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8 Attorneys for Mills Potoczak & Company,
Trustee of Defendant PWCG Trust
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10 **UNITED STATES DISTRICT COURT**
11 **CENTRAL DISTRICT OF CALIFORNIA**

13 SECURITIES AND EXCHANGE
14 COMMISSION,

15 Plaintiff,

16 vs.

17 PACIFIC WEST CAPITAL
GROUP, INC., *et al.*,

18 Defendants.
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Case No. 2:15-cv-02563 FMO (FFMx)

**FIFTH INTERIM APPLICATION FOR
APPROVAL AND PAYMENT OF FEES AND
COSTS TO MILLS, POTOCZAK &
COMPANY, AS TRUSTEE OF PWCG
TRUST**

Date: August 15, 2019

Time: 10:00 a.m.

Courtroom: 6D

Judge: Hon. Fernando M. Olguin

22 Mills, Potoczak & Co., the Trustee of Defendant PWCG Trust (hereafter, the "Trustee"), hereby
23 submits this fifth interim application for payment of administrative fees and reimbursement of costs for
24 the time from the December 24, 2018, through March 23, 2019 ("Fifth Application Period").

25 The Trustee has incurred \$14,970.00 in fees and \$50.91 in costs for this Fifth Application Period
26 and asks the Court to approve, on an interim basis, and authorize payment of the fees incurred of
27 \$14,970.00 and costs incurred of \$50.91. Such fees and expenses are summarized on **Exhibit A** hereto.

28 Detailed descriptions of the services rendered are contained in **Exhibit B** attached hereto, which

1 summarizes hours and fees billed to each category of services on a monthly basis during the Fifth
 2 Application Period. During the Fifth Application Period, the Trustee and its staff have spent 104.75
 3 hours at an overall blended billing rate of \$ 142.91 per hour.

4 **Exhibit C** consists of a summary of all costs incurred by the Trustee during the Fifth Application
 5 Period in connection with services provided.

6 I. FEE APPLICATION

7 The Trustee's work during the Fifth Application Period falls into the following categories:

- 8 ▪ Transition activities in support of Receiver.
- 9 ▪ Policy Premium Analysis and notification of upcoming premium payments.

10 A. General Duties

11 During the Fifth Application Period, the Trustee (i) participated in meetings and conferences with
 12 the Receiver and legal counsel focused on advising and updating the Receiver regarding the PWCG
 13 Trust and its assets; (ii) handled general administrative matters including reviewing mail, emails and
 14 other correspondence directed to the Trustee and PWCG Trust, and; (iii) advised the Receiver regarding
 15 the status of policies held in the Trust (including premium payment deadlines) and related
 16 correspondence.

17 In addition, the Trustee has responded to numerous inquiries from investors and the Receiver
 18 regarding the status of the PWCG Trust.

19 The Trustee's fees for this category of work are as follows:

20 Name	Title	Rate	Hours	Fees
21 William M Potoczak	President	\$300	10.25	\$3075.00
Linda J. Lee	Office manager and life settlement staff	\$120	17.00	\$2040.00
22 Christina M. Shook	Senior life settlement staff	\$130	66.50	\$8645.00
Lorie L. Kaufman	Life settlement and death claim staff	\$110	10.00	\$1100.00
23 Melita McGowan	Life Tracking Specialist	\$110	1.00	\$110.00
Total			104.75	\$14,970.00
Average rate per hour				\$ 142.91

25 B. Costs

26 The Trustee requests that the Court approve \$50.91 in costs. A detailed description of each
 27 expense is included in **Exhibit C**.

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1 **II. THE REQUESTED FEES ARE REASONABLE**
2 **AND SHOULD BE ALLOWED**

3 In considering the present Fifth Interim Fee Application, the Court should consider: (1) the
4 complexity of the Trustee's tasks; (2) the fair value of the time, labor, and skill measured by
5 conservative business standards; (3) the quality of work performed, including the results obtained and
6 the benefit to the receivership estate; (4) the burden the receivership estate may safely be able to bear;
7 and (5) the Commission's opposition or acquiescence.

8 The Trustee respectfully submits that the structure and operation of the PWCG Trust involves a
9 level of complexity that greatly exceeds the structure and operation of more common life settlement
10 entities. The Trustee bases this assessment on its extensive experience in administering life settlement
11 assets on behalf of a numerous entities both in the U.S. and abroad.

12 The Trustee's work has helped to maintain the operations of the PWCG Trust during the
13 important transition of servicing work for the policies and it should be fairly compensated for its work.

14 **III. CONCLUSION**

15 The Trustee has worked diligently and efficiently in fulfilling his duties and has provided
16 valuable service to the receivership estate in that regard.

17 WHEREFORE, the Trustee requests an order:

18 1. Approving \$14,970.00 in fees and \$50.91 in costs incurred by the Trustee during the Fifth
19 Application Period and authorizing payment, on an interim basis, of \$15,020.91 from available
20 receivership estate assets; and

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

22
23 Date: July 19, 2019

24 James K. Roosa
Roosa Co., LP

25 Dennis J. Kelly, Esq.
Dillingham & Murphy LLP

26
27 /s/ Dennis J. Kelly

28 Attorneys for Trustee Mills Potoczak & Company

EXHIBIT A

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PWCG Summary - Time Incurred and Expenses for 12/24/2018 - 03/23/2019**Application #5**

User Nickname 1	Hours	Rate Value	Slip Value
ADMIN - UPS Total			-
ADMIN - Postage Total			-
ADMIN - Copy Total			-
ADMIN - Faxing Total			4.80
ADMIN - Electronic Research Total			46.11
ADMIN - Supply			-
			<hr/>
Expense Total			50.91
BVP Transition Total	-	155.00	-
BVP Total	<hr/>	155.00	<hr/>
CMS - Premium Total	54.00	130.00	7,020.00
CMS - Transition Total	12.50	130.00	1,625.00
CMS Total	<hr/>	130.00	<hr/>
	66.50		8,645.00
DLC Transition Total	-	110.00	-
DLC Total	<hr/>	110.00	<hr/>
LJL Transition Total	17.00	120.00	2,040.00
LJL Total	<hr/>	120.00	<hr/>
	17.00		2,040.00
LLK Premium Total	-	110.00	-
LLK Transition Total	10.00	110.00	1,100.00
LLK Total	<hr/>	110.00	<hr/>
	10.00		1,100.00
MAS Transition Total	-	155.00	-
MAS Total	<hr/>		<hr/>
			-
MKM Transition Total	1.00	110.00	110.00
MKM Total	<hr/>	105.00	<hr/>
	1.00		110.00
NDV Transition Total	-	245.00	-
NDV Total	<hr/>	245.00	<hr/>
			-
WMP Premium Total	0.75	300.00	225.00
WMP Transition Total	9.50	300.00	2,850.00
WMP Total	<hr/>	300.00	<hr/>
	10.25		3,075.00

User Nickname 1	Hours	Rate Value	Slip Value
Combined Time	<u>104.75</u>		14,970.91
Grand Total (Time and Expenses)			<u>15,020.91</u>

EXHIBIT B

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PWCG Summary - Time Incurred and Expenses for 12/24/2018 - 03/23/2019

Application #5

User Nickname 1	Hours	Rate Value	Slip Value
ADMIN - UPS Total			-
ADMIN - Postage Total			-
ADMIN - Copy Total			-
ADMIN - Faxing Total			4.80
ADMIN - Electronic Research Total			46.11
ADMIN - Supply			-
Expense Total			50.91
BVP Transition Total	-	155.00	-
BVP Total	-	155.00	-
CMS - Premium Total	54.00	130.00	7,020.00
CMS - Transition Total	12.50	130.00	1,625.00
CMS Total	66.50	130.00	8,645.00
DLC Transition Total	-	110.00	-
DLC Total	-	110.00	-
LJL Transition Total	14.25	120.00	1,710.00
LJL Total	14.25	120.00	1,710.00
LLK Premium Total	-	110.00	-
LLK Transition Total	10.00	110.00	1,100.00
LLK Total	10.00	110.00	1,100.00
MAS Transition Total	-	155.00	-
MAS Total	-		-
MKM Transition Total	1.00	110.00	110.00
MKM Total	1.00	105.00	110.00
NDV Transition Total	-	245.00	-
NDV Total	-	245.00	-
WMP Premium Total	0.75	300.00	225.00
WMP Transition Total	9.50	300.00	2,850.00
WMP Total	10.25	300.00	3,075.00

User Nickname 1	Hours	Rate Value	Slip Value
Combined Time	<u><u>102.00</u></u>		14,640.00
Grand Total (Time and Expenses)			<u><u>14,690.91</u></u>

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
PWCG Expenses Incurred 12/24/2018 - 03/23/2019							\$14,580.00	7,335.00
Application #5								
12/24/2018	TIME	CMS	1.00	\$130.00	\$130.00	FOLLOW UP ON GRACE PAYMENT AND TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE		
12/26/2018	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL FROM DEC 22 / TO ITM		
12/26/2018	TIME	CMS	1.00	\$130.00	\$130.00	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE		
12/27/2018	TIME	CMS	0.50	\$130.00	\$65.00	FOLLOW UP ON GRACE PAYMENT ON AZZARELLI 0024 AND SEND ANOTHER UPDATED TPA FOR THIS POLICY(S) TO ITM 21ST AS REQUESTED		
12/27/2018	TIME	CMS	0.50	\$130.00	\$65.00	FOLLOW UP ON GRACE PAYMENT GELGUR 1378 AND TIME TOM AND ITM THAT THE PAYMENT IS SHORT \$.54 AND NEEDS BALANCE POLICY DOCS OR PAYMENT WILL BE REFUNDED		
12/27/2018	TIME	CMS	0.50	\$130.00	\$65.00	PRINT CONFIRMATION OF WIRES AND UPDATE SPREADSHEET ON PAYMENTS MADE ON POLICY(S)		
12/28/2018	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL FORM 12/26 - 27 TO ITM		
12/28/2018	TIME	CMS	0.25	\$130.00	\$32.50	FOLLOW UP ON GRACE PAYMENT JOHNSON 4921 GET UPDATED VALUES AND COI		
12/31/2018	TIME	CMS	0.75	\$130.00	\$97.50	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE		
12/31/2018	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL FROM 12/28 - 31 TO ITM		
01/03/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL FROM 1/2 TO ITM FOLLOW UP ON PREMIUM PAYMENT TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE		
01/03/2019	TIME	CMS	3.25	\$130.00	\$422.50	FOLLOW UP ON PREMIUM PAYMENT AND GET UPDATED VALUES AND COI		
01/04/2019	TIME	CMS	1.00	\$130.00	\$130.00	FOLLOW UP ON PREMIUM PAYMENT AND TO GET UPDATED VALUES AND COI		
01/07/2019	TIME	CMS	3.00	\$130.00	\$390.00	GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE		
01/07/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL FROM 1/5 TO ITM		

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
01/08/2019	TIME	CMS	1.50	\$130.00	\$195.00	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE		
01/09/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL FORM JAN 7 TO ITM		
01/10/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN ADN UPLOAD MAIL FROM 1/10 TO ITM		
01/11/2019	TIME	CMS	2.00	\$130.00	\$260.00	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE		
01/14/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD 1/11 - 1/12 MAIL TO ITM		
01/14/2019	TIME	CMS	2.00	\$130.00	\$260.00	FOLLOW UP ON PREMIUM PAYMENT WITH CARRIER AND GET UPDATED VALUES AND COI		
01/15/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL FROM 1/14 TO ITM		
01/16/2019	TIME	CMS	1.50	\$130.00	\$195.00	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE EMAIL TOM AND ITM REMINDER OF 3		
01/16/2019	TIME	CMS	0.25	\$130.00	\$32.50	POLICY(S) THAT ARE SCHEDULED TO LAPSE ON FRIDAY		
01/17/2019	TIME	CMS	0.50	\$130.00	\$65.00	FOLLOW UP ON PREMIUM PAYMENT ON SILVERSTEIN 59nl AND IEMEL 0246 AND GET UPDATED VALUES AND COI		
01/17/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL FROM 1/15 TO ITM		
01/18/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPDATE MAIKL FROM 1/17 TO 1/18 TO ITME		
01/24/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL FROM 1/22 / 1/23 TO ITM		
01/25/2019	TIME	CMS	0.25	\$130.00	\$32.50	CALL ON SIBINGA 1928 AND REQUEST COPY OF GRACE NOTICE		
01/28/2019	TIME	CMS	0.25	\$130.00	\$32.50	EMAIL HEBRANK AND ITEM ON GRACE PAYMENT ON BALLMAN 8472 TO SEE IF THEY ARE PAYING IT OR ALLOWING POLICY TO LAPSE		
01/28/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL FROM 1/25 TO ITM		
01/29/2019	TIME	CMS	1.00	\$130.00	\$130.00	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE		
01/29/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL FROM 1/29 TO ITM		
02/01/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL FROM 1/31 TO ITM		

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
02/04/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL FORM 2/2 TO ITM FOLLOW UP ON GRACE PAYMENT BALLMAN 8472 AND REQUEST COPY OF NEW GRACE		
02/04/2019	TIME	CMS	0.25	\$130.00	\$32.50	NOTICE		
02/04/2019	TIME	CMS	0.75	\$130.00	\$97.50	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE		
02/05/2019	TIME	CMS	0.50	\$130.00	\$65.00	REVIEW 29 WIRE PREMIUM PAYMENT AND UPDATE PREMIUM SPREADSHEET		
02/06/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL FROM 2/5 TO ITM		
02/07/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL FROM FEB 6 TO ITM		
02/08/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD FAIL FROM 2/7 TO ITM		
02/08/2019	TIME	CMS	1.50	\$130.00	\$195.00	FOLLOW UP ON PREMIUM PAYMENT TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE		
02/11/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL FROM 2/9 TO ITM		
02/12/2019	TIME	CMS	1.75	\$130.00	\$227.50	FOLLOW UP ON PREMIUM PAYMENT AND GET VALUES AND COI		
02/12/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL FROM 2/11 TO ITM		
02/13/2019	TIME	CMS	3.50	\$130.00	\$455.00	CALL ON POLICY(S) GET UPDATED VALUES AND COI		
02/14/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL TO ITM 2/12 / 2/13		
02/15/2019	TIME	CMS	0.50	\$130.00	\$65.00	REVIEW 1120 WIRE PREMIUM PAYMENT AD UPDATE PREMIUM(S) SCHEDULE		
02/15/2019	TIME	CMS	1.00	\$130.00	\$130.00	FOLLOW UP ON PREMIUM PAYMENT MADE 2/5/19 AND GET UPDATED VALUES AND COI		
02/18/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL TO ITM 2/14 / 2/15		
02/20/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL FROM FEB 19 TO ITM		
02/20/2019	TIME	CMS	3.00	\$130.00	\$390.00	FOLLOW UP ON PREMIUM PAYMENT MADE ON FEB 15 GET UPDATED VALUES AND COI		
02/22/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL FROM 2/21 TO ITM		
02/22/2019	TIME	CMS	0.25	\$130.00	\$32.50	FOLLOW UP ON PREMIUM PAYMENT ON DERR 6052 GET UPDATED VALUES AND COI		
02/25/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL FROM 2/22 AND 2/23 TO ITM		

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
02/26/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL FROM FEB 25 TO ITM		
02/27/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL FROM 2/26 TO ITM		
02/28/2019	TIME	CMS	1.00	\$130.00	\$130.00	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE FOLLOW UP ON PREMIUM PAYMENT		
03/01/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL FROM FEB 28 TO ITM PRINT OFF 27 PREMIUM PAYMENT WIRE CONFIRMATIONS FROM CHASE ONLIN AND HIGHLIGHT THE POLICY(S) ON GRACE CALL		
03/04/2019	TIME	CMS	0.50	\$130.00	\$65.00	SHEET		
03/05/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL FROM 3/4 TO ITM FOLLOW UP ON PREMIUM PAYMENT WITH CARRIER FORM MARCH 4TH AND GET		
03/08/2019	TIME	CMS	1.00	\$130.00	\$130.00	UPDATED VALUES AND COI		
03/11/2019	TIME	CMS	4.25	\$130.00	\$552.50	FOLLOW UP ON PREMIUM PAYMENT MADE ON 3/4 AND GET UPDATED VALUES AND COI		
03/11/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL FROM 3/8 AND 3/9 TO ITM		
03/12/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL FROM 3/11 TO ITM FOLLOW UP ON PREMIUM PAYMENT GET		
03/13/2019	TIME	CMS	1.25	\$130.00	\$162.50	UPDATED VALUES AND COI FOLLOW UP ON PREMIUM PAYMENT SILVERSTEIN 82 NL SEMCKEN 8621 TO GET		
03/14/2019	TIME	CMS	0.50	\$130.00	\$65.00	UPDATED VALUES ANDCOI - AMERICAN GENERAL POLICY(S)		
03/15/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL FROM 3/12 TO ITM		
03/18/2019	TIME	CMS	0.25	\$130.00	\$32.50	FOLLOW UP ON PREMIUM PAYMENT KALISH 5621 AND GET UPDATED VALUES ANC COI		
03/19/2019	TIME	CMS	0.25	\$130.00	\$32.50	PRINT 1120 WIRE CONFIRMATIONS FROM CHASE AND HIGHLIGHT PAYMENT ON PREMIUM(S) GRACE SPREADSHEET		
03/21/2019	TIME	CMS	2.50	\$130.00	\$325.00	CALL ON PREMIUM PAYMENT GET UPDATED VALUES AND COI		
03/22/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL FROM 3/19 TO ITM		
		CMS Premium Total	54.00		7,020.00		\$7,020.00	

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
01/17/2019	TIME	CMS	0.25	\$130.00	\$32.50	PREP AND FAX MPC AUTHORIZATION LETTERS FOR ALL AMERICAN GENERAL LIFE POLICY(S) AS AUTHORIZATIONS ARE ONLY GOOD FOR 6 MONTHS		
02/06/2019	TIME	CMS	2.25	\$130.00	\$292.50	REVIEW CHANGE FORMS /TPA'S AND TRUST CERTIFICATION ON 9 POLICY(S) THAT ARE BEING SOLD TO MELVILLE CAPITAL / SCAN AND UPLOAD TO ITM		
02/07/2019	TIME	CMS	0.25	\$130.00	\$32.50	REVIEWED THE PAPER FILES FOR NINE POLICY(S) BEING SOLD TO SEE IF WE HAD ANY ORIGINAL CONTRACTS OR POLICIES TO SEND TO THE FINAL BUYER		
03/05/2019	TIME	CMS	1.75	\$130.00	\$227.50	REVIEW ELECTRONIC AND PAPER FILES FOR GELGUR AND SILVERSTEIN POLICY(S) TO FIND SELLER TRUST DOCS AND BENE WAIVERS AS REQUESTED BY TOM		
03/06/2019	TIME	CMS	2.00	\$130.00	\$260.00	REVIEW ALL 3 PAPER AND ELECTRONIC FILES ON THE GELGURE POLICY(S) TO FIND THE VOC FOR 1378 TO SUPPORT THE CHAIN OF OWNERSHIP AND SEARCH SILVERSTEIN NINA FOOTWEAR 401K PROFIT SHARING DOCUMENT RESEARCH TO FIND THE PURCHASE AGREEMENT BETWEEN OXFORD AND PWCG FOR SILVERSTEIN 5253 AS REQUESTED BY NELSON AT ITM		
03/07/2019	TIME	CMS	0.75	\$130.00	\$97.50	SCAN AND UPLOAD MAIL FROM 3/15 AND 3/18 TO ITM		
03/19/2019	TIME	CMS	0.25	\$130.00	\$32.50	MEETING REGARDING ACCOUNT INFO REQUESTED BY TOM FOR INVESTOR CLAIMS		
03/21/2019	TIME	CMS	1.00	\$130.00	\$130.00	PROCESS		
03/22/2019	TIME	CMS	4.00	\$130.00	\$520.00	MYOB REPORTING PRIOR YEARS		
			12.50		1,625.00			1,625.00
						CMS Transition Total		
01/03/2019	TIME	LJL	0.50	\$120.00	\$60.00	INVESTOR CORR SCAN / EMAIL AND MAIL TO HEBRANK / ACT / QB UPDATES		
01/09/2019	TIME	LJL	0.50	\$120.00	\$60.00	2 INVESTOR CALLS		
01/28/2019	TIME	LJL	0.25	\$120.00	\$30.00	INVESTOR CALL / EMAIL		
01/30/2019	TIME	LJL	0.50	\$120.00	\$60.00	INVESTOR CALL / EMAIL UPDATE ACT / QB / SPREADSHEET FOR 3		
02/05/2019	TIME	LJL	0.75	\$120.00	\$90.00	LAPSED POLICY(S) PER 3E		
02/06/2019	TIME	LJL	1.00	\$120.00	\$120.00	UPDATE QB / INVESTOR ACT / SPREADSHEET FOR 9 SOLD POLICIES		
02/19/2019	TIME	LJL	0.25	\$120.00	\$30.00	INVESTOR CALL		

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
02/20/2019	TIME	LJL	0.25	\$120.00	\$30.00	SCAN AND SEND INVESTOR ADMIN FEE RCVD TO E3, UPDATE QB AND ACT FOR ADDRESS AND NAME CHANGE		
02/25/2019	TIME	LJL	0.75	\$120.00	\$90.00	UPDATE QB / ACT / SPREADSHEET FOR LAPSED / SOLD POLICY(S) CONFIRMATIONS		
02/26/2019	TIME	LJL	0.50	\$120.00	\$60.00	UPDATE FOR LAPSED / SOLD POLICIES PER ITM LOCATE AND RETRIEVE BOXES FROM STORAGE FOR POSSIBLE SALE OF GELG 0002 AND SILV		
03/08/2019	TIME	LJL	0.50	\$120.00	\$60.00	5253 BEGIN TO GATHER BANK STATEMENTS FOR E3		
03/21/2019	TIME	LJL	2.00	\$120.00	\$240.00	2008 - THAT ARE ON SERVER MEETING WITH WMP ON DATA NEEDED FOR		
03/21/2019	TIME	LJL	1.00	\$120.00	\$120.00	E3 REQUEST EXPORT AND ORGANIZE UNRECORDED ENTRIES FROM 9/6/18 - 3/20/19 PER WMP		
03/21/2019	TIME	LJL	1.00	\$120.00	\$120.00	FOR HEBRANK W/ CMGS / WMP ON MYOB REPORTS FOR		
03/22/2019	TIME	LJL	1.00	\$120.00	\$120.00	HEBRANK		
03/22/2019	TIME	LJL	3.00	\$120.00	\$360.00	COPY AND RENAME BANK STTMS 2010 - 2015		1,650.00
			13.75		1,650.00			
01/10/2019	TIME	LLK	1.50	\$110.00	\$165.00	SORT / SCAN AND FILE MAIL / PMTS		
01/17/2019	TIME	LLK	1.50	\$110.00	\$165.00	SORT / SCAN AND FILE MAIL		
01/21/2019	TIME	LLK	0.50	\$110.00	\$55.00	SORT / SCAN AND FILE MAIL		
01/30/2019	TIME	LLK	0.50	\$110.00	\$55.00	SORT / SCAN AND FILE MAIL / PMTS		
02/04/2019	TIME	LLK	0.50	\$110.00	\$55.00	SORT / SCAN AND FILE MAIL / PMTS		
02/07/2019	TIME	LLK	0.50	\$110.00	\$55.00	SORT / SCAN AND FILE MAIL / PMTS		
02/13/2019	TIME	LLK	0.75	\$110.00	\$82.50	SORT / SCAN AND FILE MAIL / PMTS		
02/14/2019	TIME	LLK	0.75	\$110.00	\$82.50	SORT / SCAN AND FILE MAIL / PMTS		
02/21/2019	TIME	LLK	1.25	\$110.00	\$137.50	SORT / SCAN AND FILE MAIL / PMTS		
02/26/2019	TIME	LLK	1.00	\$110.00	\$110.00	SORT / SCAN AND FILE MAIL / PMTS		
03/22/2019	TIME	LLK	1.25	\$110.00	\$137.50	SORT / SCAN AND FILE MAIL / PMTS		
			10.00		1,100.00			1,100.00
02/13/2019	TIME	MKM	1.00	\$110.00	\$110.00	PRESSBOARDING POLICY(S)		
			1.00		110.00			110.00
12/27/2018	TIME	WMP	0.25	\$300.00	\$75.00	FOLLOW UP ON PREMIUM PAYMENT AMOUNT		
02/08/2019	TIME	WMP	0.25	\$300.00	\$75.00	GELGUR PREMIUM PAYMENT		

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
02/11/2019	WMP	WMP Premium Total	0.25	\$300.00	\$75.00	REVIEW END OF GRACE PERIOD PREMIUM(S)	225.00	
			0.75		225.00	PAYMENT REQUIREMENT		
01/02/2019	WMP		0.25	\$300.00	\$75.00	INVESTOR CORR		
01/03/2019	WMP		0.25	\$300.00	\$75.00	INVESTOR LETTER		
01/14/2019	WMP		0.25	\$300.00	\$75.00	INVESTOR CORR		
01/16/2019	WMP		0.25	\$300.00	\$75.00	INVESTOR CORR		
01/18/2019	WMP		1.00	\$300.00	\$300.00	SPREADSHEET AND PRESENT TO 2 COMPANIES FOR SALE CONSIDERATION		
01/31/2019	WMP		0.50	\$300.00	\$150.00	PREP FOR FORM 1041 FOR 2018 INCLUDING CHANGE OF OWNERSHIP BENE		
02/06/2019	WMP		1.25	\$300.00	\$375.00	AND TRUST CERTIFICATES		
02/07/2019	WMP		0.25	\$300.00	\$75.00	LOOK AT IRC SECTIONS 671-679		
02/25/2019	WMP		0.75	\$300.00	\$225.00	INVESTOR CORR / REVIEW AND FORWARD TO HEBRANK		
03/05/2019	WMP		0.25	\$300.00	\$75.00	SALE OF 2 POLICY(S) / MISSING DOCUMENTS		
03/06/2019	WMP		0.50	\$300.00	\$150.00	LOOK FOR GELGUR AND SILVERSTEIN DOCUMENTS		
03/07/2019	WMP		0.50	\$300.00	\$150.00	READING AND RESPOND TO EMAIL RE SETTLEMENT DOCUEMNTS		
03/07/2019	WMP		0.25	\$300.00	\$75.00	INVESTOR PHONE CALLS DIRECTED TO WEBSITE		
03/08/2019	WMP		0.25	\$300.00	\$75.00	INVESTOR PHONE CALLS / PROVIDE WEBSITE		
03/18/2019	WMP		0.25	\$300.00	\$75.00	REVIEW EMAIL FROM HEBRANK RE CALL AND ADDT'L INFO		
03/20/2019	WMP		0.75	\$300.00	\$225.00	CONF CALL W/ HEBRANK AND FATES RE CLAIM ACCOUNTING		
03/21/2019	WMP		1.00	\$300.00	\$300.00	RECEIVERS REQUEST FO RINFO AND PROCESS TO GATHER IT		
03/21/2019	WMP		0.25	\$300.00	\$75.00	PREP FOR MEETING WITH LJL AND CMS RE RECEIVER REQUEST FOR INFO		
03/22/2019	WMP		0.75	\$300.00	\$225.00	REVIEW REPORTS AND FINANCIAL INFO REQUEST		
		WMP Transition Total	9.50		2,850.00		2,850.00	

PWCG Expenses Incurred 12/24/2018 - 03/23/2019 \$50.91

EXP - UPS POSTAGE \$0.00

EXP - POSTAGE \$0.00

EXP - MISC \$50.91

Transaction Date	Trans Type	User Nickname	Quantity	Price	Slip Value	Activity Nickname	Description
01/08/2019	EXP	ADMIN	4	\$0.30	\$1.20	\$FAXING	OUTGOING FAXES 12/24/18 - 01/08/19
01/23/2019	EXP	ADMIN	12	\$0.30	\$3.60	\$FAXING	FAXES 01/09/19 - 01/23/19
		ADMIN - Faxing Total			\$4.80		

03/08/2019	EXP	ADMIN	1	\$46.11	\$46.11	\$ELEC RESEARCH	OBITUARY.COM 02/01/19 - 02/28/19
		Admin - Electronic Research			\$46.11		

EXHIBIT C

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