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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

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

Date: August 16, 2013
Time: 1:30 p.m.
Ctm: 9D
Judge: Hon. Gonzalo P. Curiel

**NO ORAL ARGUMENT UNLESS
REQUESTED BY THE COURT**

24 Duffy, Kruspodin & Company, LLP ("Duffy"), tax accountants for
25 Thomas C. Hebrank ("Receiver"), the Court-appointed permanent receiver for First
26 Financial Planning Corporation d/b/a Western Financial Planning Corporation
27 ("Western"), and its subsidiaries, including the general partnerships set up by
28 Western (collectively, "Receivership Entities"), hereby submits this first interim
application for approval and payment of professional fees and reimbursement of
costs for the time period December 19, 2012 through April 30, 2013 ("Application
Period").

1 Duffy incurred \$78,050.12 in fees and \$7,016.89 in costs for this Application
2 Period and seeks interim approval and payment of these fees and costs. Detailed
3 descriptions of the services rendered by entity are contained in Exhibit A attached
4 hereto. Exhibit B is a summary of Duffy staff total hours and corresponding rates.
5 Exhibit C is a summary of the allocation of general engagement services and IT
6 consulting services to each partnership. Exhibit D is a summary of the out-of-
7 pocket expenses allocated to each partnership. During the Application Period,
8 Duffy spent 475.2 hours on behalf of the Receiver at an overall blended billing rate
9 of \$164.25 per hour. Duffy has discounted all fees by ten percent (10%) from
10 regular hourly billing rates.

11 I. OVERVIEW

12 The Temporary Restraining Order ("TRO") and the Preliminary Injunction
13 Order vests the Receiver with authority to employ professionals to assist in his
14 efforts. TRO, Dkt. No. 10, Part VII.C. and G; Preliminary Injunction, Dkt. No. 174,
15 Part III.C. and G. Pursuant to that authority, the Receiver engaged Duffy as tax
16 accountants to prepare the 2012 income tax and informational filings for 98 general
17 partnerships set up by Western ("GPs"). The Receiver selected Duffy after a bid
18 was submitted and an initial meeting took place to discuss preparation of the tax
19 returns.

20 II. FEE APPLICATION

21 Duffy spent time during the Application Period in the following categories:

- 22 A. General Engagement Services
- 23 B. IT Consulting
- 24 C. Preparation of 2012 Form 1096 and 1099 Informational Returns
25 and Preparation of 2012 Income Tax Returns

26 A. General Engagement Services

27 Time in this category pertains to general communication and meetings for the
28 2012 engagement. Duffy was in contact with the receiver through an initial

meeting, phone calls and emails with the purpose of establishing the engagement and to agree upon procedures and reporting timelines to fulfill the expectations of the partners and Receiver. Furthermore, there were various other emails and phone calls between Duffy, the Receiver and Western regarding engagement timing, status, and special circumstances arising from the receivership.

| | Hours | Fees | Average Hourly Rate |
|-------|--------------|-------------|----------------------------|
| TOTAL | 7.3 | \$1,807.65 | \$247.62 |

B. IT Consulting

During the Application Period, Duffy provided additional support for IT related services. The IT departments of Duffy and Western worked together to 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 2012 ProSystem fx software on the Duffy server;
- b) troubleshooting issues with the 2011.0500 software update release to facilitate data proforma from 2011;
- c) working with ProSystem fx support regarding download of release necessary to commence tax return preparation and necessary data transfer;
- d) setting up secure access to site for backup and backup of all clients in tax software, as well as, upload to FTP site;
- e) and providing client IT with software and perm key needed to install the software on the Western server and run their data input for the 2012 tax returns.

| | Hours | Fees | Average Hourly Rate |
|-------|--------------|-------------|----------------------------|
| TOTAL | 17.5 | \$2,650.37 | \$151.45 |

1 **C. Preparation of 2012 Form 1096 and 1099 Informational Returns**
 2 **and 2012 Income Tax Returns**
 3 **Informational Returns**

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

- 6 a) calculating total Form 1099 costs to be reported based on the
- 7 Western report provided, which included the persons that need to
- 8 be issued a 1099 and corresponding amounts;
- 9 b) verifying accounting fees in comparison to the Western records
- 10 for 1099 reporting;
- 11 c) input of the 2012 Form 1099 amounts and verifying all other
- 12 informational data included on the form, such as partnership
- 13 names, addresses, and ID numbers for the receivership entities;
- 14 d) reviewing 1099 recipient's names, addresses, and ID numbers;
- 15 e) drafting of letters to the receivership entities with instructions for
- 16 filing of the forms, including a preaddressed envelope and
- 17 pertinent due date information;
- 18 f) and assembly of the 1099 packet, including copies for the
- 19 Internal Revenue Service (Form 1096), a copy of the filing for
- 20 the receivership entities' records, and copies for each of the
- 21 recipients.

22 **2012 Tax Preparation**

- 23 a) processing the initial receipt of the receivership entities' books
- 24 and records and electronic file backup for ProSystem fx;
- 25 b) formatting and organizing the receivership entities files with the
- 26 current year data;
- 27 c) verifying cash receipts and disbursements for the year and
- 28 scanning detail for reporting accuracy and consistency;

- d) reviewing the bank reconciliation to the bank statement;
- e) checking balance sheet account balances for assets, loan receivables, and loan payables 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;
- 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 2012 capital contributions recorded on each K-1 on the tax return to the Western spreadsheet generated based on capital received and ensuring ownership units were accurately reflected on the K-1s;
- h) verifying accuracy of partner names, addresses, ID numbers, and entity types in ProSystem fx compared to the Western database that tracks all partner changes submitted throughout the year;
- i) reviewing transfers of interest and ensuring transfers were correctly calculated and reported on the 2012 tax return and K-1s, if applicable;
- j) reviewing input sheets of information entered into ProSystem fx;
- k) manager level review of the above areas, as well as, overall review of tax return forms and input;
- l) manager level verification of reporting accuracy, formatting, and adherence to current federal and state partnership tax laws;
- m) manager level quality control check of partner names, addresses, ID numbers, and entity types in ProSystem fx compared to Western database that tracks all partner changes submitted throughout the year;

- n) staff and manager communication with Louise and Linda as needed to answer return discrepancies or additional information needed to complete the tax return;
- o) partner level review of the above areas, as well as, overall review of tax return forms and input;
- p) partner level verification of reporting accuracy, formatting, and adherence to current federal and state partnership tax laws;
- q) partner level quality control check of partner names, addresses, ID numbers, and entity types in ProSystem fx compared to Western database;
- r) finalizing of tax return and accompanying letters and schedules
- s) printing tax return copies for each of the receivership entities, for government filing, and the final K-1 packages;
- t) backup of receivership entities files to data stick to submit for client records;
- u) assembly of a total of 8,257 K-1 packages to be mailed to partners;
- v) electronic filing of the 2012 partnership returns;
- w) printing acceptance letters for the tax files to verify successful submittal and receipt by government agencies;
- x) and various miscellaneous communication with Western staff to answer partner requests for single K-1s or other questions regarding the 2012 tax returns and receivership.

| | Hours | Fees | Average Hourly Rate |
|-------|--------------|-------------|----------------------------|
| TOTAL | 450.4 | \$73,592.10 | \$163.39 |

1 **D. Costs**

2 Duffy requests the court's approval of \$73.03 per GP in cost, for a total of
3 \$7,016.89. Each GP, not including LLCs, incurred costs of \$10.75 (\$7.25 Federal
4 and \$3.50 for California = \$10.75) in electronic e-file fees charged by ProSystem fx
5 to comply with government e-file requirements. The other \$62.28 per partnership,
6 for a total of \$6,103.14, is for specialized tax software. Due to the high volume of
7 data, client needs, and to make the engagement cost effective, a specific software
8 was required. It was agreed by all parties to the engagement that ProSystem fx, a
9 sophisticated tax software program, would be the best solution. ProSystem fx is
10 able to interface with the Western maintained Access database and transfer
11 information (names, addresses, social security numbers, etc.) for over 8,200 K-1s
12 generated by the 98 GP tax returns. It also allowed the flexibility to add fields so
13 that the individual partnership units as well as the total partnership units could be
14 added to the face of each partner's schedule K-1. The software is loaded on
15 Western's network so that data can be accessed throughout the year by Western.
16 The software is used solely for the completion of this engagement.

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

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

27
28

1 **A. Complexity of Tasks**

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

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

10 There are various levels of staff that worked on the receivership entities
11 engagement. Thane F. Kelton, CPA, the partner on the engagement, was billed at an
12 hourly rate of \$375, Livia Benjamin, CPA, the manager on the engagement, was
13 billed at an hourly rate of \$175, and Kimberly Thornton, EA, the staff preparer on
14 the engagement, was billed at an hourly rate of \$125. The remaining administrative
15 Duffy staff that worked on the engagement billed at rates ranging from \$40 to \$70.
16 These rates represent typical rates in California for CPAs and EAs of similar
17 experience and expertise. All compensation based on billing rates was discounted
18 by ten percent (10%). The blended hourly rate for all services provided by Duffy
19 during the Application Period is \$164.25. A summary of Duffy staff that worked on
20 the engagement is included as Exhibit B. Duffy also requests Court approval of
21 \$7,016.89 in costs. A summary of costs is included as Exhibit D and billed at actual
22 cost.

23 **C. Quality of Work Performed**

24 Duffy has provided the client with quality tax preparation and ancillary
25 services, with a high level of professionalism and excellent customer service. Duffy
26 was cognizant of the time constraints placed on the engagement due to the timely
27 receipt of the K-1s by the many partners involved. Duffy worked diligently to
28 ensure timely filing and was prompt in its completion of the 98 GP returns as they

1 were received during one of the busiest times of year. Duffy was able to complete
2 all 98 GP tax returns for 2012, guaranteeing compliance with government agencies
3 and providing partners with timely K-1s that they can use to prepare their individual
4 returns without delay.

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

6 In the First Fee Order, the Court found that the GPs have some ability to bear
7 the burden of the initial fee requests. In its Second Fee Order, the Court expressed
8 "reservation regarding the receivership estate's ultimate ability to bear the costs of
9 this receivership," noting that "the Court does not currently have a full picture of the
10 receivership entities' financial affairs." Docket No. 190.

11 The aggregate balance in GP accounts was \$6,361,566.30 as of January 1,
12 2013, and was \$6,180,600.27 as of March 31, 2013. Receiver's Fourth Interim
13 Report, Docket No. 184, Exhibit A. Accordingly, although expenses must be paid
14 from GP accounts, the requested fees and costs can safely be paid by reducing
15 Western's equity interests in the GPs, as necessary, without putting the GPs in any
16 danger of being unable to pay their expenses.

17 Moreover, the Receiver will file Part Two of his Forensic Accounting Report
18 prior to the hearing date on this application. The Receiver will also provide an
19 update on Western's cash position and the aggregate balance in GP accounts. As
20 discussed below, the Receiver will continue to make every effort to pay Court-
21 approved fees and costs from the assets of Western and avoid having to reduce
22 Western's equity interests in the GPs.

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

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

28

1 Accordingly, the five considerations identified by the Court for considering
2 interim fee applications all support interim approval and payment of the requested
3 fees and costs.

4 IV. SOURCE OF PAYMENT

5 In the First Fee Order, the Court approved the Receiver's recommendation
6 that the fees and costs of the receivership be paid first from Western's cash and then
7 by reducing Western's equity interests in the GPs to cash. As it turned out, the
8 Receiver was able to pay the fees and costs approved by the First Fee Order without
9 reducing Western's equity in the GPs. The Receiver accomplished this by collecting
10 on certain pre-receivership loans Western made to the GPs. Before making each
11 loan payment, the Receiver analyzed the upcoming expenses of each GP to ensure
12 that the loan payments would not put the GP in jeopardy of being unable to meet its
13 financial obligations.

14 In the Second Fee Order, the Court again approved the Receiver's
15 recommendation that fees and costs be paid first from Western's cash and then by
16 reducing Western's equity interests in the GPs to cash. The Receiver was able to
17 pay the fees and costs authorized in the Second Fee Order through a hybrid of
18 collecting on pre-receivership loans Western made to the GPs (after doing the same
19 analysis described above) and reducing Western's equity in the GPs to cash. A total
20 of \$32,572 was collected on loans and a total of \$51,001 was generated by reducing
21 Western's equity interests to cash. The specific equity reduction in each GP will be
22 listed in the Receiver's Fifth Interim Report.

23 The Receiver believes that the source of payment used to date remains the
24 most equitable way to address the fees and costs of the receivership at this time.
25 The Receiver will continue efforts to avoid having to reduce Western's equity in the
26 GPs. By selling Western assets, collecting on loans Western made to LinMar
27 entities (totaling more than \$1.26 million), and pursuing other potential sources of
28 cash, this may be possible. However, to the extent it is not, the Receiver should be

1 authorized to reduce Western's equity in the GPs, as he was in the First and Second
 2 Fee Orders. With the assistance of his professionals, the Receiver has properly
 3 performed the duties assigned to him by the Court. He has substantially reduced
 4 operating expenses and managed to keep all mortgages on GP properties current
 5 while conducting a forensic accounting and evaluation of real estate assets despite
 6 Western's severe cash shortage.¹ As the Court has observed, the work of the
 7 Receiver and his professionals has provided a substantial benefit to the GPs and the
 8 Court. Duffy should be fairly compensated for its work, even if it is necessary to
 9 reduce Western's equity in the GPs to cash in order to do so.

10 Although not all GPs currently have cash in their accounts, the Receiver will
 11 ensure that the reduction in Western's equity interests is spread across the GPs as
 12 evenly as possible such that all GPs are treated as fairly as possible. The specific
 13 reduction in Western's equity in each GP will be stated in the Receiver's reports to
 14 the Court, which are posted on the Receiver's website. Investors can review the
 15 reports and object if they believe an adjustment or reallocation should be made.

16 V. CONCLUSION

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

21 WHEREFORE, Duffy respectfully requests an order:

22 1. Approving payment of \$78,050.12 in fees and \$7,016.89 in costs
 23 incurred by Duffy during the Application Period, and authorizing payment of
 24 \$85,067.01 from available receivership estate assets; and
 25

26 ¹ It was not until May 2013, nine months into the case, that a mortgage payment
 27 could not timely be made. During the nine months leading up to the Receiver's
 28 appointment in September 2012, Mr. Schooler transferred more than \$1 million
 to Western so it could make mortgage payments and pay its operating expenses.
 Virtually all of this cash had been spent as of the date the Receiver was
 appointed.

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

2
3 Dated: June 13, 2013

4 By: 

5 THANE F. KELTON, CPA
6 DUFFY, KRUSPODIN &
7 COMPANY, LLP
8 Certified Public Accountants
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EXHIBIT INDEX

| | | |
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| Exhibit A | Detailed Time Reports | 13 |
| Exhibit B | Summary of Duffy Hours and Rates by Employee | 209 |
| Exhibit C | Allocated General Engagement and IT Consulting Services | 210 |
| Exhibit D | Allocated Software and Electronic Filing Expenses | 213 |

EXHIBIT A

EXHIBIT A



TO: ABL Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: ABLP21

SUMMARY

| | |
|-----------------------|--------------------|
| Total Services | \$ 947.29 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 1,020.32</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 |
|---------------------------------------|----|---|--|---|--------------------|---------------------------|
| 1/15/2013 | JT | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.40 | 36.00 | 32.40 |
| 1/15/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/17/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 2/6/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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 | 212.50 | 191.25 |
| 2/9/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 1.50 | 262.50 | 236.25 |
| 2/9/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 0.90 | 337.50 | 303.75 |
| 2/9/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 2/11/2013 | CG | Assembled K-1 copies to be mailed to partners | | 0.40 | 16.00 | 14.40 |
| 3/5/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/20/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 1,002.00 | 901.80 |
| Various | | Time spent regarding IT consulting and general engagement services (see Exhibit C (\$18.45 + \$27.04 = \$45.49)) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 1,052.55 | 947.29 |
| <i>Expenses</i> | | | | | | |
| | | | | Per partnership out of pocket costs (see Exhibit D (\$62.28 + \$10.75 = \$73.03)) | 73.03 | 73.03 |
| | | | | Total before discount | <u>\$ 1,125.58</u> | |
| | | | | Total discounted invoice amount | | <u><u>\$ 1,020.32</u></u> |



TO: Antelope Springs Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: ANTE21

SUMMARY

| | |
|-----------------------|--------------------|
| Total Services | \$ 928.84 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 1,001.87</u> |

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

Antelope Springs Partners

| <i>Professional services rendered</i> | | | | Hours | Original Amount | Discounted Amount |
|---------------------------------------|----|---|--|---|--------------------|---------------------------|
| 1/14/2013 | CW | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.20 | 18.00 | 16.20 |
| 1/15/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/15/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 2/9/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 1.00 | 125.00 | 112.50 |
| 2/11/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 2.20 | 385.00 | 346.50 |
| 2/11/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 0.80 | 300.00 | 270.00 |
| 2/11/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 2/11/2013 | CG | Assembled K-1 copies to be mailed to partners | | 0.40 | 16.00 | 14.40 |
| 3/5/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/20/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 981.50 | 883.35 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 1,032.05 | 928.84 |
| <i>Expenses</i> | | | | | | |
| | | | | Per partnership out of pocket costs (see attached detail) | 73.03 | 73.03 |
| | | | | Total before discount | <u>\$ 1,105.08</u> | |
| | | | | Total discounted invoice amount | | <u>\$ 1,001.87</u> |



TO: Big Ranch Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: BGR21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 924.34 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 997.37</u> |

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

Big Ranch Partners

| <i>Professional services rendered</i> | | | | Hours | Original Amount | Discounted Amount |
|---|----|---|--|-------------------|--------------------|-------------------|
| 1/14/2013 | CW | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.20 | 18.00 | 16.20 |
| 1/15/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/15/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 2/20/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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 | 175.00 | 157.50 |
| 2/22/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 2.10 | 367.50 | 330.75 |
| 2/22/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 0.70 | 262.50 | 236.25 |
| 2/22/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 2/22/2013 | SM | Assembled K-1 copies to be mailed to partners | | 0.40 | 16.00 | 14.40 |
| 3/5/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/20/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 976.50 | 878.85 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 1,027.05 | 924.34 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.03 | 73.03 |
| Total before discount | | | | | <u>\$ 1,100.08</u> | |
| Total discounted invoice amount | | | | | | <u>\$ 997.37</u> |



TO: BLA Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: BLAP21

SUMMARY

| | |
|-----------------------|--------------------|
| Total Services | \$ 951.34 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 1,024.37</u> |

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

BLA Partners

| <i>Professional services rendered</i> | | | | Hours | Original Amount | Discounted Amount |
|---|----|---|--|-------------------|--------------------|---------------------------|
| 1/17/2013 | CW | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.60 | 54.00 | 48.60 |
| 1/21/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/21/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 3/4/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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 | 175.00 | 157.50 |
| 3/4/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 1.40 | 245.00 | 220.50 |
| 3/4/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 1.00 | 375.00 | 337.50 |
| 3/4/2013 | SM | Assembled K-1 copies to be mailed to partners | | 0.30 | 12.00 | 10.80 |
| 3/4/2013 | CG | Assembled K-1 copies to be mailed to partners | | 0.20 | 8.00 | 7.20 |
| 3/11/2013 | KT | Emailed individual K-1 to Beverly per partner request | | 0.30 | 37.50 | 33.75 |
| 3/18/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/20/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 1,006.50 | 905.85 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 1,057.05 | 951.34 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.03 | 73.03 |
| Total before discount | | | | | <u>\$ 1,130.08</u> | |
| Total discounted invoice amount | | | | | | <u><u>\$ 1,024.37</u></u> |



TO: Borderland Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: BORD22

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 849.19 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 922.22</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 |
|---------------------------------------|----|---|--|---|--------------------|-------------------------|
| 1/15/2013 | JT | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.40 | 36.00 | 32.40 |
| 1/15/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/15/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 2/26/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 1.30 | 162.50 | 146.25 |
| 2/26/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 1.40 | 245.00 | 220.50 |
| 2/26/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 0.80 | 300.00 | 270.00 |
| 2/27/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 2/27/2013 | KB | Assembled K-1 copies to be mailed to partners | | 0.30 | 12.00 | 10.80 |
| 3/15/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/20/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 893.00 | 803.70 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 943.55 | 849.19 |
| <i>Expenses</i> | | | | | | |
| | | | | Per partnership out of pocket costs (see attached detail) | 73.03 | 73.03 |
| | | | | Total before discount | <u>\$ 1,016.58</u> | |
| | | | | Total discounted invoice amount | | <u>\$ 922.22</u> |



TO: Bratton View Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: BRAT21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 616.09 |
| Total Expenses | <u>73.03</u> |
| Total Invoice Amount: | <u>\$ 689.12</u> |

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

Bratton View Partners

| <i>Professional services rendered</i> | | | | Hours | Original Amount | Discounted Amount |
|---|----|---|--|---------------------------------|------------------|-------------------------|
| 1/11/2013 | JT | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.30 | 27.00 | 24.30 |
| 1/21/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/21/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 2/7/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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 | 150.00 | 135.00 |
| 2/9/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 0.90 | 157.50 | 141.75 |
| 2/9/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 0.40 | 150.00 | 135.00 |
| 2/9/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 2/11/2013 | CG | Assembled K-1 copies to be mailed to partners | | 0.30 | 12.00 | 10.80 |
| 3/5/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/20/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 634.00 | 570.60 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 684.55 | 616.09 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.03 | 73.03 |
| | | | | Total before discount | <u>\$ 757.58</u> | |
| | | | | Total discounted invoice amount | | <u><u>\$ 689.12</u></u> |



TO: Cactus Ridge Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: CACT21

SUMMARY

| | |
|-----------------------|--------------------|
| Total Services | \$ 1,048.09 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 1,121.12</u> |

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

Cactus Ridge Partners

| <i>Professional services rendered</i> | | | | Hours | Original Amount | Discounted Amount |
|---|----|---|--|---------------------------------|--------------------|---------------------------|
| 1/11/2013 | AP | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.40 | 36.00 | 32.40 |
| 1/15/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/15/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 2/8/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 1.30 | 162.50 | 146.25 |
| 2/14/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 1.40 | 245.00 | 220.50 |
| 2/14/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 1.40 | 525.00 | 472.50 |
| 2/15/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 2/15/2013 | KB | Assembled K-1 copies to be mailed to partners | | 0.20 | 8.00 | 7.20 |
| 3/5/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/20/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 1,114.00 | 1,002.60 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 1,164.55 | 1,048.09 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.03 | 73.03 |
| | | | | Total before discount | <u>\$ 1,237.58</u> | |
| | | | | Total discounted invoice amount | | <u><u>\$ 1,121.12</u></u> |



TO: Carson Valley Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: CARS21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 710.59 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 783.62</u> |

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

Carson Valley Partners

| <i>Professional services rendered</i> | | | | Hours | Original Amount | Discounted Amount |
|---|----|---|--|-------------------|------------------|-------------------|
| 1/14/2013 | CW | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.20 | 18.00 | 16.20 |
| 1/14/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/14/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 2/7/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 1.50 | 187.50 | 168.75 |
| 2/9/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 1.10 | 192.50 | 173.25 |
| 2/9/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 0.50 | 187.50 | 168.75 |
| 2/9/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 2/11/2013 | CG | Assembled K-1 copies to be mailed to partners | | 0.40 | 16.00 | 14.40 |
| 3/5/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/20/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 739.00 | 665.10 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 789.55 | 710.59 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.03 | 73.03 |
| Total before discount | | | | | <u>\$ 862.58</u> | |
| Total discounted invoice amount | | | | | | <u>\$ 783.62</u> |



TO: Checkered Flag Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: CHEC22

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 890.59 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 963.62</u> |

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

Checkered Flag Partners

| <i>Professional services rendered</i> | | | Hours | Original Amount | Discounted Amount |
|---|----|---|---------------------------------|--------------------|-------------------------|
| 1/14/2013 | CW | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.20 | 18.00 | 16.20 |
| 1/15/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/15/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 2/9/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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 | 150.00 | 135.00 |
| 2/9/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 1.60 | 280.00 | 252.00 |
| 2/11/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.90 | 337.50 | 303.75 |
| 2/11/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 2/11/2013 | CG | Assembled K-1 copies to be mailed to partners | 0.40 | 16.00 | 14.40 |
| 3/5/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 3/21/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 939.00 | 845.10 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 989.55 | 890.59 |
| Expenses | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.03 | 73.03 |
| | | | Total before discount | <u>\$ 1,062.58</u> | |
| | | | Total discounted invoice amount | | <u><u>\$ 963.62</u></u> |



TO: Clearwater Bridge, LLC
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: CLEA21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 446.44 |
| Total Expenses | <u>62.28</u> |
| Total Invoice Amount: | <u>\$ 508.72</u> |

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

Clearwater Bridge, LLC

| <i>Professional services rendered</i> | | | Hours | Original Amount | Discounted Amount |
|---|----|---|---------------------------------|------------------|-------------------------|
| 1/11/2013 | AP | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.20 | 18.00 | 16.20 |
| 1/17/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/17/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 3/20/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | 0.50 | 62.50 | 56.25 |
| 3/20/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 0.50 | 87.50 | 78.75 |
| 3/20/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.50 | 187.50 | 168.75 |
| 3/20/2013 | KB | Assembled 2012 tax return | 0.20 | 8.00 | 7.20 |
| 3/20/2013 | CP | Review of 2012 assembly | 0.10 | 7.00 | 6.30 |
| | | | Subtotal Services | 445.50 | 400.95 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 496.05 | 446.44 |
| <i>Expenses</i> | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 62.28 | 62.28 |
| | | | Total before discount | <u>\$ 558.33</u> | |
| | | | Total discounted invoice amount | | <u><u>\$ 508.72</u></u> |



TO: Comstock Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: COMS21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 810.04 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 883.07</u> |

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

Comstock Partners

| <i>Professional services rendered</i> | | | | Hours | Original Amount | Discounted Amount |
|---|----|---|--|-------------------|------------------|-------------------------|
| 1/16/2013 | CW | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.50 | 45.00 | 40.50 |
| 1/17/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/17/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 2/11/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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 | 150.00 | 135.00 |
| 2/11/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 1.10 | 192.50 | 173.25 |
| 2/11/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 0.80 | 300.00 | 270.00 |
| 2/11/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 2/12/2013 | CG | Assembled K-1 copies to be mailed to partners | | 0.30 | 12.00 | 10.80 |
| 3/5/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/21/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| 3/27/2013 | KT | Emailed individual K-1 to Beverly per partner request | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 849.50 | 764.55 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 900.05 | 810.04 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.03 | 73.03 |
| Total before discount | | | | | <u>\$ 973.08</u> | |
| Total discounted invoice amount | | | | | | <u><u>\$ 883.07</u></u> |



TO: Crystal Clearwater Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: CRY21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 760.54 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 833.57</u> |

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

Crystal Clearwater Partners

| <i>Professional services rendered</i> | | | Hours | Original Amount | Discounted Amount |
|---|----|---|-------------------|------------------|-------------------------|
| 1/11/2013 | JT | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.30 | 27.00 | 24.30 |
| 1/14/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/14/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 3/20/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | 1.50 | 187.50 | 168.75 |
| 3/20/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 0.90 | 157.50 | 141.75 |
| 3/20/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.70 | 262.50 | 236.25 |
| 3/20/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 3/20/2013 | MM | Assembled K-1 copies to be mailed to partners | 0.50 | 22.50 | 20.25 |
| 4/4/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 4/8/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 794.50 | 715.05 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 845.05 | 760.54 |
| Expenses | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.03 | 73.03 |
| Total before discount | | | | <u>\$ 918.08</u> | |
| Total discounted invoice amount | | | | | <u><u>\$ 833.57</u></u> |



TO: Dayton View Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: DAYT21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 913.54 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 986.57</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 |
|---|----|---|--|-------------------|--------------------|-------------------------|
| 1/14/2013 | CW | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.60 | 54.00 | 48.60 |
| 1/14/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/14/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 2/15/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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 | 150.00 | 135.00 |
| 2/16/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 1.40 | 245.00 | 220.50 |
| 2/16/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 0.90 | 337.50 | 303.75 |
| 2/16/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 2/18/2013 | CP | Assembled K-1 copies to be mailed to partners | | 0.40 | 28.00 | 25.20 |
| 3/5/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/21/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| 3/26/2013 | KT | Emailed individual K-1 to Alice per partner request | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 964.50 | 868.05 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 1,015.05 | 913.54 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.03 | 73.03 |
| Total before discount | | | | | <u>\$ 1,088.08</u> | |
| Total discounted invoice amount | | | | | | <u><u>\$ 986.57</u></u> |



TO: Desert View Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: DESE22

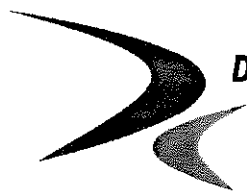
SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 641.74 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 714.77</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 |
|---|----|---|--|------------------|-------------------------|
| 1/11/2013 | AP | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.20 | 18.00 | 16.20 |
| 1/17/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/17/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 2/13/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | 1.10 | 137.50 | 123.75 |
| 2/14/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 0.90 | 157.50 | 141.75 |
| 2/14/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.50 | 187.50 | 168.75 |
| 2/15/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 2/15/2013 | CG | Assembled K-1 copies to be mailed to partners | 0.30 | 12.00 | 10.80 |
| 3/5/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 3/21/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.20 | 25.00 | 22.50 |
| | | | Subtotal Services | 662.50 | 596.25 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 713.05 | 641.74 |
| Expenses | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.03 | 73.03 |
| | | | Total before discount | <u>\$ 786.08</u> | |
| | | | Total discounted invoice amount | | <u>\$ 714.77</u> |



Duffy, Kruspodin & Company, LLP
Certified Public Accountants

TO: Eagle View Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: EAGL21

SUMMARY

| | |
|-----------------------|--------------------|
| Total Services | \$ 1,315.39 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 1,388.42</u> |

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

Eagle View Partners

| <i>Professional services rendered</i> | | | Hours | Original Amount | Discounted Amount |
|---|----|---|-------------------|--------------------|---------------------------|
| 1/11/2013 | AP | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.20 | 18.00 | 16.20 |
| 1/17/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/17/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 2/25/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | 2.00 | 250.00 | 225.00 |
| 2/25/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 2.30 | 402.50 | 362.25 |
| 2/26/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 1.50 | 562.50 | 506.25 |
| 2/26/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 2/26/2013 | CP | Assembled K-1 copies to be mailed to partners | 0.40 | 28.00 | 25.20 |
| 3/5/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 3/21/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| 3/27/2013 | KT | Emailed individual K-1 to Alice per partner request | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 1,411.00 | 1,269.90 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 1,461.55 | 1,315.39 |
| <i>Expenses</i> | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.03 | 73.03 |
| Total before discount | | | | <u>\$ 1,534.58</u> | |
| Total discounted invoice amount | | | | | <u><u>\$ 1,388.42</u></u> |



TO: Eagle View Partners, LLC
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: EAGL22

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 266.44 |
| Total Expenses | <u>62.28</u> |
| Total Invoice Amount: | <u>\$ 328.72</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 |
|---|----|---|--|------------------|-------------------------|
| 2/25/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | 0.60 | 75.00 | 67.50 |
| 2/25/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 0.50 | 87.50 | 78.75 |
| 2/26/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.20 | 75.00 | 67.50 |
| 2/26/2013 | KB | Assembled 2012 tax return | 0.20 | 8.00 | 7.20 |
| | | | Subtotal Services | 245.50 | 220.95 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 296.05 | 266.44 |
| Expenses | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 62.28 | 62.28 |
| | | | Total before discount | <u>\$ 358.33</u> | |
| | | | Total discounted invoice amount | | <u>\$ 328.72</u> |



TO: Fairway Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: FAIR23

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 823.99 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 897.02</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 |
|---|----|---|--|---------------------------------|------------------|-------------------------|
| 1/11/2013 | CW | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.50 | 45.00 | 40.50 |
| 1/17/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/17/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 2/11/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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 | 175.00 | 157.50 |
| 2/12/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 1.40 | 245.00 | 220.50 |
| 2/12/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 0.80 | 300.00 | 270.00 |
| 3/5/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/21/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 865.00 | 778.50 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 915.55 | 823.99 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.03 | 73.03 |
| | | | | Total before discount | <u>\$ 988.58</u> | |
| | | | | Total discounted invoice amount | | <u><u>\$ 897.02</u></u> |



TO: Falcon Heights Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: FALC21

SUMMARY

| | |
|-----------------------|--------------------|
| Total Services | \$ 1,563.34 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 1,636.37</u> |

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

Falcon Heights Partners

| <i>Professional services rendered</i> | | | Hours | Original Amount | Discounted Amount |
|---|----|---|---------------------------------|--------------------|---------------------------|
| 1/11/2013 | AP | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.20 | 18.00 | 16.20 |
| 1/17/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/17/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 3/22/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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 | 325.00 | 292.50 |
| 3/22/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 2.30 | 402.50 | 362.25 |
| 3/22/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 2.10 | 787.50 | 708.75 |
| 3/22/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 3/22/2013 | SM | Assembled K-1 copies to be mailed to partners | 0.40 | 16.00 | 14.40 |
| 4/4/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 4/8/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 1,686.50 | 1,517.85 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 1,737.05 | 1,563.34 |
| <i>Expenses</i> | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.03 | 73.03 |
| | | | Total before discount | <u>\$ 1,810.08</u> | |
| | | | Total discounted invoice amount | | <u><u>\$ 1,636.37</u></u> |



TO: Falcon Heights Partners, LLC
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: FALC22

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 367.69 |
| Total Expenses | <u>62.28</u> |
| Total Invoice Amount: | <u>\$ 429.97</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 |
|---|----|---|-------------------|------------------|-------------------------|
| 3/22/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | 0.60 | 75.00 | 67.50 |
| 3/22/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 0.50 | 87.50 | 78.75 |
| 3/22/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.50 | 187.50 | 168.75 |
| 3/22/2013 | SM | Assembled 2012 tax return | 0.20 | 8.00 | 7.20 |
| | | | Subtotal Services | 358.00 | 322.20 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 408.55 | 367.69 |
| Expenses | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 62.28 | 62.28 |
| Total before discount | | | | <u>\$ 470.83</u> | |
| Total discounted invoice amount | | | | | <u><u>\$ 429.97</u></u> |



TO: Free Trade Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: FREE21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 684.04 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 757.07</u> |

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

Free Trade Partners

| <i>Professional services rendered</i> | | | Hours | Original Amount | Discounted Amount |
|---|----|---|--|------------------|-------------------------|
| 1/15/2013 | JT | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.40 | 36.00 | 32.40 |
| 1/15/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/15/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 2/18/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | 1.10 | 137.50 | 123.75 |
| 2/18/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 0.90 | 157.50 | 141.75 |
| 2/19/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.60 | 225.00 | 202.50 |
| 2/19/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 2/19/2013 | CG | Assembled K-1 copies to be mailed to partners | 0.40 | 16.00 | 14.40 |
| 3/5/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 3/21/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 709.50 | 638.55 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 760.05 | 684.04 |
| Expenses | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.03 | 73.03 |
| | | | Total before discount | <u>\$ 833.08</u> | |
| | | | Total discounted invoice amount | | <u>\$ 757.07</u> |



TO: Frontage 177 Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: FRON21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 782.14 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 855.17</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 |
|---|----|---|--|------------------|-------------------------|
| 1/17/2013 | JT | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.50 | 45.00 | 40.50 |
| 1/22/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/22/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 3/19/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | 1.00 | 125.00 | 112.50 |
| 3/20/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 0.90 | 157.50 | 141.75 |
| 3/20/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 1.00 | 375.00 | 337.50 |
| 3/20/2013 | KB | Assembled K-1 copies to be mailed to partners | 0.40 | 16.00 | 14.40 |
| 4/4/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 4/8/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 818.50 | 736.65 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 869.05 | 782.14 |
| <i>Expenses</i> | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.03 | 73.03 |
| | | | Total before discount | <u>\$ 942.08</u> | |
| | | | Total discounted invoice amount | | <u>\$ 855.17</u> |



TO: Frontage 177, LLC
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: FRON22

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 362.74 |
| Total Expenses | 62.28 |
| Total Invoice Amount: | <u>\$ 425.02</u> |

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

Frontage 177, LLC

| <i>Professional services rendered</i> | | | Hours | Original Amount | Discounted Amount |
|---|----|---|-------------------|------------------|-------------------------|
| 3/19/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | 0.50 | 62.50 | 56.25 |
| 3/20/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 0.50 | 87.50 | 78.75 |
| 3/20/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.50 | 187.50 | 168.75 |
| 3/20/2013 | KB | Assembled 2012 tax return | 0.20 | 8.00 | 7.20 |
| 3/20/2013 | CP | Review of 2012 assembly | 0.10 | 7.00 | 6.30 |
| | | | Subtotal Services | 352.50 | 317.25 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 403.05 | 362.74 |
| <i>Expenses</i> | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 62.28 | 62.28 |
| Total before discount | | | | <u>\$ 465.33</u> | |
| Total discounted invoice amount | | | | | <u><u>\$ 425.02</u></u> |



TO: Galena Ranch Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: GALE21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 638.59 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 711.62</u> |

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

Galena Ranch Partners

| <i>Professional services rendered</i> | | | Hours | Original Amount | Discounted Amount |
|---|----|---|---------------------------------|------------------|-------------------------|
| 1/11/2013 | AP | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.20 | 18.00 | 16.20 |
| 1/17/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/17/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 2/16/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | 1.10 | 137.50 | 123.75 |
| 2/16/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 0.90 | 157.50 | 141.75 |
| 2/16/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.50 | 187.50 | 168.75 |
| 2/16/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 2/16/2013 | CP | Assembled K-1 copies to be mailed to partners | 0.30 | 21.00 | 18.90 |
| 3/5/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 3/21/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 659.00 | 593.10 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 709.55 | 638.59 |
| <i>Expenses</i> | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.03 | 73.03 |
| | | | Total before discount | <u>\$ 782.58</u> | |
| | | | Total discounted invoice amount | | <u><u>\$ 711.62</u></u> |



TO: Gila View Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: GILA21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 673.69 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 746.72</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 |
|---|----|---|-------------------|------------------|-------------------------|
| 1/11/2013 | AP | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.20 | 18.00 | 16.20 |
| 1/17/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/17/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 2/13/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | 1.10 | 137.50 | 123.75 |
| 2/14/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 1.10 | 192.50 | 173.25 |
| 2/14/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.50 | 187.50 | 168.75 |
| 2/15/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 2/15/2013 | CP | Assembled K-1 copies to be mailed to partners | 0.30 | 21.00 | 18.90 |
| 2/15/2013 | SM | Assembled K-1 copies to be mailed to partners | 0.10 | 4.00 | 3.60 |
| 3/5/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 3/21/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 698.00 | 628.20 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 748.55 | 673.69 |
| <i>Expenses</i> | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.03 | 73.03 |
| Total before discount | | | | <u>\$ 821.58</u> | |
| Total discounted invoice amount | | | | | <u><u>\$ 746.72</u></u> |



TO: Gold Ridge Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: GOLD25

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 728.59 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 801.62</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 |
|---|----|---|-------------------|------------------|-------------------------|
| 1/14/2013 | CW | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.30 | 27.00 | 24.30 |
| 1/15/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/15/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 2/13/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | 1.30 | 162.50 | 146.25 |
| 2/14/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 0.90 | 157.50 | 141.75 |
| 2/14/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.70 | 262.50 | 236.25 |
| 2/14/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 2/14/2013 | CG | Assembled K-1 copies to be mailed to partners | 0.30 | 12.00 | 10.80 |
| 3/5/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 3/21/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 759.00 | 683.10 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 809.55 | 728.59 |
| Expenses | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.03 | 73.03 |
| Total before discount | | | | <u>\$ 882.58</u> | |
| Total discounted invoice amount | | | | | <u><u>\$ 801.62</u></u> |



TO: Grand View Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: GRAN21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 784.84 |
| Total Expenses | <u>73.03</u> |
| Total Invoice Amount: | <u>\$ 857.87</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 |
|---|----|---|-------------------|------------------|-------------------------|
| 1/15/2013 | JT | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.40 | 36.00 | 32.40 |
| 1/15/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/15/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 2/15/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | 1.30 | 162.50 | 146.25 |
| 2/15/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 0.90 | 157.50 | 141.75 |
| 2/16/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.80 | 300.00 | 270.00 |
| 2/16/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 2/16/2013 | CP | Assembled K-1 copies to be mailed to partners | 0.40 | 28.00 | 25.20 |
| 3/5/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 3/21/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 821.50 | 739.35 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 872.05 | 784.84 |
| Expenses | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.03 | 73.03 |
| Total before discount | | | | <u>\$ 945.08</u> | |
| Total discounted invoice amount | | | | | <u><u>\$ 857.87</u></u> |



TO: Green View Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: GREE23

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 750.64 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 823.67</u> |

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

Green View Partners

| | | | | Hours | Original Amount | Discounted Amount |
|---|----|---|--|-------------------|------------------|-------------------------|
| Professional services rendered | | | | | | |
| 1/16/2013 | CW | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.40 | 36.00 | 32.40 |
| 1/17/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/17/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 2/12/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 1.10 | 137.50 | 123.75 |
| 2/12/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 1.20 | 210.00 | 189.00 |
| 2/12/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 0.70 | 262.50 | 236.25 |
| 2/12/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 3/5/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/21/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 783.50 | 705.15 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 834.05 | 750.64 |
| Expenses | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.03 | 73.03 |
| Total before discount | | | | | <u>\$ 907.08</u> | |
| Total discounted invoice amount | | | | | | <u><u>\$ 823.67</u></u> |



TO: Heavenly View Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: HEAV21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 761.89 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 834.92</u> |

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

Heavenly View Partners

| <i>Professional services rendered</i> | | | Hours | Original Amount | Discounted Amount |
|---|----|---|--|------------------|-------------------------|
| 1/14/2013 | CW | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.20 | 18.00 | 16.20 |
| 1/14/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/14/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 2/16/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | 1.10 | 137.50 | 123.75 |
| 2/16/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 1.00 | 175.00 | 157.50 |
| 2/16/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.80 | 300.00 | 270.00 |
| 2/16/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 2/18/2013 | CP | Assembled K-1 copies to be mailed to partners | 0.40 | 28.00 | 25.20 |
| 3/5/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 3/21/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 796.00 | 716.40 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 846.55 | 761.89 |
| Expenses | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.03 | 73.03 |
| | | | Total before discount | <u>\$ 919.58</u> | |
| | | | Total discounted invoice amount | | <u>\$ 834.92</u> |



TO: Hidden Hills Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: HIDD21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 646.69 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 719.72</u> |

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

Hidden Hills Partners

| <i>Professional services rendered</i> | | | Hours | Original Amount | Discounted Amount |
|---|----|---|-------------------|------------------|-------------------------|
| 1/11/2013 | JT | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.30 | 27.00 | 24.30 |
| 1/21/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/21/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 2/18/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | 1.10 | 137.50 | 123.75 |
| 2/18/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 0.90 | 157.50 | 141.75 |
| 2/18/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.50 | 187.50 | 168.75 |
| 2/19/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 2/19/2013 | CP | Assembled K-1 copies to be mailed to partners | 0.30 | 21.00 | 18.90 |
| 3/5/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 3/21/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 668.00 | 601.20 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 718.55 | 646.69 |
| <i>Expenses</i> | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.03 | 73.03 |
| Total before discount | | | | <u>\$ 791.58</u> | |
| Total discounted invoice amount | | | | | <u><u>\$ 719.72</u></u> |



TO: High Desert Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: HIGH25

SUMMARY

| | |
|-----------------------|--------------------|
| Total Services | \$ 1,019.74 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 1,092.77</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 |
|---|----|---|--|--------------------|---------------------------|
| 1/11/2013 | JT | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.30 | 27.00 | 24.30 |
| 1/14/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/14/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 3/7/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | 1.60 | 200.00 | 180.00 |
| 3/7/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 1.70 | 297.50 | 267.75 |
| 3/8/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 1.10 | 412.50 | 371.25 |
| 3/8/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 3/8/2013 | SM | Assembled K-1 copies to be mailed to partners | 0.20 | 8.00 | 7.20 |
| 3/18/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 3/21/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 1,082.50 | 974.25 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 1,133.05 | 1,019.74 |
| Expenses | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.03 | 73.03 |
| | | | Total before discount | <u>\$ 1,206.08</u> | |
| | | | Total discounted invoice amount | | <u>\$ 1,092.77</u> |



TO: High Desert Shadows, LLC
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: HIGH26

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 385.69 |
| Total Expenses | 62.28 |
| Total Invoice Amount: | <u>\$ 447.97</u> |

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

High Desert Shadow, LLC

| <i>Professional services rendered</i> | | | | Hours | Original Amount | Discounted Amount |
|---|----|---|--|---------------------------------|------------------|-------------------------|
| 1/15/2013 | JT | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.40 | 36.00 | 32.40 |
| 1/15/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/15/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 3/7/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 0.60 | 75.00 | 67.50 |
| 3/7/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 0.60 | 105.00 | 94.50 |
| 3/8/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 0.20 | 75.00 | 67.50 |
| 3/8/2013 | SM | Assembled 2012 tax return | | 0.30 | 12.00 | 10.80 |
| | | | | Subtotal Services | 378.00 | 340.20 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 428.55 | 385.69 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 62.28 | 62.28 |
| | | | | Total before discount | <u>\$ 490.83</u> | |
| | | | | Total discounted invoice amount | | <u><u>\$ 447.97</u></u> |



TO: Highway 50 Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: HIGH23

SUMMARY

| | |
|-----------------------|-------------------------|
| Total Services | \$ 734.89 |
| Total Expenses | <u>73.03</u> |
| Total Invoice Amount: | <u><u>\$ 807.92</u></u> |

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

Highway 50 Partners

| <i>Professional services rendered</i> | | | Hours | Original Amount | Discounted Amount |
|---|----|---|---------------------------------|------------------|-------------------------|
| 1/15/2013 | JT | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.40 | 36.00 | 32.40 |
| 1/15/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/15/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 2/18/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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 | 175.00 | 157.50 |
| 2/19/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 1.10 | 192.50 | 173.25 |
| 2/19/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.70 | 262.50 | 236.25 |
| 3/5/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 3/21/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 766.00 | 689.40 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 816.55 | 734.89 |
| <i>Expenses</i> | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.03 | 73.03 |
| | | | Total before discount | <u>\$ 889.58</u> | |
| | | | Total discounted invoice amount | | <u><u>\$ 807.92</u></u> |



TO: Hollywood Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: HOLL22

SUMMARY

| | |
|-----------------------|--------------------|
| Total Services | \$ 1,056.64 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 1,129.67</u> |

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

Hollywood Partners

| <i>Professional services rendered</i> | | | Hours | Original Amount | Discounted Amount |
|---|----|---|-------------------|--------------------|---------------------------|
| 1/11/2013 | CW | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.30 | 27.00 | 24.30 |
| 1/21/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/21/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 2/20/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | 1.60 | 200.00 | 180.00 |
| 2/21/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 1.30 | 227.50 | 204.75 |
| 2/21/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 1.30 | 487.50 | 438.75 |
| 2/21/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 2/21/2013 | K8 | Assembled K-1 copies to be mailed to partners | 0.40 | 16.00 | 14.40 |
| 2/21/2013 | CP | Assembled K-1 copies to be mailed to partners | 0.40 | 28.00 | 25.20 |
| 3/5/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 3/21/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 1,123.50 | 1,011.15 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 1,174.05 | 1,056.64 |
| Expenses | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.03 | 73.03 |
| Total before discount | | | | <u>\$ 1,247.08</u> | |
| Total discounted invoice amount | | | | | <u><u>\$ 1,129.67</u></u> |



TO: Honey Springs Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: HONE21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 770.44 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 843.47</u> |

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

Honey Springs Partners

| <i>Professional services rendered</i> | | | Hours | Original Amount | Discounted Amount |
|---|----|---|-------------------|------------------|-------------------------|
| 1/11/2013 | CW | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.30 | 27.00 | 24.30 |
| 1/17/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/17/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 2/19/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | 1.10 | 137.50 | 123.75 |
| 2/19/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 1.50 | 262.50 | 236.25 |
| 2/20/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.60 | 225.00 | 202.50 |
| 2/20/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 2/20/2013 | KB | Assembled K-1 copies to be mailed to partners | 0.40 | 16.00 | 14.40 |
| 3/5/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 3/21/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 805.50 | 724.95 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 856.05 | 770.44 |
| <i>Expenses</i> | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.03 | 73.03 |
| Total before discount | | | | <u>\$ 929.08</u> | |
| Total discounted invoice amount | | | | | <u><u>\$ 843.47</u></u> |



TO: Horizon Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: HORI21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 760.99 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 834.02</u> |

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

Horizon Springs Partners

| <i>Professional services rendered</i> | | | Hours | Original Amount | Discounted Amount |
|---|----|---|-------------------|------------------|-------------------------|
| 1/17/2013 | CW | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.30 | 27.00 | 24.30 |
| 1/18/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/21/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 3/4/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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 | 150.00 | 135.00 |
| 3/4/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 1.20 | 210.00 | 189.00 |
| 3/4/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.70 | 262.50 | 236.25 |
| 3/4/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 3/4/2013 | SM | Assembled K-1 copies to be mailed to partners | 0.20 | 8.00 | 7.20 |
| 3/18/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 3/21/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 795.00 | 715.50 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 845.55 | 760.99 |
| Expenses | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.03 | 73.03 |
| Total before discount | | | | <u>\$ 918.58</u> | |
| Total discounted invoice amount | | | | | <u><u>\$ 834.02</u></u> |



TO: International Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: INTE26

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 870.34 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 943.37</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 |
|---|----|---|---------------------------------|--------------------|-------------------------|
| 1/14/2013 | JT | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.30 | 27.00 | 24.30 |
| 1/15/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/15/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 2/22/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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 | 150.00 | 135.00 |
| 2/23/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 2.30 | 402.50 | 362.25 |
| 2/25/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.50 | 187.50 | 168.75 |
| 2/25/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 2/25/2013 | CG | Assembled K-1 copies to be mailed to partners | 0.30 | 12.00 | 10.80 |
| 3/5/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 3/21/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 916.50 | 824.85 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 967.05 | 870.34 |
| <i>Expenses</i> | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.03 | 73.03 |
| | | | Total before discount | <u>\$ 1,040.08</u> | |
| | | | Total discounted invoice amount | | <u><u>\$ 943.37</u></u> |



TO: Jamul Meadows Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: JAMU21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 676.84 |
| Total Expenses | <u>73.03</u> |
| Total Invoice Amount: | <u>\$ 749.87</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 |
|---|----|---|---------------------------------|------------------|-------------------------|
| 1/11/2013 | JT | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.30 | 27.00 | 24.30 |
| 1/15/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/15/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 2/22/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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 | 150.00 | 135.00 |
| 2/22/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 1.00 | 175.00 | 157.50 |
| 2/22/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.50 | 187.50 | 168.75 |
| 2/22/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 2/23/2013 | CG | Assembled K-1 copies to be mailed to partners | 0.30 | 12.00 | 10.80 |
| 3/5/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 3/25/2012 | KT | Printed the electronic acceptance letter for the tax file | 0.20 | 25.00 | 22.50 |
| | | | Subtotal Services | 701.50 | 631.35 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 752.05 | 676.84 |
| Expenses | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.03 | 73.03 |
| | | | Total before discount | <u>\$ 825.08</u> | |
| | | | Total discounted invoice amount | | <u><u>\$ 749.87</u></u> |



TO: Lahontan Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: LAHA21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 876.64 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 949.67</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 |
|---|----|---|---------------------------------|--------------------|-------------------------|
| 1/11/2013 | AP | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.20 | 18.00 | 16.20 |
| 1/17/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/17/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 2/20/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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 | 175.00 | 157.50 |
| 2/21/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 1.20 | 210.00 | 189.00 |
| 2/21/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 1.00 | 375.00 | 337.50 |
| 2/21/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 2/21/2013 | KB | Assembled 2012 tax return | 0.20 | 8.00 | 7.20 |
| 3/5/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 3/25/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 923.50 | 831.15 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 974.05 | 876.64 |
| Expenses | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.03 | 73.03 |
| | | | Total before discount | <u>\$ 1,047.08</u> | |
| | | | Total discounted invoice amount | | <u><u>\$ 949.67</u></u> |



TO: Lyons Valley Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: LYON21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 628.69 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 701.72</u> |

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

Lyons Valley Partners

| <i>Professional services rendered</i> | | | Hours | Original Amount | Discounted Amount |
|---|----|---|-------------------|------------------|-------------------------|
| 1/11/2013 | JT | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.30 | 27.00 | 24.30 |
| 1/22/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/22/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 2/20/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | 1.10 | 137.50 | 123.75 |
| 2/21/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 1.00 | 175.00 | 157.50 |
| 2/21/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.50 | 187.50 | 168.75 |
| 2/21/2013 | CP | Assembled K-1 copies to be mailed to partners | 0.30 | 21.00 | 18.90 |
| 3/5/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 3/25/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 648.00 | 583.20 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 698.55 | 628.69 |
| <i>Expenses</i> | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.03 | 73.03 |
| Total before discount | | | | <u>\$ 771.58</u> | |
| Total discounted invoice amount | | | | | <u><u>\$ 701.72</u></u> |



TO: Mesa View Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: MESA21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 689.89 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 762.92</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 |
|---|----|---|-------------------|------------------|-------------------------|
| 1/11/2013 | AP | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.20 | 18.00 | 16.20 |
| 1/17/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/17/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 2/25/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | 1.10 | 137.50 | 123.75 |
| 2/26/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 0.90 | 157.50 | 141.75 |
| 2/26/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.60 | 225.00 | 202.50 |
| 2/26/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 2/26/2013 | CP | Assembled K-1 copies to be mailed to partners | 0.40 | 28.00 | 25.20 |
| 3/15/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 3/25/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| 4/2/2013 | KT | Emailed individual K-1 to Alice per partner request | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 716.00 | 644.40 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 766.55 | 689.89 |
| <i>Expenses</i> | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.03 | 73.03 |
| Total before discount | | | | <u>\$ 839.58</u> | |
| Total discounted invoice amount | | | | | <u><u>\$ 762.92</u></u> |



TO: Mex-Tec Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: MEXT21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 825.34 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 898.37</u> |

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

Mex-Tec Partners

| <i>Professional services rendered</i> | | | Hours | Original Amount | Discounted Amount |
|---|----|---|-------------------|------------------|-------------------------|
| 1/11/2013 | CW | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.40 | 36.00 | 32.40 |
| 1/15/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/15/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 2/21/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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 | 175.00 | 157.50 |
| 2/21/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 1.20 | 210.00 | 189.00 |
| 2/21/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.80 | 300.00 | 270.00 |
| 2/21/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 2/21/2013 | CG | Assembled K-1 copies to be mailed to partners | 0.20 | 8.00 | 7.20 |
| 3/5/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 3/25/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | <u>12.50</u> | <u>11.25</u> |
| | | | Subtotal Services | 866.50 | 779.85 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | <u>917.05</u> | <u>825.34</u> |
| Expenses | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | <u>73.03</u> | 73.03 |
| Total before discount | | | | <u>\$ 990.08</u> | |
| Total discounted invoice amount | | | | | <u><u>\$ 898.37</u></u> |



TO: Mohawk Mountain Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: MOHA22

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 733.09 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 806.12</u> |

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

Mohawk Mountain Partners

| <i>Professional services rendered</i> | | | Hours | Original Amount | Discounted Amount |
|---|----|---|-------------------|------------------|-------------------------|
| 1/11/2013 | AP | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.20 | 18.00 | 16.20 |
| 1/17/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/17/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 2/20/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | 1.10 | 137.50 | 123.75 |
| 2/20/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 1.10 | 192.50 | 173.25 |
| 2/21/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.70 | 262.50 | 236.25 |
| 2/21/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 2/21/2013 | KB | Assembled K-1 copies to be mailed to partners | 0.40 | 16.00 | 14.40 |
| 3/5/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 3/25/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 764.00 | 687.60 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 814.55 | 733.09 |
| <i>Expenses</i> | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.03 | 73.03 |
| Total before discount | | | | <u>\$ 887.58</u> | |
| Total discounted invoice amount | | | | | <u><u>\$ 806.12</u></u> |



TO: Mountain View Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: MOUN21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 737.59 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 810.62</u> |

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

Mountain View Partners

| <i>Professional services rendered</i> | | | Hours | Original Amount | Discounted Amount |
|---|----|---|-------------------|------------------|-------------------------|
| 1/11/2013 | AP | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.20 | 18.00 | 16.20 |
| 1/17/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/17/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 2/20/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | 1.10 | 137.50 | 123.75 |
| 2/20/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 1.10 | 192.50 | 173.25 |
| 2/21/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.70 | 262.50 | 236.25 |
| 2/21/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 2/21/2013 | CP | Assembled K-1 copies to be mailed to partners | 0.30 | 21.00 | 18.90 |
| 3/5/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 3/25/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 769.00 | 692.10 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 819.55 | 737.59 |
| Expenses | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.03 | 73.03 |
| Total before discount | | | | <u>\$ 892.58</u> | |
| Total discounted invoice amount | | | | | <u><u>\$ 810.62</u></u> |



TO: Nevada View Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: NEVA21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 701.59 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 774.62</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 |
|---|----|---|-------------------|------------------|-------------------------|
| 1/11/2013 | AP | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.20 | 18.00 | 16.20 |
| 1/17/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/17/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 2/20/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | 1.10 | 137.50 | 123.75 |
| 2/20/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 0.90 | 157.50 | 141.75 |
| 2/21/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.70 | 262.50 | 236.25 |
| 2/21/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 2/21/2013 | KB | Assembled K-1 copies to be mailed to partners | 0.40 | 16.00 | 14.40 |
| 3/5/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 3/25/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 729.00 | 656.10 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 779.55 | 701.59 |
| Expenses | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.03 | 73.03 |
| Total before discount | | | | <u>\$ 852.58</u> | |
| Total discounted invoice amount | | | | | <u><u>\$ 774.62</u></u> |



TO: Night Hawk Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: NIGH21

SUMMARY

| | |
|-----------------------|--------------------|
| Total Services | \$ 1,668.19 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 1,741.22</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 |
|---|----|---|-------------------|--------------------|---------------------------|
| 1/11/2013 | AP | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.20 | 18.00 | 16.20 |
| 1/17/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/17/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 3/19/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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 | 312.50 | 281.25 |
| 3/20/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 2.30 | 402.50 | 362.25 |
| 3/20/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 2.40 | 900.00 | 810.00 |
| 3/20/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 3/27/2013 | KB | Assembled K-1 copies to be mailed to partners | 0.50 | 20.00 | 18.00 |
| 3/27/2013 | KT | Emailed individual K-1 to Alice per partner request | 0.10 | 12.50 | 11.25 |
| 4/4/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 4/8/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 1,803.00 | 1,622.70 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 1,853.55 | 1,668.19 |
| <i>Expenses</i> | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.03 | 73.03 |
| Total before discount | | | | <u>\$ 1,926.58</u> | |
| Total discounted invoice amount | | | | | <u><u>\$ 1,741.22</u></u> |



TO: Night Hawk Partners, LLC
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: NIGH22

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 328.99 |
| Total Expenses | 62.28 |
| Total Invoice Amount: | <u>\$ 391.27</u> |

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

Night Hawk Partners, LLC

| <i>Professional services rendered</i> | | | Hours | Original Amount | Discounted Amount |
|---|----|---|--|-----------------|-------------------|
| 3/19/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | 0.50 | 62.50 | 56.25 |
| 3/20/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 0.50 | 87.50 | 78.75 |
| 3/20/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.40 | 150.00 | 135.00 |
| 3/20/2013 | CG | Assembled 2012 tax return | 0.20 | 8.00 | 7.20 |
| 3/20/2013 | CP | Review of 2012 assembly | 0.10 | 7.00 | 6.30 |
| | | | Subtotal Services | 315.00 | 283.50 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 365.55 | 328.99 |
| <i>Expenses</i> | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 62.28 | 62.28 |
| | | | Total before discount | \$ 427.83 | |
| | | | Total discounted invoice amount | | \$ 391.27 |



TO: North Springs Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: NORT25

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 783.04 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 856.07</u> |

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

North Springs Partners

| <i>Professional services rendered</i> | | | | Hours | Original Amount | Discounted Amount |
|---|----|---|--|---------------------------------|------------------|-------------------|
| 1/15/2013 | JT | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.40 | 36.00 | 32.40 |
| 1/15/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/15/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 2/25/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 1.30 | 162.50 | 146.25 |
| 2/25/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 1.10 | 192.50 | 173.25 |
| 2/25/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 0.70 | 262.50 | 236.25 |
| 2/25/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 2/25/2013 | CG | Assembled K-1 copies to be mailed to partners | | 0.40 | 16.00 | 14.40 |
| 3/5/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/28/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| 4/2/2013 | KT | Emailed individual K-1 to Alice per partner request | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 819.50 | 737.55 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 870.05 | 783.04 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.03 | 73.03 |
| | | | | Total before discount | <u>\$ 943.08</u> | |
| | | | | Total discounted invoice amount | | <u>\$ 856.07</u> |



TO: Ocotillo View Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: OCTO21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 695.74 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 768.77</u> |

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

Ocotillo View Partners

| <i>Professional services rendered</i> | | | | Hours | Original Amount | Discounted Amount |
|---|----|---|--|---------------------------------|------------------|-------------------------|
| 1/11/2013 | AP | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.20 | 18.00 | 16.20 |
| 1/17/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/17/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 2/25/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 1.10 | 137.50 | 123.75 |
| 2/27/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 1.10 | 192.50 | 173.25 |
| 2/27/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 0.60 | 225.00 | 202.50 |
| 2/27/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 2/27/2013 | KB | Assembled K-1 copies to be mailed to partners | | 0.30 | 12.00 | 10.80 |
| 3/15/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/28/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 722.50 | 650.25 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 773.05 | 695.74 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.03 | 73.03 |
| | | | | Total before discount | <u>\$ 846.08</u> | |
| | | | | Total discounted invoice amount | | <u><u>\$ 768.77</u></u> |



TO: Orange Vista Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: ORAN21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 793.84 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 866.87</u> |

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

Orange Vista Partners

| <i>Professional services rendered</i> | | | Hours | Original Amount | Discounted Amount |
|---|----|---|-------------------|------------------|-------------------------|
| 1/11/2013 | AP | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.20 | 18.00 | 16.20 |
| 1/17/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/17/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 2/11/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | 1.50 | 187.50 | 168.75 |
| 2/12/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 1.20 | 210.00 | 189.00 |
| 2/13/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.70 | 262.50 | 236.25 |
| 2/13/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 2/14/2013 | CG | Assembled K-1 copies to be mailed to partners | 0.40 | 16.00 | 14.40 |
| 3/5/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 3/28/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 831.50 | 748.35 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 882.05 | 793.84 |
| <i>Expenses</i> | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.03 | 73.03 |
| Total before discount | | | | <u>\$ 955.08</u> | |
| Total discounted invoice amount | | | | | <u><u>\$ 866.87</u></u> |



TO: Osprey Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: OSPR21

SUMMARY

| | |
|-----------------------|--------------------|
| Total Services | \$ 1,523.29 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 1,596.32</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 |
|---|----|---|---------------------------------|--------------------|---------------------------|
| 1/11/2013 | AP | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.20 | 18.00 | 16.20 |
| 1/17/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/17/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 3/13/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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 | 287.50 | 258.75 |
| 3/15/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 2.40 | 420.00 | 378.00 |
| 3/15/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 1.90 | 712.50 | 641.25 |
| 3/15/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 3/15/2013 | AP | Assembled K-1 copies to be mailed to partners | 0.60 | 54.00 | 48.60 |
| 3/15/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 3/26/2013 | KT | Emailed individual K-1 to Alice per partner request | 0.10 | 12.50 | 11.25 |
| 3/28/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 1,642.00 | 1,477.80 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 1,692.55 | 1,523.29 |
| <i>Expenses</i> | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.03 | 73.03 |
| | | | Total before discount | <u>\$ 1,765.58</u> | |
| | | | Total discounted invoice amount | | <u><u>\$ 1,596.32</u></u> |



TO: Osprey Pescador, LLC
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: OSPR22

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 288.94 |
| Total Expenses | 62.28 |
| Total Invoice Amount: | <u>\$ 351.22</u> |

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

Osprey Pescador, LLC

| <i>Professional services rendered</i> | | | Hours | Original Amount | Discounted Amount |
|---|----|---|-------|------------------|-------------------------|
| 3/13/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | 0.50 | 62.50 | 56.25 |
| 3/15/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 0.50 | 87.50 | 78.75 |
| 3/15/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.30 | 112.50 | 101.25 |
| 3/15/2013 | KB | Assembled 2012 tax return | 0.20 | 8.00 | 7.20 |
| Subtotal Services | | | | 270.50 | 243.45 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| Total Services | | | | 321.05 | 288.94 |
| <i>Expenses</i> | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 62.28 | 62.28 |
| Total before discount | | | | <u>\$ 383.33</u> | |
| Total discounted invoice amount | | | | | <u><u>\$ 351.22</u></u> |



TO: P-39 Aircobra Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: P39A22

SUMMARY

| | |
|-----------------------|--------------------|
| Total Services | \$ 2,019.19 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 2,092.22</u> |

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

P-39 Aircobra Partners

| <i>Professional services rendered</i> | | | | Hours | Original Amount | Discounted Amount |
|---|----|---|--|---------------------------------|--------------------|---------------------------|
| 1/14/2013 | AP | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.20 | 18.00 | 16.20 |
| 1/17/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/17/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 3/29/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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 | 462.50 | 416.25 |
| 3/29/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 4.10 | 717.50 | 645.75 |
| 4/1/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 2.40 | 900.00 | 810.00 |
| 4/1/2013 | SM | Assembled K-1 copies to be mailed to partners | | 0.50 | 20.00 | 18.00 |
| | | | | Subtotal Services | 2,193.00 | 1,973.70 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 2,243.55 | 2,019.19 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.03 | 73.03 |
| | | | | Total before discount | <u>\$ 2,316.58</u> | |
| | | | | Total discounted invoice amount | | <u><u>\$ 2,092.22</u></u> |



TO: P-39 Aircobra Partners, LLC
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: P39A21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 484.24 |
| Total Expenses | 62.28 |
| Total Invoice Amount: | <u>\$ 546.52</u> |

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

P-39 Aircobra, LLC

| <i>Professional services rendered</i> | | | Hours | Original Amount | Discounted Amount |
|---|----|---|-------------------|------------------|-------------------------|
| 3/29/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | 0.80 | 100.00 | 90.00 |
| 3/29/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 0.70 | 122.50 | 110.25 |
| 4/1/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.50 | 187.50 | 168.75 |
| 4/1/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 4/1/2013 | CG | Assembled 2012 tax return | 0.20 | 8.00 | 7.20 |
| 4/1/2013 | CP | Review of 2012 assembly | 0.10 | 7.00 | 6.30 |
| 4/4/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 4/8/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 487.50 | 438.75 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 538.05 | 484.24 |
| <i>Expenses</i> | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 62.28 | 62.28 |
| Total before discount | | | | <u>\$ 600.33</u> | |
| Total discounted invoice amount | | | | | <u><u>\$ 546.52</u></u> |



TO: P-40 Warhawk Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: P40W22

SUMMARY

| | |
|-----------------------|--------------------|
| Total Services | \$ 1,896.34 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 1,969.37</u> |

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

P-40 Warhawk Partners

| <i>Professional services rendered</i> | | | | Hours | Original Amount | Discounted Amount |
|---|----|---|--|---------------------------------|--------------------|--------------------|
| 1/14/2013 | AP | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.20 | 18.00 | 16.20 |
| 1/17/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.10 | 12.50 | 11.25 |
| 1/17/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 3/26/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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 | 312.50 | 281.25 |
| 3/28/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 3.70 | 647.50 | 582.75 |
| 3/28/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 2.70 | 1,012.50 | 911.25 |
| 3/28/2013 | SM | Assembled K-1 copies to be mailed to partners | | 0.40 | 16.00 | 14.40 |
| | | | | Subtotal Services | 2,056.50 | 1,850.85 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 2,107.05 | 1,896.34 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.03 | 73.03 |
| | | | | Total before discount | <u>\$ 2,180.08</u> | |
| | | | | Total discounted invoice amount | | <u>\$ 1,969.37</u> |



TO: P-40 Warhawk, LLC
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: P40W21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 639.49 |
| Total Expenses | 62.28 |
| Total Invoice Amount: | <u>\$ 701.77</u> |

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

P-40 Warhawk LLC

| <i>Professional services rendered</i> | | | Hours | Original Amount | Discounted Amount |
|---|----|---|-------------------|------------------|-------------------------|
| 3/27/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | 1.00 | 125.00 | 112.50 |
| 3/28/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 0.90 | 157.50 | 141.75 |
| 3/29/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.90 | 337.50 | 303.75 |
| 3/29/2013 | SM | Assembled 2012 tax return | 0.20 | 8.00 | 7.20 |
| 3/29/2013 | CP | Review of 2012 assembly | 0.10 | 7.00 | 6.30 |
| 4/4/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 4/8/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 660.00 | 594.00 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 710.55 | 639.49 |
| <i>Expenses</i> | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 62.28 | 62.28 |
| Total before discount | | | | <u>\$ 772.83</u> | |
| Total discounted invoice amount | | | | | <u><u>\$ 701.77</u></u> |



TO: Painted Desert Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: PAIN21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 773.59 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 846.62</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 |
|---|----|---|--|-------------------|------------------|-------------------------|
| 1/11/2013 | AP | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.30 | 27.00 | 24.30 |
| 1/17/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/17/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 3/8/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, Id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 1.10 | 137.50 | 123.75 |
| 3/8/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 0.90 | 157.50 | 141.75 |
| 3/8/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 0.90 | 337.50 | 303.75 |
| 3/9/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 3/11/2013 | KB | Assembled K-1 copies to be mailed to partners | | 0.30 | 12.00 | 10.80 |
| 3/18/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/28/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 809.00 | 728.10 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 859.55 | 773.59 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.03 | 73.03 |
| Total before discount | | | | | <u>\$ 932.58</u> | |
| Total discounted invoice amount | | | | | | <u><u>\$ 846.62</u></u> |



TO: Par Four Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: PARF21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 701.59 |
| Total Expenses | <u>73.03</u> |
| Total Invoice Amount: | <u>\$ 774.62</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 |
|---|----|---|--|-------------------|------------------|-------------------|
| 1/11/2013 | CW | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.20 | 18.00 | 16.20 |
| 1/17/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/17/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 3/12/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 1.10 | 137.50 | 123.75 |
| 3/13/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 0.90 | 157.50 | 141.75 |
| 3/13/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 0.70 | 262.50 | 236.25 |
| 3/13/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 3/13/2013 | CG | Assembled K-1 copies to be mailed to partners | | 0.40 | 16.00 | 14.40 |
| 3/23/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/23/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 729.00 | 656.10 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 779.55 | 701.59 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.03 | 73.03 |
| Total before discount | | | | | <u>\$ 852.58</u> | |
| Total discounted invoice amount | | | | | | <u>\$ 774.62</u> |



TO: Park Vegas Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: PARK24

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 425.29 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 498.32</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 |
|---|----|---|--|--|------------------|-------------------------|
| 1/11/2013 | JT | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.30 | 27.00 | 24.30 |
| 1/22/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/22/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 2/26/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 0.60 | 75.00 | 67.50 |
| 2/26/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 0.40 | 70.00 | 63.00 |
| 2/26/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 0.30 | 112.50 | 101.25 |
| 2/27/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 3/15/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/28/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 422.00 | 379.80 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 472.55 | 425.29 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.03 | 73.03 |
| | | | | Total before discount | <u>\$ 545.58</u> | |
| | | | | Total discounted invoice amount | | <u>\$ 498.32</u> |



TO: Pecos Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: PECO22

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 914.44 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 987.47</u> |

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

Pecos Partners

| <i>Professional services rendered</i> | | | | Hours | Original Amount | Discounted Amount |
|---|----|---|--|--|--------------------|-------------------------|
| 1/14/2013 | AP | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.20 | 18.00 | 16.20 |
| 1/14/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/14/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 3/19/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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 | 150.00 | 135.00 |
| 3/19/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 1.20 | 210.00 | 189.00 |
| 3/20/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 1.20 | 450.00 | 405.00 |
| 3/20/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 3/28/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 4/4/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 965.50 | 868.95 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 1,016.05 | 914.44 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.03 | 73.03 |
| | | | | Total before discount | <u>\$ 1,089.08</u> | |
| | | | | Total discounted invoice amount | | <u>\$ 987.47</u> |



TO: The Pecos Partnership, LLC
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: PECO23

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 532.84 |
| Total Expenses | 62.28 |
| Total Invoice Amount: | <u>\$ 595.12</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 |
|---|----|---|--|-------------------|------------------|-------------------------|
| 1/14/2013 | CW | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.30 | 27.00 | 24.30 |
| 1/14/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/14/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 3/20/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 1.00 | 125.00 | 112.50 |
| 3/19/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 0.50 | 87.50 | 78.75 |
| 3/20/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 0.50 | 187.50 | 168.75 |
| 3/20/2013 | CG | Assembled 2012 tax return | | 0.50 | 20.00 | 18.00 |
| 3/20/2013 | CP | Review of 2012 assembly | | 0.10 | 7.00 | 6.30 |
| 4/8/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 541.50 | 487.35 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 592.05 | 532.84 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 62.28 | 62.28 |
| Total before discount | | | | | <u>\$ 654.33</u> | |
| Total discounted invoice amount | | | | | | <u><u>\$ 595.12</u></u> |



TO: Pine View Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: PINE21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 611.14 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 684.17</u> |

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

Pine View Partners

| <i>Professional services rendered</i> | | | | Hours | Original Amount | Discounted Amount |
|---|----|---|--|-------------------|------------------|-------------------|
| 1/14/2013 | CW | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.20 | 18.00 | 16.20 |
| 1/14/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/14/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 2/22/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 1.10 | 137.50 | 123.75 |
| 2/22/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 0.80 | 140.00 | 126.00 |
| 2/23/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 0.50 | 187.50 | 168.75 |
| 2/25/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 2/25/2013 | SM | Assembled K-1 copies to be mailed to partners | | 0.20 | 8.00 | 7.20 |
| 3/5/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/28/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 628.50 | 565.65 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 679.05 | 611.14 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.03 | 73.03 |
| Total before discount | | | | | <u>\$ 752.08</u> | |
| Total discounted invoice amount | | | | | | <u>\$ 684.17</u> |



TO: Production Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: PROD22

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 685.84 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 758.87</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 |
|---|----|---|--|-------------------|------------------|-------------------------|
| 1/11/2013 | JT | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.30 | 27.00 | 24.30 |
| 1/21/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/22/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 2/26/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 1.10 | 137.50 | 123.75 |
| 2/26/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 1.20 | 210.00 | 189.00 |
| 2/26/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 0.50 | 187.50 | 168.75 |
| 2/27/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 2/27/2013 | CG | Assembled K-1 copies to be mailed to partners | | 0.30 | 12.00 | 10.80 |
| 3/15/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/28/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 711.50 | 640.35 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 762.05 | 685.84 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.03 | 73.03 |
| Total before discount | | | | | <u>\$ 835.08</u> | |
| Total discounted invoice amount | | | | | | <u><u>\$ 758.87</u></u> |



TO: Prosperity Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: PROS21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 823.99 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 897.02</u> |

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

Prosperity Partners

| <i>Professional services rendered</i> | | | | Hours | Original Amount | Discounted Amount |
|---|----|---|--|--|------------------|-------------------------|
| 1/11/2013 | CW | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.20 | 18.00 | 16.20 |
| 1/17/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/17/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 2/26/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 1.50 | 187.50 | 168.75 |
| 2/27/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 1.20 | 210.00 | 189.00 |
| 2/27/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 0.80 | 300.00 | 270.00 |
| 2/27/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 2/27/2013 | KB | Assembled K-1 copies to be mailed to partners | | 0.30 | 12.00 | 10.80 |
| 3/15/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/28/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 865.00 | 778.50 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 915.55 | 823.99 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.03 | 73.03 |
| | | | | Total before discount | <u>\$ 988.58</u> | |
| | | | | Total discounted invoice amount | | <u>\$ 897.02</u> |



TO: Pueblo Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: PUEB21

SUMMARY

| | |
|-----------------------|--------------------|
| Total Services | \$ 1,084.09 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 1,157.12</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 |
|---|----|---|--|---------------------------------|--------------------|--------------------|
| 1/14/2013 | AP | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.20 | 18.00 | 16.20 |
| 1/14/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/14/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 3/18/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 1.60 | 200.00 | 180.00 |
| 3/18/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 1.40 | 245.00 | 220.50 |
| 3/19/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 1.40 | 525.00 | 472.50 |
| 3/19/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 3/19/2013 | KB | Assembled K-1 copies to be mailed to partners | | 0.40 | 16.00 | 14.40 |
| 3/21/2013 | KT | Emailed individual K-1 to Beverly per partner request | | 0.10 | 12.50 | 11.25 |
| 3/23/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/28/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 1,154.00 | 1,038.60 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 1,204.55 | 1,084.09 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.03 | 73.03 |
| | | | | Total before discount | <u>\$ 1,277.58</u> | |
| | | | | Total discounted invoice amount | | <u>\$ 1,157.12</u> |



TO: Pueblo Partners, LLC
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: PUEB22

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 390.19 |
| Total Expenses | 62.28 |
| Total Invoice Amount: | <u>\$ 452.47</u> |

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

Pueblo Partners, LLC

| <i>Professional services rendered</i> | | | | Hours | Original Amount | Discounted Amount |
|---|----|---|--|-------------------|------------------|-------------------|
| 3/18/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 0.50 | 62.50 | 56.25 |
| 3/18/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 0.50 | 87.50 | 78.75 |
| 3/19/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 0.60 | 225.00 | 202.50 |
| 3/19/2013 | CG | Assembled 2012 tax return | | 0.20 | 8.00 | 7.20 |
| | | | | Subtotal Services | 383.00 | 344.70 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 433.55 | 390.19 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 62.28 | 62.28 |
| Total before discount | | | | | <u>\$ 495.83</u> | |
| Total discounted invoice amount | | | | | | <u>\$ 452.47</u> |



TO: Pyramid Highway 177 Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: PYRA21

SUMMARY

| | |
|-----------------------|--------------------|
| Total Services | \$ 959.89 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 1,032.92</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 |
|---|----|---|--|-------------------|--------------------|---------------------------|
| 1/14/2013 | AP | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.20 | 18.00 | 16.20 |
| 1/14/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/14/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 3/13/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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 | 175.00 | 157.50 |
| 3/15/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 1.30 | 227.50 | 204.75 |
| 3/15/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 1.20 | 450.00 | 405.00 |
| 3/15/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 3/15/2013 | SM | Assembled K-1 copies to be mailed to partners | | 0.20 | 8.00 | 7.20 |
| 3/23/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/28/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 1,016.00 | 914.40 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 1,066.55 | 959.89 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.03 | 73.03 |
| Total before discount | | | | | <u>\$ 1,139.58</u> | |
| Total discounted invoice amount | | | | | | <u><u>\$ 1,032.92</u></u> |



TO: Pyramid Highway 177 Partners, LLC
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: PYRA22

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 321.79 |
| Total Expenses | 62.28 |
| Total Invoice Amount: | <u>\$ 384.07</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 |
|---|----|---|--|---------------------------------|------------------|-------------------------|
| 3/13/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 0.50 | 62.50 | 56.25 |
| 3/15/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 0.50 | 87.50 | 78.75 |
| 3/15/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 0.40 | 150.00 | 135.00 |
| 3/15/2013 | CP | Assembly of 2012 tax return | | 0.10 | 7.00 | 6.30 |
| | | | | Subtotal Services | 307.00 | 276.30 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 357.55 | 321.79 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 62.28 | 62.28 |
| | | | | Total before discount | <u>\$ 419.83</u> | |
| | | | | Total discounted invoice amount | | <u><u>\$ 384.07</u></u> |



TO: Rail Road Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: RAIL21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 913.09 |
| Total Expenses | 73.03 |
| Total Invoice Amount: | <u>\$ 986.12</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 |
|---|----|---|--|-------------------|--------------------|-------------------------|
| 1/14/2013 | AP | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.20 | 18.00 | 16.20 |
| 1/14/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/14/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 3/11/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 1.50 | 187.50 | 168.75 |
| 3/11/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 1.10 | 192.50 | 173.25 |
| 3/11/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 1.10 | 412.50 | 371.25 |
| 3/12/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 3/12/2013 | CG | Assembled K-1 copies to be mailed to partners | | 0.40 | 16.00 | 14.40 |
| 3/19/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/28/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 964.00 | 867.60 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 1,014.55 | 913.09 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.03 | 73.03 |
| Total before discount | | | | | <u>\$ 1,087.58</u> | |
| Total discounted invoice amount | | | | | | <u><u>\$ 986.12</u></u> |



TO: Rainbow Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: RAIN22

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 699.79 |
| Total Expenses | 73.02 |
| Total Invoice Amount: | <u>\$ 772.81</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 |
|---|----|---|--|-------------------|------------------|-------------------------|
| 1/11/2013 | CW | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.30 | 27.00 | 24.30 |
| 1/21/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/21/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 2/26/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 0.90 | 112.50 | 101.25 |
| 2/27/2013 | LK | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 0.90 | 225.00 | 202.50 |
| 2/27/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 0.60 | 225.00 | 202.50 |
| 2/27/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 3/15/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/28/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 727.00 | 654.30 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 777.55 | 699.79 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.02 | 73.02 |
| Total before discount | | | | | <u>\$ 850.57</u> | |
| Total discounted invoice amount | | | | | | <u><u>\$ 772.81</u></u> |



TO: Rawhide Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: RAWH21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 839.29 |
| Total Expenses | <u>73.02</u> |
| Total Invoice Amount: | <u>\$ 912.31</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 |
|---|----|---|--|-------------------|--------------------|-------------------------|
| 1/15/2013 | JT | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.40 | 36.00 | 32.40 |
| 1/15/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/15/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 3/18/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 1.30 | 162.50 | 146.25 |
| 3/18/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 1.10 | 192.50 | 173.25 |
| 3/18/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 0.90 | 337.50 | 303.75 |
| 3/18/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 3/18/2013 | KB | Assembled K-1 copies to be mailed to partners | | 0.40 | 16.00 | 14.40 |
| 3/23/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/28/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 882.00 | 793.80 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 932.55 | 839.29 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.02 | 73.02 |
| Total before discount | | | | | <u>\$ 1,005.57</u> | |
| Total discounted invoice amount | | | | | | <u><u>\$ 912.31</u></u> |



TO: Redfield Heights Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: REDF21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 754.69 |
| Total Expenses | <u>73.02</u> |
| Total Invoice Amount: | <u>\$ 827.71</u> |

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

Red Field Heights Partners

| <i>Professional services rendered</i> | | | Hours | Original Amount | Discounted Amount |
|---|----|---|-------------------|------------------|-------------------------|
| 1/14/2013 | AP | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.20 | 18.00 | 16.20 |
| 1/15/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/15/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 3/12/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | 1.10 | 137.50 | 123.75 |
| 3/13/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 0.90 | 157.50 | 141.75 |
| 3/13/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.90 | 337.50 | 303.75 |
| 3/13/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 3/23/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 3/28/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 788.00 | 709.20 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 838.55 | 754.69 |
| <i>Expenses</i> | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.02 | 73.02 |
| Total before discount | | | | <u>\$ 911.57</u> | |
| Total discounted invoice amount | | | | | <u><u>\$ 827.71</u></u> |



TO: Reno Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: RENO23

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 540.94 |
| Total Expenses | <u>73.02</u> |
| Total Invoice Amount: | <u>\$ 613.96</u> |

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

Reno Partners

| <i>Professional services rendered</i> | | | | Hours | Original Amount | Discounted Amount |
|---|----|---|--|--|------------------|-------------------------|
| 3/14/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 0.90 | 112.50 | 101.25 |
| 3/14/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 0.60 | 105.00 | 94.50 |
| 3/15/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 0.70 | 262.50 | 236.25 |
| 3/15/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 3/15/2013 | CG | Assembled K-1 copies to be mailed to partners | | 0.20 | 8.00 | 7.20 |
| 3/23/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/28/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 550.50 | 495.45 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 601.05 | 540.94 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.02 | 73.02 |
| | | | | Total before discount | <u>\$ 674.07</u> | |
| | | | | Total discounted invoice amount | | <u>\$ 613.96</u> |



TO: Reno View Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: RENO21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 594.94 |
| Total Expenses | <u>73.02</u> |
| Total Invoice Amount: | <u>\$ 667.96</u> |

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

Reno View Partners

| <i>Professional services rendered</i> | | | | Hours | Original Amount | Discounted Amount |
|---|----|---|--|--|------------------|-------------------------|
| 2/25/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 0.70 | 87.50 | 78.75 |
| 2/26/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 0.80 | 140.00 | 126.00 |
| 2/26/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 0.80 | 300.00 | 270.00 |
| 2/26/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 2/26/2013 | KB | Assembled K-1 copies to be mailed to partners | | 0.20 | 8.00 | 7.20 |
| 3/5/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/27/2013 | KT | Emailed individual K-1 to Beverly per partner request | | 0.10 | 12.50 | 11.25 |
| 3/28/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 610.50 | 549.45 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 661.05 | 594.94 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.02 | 73.02 |
| | | | | Total before discount | <u>\$ 734.07</u> | |
| | | | | Total discounted invoice amount | | <u>\$ 667.96</u> |



Duffy, Kruspodin & Company, LLP
Certified Public Accountants

TO: Reno Vista Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: RENO22

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 382.99 |
| Total Expenses | 73.02 |
| Total Invoice Amount: | <u>\$ 456.01</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 |
|---|----|---|--|------------------|-------------------------|
| 3/8/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | 0.60 | 75.00 | 67.50 |
| 3/8/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 0.50 | 87.50 | 78.75 |
| 3/8/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.40 | 150.00 | 135.00 |
| 3/8/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 3/19/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 3/28/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 375.00 | 337.50 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 425.55 | 382.99 |
| Expenses | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.02 | 73.02 |
| | | | Total before discount | <u>\$ 498.57</u> | |
| | | | Total discounted invoice amount | | <u>\$ 456.01</u> |



TO: Road Runner Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: ROAD21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 897.79 |
| Total Expenses | 73.02 |
| Total Invoice Amount: | <u>\$ 970.81</u> |

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

Road Runner Partners

| <i>Professional services rendered</i> | | | Hours | Original Amount | Discounted Amount |
|---|----|---|-------------------|--------------------|-------------------------|
| 1/15/2013 | JT | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.40 | 36.00 | 32.40 |
| 1/15/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/15/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 3/14/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | 1.50 | 187.50 | 168.75 |
| 3/16/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 0.90 | 157.50 | 141.75 |
| 3/16/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 1.10 | 412.50 | 371.25 |
| 3/16/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 3/16/2013 | KB | Assembled K-1 copies to be mailed to partners | 0.40 | 16.00 | 14.40 |
| 3/23/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 3/28/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 947.00 | 852.30 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 997.55 | 897.79 |
| Expenses | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.02 | 73.02 |
| Total before discount | | | | <u>\$ 1,070.57</u> | |
| Total discounted invoice amount | | | | | <u><u>\$ 970.81</u></u> |



TO: Rolling Hills Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: ROLL21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 902.29 |
| Total Expenses | 73.02 |
| Total Invoice Amount: | <u>\$ 975.31</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 |
|---|----|---|--|-------------------|--------------------|-------------------|
| 1/15/2013 | JT | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.40 | 36.00 | 32.40 |
| 1/21/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/21/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 3/14/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 1.60 | 200.00 | 180.00 |
| 3/16/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 1.00 | 175.00 | 157.50 |
| 3/16/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 1.00 | 375.00 | 337.50 |
| 3/16/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 3/16/2013 | SM | Assembled K-1 copies to be mailed to partners | | 0.40 | 16.00 | 14.40 |
| 3/18/2013 | KT | Emailed individual K-1 to Beverly per partner request | | 0.10 | 12.50 | 11.25 |
| 3/23/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/28/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 952.00 | 856.80 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 1,002.55 | 902.29 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.02 | 73.02 |
| Total before discount | | | | | <u>\$ 1,075.57</u> | |
| Total discounted invoice amount | | | | | | <u>\$ 975.31</u> |



TO: Rose Vista Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: ROSE22

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 788.89 |
| Total Expenses | <u>73.02</u> |
| Total Invoice Amount: | <u>\$ 861.91</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 |
|---|----|---|---------------------------------|------------------|-------------------------|
| 1/14/2013 | AP | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.20 | 18.00 | 16.20 |
| 1/14/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/14/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 3/11/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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 | 150.00 | 135.00 |
| 3/11/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 1.00 | 175.00 | 157.50 |
| 3/11/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.90 | 337.50 | 303.75 |
| 3/11/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 3/11/2013 | SM | Assembled K-1 copies to be mailed to partners | 0.20 | 8.00 | 7.20 |
| 3/19/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 3/28/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 826.00 | 743.40 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 876.55 | 788.89 |
| Expenses | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.02 | 73.02 |
| | | | Total before discount | <u>\$ 949.57</u> | |
| | | | Total discounted invoice amount | | <u><u>\$ 861.91</u></u> |



TO: Santa Fe View Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: SANT23

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 913.09 |
| Total Expenses | <u>73.02</u> |
| Total Invoice Amount: | <u>\$ 986.11</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 |
|---|----|---|--|-------------------|--------------------|-------------------|
| 1/14/2013 | AP | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.20 | 18.00 | 16.20 |
| 1/14/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/14/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 3/7/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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 | 175.00 | 157.50 |
| 3/8/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 1.60 | 280.00 | 252.00 |
| 3/8/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 0.90 | 337.50 | 303.75 |
| 3/8/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 3/8/2013 | CG | Assembled K-1 copies to be mailed to partners | | 0.40 | 16.00 | 14.40 |
| 3/19/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/28/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 964.00 | 867.60 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 1,014.55 | 913.09 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.02 | 73.02 |
| Total before discount | | | | | <u>\$ 1,087.57</u> | |
| Total discounted invoice amount | | | | | | <u>\$ 986.11</u> |



TO: Santa Fe View, LLC
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: SANT24

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 337.54 |
| Total Expenses | 62.27 |
| Total Invoice Amount: | <u>\$ 399.81</u> |

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

Santa Fe View, LLC

| | | | | Hours | Original Amount | Discounted Amount |
|---|----|---|--|--|------------------|-------------------------|
| Professional services rendered | | | | | | |
| 3/7/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 0.60 | 75.00 | 67.50 |
| 3/8/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 0.50 | 87.50 | 78.75 |
| 3/8/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 0.40 | 150.00 | 135.00 |
| 3/8/2013 | SM | Assembled 2012 tax return | | 0.30 | 12.00 | 10.80 |
| | | | | Subtotal Services | 324.50 | 292.05 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 375.05 | 337.54 |
| Expenses | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 62.27 | 62.27 |
| | | | | Total before discount | <u>\$ 437.32</u> | |
| | | | | Total discounted invoice amount | | <u>\$ 399.81</u> |



TO: Sierra View Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: SIER22

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 765.49 |
| Total Expenses | <u>73.02</u> |
| Total Invoice Amount: | <u>\$ 838.51</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 |
|---|----|---|--|-------------------|------------------|-------------------------|
| 1/14/2013 | CW | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.20 | 18.00 | 16.20 |
| 1/14/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/14/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 3/8/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 1.10 | 137.50 | 123.75 |
| 3/8/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 0.90 | 157.50 | 141.75 |
| 3/8/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 0.90 | 337.50 | 303.75 |
| 3/9/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 3/11/2013 | KB | Assembled K-1 copies to be mailed to partners | | 0.30 | 12.00 | 10.80 |
| 3/19/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/28/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 800.00 | 720.00 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 850.55 | 765.49 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.02 | 73.02 |
| Total before discount | | | | | <u>\$ 923.57</u> | |
| Total discounted invoice amount | | | | | | <u><u>\$ 838.51</u></u> |



TO: Silver City Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: SILV23

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 853.24 |
| Total Expenses | <u>73.02</u> |
| Total Invoice Amount: | <u>\$ 926.26</u> |

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

Silver City Partners

| <i>Professional services rendered</i> | | | | Hours | Original Amount | Discounted Amount |
|---|----|---|--|-------------------|--------------------|-------------------|
| 1/14/2013 | AP | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.20 | 18.00 | 16.20 |
| 1/14/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/14/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 3/18/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 1.00 | 125.00 | 112.50 |
| 3/18/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 1.10 | 192.50 | 173.25 |
| 3/18/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 1.10 | 412.50 | 371.25 |
| 3/18/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 3/18/2013 | SM | Assembled K-1 copies to be mailed to partners | | 0.30 | 12.00 | 10.80 |
| 3/23/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/28/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 897.50 | 807.75 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 948.05 | 853.24 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.02 | 73.02 |
| Total before discount | | | | | <u>\$ 1,021.07</u> | |
| Total discounted invoice amount | | | | | | <u>\$ 926.26</u> |



TO: Silver State Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: SILV24

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 583.69 |
| Total Expenses | 73.02 |
| Total Invoice Amount: | <u>\$ 656.71</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 |
|---|----|---|---------------------------------|------------------|-------------------------|
| 1/11/2013 | JT | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.30 | 27.00 | 24.30 |
| 1/22/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/22/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 2/26/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | 0.70 | 87.50 | 78.75 |
| 2/27/2013 | LK | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 0.70 | 175.00 | 157.50 |
| 2/27/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.40 | 150.00 | 135.00 |
| 2/27/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 2/27/2013 | CP | Assembled K-1 copies to be mailed to partners | 0.30 | 21.00 | 18.90 |
| 3/15/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 3/28/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 598.00 | 538.20 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 648.55 | 583.69 |
| Expenses | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.02 | 73.02 |
| | | | Total before discount | <u>\$ 721.57</u> | |
| | | | Total discounted invoice amount | | <u><u>\$ 656.71</u></u> |



TO: Sky View Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: SKYV21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 922.54 |
| Total Expenses | 73.02 |
| Total Invoice Amount: | <u>\$ 995.56</u> |

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

Sky View Partners

| | | | | Hours | Original Amount | Discounted Amount |
|---|----|---|--|---------------------------------|--------------------|-------------------|
| Professional services rendered | | | | | | |
| 1/15/2013 | JT | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.40 | 36.00 | 32.40 |
| 1/15/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/15/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 3/12/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 1.30 | 162.50 | 146.25 |
| 3/13/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 1.20 | 210.00 | 189.00 |
| 3/13/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 1.10 | 412.50 | 371.25 |
| 3/13/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 3/13/2013 | KB | Assembled K-1 copies to be mailed to partners | | 0.40 | 16.00 | 14.40 |
| 3/23/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/28/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 974.50 | 877.05 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 1,025.05 | 922.54 |
| Expenses | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.02 | 73.02 |
| | | | | Total before discount | <u>\$ 1,098.07</u> | |
| | | | | Total discounted invoice amount | | <u>\$ 995.56</u> |



TO: Snow Bird Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: SNOW22

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 749.74 |
| Total Expenses | 73.02 |
| Total Invoice Amount: | <u>\$ 822.76</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 |
|---|----|---|-------------------|------------------|-------------------------|
| 1/14/2013 | AP | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.20 | 18.00 | 16.20 |
| 1/14/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/14/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 3/12/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | 1.10 | 137.50 | 123.75 |
| 3/12/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 0.80 | 140.00 | 126.00 |
| 3/13/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.90 | 337.50 | 303.75 |
| 3/13/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 3/13/2013 | KB | Assembled K-1 copies to be mailed to partners | 0.30 | 12.00 | 10.80 |
| 3/23/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 3/28/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 782.50 | 704.25 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 833.05 | 749.74 |
| Expenses | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.02 | 73.02 |
| Total before discount | | | | <u>\$ 906.07</u> | |
| Total discounted invoice amount | | | | | <u><u>\$ 822.76</u></u> |



TO: Sonora View Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: SONO21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 861.34 |
| Total Expenses | 73.02 |
| Total Invoice Amount: | <u>\$ 934.36</u> |

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

Sonora View Partners

| <i>Professional services rendered</i> | | | Hours | Original Amount | Discounted Amount |
|---|----|---|--|--------------------|-------------------------|
| 1/14/2013 | AP | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.20 | 18.00 | 16.20 |
| 1/14/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/14/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 3/11/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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 | 150.00 | 135.00 |
| 3/11/2013 | LB | Manager review of the 2012 Partnership tax return and books; verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 1.20 | 210.00 | 189.00 |
| 3/11/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 1.00 | 375.00 | 337.50 |
| 3/11/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 3/11/2013 | CG | Assembled K-1 copies to be mailed to partners | 0.40 | 16.00 | 14.40 |
| 3/19/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 3/28/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 906.50 | 815.85 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 957.05 | 861.34 |
| Expenses | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.02 | 73.02 |
| | | | Total before discount | <u>\$ 1,030.07</u> | |
| | | | Total discounted invoice amount | | <u>\$ 934.36</u> |



Duffy, Kruspodin & Company, LLP
Certified Public Accountants

TO: Spanish Springs View Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: SPAN21

SUMMARY

| | |
|-----------------------|--------------------|
| Total Services | \$ 1,015.69 |
| Total Expenses | 73.02 |
| Total Invoice Amount: | <u>\$ 1,088.71</u> |

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

Spanish Springs Partners

| Professional services rendered | | | | Hours | Original Amount | Discounted Amount |
|---|----|---|-----------------------|-------------|-----------------|-------------------|
| 1/11/2013 | CW | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.30 | 27.00 | 24.30 | |
| 1/17/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 | |
| 1/17/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 | |
| 3/4/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | 1.50 | 187.50 | 168.75 | |
| 3/4/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 1.70 | 297.50 | 267.75 | |
| 3/4/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 1.10 | 412.50 | 371.25 | |
| 3/4/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 | |
| 3/4/2013 | CG | Assembled K-1 copies to be mailed to partners | 0.40 | 16.00 | 14.40 | |
| 3/19/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 | |
| 3/28/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 | |
| | | | Subtotal Services | 1,078.00 | 970.20 | |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 | |
| | | | Total Services | 1,128.55 | 1,015.69 | |
| Expenses | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.02 | 73.02 | |
| | | | Total before discount | \$ 1,201.57 | | |
| Total discounted invoice amount | | | | | \$ 1,088.71 | |



TO: Spruce Heights Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: SPRU21

SUMMARY

| | |
|-----------------------|--------------------|
| Total Services | \$ 1,043.59 |
| Total Expenses | <u>73.02</u> |
| Total Invoice Amount: | <u>\$ 1,116.61</u> |

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

Spruce Heights Partners

| <i>Professional services rendered</i> | | | | Hours | Original Amount | Discounted Amount |
|---|----|---|--|-------------------|--------------------|---------------------------|
| 1/14/2013 | AP | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.20 | 18.00 | 16.20 |
| 1/14/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/14/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 3/12/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 1.30 | 162.50 | 146.25 |
| 3/12/2013 | LK | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 1.60 | 400.00 | 360.00 |
| 3/12/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 1.00 | 375.00 | 337.50 |
| 3/13/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 3/13/2013 | CG | Assembled K-1 copies to be mailed to partners | | 0.40 | 16.00 | 14.40 |
| 3/23/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/30/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 1,109.00 | 998.10 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 1,159.55 | 1,043.59 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.02 | 73.02 |
| Total before discount | | | | | <u>\$ 1,232.57</u> | |
| Total discounted invoice amount | | | | | | <u><u>\$ 1,116.61</u></u> |



TO: Steamboat Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: STEA24

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 682.24 |
| Total Expenses | 73.02 |
| Total Invoice Amount: | <u>\$ 755.26</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 |
|---|----|---|-------------------|------------------|-------------------------|
| 1/14/2013 | AP | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.20 | 18.00 | 16.20 |
| 1/14/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/14/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 3/11/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | 1.10 | 137.50 | 123.75 |
| 3/11/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 0.80 | 140.00 | 126.00 |
| 3/11/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.70 | 262.50 | 236.25 |
| 3/11/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 3/11/2013 | KB | Assembled K-1 copies to be mailed to partners | 0.30 | 12.00 | 10.80 |
| 3/19/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 3/30/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 707.50 | 636.75 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 758.05 | 682.24 |
| Expenses | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.02 | 73.02 |
| Total before discount | | | | <u>\$ 831.07</u> | |
| Total discounted invoice amount | | | | | <u><u>\$ 755.26</u></u> |



TO: Storey County Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: STOR21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 719.59 |
| Total Expenses | 73.02 |
| Total Invoice Amount: | <u>\$ 792.61</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 |
|---|----|---|--|-------------------|------------------|-------------------------|
| 1/14/2013 | CW | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.20 | 18.00 | 16.20 |
| 1/15/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/15/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 3/15/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 1.10 | 137.50 | 123.75 |
| 3/16/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 0.80 | 140.00 | 126.00 |
| 3/16/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 0.80 | 300.00 | 270.00 |
| 3/16/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 3/16/2013 | KB | Assembled K-1 copies to be mailed to partners | | 0.40 | 16.00 | 14.40 |
| 3/23/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/30/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 749.00 | 674.10 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 799.55 | 719.59 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.02 | 73.02 |
| Total before discount | | | | | <u>\$ 872.57</u> | |
| Total discounted invoice amount | | | | | | <u><u>\$ 792.61</u></u> |



TO: Suntec Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: SUNT21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 718.69 |
| Total Expenses | 73.02 |
| Total Invoice Amount: | <u>\$ 791.71</u> |

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

Suntec Partners

| <i>Professional services rendered</i> | | | | Hours | Original Amount | Discounted Amount |
|---|----|---|--|-------------------|------------------|-------------------------|
| 1/15/2013 | JT | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.40 | 36.00 | 32.40 |
| 1/15/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/15/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 2/27/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 1.30 | 162.50 | 146.25 |
| 2/28/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 1.00 | 175.00 | 157.50 |
| 3/1/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 0.60 | 225.00 | 202.50 |
| 3/1/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 3/1/2013 | SM | Assembled K-1 copies to be mailed to partners | | 0.30 | 12.00 | 10.80 |
| 3/15/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/30/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 748.00 | 673.20 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 798.55 | 718.69 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.02 | 73.02 |
| Total before discount | | | | | <u>\$ 871.57</u> | |
| Total discounted invoice amount | | | | | | <u><u>\$ 791.71</u></u> |



TO: Tecate South Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: TECA21

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 731.74 |
| Total Expenses | 73.02 |
| Total Invoice Amount: | <u>\$ 804.76</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 |
|---|----|---|--|---------------------------------|------------------|-------------------------|
| 1/11/2013 | CW | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.20 | 18.00 | 16.20 |
| 1/18/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/21/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 3/5/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 1.10 | 137.50 | 123.75 |
| 3/5/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 0.90 | 157.50 | 141.75 |
| 3/5/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 0.80 | 300.00 | 270.00 |
| 3/6/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 3/6/2013 | KB | Assembled K-1 copies to be mailed to partners | | 0.30 | 12.00 | 10.80 |
| 3/19/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/30/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 762.50 | 686.25 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 813.05 | 731.74 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.02 | 73.02 |
| | | | | Total before discount | <u>\$ 886.07</u> | |
| | | | | Total discounted invoice amount | | <u><u>\$ 804.76</u></u> |



TO: Twin Plant Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: TWIN23

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 859.09 |
| Total Expenses | 73.02 |
| Total Invoice Amount: | <u>\$ 932.11</u> |

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

Twin Plant Partners

| <i>Professional services rendered</i> | | | | Hours | Original Amount | Discounted Amount |
|---|----|---|--|-------------------|--------------------|-------------------|
| 1/11/2013 | JT | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.30 | 27.00 | 24.30 |
| 1/21/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/22/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 3/4/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 1.30 | 162.50 | 146.25 |
| 3/4/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 1.30 | 227.50 | 204.75 |
| 3/4/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 0.90 | 337.50 | 303.75 |
| 3/4/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 3/4/2013 | SM | Assembled K-1 copies to be mailed to partners | | 0.30 | 12.00 | 10.80 |
| 3/19/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/29/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 904.00 | 813.60 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 954.55 | 859.09 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.02 | 73.02 |
| Total before discount | | | | | <u>\$ 1,027.57</u> | |
| Total discounted invoice amount | | | | | | <u>\$ 932.11</u> |



TO: Valley Vista Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: VALL22

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 792.94 |
| Total Expenses | <u>73.02</u> |
| Total Invoice Amount: | <u>\$ 865.96</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 |
|---|----|---|--|-------------------|------------------|-------------------------|
| 1/14/2013 | JT | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.30 | 27.00 | 24.30 |
| 1/15/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/15/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 3/6/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, 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 | 175.00 | 157.50 |
| 3/6/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 1.00 | 175.00 | 157.50 |
| 3/6/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 0.80 | 300.00 | 270.00 |
| 3/6/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 3/6/2013 | KB | Assembled K-1 copies to be mailed to partners | | 0.40 | 16.00 | 14.40 |
| 3/19/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/29/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 830.50 | 747.45 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 881.05 | 792.94 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.02 | 73.02 |
| Total before discount | | | | | <u>\$ 954.07</u> | |
| Total discounted invoice amount | | | | | | <u><u>\$ 865.96</u></u> |



TO: Via 188 Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: VIA121

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 743.44 |
| Total Expenses | 73.02 |
| Total Invoice Amount: | <u>\$ 816.46</u> |

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

Via 188 Partners

| <i>Professional services rendered</i> | | | | Hours | Original Amount | Discounted Amount |
|---|----|---|--|-------------------|------------------|-------------------------|
| 1/14/2013 | JT | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.30 | 27.00 | 24.30 |
| 1/22/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/22/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 3/5/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 1.10 | 137.50 | 123.75 |
| 3/5/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 0.90 | 157.50 | 141.75 |
| 3/5/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 0.80 | 300.00 | 270.00 |
| 3/6/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 3/6/2013 | KB | Assembled K-1 copies to be mailed to partners | | 0.40 | 16.00 | 14.40 |
| 3/19/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/29/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 775.50 | 697.95 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 826.05 | 743.44 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.02 | 73.02 |
| Total before discount | | | | | <u>\$ 899.07</u> | |
| Total discounted invoice amount | | | | | | <u><u>\$ 816.46</u></u> |



TO: Victory Lap Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: VICT21

SUMMARY

| | |
|-----------------------|--------------------|
| Total Services | \$ 987.34 |
| Total Expenses | <u>73.02</u> |
| Total Invoice Amount: | <u>\$ 1,060.36</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 |
|---|----|---|--|---------------------------------|--------------------|--------------------|
| 1/14/2013 | CW | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.50 | 45.00 | 40.50 |
| 1/15/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/15/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 3/5/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 1.30 | 162.50 | 146.25 |
| 3/5/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 1.30 | 227.50 | 204.75 |
| 3/5/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 1.20 | 450.00 | 405.00 |
| 3/6/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 3/6/2013 | KB | Assembled K-1 copies to be mailed to partners | | 0.60 | 24.00 | 21.60 |
| 3/19/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/26/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 1,046.50 | 941.85 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 1,097.05 | 987.34 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.02 | 73.02 |
| | | | | Total before discount | <u>\$ 1,170.07</u> | |
| | | | | Total discounted invoice amount | | <u>\$ 1,060.36</u> |



TO: Vista Del Sur Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: VIST23

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 884.74 |
| Total Expenses | 73.02 |
| Total Invoice Amount: | <u>\$ 957.76</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 |
|---|----|---|--|-------------------|--------------------|-------------------------|
| 1/14/2013 | AP | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.20 | 18.00 | 16.20 |
| 1/14/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/14/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 2/27/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 1.60 | 200.00 | 180.00 |
| 3/1/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 1.30 | 227.50 | 204.75 |
| 3/1/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 0.90 | 337.50 | 303.75 |
| 3/1/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 3/1/2013 | KB | Assembled K-1 copies to be mailed to partners | | 0.30 | 12.00 | 10.80 |
| 3/15/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/29/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 932.50 | 839.25 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 983.05 | 884.74 |
| Expenses | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.02 | 73.02 |
| Total before discount | | | | | <u>\$ 1,056.07</u> | |
| Total discounted invoice amount | | | | | | <u><u>\$ 957.76</u></u> |



TO: Vista Tecate Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: VIST22

SUMMARY

| | |
|-----------------------|------------------|
| Total Services | \$ 814.09 |
| Total Expenses | 73.02 |
| Total Invoice Amount: | <u>\$ 887.11</u> |

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

Vista Tecate Partners

| <i>Professional services rendered</i> | | | Hours | Original Amount | Discounted Amount |
|---|----|---|-------------------|------------------|-------------------------|
| 1/14/2013 | JT | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | 0.30 | 27.00 | 24.30 |
| 1/15/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | 0.30 | 37.50 | 33.75 |
| 1/15/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | 0.10 | 37.50 | 33.75 |
| 2/27/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | 1.50 | 187.50 | 168.75 |
| 3/1/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | 1.30 | 227.50 | 204.75 |
| 3/1/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | 0.70 | 262.50 | 236.25 |
| 3/1/2013 | KT | Printed final K-1 package and backup of client file to data stick | 0.30 | 37.50 | 33.75 |
| 3/1/2013 | SM | Assembled K-1 copies to be mailed to partners | 0.30 | 12.00 | 10.80 |
| 3/15/2013 | KT | Electronic filing of the 2012 Partnership return | 0.10 | 12.50 | 11.25 |
| 3/29/2013 | KT | Printed the electronic acceptance letter for the tax file | 0.10 | 12.50 | 11.25 |
| | | | Subtotal Services | 854.00 | 768.60 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | 0.256 | 50.55 | 45.49 |
| | | | Total Services | 904.55 | 814.09 |
| <i>Expenses</i> | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | 73.02 | 73.02 |
| Total before discount | | | | <u>\$ 977.57</u> | |
| Total discounted invoice amount | | | | | <u><u>\$ 887.11</u></u> |



TO: Wild Horse Partners
C/O Thomas Hebrank
5186 Carroll Canyon Road, Suite 100
San Diego, CA 92121

DATE: April 30, 2013

CLIENT #: WILD21

SUMMARY

| | |
|-----------------------|--------------------|
| Total Services | \$ 1,351.84 |
| Total Expenses | 73.02 |
| Total Invoice Amount: | <u>\$ 1,424.86</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 |
|---|----|---|--|-------------------|--------------------|---------------------------|
| 1/14/2013 | CW | Preparation and packet assembly of the 2012 Forms 1096 and 1099s | | 0.20 | 18.00 | 16.20 |
| 1/15/2013 | KT | Review and mailing of the 2012 Forms 1096 and 1099s | | 0.30 | 37.50 | 33.75 |
| 1/15/2013 | TK | Final review of the 2012 Forms 1096 and 1099s | | 0.10 | 37.50 | 33.75 |
| 3/7/2013 | KT | Processing of the 2012 Partnership tax return: intake of client data file and information, formatted workpapers, verified bookkeeping and account balances for the year and tax return input. Checked partner names, addresses, id numbers, contribution amounts and changes in comparison to prior year, organized documentation for file and printed and verified input sheets for reviewer | | 2.20 | 275.00 | 247.50 |
| 3/7/2013 | LB | Manager review of the 2012 Partnership tax return and books: verified bank reconciliation, intercompany accounts, and balances for assets and liabilities. Quality control review of partner names, addresses and ID numbers. Verified tax return reporting of 2012 activity and transfer of interests for the year. Communication with Louise and Linda regarding the 2012 books and return, questions answered as needed. | | 2.10 | 367.50 | 330.75 |
| 3/7/2013 | TK | Partner final review of the 2012 Partnership tax return and supporting workpapers: Verified bookkeeping accuracy, formatting, and evaluated application of tax law changes in current year. Partner level quality control review of partner names, addresses, and ID numbers. Finalized tax return forms and schedules and completed for assembly and signature. | | 1.70 | 637.50 | 573.75 |
| 3/7/2013 | KT | Printed final K-1 package and backup of client file to data stick | | 0.30 | 37.50 | 33.75 |
| 3/7/2013 | KB | Assembled K-1 copies to be mailed to partners | | 0.40 | 16.00 | 14.40 |
| 3/19/2013 | KT | Electronic filing of the 2012 Partnership return | | 0.10 | 12.50 | 11.25 |
| 3/29/2013 | KT | Printed the electronic acceptance letter for the tax file | | 0.10 | 12.50 | 11.25 |
| | | | | Subtotal Services | 1,451.50 | 1,306.35 |
| Various | | Time spent regarding IT consulting and general engagement services (see attached detail) | | 0.256 | 50.55 | 45.49 |
| | | | | Total Services | 1,502.05 | 1,351.84 |
| <i>Expenses</i> | | | | | | |
| Per partnership out of pocket costs (see attached detail) | | | | | 73.02 | 73.02 |
| Total before discount | | | | | <u>\$ 1,575.07</u> | |
| Total discounted invoice amount | | | | | | <u><u>\$ 1,424.86</u></u> |

EXHIBIT B

EXHIBIT B

| <i>Rate Summary</i> | Hours | Rate/hr | Original Amount | Discounte d rate (10%) | Discounted Amount |
|---|--------------|---------|---------------------|------------------------------|----------------------|
| Livia Benjamin, CPA | 118.2 | 175.00 | \$ 20,685.00 | 157.50 | \$ 18,616.50 |
| Kristin Bodensadt | 10.4 | 40.00 | 416.00 | 36.00 | 374.40 |
| Christina Good | 9.0 | 40.00 | 360.00 | 36.00 | 324.00 |
| Laura J. Kelton, CPA | 3.2 | 250.00 | 800.00 | 225.00 | 720.00 |
| Thane F. Kelton, CPA | 97.3 | 375.00 | 36,487.50 | 337.50 | 32,838.75 |
| Megan McGuire | 0.5 | 45.00 | 22.50 | 40.50 | 20.25 |
| Shawna Meskimen | 5.7 | 40.00 | 228.00 | 36.00 | 205.20 |
| Carlos Quiroz | 11.0 | 125.00 | 1,375.00 | 112.50 | 1,237.50 |
| Charlene Pacheco | 4.9 | 70.00 | 343.00 | 63.00 | 308.70 |
| Ashley Phillips | 7.3 | 90.00 | 657.00 | 81.00 | 591.30 |
| Kimberly Thornton, EA | 190.2 | 125.00 | 23,773.36 | 112.50 | 21,396.02 |
| Joshua Tuttle | 9.5 | 90.00 | 855.00 | 81.00 | 769.50 |
| Courtney Williams | 8.0 | 90.00 | 720.00 | 81.00 | 648.00 |
| | <u>475.2</u> | | <u>\$ 86,722.35</u> | | <u>\$ 78,050.12</u> |
| Average blended hourly rate | | | \$ 182.50 | | |
| Average blended hourly rate with 10% discount | | | | | \$ 164.25 |

EXHIBIT C

EXHIBIT C

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

| | |
|---|---------------------------|
| General engagement services (Exhibit C, page 2) | \$ 1,807.65 |
| IT consulting services (Exhibit C, page 3) | <u>2,650.37</u> |
| Total allocable services for 2012 | <u><u>\$ 4,458.02</u></u> |

Allocation of services per partnership

| | |
|---|------------------------|
| General engagement services (Exhibit C, page 2) | \$ 18.45 |
| IT consulting services (Exhibit C, page 3) | <u>27.04</u> |
| Total services allocated to each partnership | <u><u>\$ 45.49</u></u> |

EXHIBIT C:
General Engagement Services Detail and Allocation Calculation

| <i>Professional services rendered</i> | | | Hours | Original Amount | Discounted Amount |
|---|----|---|-------|--------------------|--------------------|
| 12/19/2012 | TK | Fee quote and meeting with Thomas Hebrank, receiver, at Western's offices | 1.00 | 375.00 | 337.50 |
| 1/7/2013 | TK | Correspondence regarding engagement approval | 0.30 | 112.50 | 101.25 |
| 1/10/2013 | LB | Communication with Louise regarding 1099 information for the 2012 filing period and intake | 0.30 | 52.50 | 47.25 |
| 1/21/2013 | LB | Meeting with Thane to discuss tax returns and entity structures | 0.50 | 87.50 | 78.75 |
| 1/21/2013 | TK | Meeting with staff regarding entities to be prepared for 2012 and communication with Thomas Hebrank | 0.90 | 337.50 | 303.75 |
| 2/1/2013 | KT | Meeting with partner regarding Western engagement | 0.60 | 76.00 | 68.40 |
| 2/1/2013 | TK | Meeting with Kim regarding 2012 partnership returns engagement, includes staff schedule regarding availability | 0.80 | 300.00 | 270.00 |
| 2/9/2013 | LB | Meeting with Thane about the partnership returns engagement, including workflow and procedure changes due to receivership. Discussed signatory partner on returns and email to Thomas Hebrank to verify | 1.80 | 315.00 | 283.50 |
| 2/9/2013 | TK | Meeting with Livia regarding the partnerships engagement, including workflow and procedure changes due to receivership. Discussed the signatory partner on returns | 0.80 | 300.00 | 270.00 |
| 2/18/2013 | LB | Email to Thane about K-1/ownership question from partner | 0.20 | 35.00 | 31.50 |
| 2/27/2013 | LB | Answered Louise's question about penalty deductibility on partnership returns | 0.10 | 17.50 | 15.75 |
| Total Services | | | 7.30 | 2,008.50 | 1,807.65 |
| Total before discount | | | | <u>\$ 2,008.50</u> | |
| Total discounted invoice amount | | | | | <u>\$ 1,807.65</u> |
| Total 2012 partnerships | | | | | 98 |
| General engagement services per partnership | | | | | <u>\$ 18.45</u> |

Exhibit C:
IT Consulting Services Detail and Allocation Calculation

| <i>Professional services rendered</i> | | | Hours | Original Amount | Discounted Amount |
|--|----|---|-------|--------------------|--------------------|
| 1/3/2013 | TK | Meeting at Western location with Thomas Hebrank and Western staff regarding software, engagement work flow, timing, and staffing | 1.50 | 562.50 | 506.25 |
| 1/7/2013 | LB | Met with Thane and Carlos to discuss 2012 ProSystem upload and disk to send to Ramsey. Discussed IT Involvement in engagement | 1.60 | 280.00 | 252.00 |
| 1/8/2013 | LB | Talked to Carlos about software setup for 2012 | 0.30 | 52.50 | 47.25 |
| 1/10/2013 | LB | Spoke to Carlos and Thane about software upload timing to our system and the client | 0.30 | 52.50 | 47.25 |
| 1/14/2013 | LB | Gave Carlos disc to proforma software, discussed printing capabilities and met with Thane to discuss software and printing on client system | 0.30 | 52.50 | 47.25 |
| 1/18/2013 | LB | Followed up with Carlos on issues with ProSystem software | 0.20 | 35.00 | 31.50 |
| 1/20/2013 | CQ | Installed and troubleshooted issues with software update Release 2011.0500 on ProSystem for data proforma to new release for the 2012 tax year. Discussed issues with ProSystem Support Group regarding perm key file needed to be downloaded and installed to server | 4.00 | 500.00 | 450.00 |
| 1/22/2013 | CQ | Worked with ProSystem Support regarding download for release. Found issues while doing proforma. Remote connection established and assisted client in doing proforma. Downloaded new update and perm key from CCH website | 3.50 | 437.50 | 393.75 |
| 1/22/2013 | LB | Email to Carlos regarding the status of the software | 0.10 | 17.50 | 15.75 |
| 1/22/2013 | TK | Engagement status regarding software and new entities in 2012 | 0.80 | 300.00 | 270.00 |
| 1/28/2013 | CQ | Downloaded new updates from ProSystem as requested by Support. Delivered software and perm key to Louise for the update. | 2.50 | 312.50 | 281.25 |
| 1/28/2013 | LB | Communication with Carlos regarding ProSystem software | 0.20 | 35.00 | 31.50 |
| 2/7/2013 | KT | Phone call with Louise regarding transfer of files | 0.20 | 22.50 | 20.12 |
| 2/23/2013 | LB | Talked to Carlos about printing from ProSystem due to errors and issues with software | 0.70 | 122.50 | 110.25 |
| 4/1/2013 | CQ | Setup secure access to DKLLP website for backup. Backup of all clients in tax software. Uploaded to FTP site. Burned CD with encryption and file access. Emailed Ramsey regarding password for file. | 1.00 | 125.00 | 112.50 |
| 4/1/2013 | KT | Met with Carlos regarding full backup transfer of all files in ProSystem to send to Ramsey | 0.30 | 37.50 | 33.75 |
| Total Services | | | 17.50 | 2,945.00 | 2,650.37 |
| Total before discount | | | | <u>\$ 2,945.00</u> | |
| Total discounted invoice amount | | | | | <u>\$ 2,650.37</u> |
| Total 2012 partnerships | | | | | 98 |
| IT consulting services per partnership | | | | | <u>\$ 27.04</u> |

EXHIBIT D

EXHIBIT D

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

| | |
|--|---------------------------|
| CCH tax software costs (Exhibit D, page 2) | \$ 6,103.14 |
| CCH electronic filing costs (not inc. LLCs) (Exhibit D, page 12) | <u>913.75</u> |
| Total allocable expenses for 2012 | <u><u>\$ 7,016.89</u></u> |

Allocation of expenses per partnership

| | |
|--|------------------------|
| CCH tax software costs (Exhibit D, page 2) | \$ 62.28 |
| CCH electronic filing costs (not inc. LLCs) (Exhibit D, page 12) | <u>10.75</u> |
| Total expenses allocated to each partnership | <u><u>\$ 73.03</u></u> |

Exhibit D:
Software Costs Detail and Allocation Calculation

Allocation of software costs per partnership

| | |
|--|-----------------|
| Total CCH Tax software costs for 2012 (see "Reconciliation" below) (Exhibit D, page 3) | \$ 6,103.14 |
| Total number of partnerships | 98 |
| Total software expenses allocated to each partnership | <u>\$ 62.28</u> |

Invoice/Payment Reconciliation:

| | |
|---|----------------------|
| 2012 Renewal invoice (Exhibit D, page 3) | \$ 6,877.00 |
| Sales Tax (Exhibit D, page 9) | 432.14 |
| Additional 15% discount (Exhibit D, page 8) | <u>(1,206.00)</u> |
| Total CCH Tax software costs for 2012 | \$ 6,103.14 |
| Less: Renewal deposit, paid with ck# 39683 (Exhibit D, page 5 and 7) | \$ (1,417.75) |
| Less: Invoice #3113340812 payment, paid with ck# 40158 (Exhibit D, page 8 and 11) | <u>\$ (4,685.39)</u> |
| Invoice Balance Due | <u>\$ -</u> |



ACCOUNT #: 311334
ORDER #: 1451173
DIV/TER: 07-02

2012 PROSYSTEM fx[®] RENEWAL NOTICE

RENEW BY FAX: 1-866-584-3582

RENEW BY PHONE: 1-800-PFX-9998

110

THANE F. KELTON, CPA
DUFFY, KRUSPODIN & CO., LLP. CPA'S
LA JOLLA CA 92037-1485

PHONE: (858) 459-9796

PAGE 1

PLEASE MAKE ANY ADDRESS CHANGES ON THE PROSYSTEM fx ACCOUNT INFORMATION CHANGE FORM.

| ITEM | QUANTITY ORDERED | PRODUCT NUMBER | PRODUCT DESCRIPTION | PRICE |
|---|------------------|----------------|-----------------------------------|------------|
| 2A | 1 | 312000 | PARTNERSHIP SYS 1065 | 2,400.00 |
| 2C | 1 | 312370 | AZ - PARTNERSHIP | 1,080.00 |
| | 1 | 312390 | CA - PARTNERSHIP | 1,080.00 |
| 2H | 1 | 312660 | NM - PARTNERSHIP | 935.00 |
| 3C | 1 | 240028 | WINDOWS ENVIRONMENT | 0.00 |
| 3D | 1 | 240207 | WINDOWS SERVER | 845.00 |
| | 3 | 240208 | WRKSTNS WFX SERVER (6-20) | 360.00 |
| 3E | 1 | 380600 | OFF-SITE FEE | 735.00 |
| 3F | 1 | 360400 | PARTNERSHIP PRO FORMA | 355.00 |
| 4C | 1 | 250310 | BUSINESS ELF - FEDERAL LTD | 160.00 |
| | 1 | 240471 | BUSINESS ELF - CA 1065/1120/1120S | 90.00 |
| SUBTOTAL BEFORE DISCOUNT | | | | 8,040.00 |
| 20% DISCOUNT VALID THROUGH JUNE 15, 2012 | | | | -1,608.00 |
| ANNUAL REGISTRATION FEE | | | | 350.00 |
| ANNUAL SOFTWARE SHIPPING/DOWNLOAD | | | | 95.00 |
| RENEWAL INVOICE TOTAL (A) | | | | 6,877.00 |
| ADD'L ITEMS (ORDER TOTAL - PAGE 6 OF S/W ORDER FORM)(B) | | | | |
| ORDER TOTAL (A+B) ABOVE (MINIMUM \$1000) | | | | |
| APPLICABLE SALES TAX WILL BE ADDED WHEN THIS ORDER IS BILLED ON YOUR MONTHLY PFX INVOICE. | | | | 6877.00 |
| PLEASE INDICATE TAX RENEWAL CONTACT: | | | | 432.14 |
| Name: _____ | | | | (1206.00) |
| Email: _____ | | | | \$ 6102.14 |

PLEASE COMPLETE A 2012 SOFTWARE ORDER FORM FOR ANY NEW PRODUCTS

This Renewal is governed by the terms and conditions of the CCH ProSystem fx Master Software License Agreement incorporated herein and located at <http://support.cch.com/prosystemfxagreements/> X9/4430 03/25/12



ACCOUNT #: 311334
 ORDER #: 1451173
 DIV/TER: 07-02

2012 PROSYSTEM fx[®] RENEWAL NOTICE

PAGE 2

| COH USE | QUANTITY ORDERED | PRODUCT NUMBER | PRODUCT DESCRIPTION | PRICE |
|------------|---------------------|-------------------|---------------------|-------|
| | | | | |

PLEASE COMPLETE A 2012 SOFTWARE ORDER FORM FOR ANY NEW PRODUCTS

SELECT PAYMENT INFORMATION: ☐ PAY IN FULL ☐ INSTALLMENT, PER TERMS ABOVE DATE: _____
 CHARGE BY: ☐ VISA ☐ MC ☐ AMEX ☐ DISC ☐ BILL MY PFX ACCOUNT AUTHORIZED CHARGE AMOUNT \$ _____
 CREDIT CARD NUMBER: _____ EXP DATE: _____
 CARDHOLDER NAME: _____
 CARDHOLDER ADDRESS: _____ ZIP: _____
 NAME (Please Print): _____ SIGNATURE: _____

This Renewal is governed by the terms and conditions of the CCH ProSystem fx Master Software License Agreement incorporated herein and located at <http://support.cch.com/prosystemfxagreements/> Mail to: CCH, a Wolters Kluwer business • P.O. Box 2701 • Torrance, CA 90509-2701
 REP: _____ DATE: _____

XW4432
03/24/12



a Wolters Kluwer business

Invoice

Account Services/Billing
1(800)730-8888 Option 1 then 2

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

Invoice Date: 6/2012
 Account Number: 311334
 Invoice Number: 3113340612
 CURRENT INVOICE TOTAL: 1417.75
 TOTAL BALANCE DUE: 1426.00

Payment is Due Upon Receipt
 To Avoid Late Fees, Payment must be
 Received by: 7/20/2012
 Page: 1 of 2

| Date/Time | Reference Number | Description | Sub Total | Sales Tax | Total |
|-----------|------------------|---------------------------|-----------|-----------|---------|
| 06/20 | Ord # 1451173 | MIN RENEW DEPOSIT 1451173 | 1417.75 | 0.00 | 1417.75 |

Tax software.

P.O. Box 5729

Carol Stream, IL 60197

OK # WEST 25
 38645 +1234.58
 8/12/11 software
 renewal
 deposit.
 5377.

Invoice Total

1417.75

CURRENT INVOICE TOTAL, please return the Statement of Account with payment amounts allocated

Please Detach and Return this Portion
With Remittance

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

Account Number: 311334
 Invoice Number: 3113340612
 Invoice Due Date: 7/20/2012
 CURRENT INVOICE TOTAL: 1417.75
 TOTAL BALANCE DUE: 1426.00



Do not write below this line

INV001
03/17/11

00003113343113340612000001417754

**CCH**

a Wolters Kluwer business

Statement of AccountAccount Services/Billing
1(800)739-8888 Option 1 then 2Account Number: 311334
Month Ending: 6/2012
Page: 2 of 2THANE F. KELTON, CPA
DUFFY, KRUSPODIN & CO., LLP. CPA'S
SUITE 900
4225 EXECUTIVE SQUARE
LA JOLLA CA 92037-1485This Statement of Account reflects the current status of prior invoices,
including any outstanding balances or credits.

| Invoice Number | Date | Description | Debit | Credit | Balance | Indicate Amount Paid |
|-----------------|----------|----------------------|--------|----------|---------|----------------------|
| 3113340312 | 03/20/12 | Mar 2012 Invoice | 550.00 | | | |
| | 05/21/12 | Late Fee on Past Due | 8.25 | | | |
| | 06/20/12 | Payment Check#39494 | | 550.00CR | | |
| | | Invoice Balance Due | | | 8.25 | \$ |
| <hr/> | | | | | | |
| Closed Invoices | | | | | | |
| 3113340412 | 04/20/12 | Apr 2012 Invoice | 252.00 | | | |
| | 06/20/12 | Payment Check#39494 | | 252.00CR | | |
| | | Invoice Balance Due | | | 0.00 | |

| | |
|--------------------------|-----------------|
| Prior Open Invoice Total | 8.25 |
| Current Invoice Total | 1,417.75 |
| TOTAL BALANCE DUE | 1,426.00 |

STAC02
03/17/11

2:28 PM
07/19/12

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

| Date | Name | Memo | Account | Class | Debit | Credit |
|--------------|----------------------|--|--|----------|---|--|
| 7/18/2012 | CCH INC. CCH INC. | INVOICE # 3113340612 ACCT#311334 SOFTWARE RENEWAL DEPOSIT FOR PARTNERSHI... | 1020 - CNB-OPERATING-905717 5377 - COMPUTER CHARGES | LAIJOLLA | 1,417.75 1,417.75 <u>1,417.75</u> | 1,417.75 <u>1,417.75</u> <u>1,417.75</u> |
| TOTAL | | | | | | |

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

CCH ProSystem fx

5365 - CLIENT COSTS-5377 - COMPUT SOFTWARE RENEWAL DEPOSIT FOR PARTNER

39683

1,417.75

7/18/2012

PAYMENT
PAID TO ORDER

CNB-OPERATING-90 INVOICE # 3113340612 ACCT#311334

1,417.75

PRODUCT SOLUTION

USE WITH PROS ENVELOPE

MICRUSE To Reader: 1-800-882-2251 or www.micruse.com



a Wolters Kluwer business

InvoiceAccount Services/Billing
1(800)739-9988 Option 1 then 2

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

Invoice Date: 8/2012
 Account Number: 311334
 Invoice Number: 3113340812
 CURRENT INVOICE TOTAL: 4685.39
 TOTAL BALANCE DUE: 4705.39

Payment is Due Upon Receipt
 To Avoid Late Fees, Payment must be
 Received by: 9/20/2012
 Page: 1 of 3

| Date/Time | Reference Number | Description | Sub Total | Sales Tax | Total |
|-----------|------------------|-------------------------------|-----------|-----------|------------|
| 08/13 | Ord. # 1451173 | BUSINESS ELF - CA 10651451173 | 90.00 | 6.98 | 96.98 |
| | | BUSINESS ELF - FEDERAL1451173 | 160.00 | 12.40 | 172.40 |
| | | PARTNERSHIP SYS 1065 1451173 | 2400.00 | 186.00 | 2586.00 |
| | | CA - PARTNERSHIP 1451173 | 1040.00 | 83.70 | 1163.70 |
| | | NM - PARTNERSHIP 1451173 | 935.00 | 72.46 | 1007.46 |
| | | AZ - PARTNERSHIP 1451173 | 1080.00 | 83.70 | 1163.70 |
| | | PARTNERSHIP PRO FORMA 1451173 | 355.00 | 27.51 | 382.51 |
| | | OFF-SITE FEE 1451173 | 735.00 | 56.96 | 791.96 |
| | | WRKSTNS WFX SERVER (6-1451173 | 360.00 | 27.90 | 387.90 |
| | | WINDOWS SERVER 1451173 | 845.00 | 65.49 | 910.49 |
| | | WINDOWS ENVIRONMENT 1451173 | 0.00 | 0.00 | 0.00 |
| | | SOFTWARE SUBTOTAL 8040.00 | | | |
| | | SOFTWARE DISCOUNT 20% 1451173 | 1608.00CR | 124.62CR | 1732.62CR |
| | | SOFTWARE DISCOUNT 15% 1451173 | 1206.00CR | 93.47CR | 1299.47CR |
| | | ANNUAL REGISTRATION FE1451173 | 350.00 | 27.13 | 377.13 |
| | | SOFTWARE SHIPPING/DOWN1451173 | 95.00 | 0.00 | 95.00 |
| | | SOFTWARE ORDER TOTAL 5671.00 | | | 6103.14 |
| | | LESS: MINIMUM DEPOSIT 1451173 | 1417.75CR | 0.00 | 1417.75CR |
| | | Remaining Amount Due | | | \$ 4685.39 |

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

Please Detach and Return this Portion
With Remittance

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

Account Number: 311334
 Invoice Number: 3113340812
 Invoice Due Date: 9/20/2012
 CURRENT INVOICE TOTAL: 4685.39
 TOTAL BALANCE DUE: 4705.39



Do not write below this line

INV001
03/17/11

00003113343113340812000004685390



CCH

a Wolters Kluwer business

Invoice

Invoice Date: 8/2012
 Account Number: 311334
 Invoice Number: 3113340812
 Page: 2 of 3

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

| Date/Time | Reference Number | Description | Sub Total | Sales Tax | Total |
|-----------|------------------|---------------------------|-----------|-----------|---------|
| | | SOFTWARE ORDER BALANCE | | | |
| | | | 4253.25 | | |
| | | SALES TAX TOTAL | 432.14 | | |
| | | TOTAL SOFTWARE ORDER DUE: | | | |
| | | | 4685.39 | | |
| | | Current Invoice Total | | | 4685.39 |

 RW002
 03/28/10



a Wolters Kluwer business

Statement of AccountAccount Services/Billing
1(800)739-9988 Option 1 then 2Account Number: 311334
Month Ending: 8/2012
Page: 3 of 3THANE F. KELTON, CPA
DUFFY, KRUSPODIN & CO., LLP. CPA'S
SUITE 900
4225 EXECUTIVE SQUARE
LA JOLLA CA 92037-1485This Statement of Account reflects the current status of prior invoices,
including any outstanding balances or credits.

| Invoice Number | Date | Description | Debit | Credit | Balance | Indicate Amount Paid |
|-----------------|----------|---------------------|---------|-----------|---------|----------------------|
| 3113340712 | 07/20/12 | Jul 2012 Invoice | 20.00 | | | |
| | | Invoice Balance Due | | | 20.00 | \$ _____ |
| <hr/> | | | | | | |
| Closed Invoices | | | | | | |
| 3113340612 | 06/20/12 | Jun 2012 Invoice | 1417.75 | | | |
| | 07/24/12 | Payment Check#39683 | | 1417.75CR | | |
| | | Invoice Balance Due | | | 0.00 | |
| <hr/> | | | | | | |

| | |
|--------------------------|-----------------|
| Prior Open Invoice Total | 20.00 |
| Current Invoice Total | 4,685.39 |
| TOTAL BALANCE DUE | 4,705.39 |

STAC02
03/17/11

12:53 PM
12/12/12

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

| Date | Name | Memo | Account | Class | Debit | Credit |
|--------------|----------------------|---|--|---------|----------------------|----------------------|
| 12/14/2012 | CCH INC. CCH INC. | INVOICE # 3113340812 ACCT#311334 SOFTWARE RENEWAL DEPOSIT FOR PARTNERSH... | 1020 - CNB-OPERATING-905717 5377 - COMPUTER CHARGES | LAJOLLA | 4,705.39 4,705.39 | 4,705.39 4,705.39 |
| TOTAL | | | | | <u>4,705.39</u> | <u>4,705.39</u> |

JP

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

5365 - CLIENT COSTS:5377 - COMPUT SOFTWARE RENEWAL DEPOSIT FOR PARTNER

40158

4,705.39

12/14/2012

CNB-OPERATING-90 INVOICE # 3113340812 ACCT#311334

4,705.39

PRODUCT 68LTD9 USE WITH 91603 ENVELOPE MCBEE To Reorder: 1-800-882-2331 or www.mcbееnc.com



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

| | |
|---|------------------------|
| Total CCH Tax software costs for 2012 (see "Reconciliation" below) | \$ 913.75 |
| Total number of partnerships electronically filed | 85 |
| Total electronic filing expenses allocated to each partnership | <u>\$ 10.75</u> |

Invoice/Payment Reconciliation:

| | |
|--|--------------------|
| Invoice #3113340313 (Exhibit D, page 13) | \$ 688.00 |
| Invoice #3113340413 (Exhibit D, page 19) | 225.75 |
| Total electronic filing costs for 2012 | <u>\$ 913.75</u> |
| Less: paid with ck# 40600 (Exhibit D, page 18) | \$ (688.00) |
| Less: paid with ck# 40806 (Exhibit D, page 22) | <u>\$ (225.75)</u> |
| Invoice Balance Due | <u><u>\$ -</u></u> |

Emailed 4-3-13



CCH

a Wolters Kluwer business

Invoice

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

Invoice Date: 3/2013
 Account Number: 311334
 Invoice Number: 3113340313
 CURRENT INVOICE TOTAL: 688.00
 TOTAL BALANCE DUE: 688.00

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

Payment is Due Upon Receipt
 To Avoid Late Fees, Payment must be
 Received by: 4/20/2013
 Page: 1 of 5

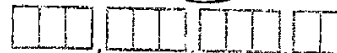
| Date/Time | Reference Number | Description | Sub Total | Sales Tax | Total |
|-----------|------------------|------------------------------------|-----------|-----------|-------|
| 03/05 | | EF-Ptr CA Trn Acc RENO VIEW PART | 3.50 | 0.00 | 3.50 |
| 03/05 | | EF-Ptr CA Trn Acc MEX-TEC PARTNE | 3.50 | 0.00 | 3.50 |
| 03/05 | | EF-Ptr CA Trn Acc MOUNTAIN VIEW | 3.50 | 0.00 | 3.50 |
| 03/05 | | EF-Ptr CA Trn Acc GREEN VIEW PAR ✓ | 3.50 | 0.00 | 3.50 |
| 03/05 | | EF-Ptr CA Trn Acc FAIRWAY PARTNE ✓ | 3.50 | 0.00 | 3.50 |
| 03/05 | | EF-Ptr CA Trn Acc DAYTON VIEW PA ✓ | 3.50 | 0.00 | 3.50 |
| 03/05 | | EF-Ptr CA Trn Acc PINE VIEW PART | 3.50 | 0.00 | 3.50 |
| 03/05 | | EF-Ptr CA Trn Acc HEAVENLY VIEW | 3.50 | 0.00 | 3.50 |
| 03/05 | | EF-Ptr CA Trn Acc CARSON VALLEY ✓ | 3.50 | 0.00 | 3.50 |
| 03/05 | | EF-Ptr CA Trn Acc CHECKERED FLAG ✓ | 3.50 | 0.00 | 3.50 |
| 03/05 | | EF-Ptr CA Trn Acc HOLLYWOOD PART | 3.50 | 0.00 | 3.50 |
| 03/05 | | EF-Ptr CA Trn Acc ABL PARTNERS ✓ | 3.50 | 0.00 | 3.50 |
| 03/05 | | EF-Ptr CA Trn Acc FREE TRADE PAR ✓ | 3.50 | 0.00 | 3.50 |
| 03/05 | | EF-Ptr CA Trn Acc INTERNATIONAL | 3.50 | 0.00 | 3.50 |
| 03/05 | | EF-Ptr CA Trn Acc JAMUL MEADOWS | 3.50 | 0.00 | 3.50 |
| 03/05 | | EF-Ptr CA Trn Acc HONEY SPRINGS | 3.50 | 0.00 | 3.50 |
| 03/05 | | EF-Ptr CA Trn Acc LYONS VALLEY P | 3.50 | 0.00 | 3.50 |
| 03/05 | | EF-Ptr CA Trn Acc HIDDEN HILLS P | 3.50 | 0.00 | 3.50 |
| 03/05 | | EF-Ptr CA Trn Acc BRATTON VIEW P ✓ | 3.50 | 0.00 | 3.50 |
| 03/05 | | EF-Ptr CA Trn Acc BIG RANCH PART ✓ | 3.50 | 0.00 | 3.50 |

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

Please Detach and Return this Portion
 With Remittance

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

Account Number: 311334
 Invoice Number: 3113340313
 Invoice Due Date: 4/20/2013
 CURRENT INVOICE TOTAL: 688.00
 TOTAL BALANCE DUE: 688.00



Do not write below this line

INV001
03/17/11

00003113343113340313000000688000



a Wolters Kluwer business

Invoice

Invoice Date: 3/2013
 Account Number: 311334
 Invoice Number: 3113340313
 Page: 2 of 5

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

| Date/Time | Reference Number | Description | Sub Total | Sales Tax | Total |
|-----------|------------------|------------------------------------|-----------|-----------|-------|
| 03/05 | | EF-Ptr CA Trn Acc EAGLE VIEW PAR ✓ | 3.50 | 0.00 | 3.50 |
| 03/05 | | EF-Ptr CA Trn Acc ORANGE VISTA P | 3.50 | 0.00 | 3.50 |
| 03/05 | | EF-Ptr CA Trn Acc MOHAWK MOUNTAI | 3.50 | 0.00 | 3.50 |
| 03/05 | | EF-Ptr CA Trn Acc NORTH SPRINGS | 3.50 | 0.00 | 3.50 |
| 03/05 | | EF-Ptr CA Trn Acc LAHONTAN PARTN | 3.50 | 0.00 | 3.50 |
| 03/05 | | EF-Ptr CA Trn Acc DESERT VIEW PA ✓ | 3.50 | 0.00 | 3.50 |
| 03/05 | | EF-Ptr CA Trn Acc GALENA RANCH P ✓ | 3.50 | 0.00 | 3.50 |
| 03/05 | | EF-Ptr CA Trn Acc GILA VIEW PART ✓ | 3.50 | 0.00 | 3.50 |
| 03/05 | | EF-Ptr CA Trn Acc GRAND VIEW PAR ✓ | 3.50 | 0.00 | 3.50 |
| 03/05 | | EF-Ptr CA Trn Acc GOLD RIDGE PAR ✓ | 3.50 | 0.00 | 3.50 |
| 03/05 | | EF-Ptr CA Trn Acc NEVADA VIEW PA | 3.50 | 0.00 | 3.50 |
| 03/05 | | EF-Ptr CA Trn Acc COMSTOCK PARTN ✓ | 3.50 | 0.00 | 3.50 |
| 03/05 | | EF-Ptr CA Trn Acc ANTELOPE SPRIN ✓ | 3.50 | 0.00 | 3.50 |
| 03/05 | | EF-Ptr FD Trn Acc RENO VIEW PART | 7.25 | 0.00 | 7.25 |
| 03/05 | | EF-Ptr FD Trn Acc MEX-TEC PARTNE | 7.25 | 0.00 | 7.25 |
| 03/05 | | EF-Ptr FD Trn Acc MOUNTAIN VIEW | 7.25 | 0.00 | 7.25 |
| 03/05 | | EF-Ptr FD Trn Acc GREEN VIEW PAR ✓ | 7.25 | 0.00 | 7.25 |
| 03/05 | | EF-Ptr FD Trn Acc FAIRWAY PARTNE ✓ | 7.25 | 0.00 | 7.25 |
| 03/05 | | EF-Ptr FD Trn Acc DAYTON VIEW PA ✓ | 7.25 | 0.00 | 7.25 |
| 03/05 | | EF-Ptr FD Trn Acc PINE VIEW PART | 7.25 | 0.00 | 7.25 |
| 03/05 | | EF-Ptr FD Trn Acc HEAVENLY VIEW | 7.25 | 0.00 | 7.25 |
| 03/05 | | EF-Ptr FD Trn Acc CARSON VALLEY ✓ | 7.25 | 0.00 | 7.25 |
| 03/05 | | EF-Ptr FD Trn Acc CHECKERED FLAG ✓ | 7.25 | 0.00 | 7.25 |
| 03/05 | | EF-Ptr FD Trn Acc HOLLYWOOD PART | 7.25 | 0.00 | 7.25 |
| 03/05 | | EF-Ptr FD Trn Acc ABL PARTNERS ✓ | 7.25 | 0.00 | 7.25 |
| 03/05 | | EF-Ptr FD Trn Acc FREE TRADE PAR ✓ | 7.25 | 0.00 | 7.25 |
| 03/05 | | EF-Ptr FD Trn Acc INTERNATIONAL | 7.25 | 0.00 | 7.25 |
| 03/05 | | EF-Ptr FD Trn Acc JAMUL MEADOWS | 7.25 | 0.00 | 7.25 |
| 03/05 | | EF-Ptr FD Trn Acc HONEY SPRINGS | 7.25 | 0.00 | 7.25 |
| 03/05 | | EF-Ptr FD Trn Acc LYONS VALLEY P | 7.25 | 0.00 | 7.25 |
| 03/05 | | EF-Ptr FD Trn Acc HIDDEN HILLS P | 7.25 | 0.00 | 7.25 |
| 03/05 | | EF-Ptr FD Trn Acc BRATTON VIEW P ✓ | 7.25 | 0.00 | 7.25 |
| 03/05 | | EF-Ptr FD Trn Acc BIG RANCH PART ✓ | 7.25 | 0.00 | 7.25 |
| 03/05 | | EF-Ptr FD Trn Acc EAGLE VIEW PAR ✓ | 7.25 | 0.00 | 7.25 |
| 03/05 | | EF-Ptr FD Trn Acc ORANGE VISTA P | 7.25 | 0.00 | 7.25 |
| 03/05 | | EF-Ptr FD Trn Acc MOHAWK MOUNTAI | 7.25 | 0.00 | 7.25 |
| 03/05 | | EF-Ptr FD Trn Acc NORTH SPRINGS | 7.25 | 0.00 | 7.25 |
| 03/05 | | EF-Ptr FD Trn Acc LAHONTAN PARTN | 7.25 | 0.00 | 7.25 |
| 03/05 | | EF-Ptr FD Trn Acc DESERT VIEW PA ✓ | 7.25 | 0.00 | 7.25 |
| 03/05 | | EF-Ptr FD Trn Acc GALENA RANCH P ✓ | 7.25 | 0.00 | 7.25 |
| 03/05 | | EF-Ptr FD Trn Acc GILA VIEW PART ✓ | 7.25 | 0.00 | 7.25 |
| 03/05 | | EF-Ptr FD Trn Acc GRAND VIEW PAR ✓ | 7.25 | 0.00 | 7.25 |
| 03/05 | | EF-Ptr FD Trn Acc GOLD RIDGE PAR ✓ | 7.25 | 0.00 | 7.25 |
| 03/05 | | EF-Ptr FD Trn Acc NEVADA VIEW PA | 7.25 | 0.00 | 7.25 |
| 03/05 | | EF-Ptr FD Trn Acc COMSTOCK PARTN ✓ | 7.25 | 0.00 | 7.25 |

INV002
03/26/10



a Wolters Kluwer business

Invoice

Invoice Date: 3/2013
 Account Number: 311334
 Invoice Number: 3113340313
 Page: 3 of 5

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

| Date/Time | Reference Number | Description | Sub Total | Sales Tax | Total |
|-----------|------------------|-----------------------------------|-----------|-----------|-------|
| 03/05 | | EF-Ptr FD Trn Acc ANTELOPE SPRIN✓ | 7.25 | 0.00 | 7.25 |
| 03/15 | | EF-Ptr FD Trn Acc PARK VEGAS PAR | 7.25 | 0.00 | 7.25 |
| 03/15 | | EF-Ptr FD Trn Acc MESA VIEW PART | 7.25 | 0.00 | 7.25 |
| 03/15 | | EF-Ptr FD Trn Acc PROSPERITY PAR | 7.25 | 0.00 | 7.25 |
| 03/15 | | EF-Ptr FD Trn Acc RAINBOW PARTNE | 7.25 | 0.00 | 7.25 |
| 03/15 | | EF-Ptr FD Trn Acc BORDERLAND PAR✓ | 7.25 | 0.00 | 7.25 |
| 03/15 | | EF-Ptr FD Trn Acc SUNTEC PARTNER | 7.25 | 0.00 | 7.25 |
| 03/15 | | EF-Ptr FD Trn Acc VISTA TECATE P | 7.25 | 0.00 | 7.25 |
| 03/15 | | EF-Ptr FD Trn Acc PRODUCTION PAR | 7.25 | 0.00 | 7.25 |
| 03/15 | | EF-Ptr FD Trn Acc SILVER STATE P | 7.25 | 0.00 | 7.25 |
| 03/15 | | EF-Ptr FD Trn Acc CACTUS RIDGE P✓ | 7.25 | 0.00 | 7.25 |
| 03/15 | | EF-Ptr FD Trn Acc Highway 50 Par | 7.25 | 0.00 | 7.25 |
| 03/15 | | EF-Ptr FD Trn Acc OCOTILLO VIEW | 7.25 | 0.00 | 7.25 |
| 03/15 | | EF-Ptr FD Trn Acc VISTA DEL SUR | 7.25 | 0.00 | 7.25 |
| 03/16 | | EF-Ptr CA Trn Acc PARK VEGAS PAR | 3.50 | 0.00 | 3.50 |
| 03/16 | | EF-Ptr CA Trn Acc MESA VIEW PART | 3.50 | 0.00 | 3.50 |
| 03/16 | | EF-Ptr CA Trn Acc PROSPERITY PAR | 3.50 | 0.00 | 3.50 |
| 03/16 | | EF-Ptr CA Trn Acc RAINBOW PARTNE | 3.50 | 0.00 | 3.50 |
| 6 | | EF-Ptr CA Trn Acc BORDERLAND PAR✓ | 3.50 | 0.00 | 3.50 |
| 03/16 | | EF-Ptr CA Trn Acc SUNTEC PARTNER | 3.50 | 0.00 | 3.50 |
| 03/16 | | EF-Ptr CA Trn Acc VISTA TECATE P | 3.50 | 0.00 | 3.50 |
| 03/16 | | EF-Ptr CA Trn Acc PRODUCTION PAR | 3.50 | 0.00 | 3.50 |
| 03/16 | | EF-Ptr CA Trn Acc SILVER STATE P | 3.50 | 0.00 | 3.50 |
| 03/16 | | EF-Ptr CA Trn Acc CACTUS RIDGE P✓ | 3.50 | 0.00 | 3.50 |
| 03/16 | | EF-Ptr CA Trn Acc Highway 50 Par | 3.50 | 0.00 | 3.50 |
| 03/16 | | EF-Ptr CA Trn Acc OCOTILLO VIEW | 3.50 | 0.00 | 3.50 |
| 03/16 | | EF-Ptr CA Trn Acc VISTA DEL SUR | 3.50 | 0.00 | 3.50 |
| 03/18 | | EF-Ptr CA Trn Acc RENO VISTA PAR | 3.50 | 0.00 | 3.50 |
| 03/18 | | EF-Ptr CA Trn Acc WILD HORSE PAR | 3.50 | 0.00 | 3.50 |
| 03/18 | | EF-Ptr CA Trn Acc SPANISH SPRING | 3.50 | 0.00 | 3.50 |
| 03/18 | | EF-Ptr CA Trn Acc SIERRA VIEW PA | 3.50 | 0.00 | 3.50 |
| 03/18 | | EF-Ptr CA Trn Acc VICTORY LAP PA | 3.50 | 0.00 | 3.50 |
| 03/18 | | EF-Ptr CA Trn Acc BLA PARTNERS✓ | 3.50 | 0.00 | 3.50 |
| 03/18 | | EF-Ptr CA Trn Acc HORIZON PARTNE | 3.50 | 0.00 | 3.50 |
| 03/18 | | EF-Ptr CA Trn Acc VIA 188 PARTNE | 3.50 | 0.00 | 3.50 |
| 03/18 | | EF-Ptr CA Trn Acc TWIN PLANT PAR | 3.50 | 0.00 | 3.50 |
| 03/18 | | EF-Ptr CA Trn Acc TECATE SOUTH P | 3.50 | 0.00 | 3.50 |
| 03/18 | | EF-Ptr CA Trn Acc VALLEY VISTA P | 3.50 | 0.00 | 3.50 |
| 03/18 | | EF-Ptr CA Trn Acc HIGH DESERT PA | 3.50 | 0.00 | 3.50 |
| 03/18 | | EF-Ptr CA Trn Acc SANTA FE VIEW | 3.50 | 0.00 | 3.50 |
| 03/18 | | EF-Ptr CA Trn Acc SONORA VIEW PA | 3.50 | 0.00 | 3.50 |
| 8 | | EF-Ptr CA Trn Acc RAIL ROAD PART | 3.50 | 0.00 | 3.50 |
| 03/18 | | EF-Ptr CA Trn Acc STEAMBOAT PART | 3.50 | 0.00 | 3.50 |
| 03/18 | | EF-Ptr CA Trn Acc ROSE VISTA PAR | 3.50 | 0.00 | 3.50 |
| 03/18 | | EF-Ptr CA Trn Acc PAINTED DESERT | 3.50 | 0.00 | 3.50 |

INV002
03/26/10



a Wolters Kluwer business

Invoice

Invoice Date: 3/2013
 Account Number: 311334
 Invoice Number: 3113340313
 Page: 4 of 5

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

| Date/Time | Reference Number | Description | Sub Total | Sales Tax | Total |
|-----------|------------------|----------------------------------|-----------|-----------|-------|
| 03/18 | | EF-Ptr FD Trn Acc RENO VISTA PAR | 7.25 | 0.00 | 7.25 |
| 03/18 | | EF-Ptr FD Trn Acc WILD HORSE PAR | 7.25 | 0.00 | 7.25 |
| 03/18 | | EF-Ptr FD Trn Acc SPANISH SPRING | 7.25 | 0.00 | 7.25 |
| 03/18 | | EF-Ptr FD Trn Acc SIERRA VIEW PA | 7.25 | 0.00 | 7.25 |
| 03/18 | | EF-Ptr FD Trn Acc VICTORY LAP PA | 7.25 | 0.00 | 7.25 |
| 03/18 | | EF-Ptr FD Trn Acc BLA PARTNERS ✓ | 7.25 | 0.00 | 7.25 |
| 03/18 | | EF-Ptr FD Trn Acc HORIZON PARTNE | 7.25 | 0.00 | 7.25 |
| 03/18 | | EF-Ptr FD Trn Acc VIA 188 PARTNE | 7.25 | 0.00 | 7.25 |
| 03/18 | | EF-Ptr FD Trn Acc TWIN PLANT PAR | 7.25 | 0.00 | 7.25 |
| 03/18 | | EF-Ptr FD Trn Acc TECATE SOUTH P | 7.25 | 0.00 | 7.25 |
| 03/18 | | EF-Ptr FD Trn Acc VALLEY VISTA P | 7.25 | 0.00 | 7.25 |
| 03/18 | | EF-Ptr FD Trn Acc HIGH DESERT PA | 7.25 | 0.00 | 7.25 |
| 03/18 | | EF-Ptr FD Trn Acc SANTA FE VIEW | 7.25 | 0.00 | 7.25 |
| 03/18 | | EF-Ptr FD Trn Acc SONORA VIEW PA | 7.25 | 0.00 | 7.25 |
| 03/18 | | EF-Ptr FD Trn Acc RAIL ROAD PART | 7.25 | 0.00 | 7.25 |
| 03/18 | | EF-Ptr FD Trn Acc STEAMBOAT PART | 7.25 | 0.00 | 7.25 |
| 03/18 | | EF-Ptr FD Trn Acc ROSE VISTA PAR | 7.25 | 0.00 | 7.25 |
| 03/18 | | EF-Ptr FD Trn Acc PAINTED DESERT | 7.25 | 0.00 | 7.25 |

Current Invoice Total

688.00

 INV002
 03/26/10



a Wolters Kluwer business

Statement of AccountAccount Services/Billing
1(800)739-9998 Option 1 then 2Account Number: 311334
Month Ending: 3/2013
Page: 5 of 5THANE F. KELTON, CPA
DUFFY, KRUSPODIN & CO., LLP. CPA'S
SUITE 900
4225 EXECUTIVE SQUARE
LA JOLLA CA 92037-1485This Statement of Account reflects the current status of prior invoices,
including any outstanding balances or credits.

| Invoice Number | Date | Description | Debit | Credit | Balance | Indicate Amount Paid |
|------------------------|----------|---------------------|-------|---------|---------|----------------------|
| Closed Invoices | | | | | | |
| 3113340912 | 09/20/12 | Sep 2012 Invoice | 10.00 | | | |
| | 02/27/13 | Payment Check#40395 | | 10.00CR | | |
| | | Invoice Balance Due | | | 0.00 | |
| 3113340113 | 01/20/13 | Jan 2013 Invoice | 12.40 | | | |
| | 02/27/13 | Payment Check#40395 | | 12.40CR | | |
| | | Invoice Balance Due | | | 0.00 | |

Prior Open Invoice Total 0.00

Current Invoice Total 688.00

TOTAL BALANCE DUE 688.00

STAC02
03/17/11

04/08/13 5:51 PM

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

| Date | Name | Memo | Account | Class | Debit | Credit |
|-----------|----------|----------------------|-----------------------------|---------|--------|--------|
| 4/12/2013 | CCH INC. | INVOICE # 3113340313 | 1020 · CNB-OPERATING-905717 | | | 688.00 |
| | GCH INC. | EF-PTR CA TRAN ACCT | 5377 · COMPUTER CHARGES | LAJOLLA | 688.00 | |
| | | | | | 688.00 | 688.00 |
| TOTAL | | | | | 688.00 | 688.00 |

TOTAL

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

4/12/2013
EF, KRUSPODIN & COMPANY, LLP /
HED PUBLIC ACCOUNTANTS OPERATING ACCOUNT
CCH ProSystem fx
5365 - CLIENT COSTS:5377 - COMPUT EF-PTR CA TRAN ACCT

40600
688.00

CNB-OPERATING-90 INVOICE # 3113340313

688.00

PRODUCT SSLT1100 USE WITH 91653 ENVELOPE
 MCSEEE To Reorder: 1-800-552-2331 or www.mtboeing.com
 0122

Page 1

CCH

a Wolters Kluwer business

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

Invoice Date: 4/2013
 Account Number: 311334
 Invoice Number: 3113340413
 CURRENT INVOICE TOTAL: 225.75
 TOTAL BALANCE DUE: 225.75

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

Payment is Due Upon Receipt
 To Avoid Late Fees, Payment must be
 Received by: 5/20/2013
 Page: 1 of 3

| Date/Time | Reference Number | Description | Sub Total | Sales Tax | Total |
|-----------|------------------|----------------------------------|-----------|-----------|-------|
| 03/22 | | EF-Ptr CA Trn Acc RENO PARTNERS | 3.50 | 0.00 | 3.50 |
| 03/22 | | EF-Ptr CA Trn Acc ROAD RUNNER PA | 3.50 | 0.00 | 3.50 |
| 03/22 | | EF-Ptr CA Trn Acc PAR FOUR PARTN | 3.50 | 0.00 | 3.50 |
| 03/22 | | EF-Ptr CA Trn Acc OSPREY PARTNER | 3.50 | 0.00 | 3.50 |
| 03/22 | | EF-Ptr CA Trn Acc PYRAMID HIGHWA | 3.50 | 0.00 | 3.50 |
| 03/22 | | EF-Ptr CA Trn Acc PUEBLO PARTNER | 3.50 | 0.00 | 3.50 |
| 03/22 | | EF-Ptr CA Trn Acc RAWHIDE PARTNE | 3.50 | 0.00 | 3.50 |
| 03/22 | | EF-Ptr CA Trn Acc SPRUCE HEIGHTS | 3.50 | 0.00 | 3.50 |
| 03/22 | | EF-Ptr CA Trn Acc REDFIELD HEIGH | 3.50 | 0.00 | 3.50 |
| 03/22 | | EF-Ptr CA Trn Acc SNOW BIRD PART | 3.50 | 0.00 | 3.50 |
| 03/22 | | EF-Ptr CA Trn Acc ROLLING HILLS | 3.50 | 0.00 | 3.50 |
| 03/22 | | EF-Ptr CA Trn Acc SKY VIEW PARTN | 3.50 | 0.00 | 3.50 |
| 03/22 | | EF-Ptr CA Trn Acc SILVER CITY PA | 3.50 | 0.00 | 3.50 |
| 03/22 | | EF-Ptr CA Trn Acc STOREY COUNTY | 3.50 | 0.00 | 3.50 |
| 03/22 | | EF-Ptr FD Trn Acc RENO PARTNERS | 7.25 | 0.00 | 7.25 |
| 03/22 | | EF-Ptr FD Trn Acc ROAD RUNNER PA | 7.25 | 0.00 | 7.25 |
| 03/22 | | EF-Ptr FD Trn Acc PAR FOUR PARTN | 7.25 | 0.00 | 7.25 |
| 03/22 | | EF-Ptr FD Trn Acc OSPREY PARTNER | 7.25 | 0.00 | 7.25 |
| 03/22 | | EF-Ptr FD Trn Acc PYRAMID HIGHWA | 7.25 | 0.00 | 7.25 |
| 03/22 | | EF-Ptr FD Trn Acc PUEBLO PARTNER | 7.25 | 0.00 | 7.25 |

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

Please Detach and Return this Portion
 With Remittance

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

Account Number: 311334
 Invoice Number: 3113340413
 Invoice Due Date: 5/20/2013
 CURRENT INVOICE TOTAL: 225.75
 TOTAL BALANCE DUE: 225.75



Do not write below this line

INV001
 03/17/11

00003113343113340413000000225757

**Invoice**

Invoice Date: 4/2013
 Account Number: 311334
 Invoice Number: 3113340413
 Page: 2 of 3

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

| Date/Time | Reference Number | Description | Sub Total | Sales Tax | Total |
|-----------------------|------------------|----------------------------------|-----------|-----------|--------|
| 03/22 | | EF-Ptr FD Trn Acc RAWHIDE PARTNE | 7.25 | 0.00 | 7.25 |
| 03/22 | | EF-Ptr FD Trn Acc SPRUCE HEIGHTS | 7.25 | 0.00 | 7.25 |
| 03/22 | | EF-Ptr FD Trn Acc REDFIELD HEIGH | 7.25 | 0.00 | 7.25 |
| 03/22 | | EF-Ptr FD Trn Acc SNOW BIRD PART | 7.25 | 0.00 | 7.25 |
| 03/22 | | EF-Ptr FD Trn Acc ROLLING HILLS | 7.25 | 0.00 | 7.25 |
| 03/22 | | EF-Ptr FD Trn Acc SKY VIEW PARTN | 7.25 | 0.00 | 7.25 |
| 03/22 | | EF-Ptr FD Trn Acc SILVER CITY PA | 7.25 | 0.00 | 7.25 |
| 03/22 | | EF-Ptr FD Trn Acc STOREY COUNTY | 7.25 | 0.00 | 7.25 |
| 04/04 | | EF-Ptr CA Trn Acc PECOS PARTNERS | 3.50 | 0.00 | 3.50 |
| 04/04 | | EF-Ptr CA Trn Acc CRYSTAL CLEARW | 3.50 | 0.00 | 3.50 |
| 04/04 | | EF-Ptr CA Trn Acc FRONTAGE 177 P | 3.50 | 0.00 | 3.50 |
| 04/04 | | EF-Ptr CA Trn Acc NIGHT HAWK PAR | 3.50 | 0.00 | 3.50 |
| 04/04 | | EF-Ptr CA Trn Acc FALCON HEIGHTS | 3.50 | 0.00 | 3.50 |
| 04/04 | SYR | EF-Ptr CA Trn Acc P-40 WARHAWK P | 3.50 | 0.00 | 3.50 |
| 04/04 | SYR | EF-Ptr CA Trn Acc P-39 AIRCOBRA | 3.50 | 0.00 | 3.50 |
| 04/04 | | EF-Ptr FD Trn Acc PECOS PARTNERS | 7.25 | 0.00 | 7.25 |
| 04/04 | | EF-Ptr FD Trn Acc CRYSTAL CLEARW | 7.25 | 0.00 | 7.25 |
| 04/04 | | EF-Ptr FD Trn Acc FRONTAGE 177 P | 7.25 | 0.00 | 7.25 |
| 04/04 | | EF-Ptr FD Trn Acc NIGHT HAWK PAR | 7.25 | 0.00 | 7.25 |
| 04/04 | | EF-Ptr FD Trn Acc FALCON HEIGHTS | 7.25 | 0.00 | 7.25 |
| 04/04 | SYR | EF-Ptr FD Trn Acc P-40 WARHAWK P | 7.25 | 0.00 | 7.25 |
| 04/04 | SYR | EF-Ptr FD Trn Acc P-39 AIRCOBRA | 7.25 | 0.00 | 7.25 |
| Current Invoice Total | | | | | 225.75 |

INV002
 03/28/10

CCH
a Wolters Kluwer business

Statement of Account

Account Services/Billing
1(800)739-9898 Option 1 then 2

Account Number: 311334
Month Ending: 4/2013
Page: 3 of 3

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

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

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

Closed Invoices

| | | | | | | |
|------------|----------|---------------------|--------|----------|------|--|
| 3113340313 | 03/20/13 | Mar 2013 Invoice | 688.00 | | | |
| | 04/16/13 | Payment Check#40600 | | 688.00CR | | |
| | | Invoice Balance Due | | | 0.00 | |

Prior Open Invoice Total 0.00

Current Invoice Total 225.75

TOTAL BALANCE DUE 225.75

STAC02
03/17/11

3:55 PM
06/06/13

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

| Date | Name | Memo | Account | Class | Debit | Credit |
|----------|----------------------|---|--|---------|--------|--------|
| 6/6/2013 | CCH INC. CCH INC. | INVOICE # 3113340413 EF-PTR CA TRAN ACCT | 1020 - CNB-OPERATING-905717 5377 - COMPUTER CHARGES | LAJOLLA | 225.75 | 225.75 |
| | | | | | 225.75 | 225.75 |
| | | | | | 225.75 | 225.75 |
| | | | | | 225.75 | 225.75 |

TOTAL

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

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

40806

225.75

6/7/2013

CNB-OPERATING-90 INVOICE # 3113340413

225.75

PRODUCT ESU1100 USE WITH 91653 ENVELOPE MCSEE To Recorder: 1-800-652-2331 or www.mcbennet.com

0359

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10 tfates@allenmatkins.com

11 Attorneys for Receiver
12 THOMAS C. HEBRANK

13 **UNITED STATES DISTRICT COURT**
14 **SOUTHERN DISTRICT OF CALIFORNIA**

15 SECURITIES AND EXCHANGE
16 COMMISSION,

17 Plaintiff,

18 v.

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

24 Defendants.

Case No. 3:12-cv-2164-GPC-JMA

PROOF OF SERVICE

Date: August 16, 2013

Time: 1:30 p.m.

Ctrm.: 9D

Judge: Hon. Gonzalo P. Curiel

**NO ORAL ARGUMENT UNLESS
REQUESTED BY THE COURT**

I am employed in the County of San Diego, State of California. I am over the age of eighteen (18) and am not a party to this action. My business address is 501 West Broadway, 15th Floor, San Diego, California 92101-3541.

On June 14, 2013, I served the within document(s) described as:

- **FIRST INTERIM APPLICATION FOR APPROVAL AND PAYMENT OF FEES AND COSTS TO DUFFY, KRUSPODIN & COMPANY, LLP, AS TAX ACCOUNTANTS FOR RECEIVER**
- **ORDER GRANTING FIRST INTERIM FEE APPLICATION OF DUFFY, KRUSPODIN & COMPANY, LLP, AS TAX ACCOUNTANTS FOR RECEIVER**

on the interested parties in this action by:

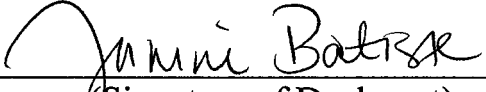
☒ **BY THE COURT VIA NOTICE OF ELECTRONIC FILING ("NEF"):** the foregoing document(s) will be served by the court via NEF and hyperlink to the document. On June 14, 2013, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following person(s) are on the Electronic Mail Notice List to receive NEF transmission at the email addressed indicated below:

- Philip H. Dyson - phildysonlaw@gmail.com; jldossegger2@yahoo.com; phdtravel@yahoo.com
- Edward G. Fates - tfates@allenmatkins.com; bcrfilings@allenmatkins.com; jbatiste@allenmatkins.com
- Eric Hougen - eric@hougenlaw.com
- Sara D. Kalin - kalins@sec.gov
- Sam S Puathasnanon - puathasnanons@sec.gov; irwinma@sec.gov; cavallones@sec.gov
- Edward P. Swan, Jr - pswan@jonesday.com; dpippin@jonesday.com

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

Executed on June 14, 2013, at San Diego, California.

Janine L. Batiste
(Type or print name)


(Signature of Declarant)