TECATE P	10.00	0.00	10.00
03/15	FIN	EF-Ptr FD Acc WILD HORSE PAR	10.00	0.00	10.00

Current Invoice Total
IMPORTANT REMINDER
LATE FEES APPLY IF
PAYMENT NOT RECEIVED
BY INVOICE DUE DATE.
THANK YOU!

3120.00



Wolters Kluwer

20101 Hamilton Ave, Ste. 200
Torrance, CA 90502

Invoice

Page 5 of 6

Invoice Date:	3/2018
Account Number:	311334
Invoice Number:	3113340318



DUFFY KRUSPODIN, LLP

Date/Time	Reference Number	Description	Sub Total	Sales Tax	Total
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Printing

Page 1 of 1

CITY NATIONAL BANK

The way up.

Account: 412905717
Date Posted: 6/5/2018
Item Number: 45485
Amount: \$1,296.25

DUFFY KRUSPODIN, LLP CERTIFIED PUBLIC ACCOUNTANTS (OPERATING ACCOUNT) 21600 OXNARD ST SUITE 2000 WOODLAND HILLS CA 91367-4969 818-325-0585		<small>CITY NATIONAL BANK COMMERCIAL BANKING SERVICES (800) 772-7100</small>	45485 <small>16-1606, 1270</small> <small>20180505</small>
PAY TO THE ORDER OF <u>CCH ProSystem lx</u>			5/31/2018
One Thousand Two Hundred Ninety-Six and 25/100*****		\$1,296.25	
CCH INC. PO BOX 5729 CAROL STREAM, IL 60197-4307			DOLLARS
MEMO	INVOICE # 3113340418		
⑈045485⑈ ⑆122016066⑆ 412-905717⑈			

00690731 046 060518 307 08

The check image copy you requested is shown above. Your account will be debited for any fees that may apply. Please refer to your fee schedule and your next account statement for details. Thank you for banking with City National Bank.

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

Allocation of envelopes for K-1 mailings costs per partnership

Total envelope costs for 2017 (see "Reconciliation" below)	\$ 861.68
Total number of partnerships with K-1s	85
Total envelopes for K-1 mailings expenses allocated to each partnership	<u>\$ 10.14</u>

Invoice/Payment Reconciliation:

Order # 114-8354121-6077032 (Exhibit D, page 15)	\$ 686.68
Order # 114-1537081-8297821 (Exhibit D, page 17)	\$ 175.00
Total envelopes for K-1 mailings costs for 2017	<u>\$ 861.68</u>
Less: Credit card payment (Exhibit D, page 15 and 17)	<u>\$ (861.68)</u>
Invoice Balance Due	<u><u>\$ -</u></u>

Amazon.com - Order 114-8354121-6077032

Page 1 of 4

amazon.com

Final Details for Order #114-8354121-6077032

Print this page for your records.

Order Placed: January 30, 2018

Amazon.com order number: 114-8354121-6077032

Order Total: \$751.61

Shipped on February 3, 2018

Items Ordered

Price

2 of: *6x9 Envelopes Self Seal Booklet Color White 28 lb Envelope Open Side 6 x 9 250/Box* \$40.99

Sold by: Business Envelopes ([seller profile](#))

Condition: New

Shipping Address:

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

Item(s) Subtotal: \$81.98
Shipping & Handling: \$0.00

Total before tax: \$81.98
Sales Tax: \$0.00

Shipping Speed:

Two-Day Shipping

Total for This Shipment: \$81.98

Shipped on February 5, 2018

Items Ordered

Price

1 of: *6x9 Envelopes Self Seal Booklet Color White 28 lb Envelope Open Side 6 x 9 250/Box* \$40.99

Sold by: Business Envelopes ([seller profile](#))

Condition: New

Shipping Address:

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

Item(s) Subtotal: \$40.99
Shipping & Handling: \$0.00

Total before tax: \$40.99
Sales Tax: \$0.00

Shipping Speed:

Two-Day Shipping

Total for This Shipment: \$40.99

Shipped on February 2, 2018

Items Ordered

Price

\$40.99

Amazon.com - Order 114-8354121-6077032

Page 2 of 4

4 of: 6x9 Envelopes Self Seal Booklet Color White 28 lb Envelope Open Side 6
x 9 250/Box

Sold by: Business Envelopes ([seller profile](#))

Condition: New

Shipping Address:

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

Item(s) Subtotal: \$163.96
Shipping & Handling: \$0.00

Total before tax: \$163.96
Sales Tax: \$0.00

Shipping Speed:

Two-Day Shipping

Total for This Shipment: \$163.96

Shipped on January 30, 2018

Items Ordered

	Price
1 of: AmazonBasics Catalog Envelopes, Peel & Seal, 10 x 13 Inch, White, 250-Pack	\$35.76

Sold by: Amazon.com Services, Inc.

Condition: New

4 of: Avery Shipping Labels with TrueBlock Technology, 2 x 4, White, 250/Pack, PK - AVE8163	\$5.43
--	-------------------

~~Sold by: Amazon.com Services, Inc.~~

~~Condition: New~~

Shipping Address:

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

Item(s) Subtotal: \$57.48
Shipping & Handling: \$0.00

Total before tax: \$57.48
Sales Tax: \$4.45

Shipping Speed:

Two-Day Shipping

Total for This Shipment: \$61.93

Shipped on January 31, 2018

Items Ordered

	Price
2 of: AmazonBasics Catalog Envelopes, Peel & Seal, 10 x 13 Inch, White, 250-Pack	\$35.76

Sold by: Amazon.com Services, Inc.

Condition: New

Shipping Address:

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

Item(s) Subtotal: \$71.52
Shipping & Handling: \$0.00

Total before tax: \$71.52

Amazon.com - Order 114-8354121-6077032

Page 3 of 4

Shipping Speed:
Two-Day Shipping

Sales Tax: \$5.54

Total for This Shipment: \$77.06

Shipped on January 31, 2018

Items Ordered

2 of: *Greenco Mesh Wastebasket Trash Can, 6 Gallon, Black, 3 Pack*
Sold by: Amazon.com Services, Inc.

Price

\$17.99

Condition: New

Shipping Address:

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

Item(s) Subtotal: \$35.98

Shipping & Handling: \$0.00

Total before tax: \$35.98

Sales Tax: \$2.78

Shipping Speed:

Two-Day Shipping

Total for This Shipment: \$38.76

Shipped on February 1, 2018

Items Ordered

3 of: *6x9 Envelopes Self Seal Booklet Color White 28 lb Envelope Open Side 6 x 9 250/Box*

Price

\$40.99

Sold by: Business Envelopes ([seller profile](#))

Condition: New

Shipping Address:

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

Item(s) Subtotal: \$122.97

Shipping & Handling: \$0.00

Total before tax: \$122.97

Sales Tax: \$0.00

Shipping Speed:

Two-Day Shipping

Total for This Shipment: \$122.97

Shipped on January 31, 2018

Items Ordered

4 of: *6x9 Envelopes Self Seal Booklet Color White 28 lb Envelope Open Side 6 x 9 250/Box*

Price

\$40.99

Sold by: Business Envelopes ([seller profile](#))

Condition: New

Amazon.com - Order 114-8354121-6077032

Page 4 of 4

Shipping Address:

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

Item(s) Subtotal: \$163.96
Shipping & Handling: \$0.00

Total before tax: \$163.96
Sales Tax: \$0.00

Shipping Speed:

Two-Day Shipping

Total for This Shipment: \$163.96

Payment information

Payment Method:

Visa | Last digits: 5065

Item(s) Subtotal: \$738.84
Shipping & Handling: \$0.00

Billing address

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

Total before tax: \$738.84
Estimated tax to be collected: \$12.77

Grand Total: \$751.61

Credit Card transactions

Visa ending in 5065: February 5, 2018: \$286.93
Visa ending in 5065: February 1, 2018: \$286.93
Visa ending in 5065: January 31, 2018: \$177.75

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

\$686.68

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Amazon.com - Order 114-1537081-8297821

Page 1 of 2

amazon.com

Final Details for Order #114-1537081-8297821

Print this page for your records.

Order Placed: March 6, 2018

Amazon.com order number: 114-1537081-8297821

Order Total: \$175.00

Shipped on March 6, 2018

Items Ordered

Price

3 of: 6 x 9 Booklet Envelope - 24# White Wove - Open Side- (6 x 9) - Jumbo \$35.00
Envelope Series (Box of 500)

Sold by: Limited Papers® ([seller profile](#))

Condition: New

Shipping Address:

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

Item(s) Subtotal: \$105.00

Shipping & Handling: \$0.00

Total before tax: \$105.00

Sales Tax: \$0.00

Shipping Speed:

Two-Day Shipping

Total for This Shipment: \$105.00

Shipped on March 6, 2018

Items Ordered

Price

2 of: 6 x 9 Booklet Envelope - 24# White Wove - Open Side- (6 x 9) - Jumbo \$35.00
Envelope Series (Box of 500)

Sold by: Limited Papers® ([seller profile](#))

Condition: New

Shipping Address:

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

Item(s) Subtotal: \$70.00

Shipping & Handling: \$0.00

Total before tax: \$70.00

Sales Tax: \$0.00

Shipping Speed:

Two-Day Shipping

Total for This Shipment: \$70.00

Payment information

Payment Method:

Visa | Last digits: 7748

Item(s) Subtotal: \$175.00

Shipping & Handling: \$0.00

Amazon.com - Order 114-1537081-8297821

Page 2 of 2

Billing address

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

Total before tax: \$175.00
Estimated tax to be collected: \$0.00

Grand Total: \$175.00

Credit Card transactions

Visa ending in 7748: March 6, 2018: \$175.00

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	\$ 80.92
Antelope Springs Partners	\$ 78.88
Big Ranch Partners	\$ 77.52
BLA Partners	\$ 102.00
Borderland Partners	\$ 74.80
Bratton View Partners	\$ 37.40
Cactus Ridge Partners	\$ 73.44
Carson Valley Partners	\$ 46.92
Checkered Flag Partners	\$ 102.00
Clearwater Bridge	\$ -
Comstock Partners	\$ 74.12
Crystal Clear Water	\$ 53.72
Dayton View Partners	\$ 70.04
Desert View Partners	\$ 39.44
Eagle View Partners	\$ 178.16
Eagle View Partners, LLC	\$ -
Fairway Partners	\$ 60.52
Falcon Heights Partners	\$ 171.36
Falcon Heights Partners, LLC	\$ -
Free Trade Partners	\$ 63.24
Frontage 177 Partners	\$ 44.20
Frontage 177, LLC	\$ -
Galena Ranch Partners	\$ 46.24
Gila View Partners	\$ 38.76
Gold Ridge Partners	\$ 55.08
Grand View Partners	\$ 62.56
Green View Partners	\$ 63.92
Heavenly View Partners	\$ 63.24
Hidden Hills Partners	\$ 53.04
High Desert Partners	\$ 59.84
High Desert Shadows, LLC	\$ -
Highway 50 Partners	\$ 73.44
Hollywood Partners	\$ 117.64
Honey Springs Partners	\$ 46.92
Horizon Partners	\$ 50.32
International Partners	\$ 42.84
Jamul Meadows Partners	\$ 43.52
Lahontan Partners	\$ 108.80
Lyons Valley Partners	\$ 48.28
Mesa View Partners	\$ 48.96
Mex-Tec Partners	\$ 82.96
Mohawk Mountain Partners	\$ 58.48
Mountain View Partners	\$ 64.60
Nevada View Partners	\$ 64.60
Night Hawk Partners	\$ 162.96

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	\$ 63.92
Ocotillo View Partners	\$ 63.24
Orange Vista Partners	\$ 71.40
Osprey Partners	\$ 156.96
Osprey Pescador LLC	\$ -
P-39 Aircobra Partners	\$ 76.84
P-39 Aircobra Partners, LLC	\$ -
P-40 Warhawk	\$ 87.04
P-40 Warhawk, LLC	\$ -
Painted Desert Partners	\$ 45.56
Par Four Partners	\$ 61.20
Park Vegas Partners	\$ 12.92
Pecos Partners	\$ 44.20
Pecos Partners, LLC	\$ -
Pine View Partners	\$ 44.88
Production Partners	\$ 50.32
Prosperity Partners	\$ 76.16
Pueblo Partners	\$ 87.82
Pueblo Partners, LLC	\$ -
Pyramid Highway 177 Partners	\$ 53.04
Pyramid Highway 177 Partners, LLC	\$ -
Rail Road Partners	\$ 75.48
Rainbow Partners	\$ 37.40
Rawhide Partners	\$ 61.20
Redfield Heights Partners	\$ 46.92
Reno Partners	\$ 34.00
Reno View Partners	\$ 32.64
Reno Vista Partners	\$ 17.68
Road Runner Partners	\$ 55.76
Rolling Hills Partners	\$ 76.84
Rose Vista Partners	\$ 48.28
Santa Fe View Partners	\$ 85.68
Santa Fe View Partners, LLC	\$ -
Sierra View Partners	\$ 46.24
Silver City Partners	\$ 60.00
Silver State Partners	\$ 23.12
Sky View Partners	\$ 68.00
Snow Bird Partners	\$ 40.12
Sonora View Partners	\$ 57.12
Spanish Springs View Partners	\$ 82.96
Spruce Heights Partners	\$ 68.68
Steamboat Partners	\$ 39.44
Storey County Partners	\$ 52.36
SunTec Partners	\$ 55.08

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	\$ 53.72
Twin Plant Partners	\$ 61.20
Valley Vista Partners	\$ 60.52
Via 188 Partners	\$ 56.44
Victory Lap Partners	\$ 129.20
Vista Del Sur Partners	\$ 79.56
Vista Tecate Partners	\$ 63.24
Wild Horse Partners	\$ 70.04
Totals	5,620.10

Reconciliation of Postage Cost Totals

Courier delivery of documents	\$ 19.70
Varies based on number of partnership K-1s, see above:	5,620.10
Total	\$ 5,639.80