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Trustee of Defendant PWCG Trust

9  
10 **UNITED STATES DISTRICT COURT**  
11 **CENTRAL DISTRICT OF CALIFORNIA**

13 SECURITIES AND  
14 EXCHANGE COMMISSION,

15 Plaintiff,

16 vs.

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

18 Defendants.

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

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

Date: March 7, 2019

Time: 10:00 a.m.

Courtroom: 6D

Judge: Hon. Fernando M. Olguin

20  
21 Mills, Potoczak & Co., the Trustee of Defendant PWCG Trust (hereafter, the "Trustee"), hereby  
22 submits this third interim application for payment of administrative fees and reimbursement of costs for  
23 the time from the June 24, 2018, through September 23, 2018 ("Third Application Period").

24 The Trustee has incurred \$22,436.25 in fees and \$798.39 in costs for this Third Application Period  
25 and asks the Court to approve, on an interim basis, and authorize payment of the fees incurred of  
26 \$22,436.25 and costs incurred of \$798.39. Such fees and expenses are summarized on **Exhibit A** hereto.

27 Detailed descriptions of the services rendered are contained in **Exhibit B** attached hereto, which  
28 summarizes hours and fees billed to each category of services on a monthly basis during the Third

1 Application Period. During the Third Application Period, the Trustee and its staff have spent 176.50  
2 hours at an overall blended billing rate of \$127.12 per hour.

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

### 5 **I. FEE APPLICATION**

6 The Trustee's work during the Third Application Period falls into the following categories:

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

#### 9 **A. General Duties**

10 During the Third Application Period, the Trustee (i) participated in initial meetings and conferences  
11 with the Receiver and legal counsel focused on advising and updating the Receiver regarding the PWCG  
12 Trust and its assets; (ii) handled general administrative matters including reviewing mail, emails and other  
13 correspondence directed to the Trustee and PWCG Trust; (iii) continued life tracking services until new  
14 service provider was appointed, and; (iv) advised the Receiver regarding the status of policies held in the  
15 Trust (including premium payment deadlines) and related correspondence.

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

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

19 <b>Name</b>	<b>Title</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
20 William M Potoczak	President	\$285	9.25	2,636.25
Linda J. Lee	Office manager and life settlement staff	\$115	16.50	1,897.50
21 Christina M. Shook	Senior life settlement staff	\$125	90.75	11,343.75
Betsy V. Potiker	Staff accountant	\$150	1.50	225.00
22 Melita K. McGowan	Life tracking staff	\$105	26.00	2,730.00
Debbie L. Cirincione	Life settlement staff	\$105	.25	26.25
23 Lorie L. Kaufman	Life settlement and death claim staff	\$105	30.00	3,150.00
Marie A. Simms	Staff Accountant	\$150	1.25	187.50
24 Nicholas D. Valentino	Director of Taxation	\$240	1.00	240.00
<b>Total</b>			<b>176.50</b>	<b>22,436.25</b>
25 Average rate per hour				\$127.12

#### 26 **B. Costs**

27 The Trustee requests that the Court approve \$798.39 in costs. A detailed description of each  
28

1 expense is included in **Exhibit C**.

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

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

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

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

15 **III. CONCLUSION**

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

18 WHEREFORE, the Trustee requests an order:

19 1. Approving \$22,436.25 in fees and \$798.39 in costs incurred by the Trustee during the Third  
20 Application Period and authorizing payment, on an interim basis, of \$23,234.64 from available  
21 receivership estate assets; and

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

23 Date: February 5, 2019

James K. Roosa  
Roosa Co., LP

Dennis J. Kelly, Esq.  
Dillingham & Murphy LLP

27 /s/ Dennis J. Kelly  
28 Attorneys for Trustee Mills Potoczak & Company

# EXHIBIT A

**PWCG Summary - Time Incurred and Expenses for 06/24/2018 - 09/23/2018**

User Nickname 1	Hours	Rate Value	Slip Value
ADMIN - UPS Total			\$280.70
ADMIN - Postage Total			181.57
ADMIN - Copy Total			66.75
ADMIN - Faxing Total			129.62
ADMIN - Electronic Research Total			45.30
ADMIN - Supply			94.45

**Expense Total**

<b>798.39</b>
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BVP Transition Total	<u>1.50</u>	150.00	<u>225.00</u>
<b>BVP Total</b>	<b>1.50</b>	<b>150.00</b>	<b>225.00</b>

CMS - Premium Total	85.25	125.00	10,656.25
CMS - Transition Total	<u>5.50</u>	125.00	<u>687.50</u>
<b>CMS Total</b>	<b>90.75</b>	<b>125.00</b>	<b>11,343.75</b>

DLC Transition Total	<u>0.25</u>	105.00	<u>26.25</u>
<b>DLC Total</b>	<b>0.25</b>	<b>105.00</b>	<b>26.25</b>

LJL Transition Total	<u>16.50</u>	115.00	<u>1,897.50</u>
<b>LJL Total</b>	<b>16.50</b>	<b>115.00</b>	<b>1,897.50</b>

LLK Premium Total	4.50	105.00	472.50
LLK Transition Total	<u>25.50</u>	105.00	<u>2,677.50</u>
<b>LLK Total</b>	<b>30.00</b>	<b>105.00</b>	<b>3,150.00</b>

MAS Transition Total	<u>1.25</u>	150.00	<u>187.50</u>
MAS Total	<b>1.25</b>		<b>187.50</b>

MKM Transition Total	<u>26.00</u>	105.00	<u>2,730.00</u>
<b>MKM Total</b>	<b>26.00</b>	<b>105.00</b>	<b>2,730.00</b>

NDV Transition Total	<u>1.00</u>	240.00	<u>240.00</u>
NDV Total	<b>1.00</b>		<b>240.00</b>

WMP Transition Total	<u>9.25</u>	285.00	<u>2,636.25</u>
<b>WMP Total</b>	<b>9.25</b>	<b>285.00</b>	<b>2,636.25</b>

User Nickname 1

Hours

Rate Value

Slip Value

**Combined Time**

176.50

**22,436.25**

**Grand Total (Time and Expenses)**

23,234.64

# EXHIBIT B

**PWCG Expenses Incurred 6/24/2018 - 9/23/2018**      **\$22,436.25**      **11,128.75**      **11,307.50**  
 \$0.00

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
8/16/2018	TIME	BVP	0.50	\$150.00	\$75.00	06/30/18 BANK RECONCILIATION / FINANCIAL STATEMENTS / LETTER	\$75.00	
8/16/2018	TIME	BVP	0.50	\$150.00	\$75.00	07/31/18 BANK RECONCILIATION / FINANCIAL STATEMENTS / LETTER	\$75.00	
9/12/2018	TIME	BVP	0.50	\$150.00	\$75.00	8/31/18 BANK RECONCILIATION / FINANCIAL STATEMENTS / LETTER	\$75.00	
		<b>BVP Transition Total</b>	<b>1.50</b>		<b>\$225.00</b>		<b>\$225.00</b>	
		<b>BVP Total</b>	<b>1.50</b>		<b>\$225.00</b>			
6/25/2018	TIME	CMS	0.50	\$125.00	\$62.50	PREMIUM INVESTIGATION	\$62.50	
6/26/2018	TIME	CMS	1.00	\$125.00	\$125.00	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE	\$125.00	
6/26/2018	TIME	CMS	0.75	\$125.00	\$93.75	FOLLOW UP GRACE PAYMENT GET UPDATED VALUES AND COI	\$93.75	
6/27/2018	TIME	CMS	0.25	\$125.00	\$31.25	PREMIUM INVESTIGATION	\$31.25	
6/27/2018	TIME	CMS	0.25	\$125.00	\$31.25	RECORD GRACE PAYMENT ON BERSON 245L TO QB AND UPDATE NET COLLECTED INVESTOR PREMIUM(S) SPREADSHEET	\$31.25	
6/27/2018	TIME	CMS	0.25	\$125.00	\$31.25	FOLLOW UP ON GRACE PAYMENT ON BUTT 3107 AND GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE	\$31.25	
6/27/2018	TIME	CMS	2.00	\$125.00	\$250.00	SET UP 11 PREMIUM PAYMENT BY WIRE TRANSFER ON CHASE AN DEM TOM THE DETAILS PLUS 2 ADDT'L PREMIUM PAYMENT THAT REQUIRE CHECKS	\$250.00	
6/28/2018	TIME	CMS	2.25	\$125.00	\$281.25	RECORD 11 PREMIUM PAYMENT IN QB AND UPDATE NET COLLECTED INVESTOR PREMIUM(S) SPREADSHEET IF APPLICABLE	\$281.25	



Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
6/28/2018	TIME	CMS	0.25	\$125.00	\$31.25	CALL ON HAWS 5490 TO SEE IF POLICY(S) IS IN GRACE AND REQUEST COPY OF GRACE NOTICE	\$31.25	
7/3/2018	TIME	CMS	0.50	\$125.00	\$62.50	PREMIUM INVESTIGATION	\$62.50	
7/3/2018	TIME	CMS	0.75	\$125.00	\$93.75	CALL ON GRACE PAYMENT TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE	\$93.75	
7/5/2018	TIME	CMS	2.50	\$125.00	\$312.50	SET UP 13 PREMIUM PAYMENT BY WIRE TRANSFER ON CHASE ONLINE AND EMAIL TOM DETAILS	\$312.50	
7/5/2018	TIME	CMS	0.25	\$125.00	\$31.25	RECORD GRACE PAYMENT ON SEMCKEN 862L AND UPDATE NET COLLECTED INVESTOR PREMIUM PAYMENT	\$31.25	
7/5/2018	TIME	CMS	0.25	\$125.00	\$31.25	REQUEST A GRACE PREMIUM PAYMENT ON HUTTO 6726 TO TOME AS CARRIER REQUIRES A CHECK INSTEAD OF WIRE	\$31.25	
7/5/2018	TIME	CMS	1.75	\$125.00	\$218.75	RECROD 7 WIRE TRANSFER FOR PREMIUM PAYMENT TO QB AND UPDATE NET COLLECTED INVESTOR PREMIUM(S) FUND SPREADSHEET	\$218.75	
7/6/2018	TIME	CMS	1.50	\$125.00	\$187.50	RECORD 6 WIRE TRANSFER FOR PREMIUM PAYMENT INTO QB AND UPDATE NET COLLECTED INVESTOR PREMIUM(S) FUND SPREADSHEET	\$187.50	
7/6/2018	TIME	CMS	1.25	\$125.00	\$156.25	FOLLOW UP ON PREMIUM PAYMENT ISSUED ON 6/28 AND TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE	\$156.25	
7/6/2018	TIME	CMS	0.25	\$125.00	\$31.25	RECORD GRACE PAYMENT CHECK IN QB ON GOREN 7592 AND UPDATE NET COLLECTED INVESTOR PREMIUM(S) FUND SPREADSHEET	\$31.25	
7/16/2018	TIME	CMS	0.75	\$125.00	\$93.75	PREMIUM NOTICE INVESTIGATION	\$93.75	
7/17/2018	TIME	CMS	0.25	\$125.00	\$31.25	UPLOAD MAIL RCVD ON 7/14 AND 7/15 TO ITM	\$31.25	
7/17/2018	TIME	CMS	0.50	\$125.00	\$62.50	PREMIUM NOTICE INVESTIGATION	\$62.50	

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
7/17/2018	TIME	CMS	1.50	\$125.00	\$187.50	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE AND REQUEST COPY OF GRACE NOTICE IF APPLICABLE	\$187.50	
7/18/2018	TIME	CMS	0.25	\$125.00	\$31.25	RECORD GRACE PAYMENT IN QB ON HUTTO 6726 AND UPDATE NET COLLECTED INVESTOR PREMIUM(S) SPREADSHEET	\$31.25	
7/18/2018	TIME	CMS	1.00	\$125.00	\$125.00	SET UP 6 PREMIUM PAYMENT BY WIRE TRANSFER ON CHASE AND EMAIL TOME DETAILS AND GRACE PAYMENT BY PREMIUM CHECK(S) FOR RUBINSON 1757	\$125.00	
7/18/2018	TIME	CMS	0.25	\$125.00	\$31.25	UPDATE MAIL RCVD ON 7/17 TO ITM	\$31.25	
7/18/2018	TIME	CMS	0.75	\$125.00	\$93.75	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE AND REQUEST GRACE NOTICE IF APPLICABLE	\$93.75	
7/19/2018	TIME	CMS	1.50	\$125.00	\$187.50	RECORD 6 PREMIUM PAYMENT BY WIRE TRANSFER IN QB AND UPDATE NET COLLECTED INVESTOR PREMIUM(S) FUNDING SPREADSHEET	\$187.50	
7/19/2018	TIME	CMS	0.50	\$125.00	\$62.50	REVIEW SCHEDULE PREMIUM(S) DUE IN AUGUST WITH PREMIUM(S) RESERVES AND CALC QUARTERLY AMOUNTS TO PAY	\$62.50	
7/20/2018	TIME	CMS	1.00	\$125.00	\$125.00	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE AND REQUEST COPY OF GRACE NOTICE IF APPLICABLE	\$125.00	
7/20/2018	TIME	CMS	0.25	\$125.00	\$31.25	UPLOAD MAIL RCVD 7/19 AND 7/20 TO ITM	\$31.25	
7/20/2018	TIME	CMS	0.25	\$125.00	\$31.25	PREMIUM NOTICE INVESTIGATION	\$31.25	
7/23/2018	TIME	CMS	0.25	\$125.00	\$31.25	UPLOAD MAIL RCV 7/21 TO ITM	\$31.25	
7/23/2018	TIME	CMS	0.25	\$125.00	\$31.25	PREMIUM NOTICE INVESTIGATION FOLLOW UP ON GRACE PAYMENT TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE	\$31.25	
7/23/2018	TIME	CMS	1.00	\$125.00	\$125.00	UPDATE MAIL RCVD ON 7/17 TO ITM	\$125.00	

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
7/24/2018	TIME	CMS	0.25	\$125.00	\$31.25	RECORD GRACE PAYMENT ON RUBINSON 1757 IN QB	\$31.25	
7/24/2018	TIME	CMS	0.50	\$125.00	\$62.50	PREMIUM NOTICE INVESTIGATION	\$62.50	
7/24/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FORM 7/23 TO ITM	\$31.25	
7/24/2018	TIME	CMS	0.25	\$125.00	\$31.25	CALL CARRIER ON SUBKE 4274 TO SEE IF IN GRACE AND REQUEST COPY OF GRACE NOTICE FOLLOW UP ON 2 GRACE PAYMENT AND TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE	\$31.25	
7/25/2018	TIME	CMS	0.50	\$125.00	\$62.50	SET UP 5 GRACE PAYMENT ON CHASE ONLINE AND EMAIL TOM DETAILS	\$62.50	
7/25/2018	TIME	CMS	1.00	\$125.00	\$125.00		\$125.00	
7/25/2018	TIME	CMS	0.25	\$125.00	\$31.25	FOLLOW UP ON SEMCKEN 862L (AMERICAN GENERAL) TO SEE IF POLICY(S) WENT IN GRACE IN JULY AND REQUEST COPY OF GRACE NOTICE BE FAXED ONCE GENERATED	\$31.25	
7/25/2018	TIME	CMS	0.25	\$125.00	\$31.25	CALL ON SPELLMAN 2456 TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE	\$31.25	
7/26/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLAOD MAIL FROM 7/24 AND 7/25 TO ITM	\$31.25	
7/26/2018	TIME	CMS	1.25	\$125.00	\$156.25	RECORD 5 GRACE PAYMENT IN QB AND UPDATE COLLECTED INVESTOR PREMIUM FUND SPREADSHEET	\$156.25	
7/26/2018	TIME	CMS	0.25	\$125.00	\$31.25	CALL ON AZZARELLI 0024 TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE	\$31.25	
7/26/2018	TIME	CMS	0.25	\$125.00	\$31.25	CALL ON HAWS 5490 TO VERIFY POLICY(S) IS IN GRACE AND REQUESTED A COPY OF GRACE NOTICE TO BE EMAILED	\$31.25	
7/27/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FORM 7/26 AND 7/27 TO ITM	\$31.25	

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
7/27/2018	TIME	CMS	0.50	\$125.00	\$62.50	FOLLOW UP ON GRACE PAYMENT AND TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE CALL CARRIER ON BUTT POLICY(S) TO VERIFY POLICY(S) IS IN GRACE AND REQUEST COPY OF GRACE NOTICE	\$62.50	
7/27/2018	TIME	CMS	0.25	\$125.00	\$31.25	PREMIUM NOTICE INVESTIGATION	\$31.25	
7/30/2018	TIME	CMS	0.50	\$125.00	\$62.50	PREMIUM NOTICE INVESTIGATION	\$62.50	
7/31/2018	TIME	CMS	0.25	\$125.00	\$31.25	PREMIUM NOTICE INVESTIGATION	\$31.25	
7/31/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FORM 7/28 AND 7/30 TO ITM	\$31.25	
7/31/2018	TIME	CMS	1.50	\$125.00	\$187.50	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE	\$187.50	
8/1/2018	TIME	CMS	0.25	\$125.00	\$31.25	FOLLOW UP ON GRACE PAYMENT LEMEL 0246 CALL AND GET NEW OVERNIGHT ADDRESS FOR AIG POLICY(S) FOR UPS GRACE PAYMENT AS IT HAS RECENTLY CHANGED	\$31.25	
8/1/2018	TIME	CMS	0.25	\$125.00	\$31.25	SET UP 7 PREMIUM PAYMENT BY WIRE TRANSFER ON CHASE ONLINE AND EMAIL TOM THE DETAIL OF THE WIRES AND ALSO A CHECK REQUIREMENT FOR GRACE PAYMENT ON RITTENHOUSE 5463	\$31.25	
8/1/2018	TIME	CMS	1.75	\$125.00	\$218.75	SCAN AND UPLOAD MAIL FORM 7/31 AND 8/1 TO ITM	\$218.75	
8/2/2018	TIME	CMS	0.25	\$125.00	\$31.25	RECORD 7 PREMIUM PAYMENT BY WIRE TRANSFER TO QB	\$31.25	
8/2/2018	TIME	CMS	2.00	\$125.00	\$250.00	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE AND REQUEST COPIES OF GRACE NOTICE IF APPLICABLE	\$250.00	
8/2/2018	TIME	CMS	1.00	\$125.00	\$125.00	SCAN AND UPLOAD MAIL FORM AUG 3RD AND 4TH TO ITM 21ST	\$125.00	
8/6/2018	TIME	CMS	0.25	\$125.00	\$31.25	PREMIUM INVESTIGATION	\$31.25	
8/6/2018	TIME	CMS	0.50	\$125.00	\$62.50		\$62.50	

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
8/6/2018	TIME	CMS	1.50	\$125.00	\$187.50	FOLLOW UP ON PREMIUM PAYMENT TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE	\$187.50	
8/7/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FORM 8/6 AND 8/7 TO ITM	\$31.25	
8/7/2018	TIME	CMS	0.50	\$125.00	\$62.50	PREMIUM INVESTIGATION	\$62.50	
8/7/2018	TIME	CMS	1.50	\$125.00	\$187.50	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE	\$187.50	
8/8/2018	TIME	CMS	2.00	\$125.00	\$250.00	SET UP 7 WIRE TRANSFERS FOR PREMIUM PAYMENT ON CHASE AND EMAIL TOM THE DETAILS PLUS THE DETAILS OF 2 ADTT'L PREMIUM PAYMENT REQUIRED BY CHECK	\$250.00	
8/9/2018	TIME	CMS	0.25	\$125.00	\$31.25	RECORD PREMIUM PAYMENT IN QB ON RITTENHOUSE 5463 CHECK	\$31.25	
8/9/2018	TIME	CMS	1.75	\$125.00	\$218.75	RECORD 7 PREMIUM PAYMENT BY WIRE TRANSFER IN QB AND UPDATE SPREADSHEET	\$218.75	
8/10/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FORM AUG 8 / 9 TO ITM 21ST	\$31.25	
8/13/2018	TIME	CMS	0.50	\$125.00	\$62.50	PREMIUM INVESTIGATION	\$62.50	
8/13/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FROM 8/10 / 8/11 TO ITM 21ST	\$31.25	
8/13/2018	TIME	CMS	2.00	\$125.00	\$250.00	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE	\$250.00	
8/14/2018	TIME	CMS	0.25	\$125.00	\$31.25	AND REQUEST GRACE NOTICE IF APPLICABLE PREMIUM INVESTIGATION	\$31.25	
8/14/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FORM 8/13 / 8/14 TO ITM 21ST	\$31.25	
8/14/2018	TIME	CMS	1.50	\$125.00	\$187.50	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE	\$187.50	
8/15/2018	TIME	CMS	0.25	\$125.00	\$31.25	RECORD GRACE PAYMENT ON SILVERSTIN 59NL IN QB	\$31.25	

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
8/15/2018	TIME	CMS	0.25	\$125.00	\$31.25	EMAIL TOM RE RETURNED WIRE BEING SENT BACK FORM PENN MUTUAL ON ERRECA 3509 POLICY(S) DUE TO REMITTER 3E ADVISORS HAS NO RELATION TO THE POLICY	\$31.25	
8/15/2018	TIME	CMS	1.00	\$125.00	\$125.00	SET UP 5 PREMIUM PAYMENT ON CHASE ONLINE AND EMAIL TOM THE DETAILS CALL UNITED OF OMAHA AND REQUEST COPIES OF THE GRACE NOTICE SENT ON BLANK 0777	\$125.00	
8/15/2018	TIME	CMS	0.25	\$125.00	\$31.25	AND 1273	\$31.25	
8/16/2018	TIME	CMS	1.25	\$125.00	\$156.25	RECORD 5 PREMIUM PAYMENT IN QB CALL CARRIER TO GET COPY OF GRACE NOTICE	\$156.25	
8/16/2018	TIME	CMS	0.25	\$125.00	\$31.25	ON SMITH 6462	\$31.25	
8/16/2018	TIME	CMS	0.50	\$125.00	\$62.50	PREMIUM INVESTIGATION	\$62.50	
8/17/2018	TIME	CMS	0.25	\$125.00	\$31.25	RECORD GRACE PAYMENT IN QB FOR HUTTO 6716	\$31.25	
8/17/2018	TIME	CMS	1.00	\$125.00	\$125.00	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE	\$125.00	
8/17/2018	TIME	CMS	0.50	\$125.00	\$62.50	FOLLOW UP ON GRACE PAYMENT SILVERSTEIN 59NL AND GET UPDATED VALUES AND COI AMERICAN GENERAL POLICY(S)	\$62.50	
8/20/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FROM 8/17 / 8/18 TO ITM 215T	\$31.25	
8/20/2018	TIME	CMS	0.25	\$125.00	\$31.25	CALL ON VIRKLER 1870 AND REQUEST COPY OF GRACE NOTICE FROM CARRIER	\$31.25	
8/20/2018	TIME	CMS	0.50	\$125.00	\$62.50	FOLLOW UP ON GRACE PAYMENT NOXSEL 0993 / DILTZ 3190 / BERNBAUM 3790 GET UPDATED VALUES AND COI	\$62.50	
8/21/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD FROM 8/20 TO 21 SERVICES	\$31.25	
8/21/2018	TIME	CMS	0.50	\$125.00	\$62.50	PREMIUM INVESTIGATION FOLLOW UP ON GRACE PAYMENT ON DYKE 9831 AND DERR 6052 AND GET UPDATED VALUES AND COI	\$62.50	
8/21/2018	TIME	CMS	0.50	\$125.00	\$62.50		\$62.50	

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
8/22/2018	TIME	CMS	0.25	\$125.00	\$31.25	RECORD RETURNED WIRE FROM CARRIER ON ERRECA 3509 AS WOULD NOT EXCEPT PAYMENT FORM E3 ADVISORS	\$31.25	
8/22/2018	TIME	CMS	0.50	\$125.00	\$62.50	SET UP 3 PREMIUM PAYMENT BY WIRE TRANSFERS TO BE WIRED 8/23/18 SET UP 4 PREMIUM PAYMENT BY WIRE TRANSFERS TO BE WIRED 08/30/18 AS REQUESTED BY TOM TO BE SET UP IN ADVANCE	\$62.50	
8/22/2018	TIME	CMS	0.75	\$125.00	\$93.75	AS HE WILL BE ON VACATION NOTIFY TOM OF 3 GRACE PAYMENT THAT NEED TO BE PAID BY CHECK AROUND 8/30/18	\$93.75	
8/22/2018	TIME	CMS	0.50	\$125.00	\$62.50	AND PROVIDE INSTRUCTIONS	\$62.50	
8/21/2018	TIME	CMS	0.50	\$125.00	\$62.50	CALL CARRIER ON SIBINGA 1928 AND LYNCH 9122 AND REQUEST COPIES OF GRACE NOTICE	\$62.50	
8/23/2018	TIME	CMS	0.50	\$125.00	\$62.50	RECORD 3 PREMIUM PAYMENT BY WIRE TRANSFER IN QB	\$62.50	
8/23/2018	TIME	CMS	0.25	\$125.00	\$31.25	FOLLOW UP ON CASH VALUE INFO ON LUCY HUTTO 6716 / 6726 AS PAYMENTS WERE APPLIED INCORRECTLY	\$31.25	
8/27/2018	TIME	CMS	0.50	\$125.00	\$62.50	PREMIUM INVESTIGATION	\$62.50	
8/27/2018	TIME	CMS	0.50	\$125.00	\$62.50	SCAN AND UPLOAD MAIL FORM AUG 23 - 24 - 25 TO ITM	\$62.50	
8/27/2018	TIME	CMS	0.25	\$125.00	\$31.25	CALL ON GIUSTI 4836 TO GET VALUES AND COPY OF GRACE NOTICE	\$31.25	
8/28/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FROM 8/27 TO ITM	\$31.25	
8/29/2018	TIME	CMS	0.25	\$125.00	\$31.25	RECORD 2 PREMIUM PAYMENT	\$31.25	
8/29/2018	TIME	CMS	2.50	\$125.00	\$312.50	CALL ON POLICIES TO GETUPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DILIGENCE AND REQUEST GRACE NOTICE IF APPLICABLE	\$312.50	
8/30/2018	TIME	CMS	0.75	\$125.00	\$93.75	RECORD 4 PREMIUM PAYMENT	\$93.75	

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
8/30/2018	TIME	CMS	0.50	\$125.00	\$62.50	CALL ON RUBINSON 1757 GET UPDATED VALUES AND SEE IF POLICY(S) WAS IN GRACE AND ON LEMEL 0246 TO GET GRACE AMOUNT AN DUE DATE	\$62.50	
8/31/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FROM 8/30 TO ITM SCAN AND UPLOAD MAIL FROM 9/1 -9/4 TO ITM	\$31.25	
9/4/2018	TIME	CMS	0.50	\$125.00	\$62.50	FOLLOW UP ON PREMIUM PAYMENT AND GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE	\$62.50	
9/4/2018	TIME	CMS	1.25	\$125.00	\$156.25	RECORD 2 PREMIUM PAYMENT IN QB	\$156.25	
9/5/2018	TIME	CMS	0.50	\$125.00	\$62.50	CALL CARRIER TO RECEIVE COPY OF GRACE NOTICE FOR MARR 3458	\$62.50	
9/6/2018	TIME	CMS	0.25	\$125.00	\$31.25	NOTICE FOR MARR 3458	\$31.25	
9/6/2018	TIME	CMS	0.50	\$125.00	\$62.50	FOLLOW UP ON GRACE PAYMENT ON AIG POLICY(S) SEMCKEN 862L AND SILVERSTEIN 85NL AND GET UPDATED VALUES AND COI	\$62.50	
9/6/2018	TIME	CMS	0.25	\$125.00	\$31.25	AS A COURTESY, EMAIL TOM THE POLICY(S) THAT REQUIRE PREMIUM PAYMENT NEXT WEEK OR THE POLICY(S) WILL LAPSE	\$31.25	
9/7/2018	TIME	CMS	0.25	\$125.00	\$31.25	SEND EMAIL NOTIFYING 21ST AND TOM THAT THE WIRE TRANSFER FOR MARILYN SLEVIN GRACE PAYMENT WAS SHORT \$2,000	\$31.25	
9/10/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FORM 9/8 TO 21ST SERVICES	\$31.25	
9/11/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FORM 9/10 TO 21ST PREMIUM INVESTIGATION	\$31.25	
9/11/2018	TIME	CMS	0.25	\$125.00	\$31.25	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE AND REQUEST COPIES OF GRACE NOTICE IF APPLICABLE	\$31.25	
9/11/2018	TIME	CMS	1.75	\$125.00	\$218.75	APPLICABLE	\$218.75	



Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
9/12/2018	TIME	CMS	0.25	\$125.00	\$31.25	FOLLOW UP ON GRACE PAYMENT SLEVIN 3988 AND GET UPDATED VALUES AND COI	\$31.25	
9/13/2018	TIME	CMS	1.25	\$125.00	\$156.25	FOLLOW UP ON GRACE PAYMENT AND TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE	\$156.25	
9/13/2018	TIME	CMS	1.25	\$125.00	\$156.25	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE AND REQUEST COPIES OF GRACE NOTICE IF APPLICABLE	\$156.25	
9/14/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FROM SEPT 13 TO ITM 21ST	\$31.25	
9/17/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FORM 9/14 - 9/15 TO ITM 21ST	\$31.25	
9/17/2018	TIME	CMS	0.25	\$125.00	\$31.25	AS REQUESTED BY NELSON AT ITM 21 SERVICES, CALL CARRIER ON CUSING 0379 TO GET UPDATED VALUES AND COI	\$31.25	
9/17/2018	TIME	CMS	1.00	\$125.00	\$125.00	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND REQUEST GRACE NOTICE IF APPLICABLE	\$125.00	
9/17/2018	TIME	CMS	0.25	\$125.00	\$31.25	NOTIFY TOM AND ITEM 21ST OF 2 POLICY(S) LAPSING THIS WEEK AND INQUIRED ABOUT PAYMENTS	\$31.25	
9/18/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FROM 9/17 AND 9/18 TO ITEM 21ST	\$31.25	
9/18/2018	TIME	CMS	1.00	\$125.00	\$125.00	FOLLOW UP ON GRACE PAYMENT AND GET UPDATED VALUES AND COI	\$125.00	
9/19/2018	TIME	CMS	0.25	\$125.00	\$31.25	FOLLOW UP ON GRACE PAYMENT SIBINGA 1928 AND GET UPDATED VALUES AND COI	\$31.25	
9/19/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FORM SEPT 19 TO ITM 21ST	\$31.25	
9/21/2018	TIME	CMS	0.25	\$125.00	\$31.25	FOLLOW UP ON GRACE PAYMENT SPELLMAN 2456 GET UPDATED VALUES AND COI	\$31.25	
9/21/2018	TIME	CMS	1.00	\$125.00	\$125.00	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND REQUEST COPIES OF GRACE NOTICE IF APPLICABLE	\$125.00	

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	Premium	Transition
9/21/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FROM 9/21 TO ITM	\$31.25	
		<b>CMS Premium Total</b>	<b>85.25</b>		<b>\$10,656.25</b>		<b>10,656.25</b>	
7/3/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD JULY 2ND MAIL TO DROPBOX FOR ITME 21ST SERVICES	\$31.25	
6/25/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD JUN 22 AND JUNE 23 MAIL TO DROPBOX FOR ITM	\$31.25	
6/26/2018	TIME	CMS	1.00	\$125.00	\$125.00	PROCESS THIRD PARTY REQUESTS TO ITM	\$125.00	
6/27/2018	TIME	CMS	2.25	\$125.00	\$281.25	PROCESS THIRD PARTY REQUEST TO ITM	\$281.25	
6/27/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD 6/26 MAIL TO DROPBOX FOR ITM	\$31.25	
7/2/2018	TIME	CMS	0.25	\$125.00	\$31.25	PROVIDE TOM WITH SPREADSHEET THAT SHOWS THE CARRIER NAMES AND ADDRESSES AS REQUESTED	\$31.25	
7/2/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD JUNE 29TH AND JUNE 30TH MAIL TO DROPBOX FOR ITM	\$31.25	
7/6/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD 7/5 AND 7/6 INTO DROPBOX FOR ITM 21ST SERVICES	\$31.25	
8/28/2018	TIME	CMS	0.50	\$125.00	\$62.50	FAX 3RD PARTY AUTH FORMS TO CARRIER THAT HAD SPECIFIC FORMS TO USE HAVE 3 3RD PARTY AUTHORIZATION FORMS EXECUTED AND EMAILED BACK TO ITM AS REQUESTED BY NELSON ON THE NORTH AMERICAN LIFE POLICIES	\$62.50	
8/31/2018	TIME	CMS	0.25	\$125.00	\$31.25		\$31.25	
		<b>CMS Transition Total</b>	<b>5.50</b>		<b>\$687.50</b>		<b>\$687.50</b>	
		<b>CMS Total</b>	<b>90.75</b>		<b>\$11,343.75</b>			
9/17/2018	TIME	DLC	0.25	\$105.00	\$26.25	OUT THE DOOR - 8879 FILE / OH / IT / 1041 / - PWCG TRUST	\$26.25	
		<b>DLC Transition Total</b>	<b>0.25</b>		<b>\$26.25</b>			<b>\$26.25</b>
		<b>DLC Total</b>	<b>0.25</b>		<b>\$26.25</b>			<b>\$26.25</b>

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
7/24/2018	TIME	LJL	0.25	\$115.00	\$28.75	WMP BILLING 6/8/18	\$28.75	\$28.75
9/7/2018	TIME	LJL	0.25	\$115.00	\$28.75	WMP BILLING 7/8/18	\$28.75	\$28.75
9/20/2018	TIME	LJL	0.25	\$115.00	\$28.75	WMP BILLING 8/8/18	\$28.75	\$28.75
7/2/2018	TIME	LJL	0.25	\$115.00	\$28.75	INVESTOR CORRESPONDENCE	\$28.75	\$28.75
7/6/2018	TIME	LJL	1.00	\$115.00	\$115.00	TIME REPORT SUMMARY	\$115.00	\$115.00
8/13/2018	TIME	LJL	0.25	\$115.00	\$28.75	INVESTOR CALLS	\$28.75	\$28.75
8/16/2018	TIME	LJL	0.25	\$115.00	\$28.75	INVESTOR CALL	\$28.75	\$28.75
9/18/2018	TIME	LJL	1.00	\$115.00	\$115.00	RECONCILE PAYMENT RCVD WITH MYOB INVOICES	\$115.00	\$115.00
6/26/2018	TIME	LJL	0.50	\$115.00	\$57.50	WORK ON ILLUSTRATION LETTERS	\$57.50	\$57.50
6/27/2018	TIME	LJL	1.25	\$115.00	\$143.75	WORK ON ILLUSTRATION LTRS MERGE FOR ITM	\$143.75	\$143.75
6/27/2018	TIME	LJL	1.25	\$115.00	\$143.75	WORK ON TPA LETTERS MERGE FOR ITM	\$143.75	\$143.75
6/27/2018	TIME	LJL	0.50	\$115.00	\$57.50	WORK ON VALUE LETTERS MERGE FOR ITM	\$57.50	\$57.50
6/27/2018	TIME	LJL	1.00	\$115.00	\$115.00	EXPENSE SUMMARY FOR BILLING / SCAN AND REDACT SUPPORT	\$115.00	\$115.00
7/5/2018	TIME	LJL	2.00	\$115.00	\$230.00	EXPORT TIME THRU 6/23/18 / DRAFT / REVIEW / REDACT INVOICES	\$230.00	\$230.00
7/13/2018	TIME	LJL	0.50	\$115.00	\$57.50	WORK ON 5/8 INVOICE FOR E3	\$57.50	\$57.50
7/16/2018	TIME	LJL	0.50	\$115.00	\$57.50	CREATE 6/8/18 INVOICES FOR E3 / MOVE SLIPS / CREATE PDF	\$57.50	\$57.50
7/19/2018	TIME	LJL	1.00	\$115.00	\$115.00	REVISE 1ST PAYMENT APPLICATION DATA PER 3E ATTY	\$115.00	\$115.00
7/27/2018	TIME	LJL	0.50	\$115.00	\$57.50	REVIEW APPLICATION ATTACHMENTS FOR ROOSA	\$57.50	\$57.50
7/31/2018	TIME	LJL	0.25	\$115.00	\$28.75	UPDATE PAYMENT APPLICATION EXHIBITS	\$28.75	\$28.75
8/1/2018	TIME	LJL	1.50	\$115.00	\$172.50	DRAFT TIME ANALYSIS FOR 6/23/18	\$172.50	\$172.50
8/2/2018	TIME	LJL	0.25	\$115.00	\$28.75	RESPOND TO INVESTOR EMAIL / PROVIDE 3E CONTACT INFO AND INITIAL INVESTOR LETTER	\$28.75	\$28.75
8/7/2018	TIME	LJL	0.25	\$115.00	\$28.75	SEND INVESTOR CORR TO E3	\$28.75	\$28.75
8/27/2018	TIME	LJL	0.25	\$115.00	\$28.75	INVESTOR CORR	\$28.75	\$28.75
9/14/2018	TIME	LJL	1.50	\$115.00	\$172.50	WORK ON 2ND QTR 6/23/18 TIME REPORT FOR E3 APPLICATION	\$172.50	\$172.50

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	Premium	Transition
		LJL Transition Total	16.50		\$1,897.50			\$1,897.50
		LJL Total	16.50		\$1,897.50			
7/11/2018	TIME	LLK	2.50	\$105.00	\$262.50	GRACE PAYMENT PHONE CALLS X8	\$262.50	
7/13/2018	TIME	LLK	2.00	\$105.00	\$210.00	CALL ON STATUS OF GRACE PAYMENT X4	\$210.00	
		LLK Premium Total	4.50		\$472.50		\$472.50	
6/26/2018	TIME	LLK	1.25	\$105.00	\$131.25	SORT / SCAN / FILE MAIL	\$131.25	
7/10/2018	TIME	LLK	0.25	\$105.00	\$26.25	SORT / SCAN / UPLOAD MAIL TO ITM	\$26.25	
7/10/2018	TIME	LLK	0.25	\$105.00	\$26.25	SORT / SCAN / FILE MAIL TO ITM	\$26.25	
7/10/2018	TIME	LLK	1.50	\$105.00	\$157.50	SORT / SCAN AND FILE MAIL	\$157.50	
7/12/2018	TIME	LLK	0.25	\$105.00	\$26.25	SORT / SCAN / UPLOAD / FILE MAIL FOR ITM	\$26.25	
7/13/2018	TIME	LLK	0.25	\$105.00	\$26.25	SORT SCAN AND UPLOAD MAIL TO ITM	\$26.25	
7/16/2018	TIME	LLK	0.50	\$105.00	\$52.50	SORT / SCAN AND FILE MAIL RECEIVED	\$52.50	
7/17/2018	TIME	LLK	0.25	\$105.00	\$26.25	FILE MAIL UPLOADED TO ITM	\$26.25	
7/20/2018	TIME	LLK	0.50	\$105.00	\$52.50	FILE MAIL	\$52.50	
						PREP MPC AUTH LETTERS FOR CARRIERS -		
						PRINT LTRS / PREP AND PRINT REQUIRED 3RD		
						PARTY FORMS / ASSEMBLE / SCAN / SORT BY		
						CARRIER AND PUT IN UPS OVERNIGHT ENV OR		
7/25/2018	TIME	LLK	5.50	\$105.00	\$577.50	SCAN AND HOLD FOR FAXING	\$577.50	
						PREP 2ND DAY UPS AND SEND OUT FAX		
7/27/2018	TIME	LLK	1.50	\$105.00	\$157.50	REMAINING ON MPC AUTHORIZATION LETTERS	\$157.50	
8/1/2018	TIME	LLK	1.00	\$105.00	\$105.00	SORT / SCAN AND FILE MAIL	\$105.00	
						SEPARATE ANNUAL MPC AUTH LETTERS AND		
8/2/2018	TIME	LLK	2.00	\$105.00	\$210.00	FILE IN EACH INDIVIDUAL FILE	\$210.00	
8/7/2018	TIME	LLK	0.75	\$105.00	\$78.75	SORT / SCAN / FILE / MAIL / PMNTS	\$78.75	
						CALL CARRIER RE DENIAL OF MPC AUTH FOR		
8/7/2018	TIME	LLK	0.50	\$105.00	\$52.50	CUSHING / REFAX REQUEST	\$52.50	
8/8/2018	TIME	LLK	0.25	\$105.00	\$26.25	SORT / SCAN / FILE MAIL	\$26.25	

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
8/8/2018	TIME	LLK	3.00	\$105.00	\$315.00	PRESSBOARD INVESTOR BILLING DOCUMENTS		\$315.00
8/17/2018	TIME	LLK	1.00	\$105.00	\$105.00	SORT / SCAN AND FILE MAIL		\$105.00
8/20/2018	TIME	LLK	0.25	\$105.00	\$26.25	FILE MAIL		\$26.25
8/23/2018	TIME	LLK	0.25	\$105.00	\$26.25	FILE MAIL		\$26.25
8/27/2018	TIME	LLK	1.00	\$105.00	\$105.00	SORT & FILE MAIL		\$105.00
9/7/2018	TIME	LLK	1.50	\$105.00	\$157.50	SORT / SCAN / FILE MAIL		\$157.50
9/10/2018	TIME	LLK	0.25	\$105.00	\$26.25	FILE MAIL		\$26.25
9/21/2018	TIME	LLK	0.75	\$105.00	\$78.75	SORT / SCAN AND FILE MAIL RECEIVED		\$78.75
9/17/2018	TIME	LLK	0.75	\$105.00	\$78.75	ASSEMBLE PWCG TRUST RETURNS		\$78.75
9/20/2018	TIME	LLK	0.25	\$105.00	\$26.25	SCAN / EFILE TAX DOCS		\$26.25
		<b>LLK Transition Total</b>	<b>25.50</b>		<b>\$2,677.50</b>			<b>\$2,677.50</b>
		<b>LLK Total</b>	<b>30.00</b>		<b>\$3,150.00</b>			
9/14/2018	TIME	MAS	1.00	\$150.00	\$150.00	TRUST COMPLIANCE		\$150.00
9/17/2018	TIME	MAS	0.25	\$150.00	\$37.50	TAX RETURN		\$37.50
		<b>MAS Transition Total</b>	<b>1.25</b>		<b>\$187.50</b>			<b>\$187.50</b>
		<b>MAS Total</b>	<b>1.25</b>		<b>\$187.50</b>			
6/25/2018	TIME	MKM	1.00	\$105.00	\$105.00	PROCESSED TRACKING MAIL / ACT UPDATES		\$105.00
6/26/2018	TIME	MKM	1.00	\$105.00	\$105.00	PROCESSED TRACKING MAIL / TRACKING		\$105.00
6/27/2018	TIME	MKM	1.00	\$105.00	\$105.00	PHONE CALLS / ACT UPDATES		\$105.00
6/28/2018	TIME	MKM	1.00	\$105.00	\$105.00	PROCESSED TRACKING MAIL / TRACKING		\$105.00
6/30/2018	TIME	MKM	0.50	\$105.00	\$52.50	PHONE CALLS / ACT UPDATES		\$52.50
7/2/2018	TIME	MKM	1.00	\$105.00	\$105.00	PROCESSED TRACKING MAIL / ACT UPDATES		\$105.00
						SENT FOLLOW UP TRACKING EMAIL /		
						PROCESSED TRACKING MAIL / ACT UPDATES		\$105.00

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
7/3/2018	TIME	MKM	1.00	\$105.00	\$105.00	PROCESSED TRACKING MAIL / ACT UPDATES	\$105.00	
7/5/2018	TIME	MKM	0.50	\$105.00	\$52.50	PROCESSED TRACKING MAIL / ACT UPDATES	\$52.50	
7/6/2018	TIME	MKM	0.50	\$105.00	\$52.50	PROCESSED HIPPA(S) MAIL	\$52.50	
7/6/2018	TIME	MKM	0.50	\$105.00	\$52.50	PROCESSED TRACKING MAIL / PHONE CALLS / ACT UPDATES / PROCESSED RETURNED MAIL	\$52.50	
7/9/2018	TIME	MKM	1.00	\$105.00	\$105.00	PROCESSED TRACKING MAIL / TRACKING PHONE CALLS / ACT UPDATES	\$105.00	
7/9/2018	TIME	MKM	1.00	\$105.00	\$105.00	PROCESSED TRACKING MAIL / TRACKING PHONE CALLS / ACT UPDATES	\$105.00	
7/11/2018	TIME	MKM	0.50	\$105.00	\$52.50	PROCESSED HIPPA(S) MAIL	\$52.50	
7/11/2018	TIME	MKM	0.50	\$105.00	\$52.50	PROCESSED TRACKING MAIL / TRACKING PHONE CALLS / ACT UPDATES	\$52.50	
7/12/2018	TIME	MKM	1.00	\$105.00	\$105.00	UPDATES	\$105.00	
7/14/2018	TIME	MKM	1.00	\$105.00	\$105.00	FILE TRACKING DOCUMENTS	\$105.00	
7/17/2018	TIME	MKM	0.25	\$105.00	\$26.25	PROCESSED TRACKING MEM	\$26.25	
7/19/2018	TIME	MKM	1.00	\$105.00	\$105.00	PROCESSED HIPPA(S) MAIL / HIPPA(S) PHONE CALLS	\$105.00	
7/19/2018	TIME	MKM	0.25	\$105.00	\$26.25	PROCESSED TRACKING MAIL / ACT UPDATES	\$26.25	
7/24/2018	TIME	MKM	0.50	\$105.00	\$52.50	SENT FOLLOW UP TRACKING LTRS / ACT UPDATES	\$52.50	
7/25/2018	TIME	MKM	0.50	\$105.00	\$52.50	FILE TRACKING DOCUMENTS	\$52.50	
7/26/2018	TIME	MKM	1.00	\$105.00	\$105.00	FILE TRACKING DOCS	\$105.00	
7/26/2018	TIME	MKM	2.00	\$105.00	\$210.00	PROCESSED MONTHLY TRACKING REPORT / SPECIAL CONTAC DATA REPORT	\$210.00	
7/27/2018	TIME	MKM	1.00	\$105.00	\$105.00	HIPPA(S) PHONE CALLS / EMAIL	\$105.00	
7/31/2018	TIME	MKM	1.00	\$105.00	\$105.00	FILE TRACKING DOCS	\$105.00	
8/1/2018	TIME	MKM	1.00	\$105.00	\$105.00	SENT LTRS FOR TRACKING TRANSITION / TRACKING PHONE CALLS	\$105.00	
8/1/2018	TIME	MKM	0.50	\$105.00	\$52.50	FILE TRACKING DOCUMENTS / HIPPA(S) DOCUMENTS	\$52.50	

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
8/7/2018	TIME	MKM	0.25	\$105.00	\$26.25	FILE TRANSFER / TRACKING MAIL TO NELSON SONG		\$26.25
8/29/2018	TIME	MKM	0.25	\$105.00	\$26.25	SENT LTRS VERIFY SERVICER SWITCH TO 21ST (2 INSUREDS)		\$26.25
9/13/2018	TIME	MKM	1.50	\$105.00	\$157.50	TRACKING EMAIL RE SERVICING TRANSITION TO ITM / ADDED INSURED TO TRACKING DATABASE LIST PER WMP		\$157.50
9/16/2018	TIME	MKM	1.50	\$105.00	\$157.50	RAN DATABASE OBIT / DEATH MASTER FILE RUN PER WMP		\$157.50
9/17/2018	TIME	MKM	0.50	\$105.00	\$52.50	RAN DATABASE SEARCH PER WMP		\$52.50
		<b>MKM Transition Total</b>	<b>26.00</b>		<b>\$2,730.00</b>			<b>\$2,730.00</b>
		<b>MKM Total</b>	<b>26.00</b>		<b>\$2,730.00</b>			
9/14/2018	TIME	NDV	1.00	\$240.00	\$240.00	FORM 1041 AND OHIO		\$240.00
		<b>NDV Transition Total</b>	<b>1.00</b>		<b>\$240.00</b>			<b>\$240.00</b>
		<b>NDV Total</b>	<b>1.00</b>		<b>\$240.00</b>			
6/26/2018	TIME	WMP	0.75	\$285.00	\$213.75	3RD PARTY AUTHORIZATIONS		\$213.75
6/27/2018	TIME	WMP	0.75	\$285.00	\$213.75	3RD PARTY AUTHORIZATION		\$213.75
6/27/2018	TIME	WMP	0.25	\$285.00	\$71.25	INFO REQUESTED BY HEBRANK RE SEC		\$71.25
6/28/2018	TIME	WMP	0.50	\$285.00	\$142.50	FEE APPLICATION		\$142.50
7/2/2018	TIME	WMP	0.25	\$285.00	\$71.25	PREMIUM PAYMENT NOTIFICATION		\$71.25
7/3/2018	TIME	WMP	0.50	\$285.00	\$142.50	FEE APPLICATION		\$142.50
7/5/2018	TIME	WMP	0.25	\$285.00	\$71.25	TRANSITION INFORMATION ON POLICY(S)		\$71.25
7/5/2018	TIME	WMP	0.25	\$285.00	\$71.25	PREMIUM(S) INFORMATION SET UP		\$71.25
7/6/2018	TIME	WMP	1.00	\$285.00	\$285.00	FEE APPLICATION		\$285.00
7/9/2018	TIME	WMP	0.25	\$285.00	\$71.25	APPLICATION FOR PAYMENT		\$71.25
7/11/2018	TIME	WMP	0.25	\$285.00	\$71.25	FEE APPLICATION		\$71.25
7/17/2018	TIME	WMP	0.50	\$285.00	\$142.50	3RD PARTY AUTHORIZATION FORMS		\$142.50
7/19/2018	TIME	WMP	0.25	\$285.00	\$71.25	FEE APPLICATION		\$71.25
7/20/2018	TIME	WMP	0.50	\$285.00	\$142.50	ARRANGING FOR A CALL AND DUPLICATE TRACKING		\$142.50

Transaction Date	Trans Type	User Nickname	Time Spent	Rate		Slip Value	Description	PREMIUM	TRANSITION
				Value	Value				
8/28/2018	TIME	WMP	0.50	\$285.00	\$142.50	\$142.50	TRANSITION LETTER		\$142.50
9/6/2018	TIME	WMP	0.25	\$285.00	\$71.25	\$71.25	PREMIUM PAYMENT EMAIL		\$71.25
9/7/2018	TIME	WMP	0.25	\$285.00	\$71.25	\$71.25	DISCUSSION RE PREMIUM PAYMENT ERROR		\$71.25
9/11/2018	TIME	WMP	0.25	\$285.00	\$71.25	\$71.25	FEE APPLICATION		\$71.25
9/14/2018	TIME	WMP	0.50	\$285.00	\$142.50	\$142.50	TAX RETURN		\$142.50
9/17/2018	TIME	WMP	0.75	\$285.00	\$213.75	\$213.75	PREMIUMS / LETTER		\$213.75
9/19/2018	TIME	WMP	0.50	\$285.00	\$142.50	\$142.50	ACCOUNTS / PREMIUM(S)		\$142.50
		<b>WMP Transition Total</b>	<b>9.25</b>			<b>\$2,636.25</b>			<b>\$2,636.25</b>
		<b>WMP Total</b>	<b>9.25</b>			<b>\$2,636.25</b>			



# EXHIBIT C

PWCG Expenses Incurred 6/24/2018 - 9/23/2018

Transaction Date	Trans Type	User Nickname	Quantity	Price	Slip Value	Activity Nickname	Description	EXP - UPS	POSTAGE	EXP COPIES	EXP - MISC
8/8/2018	EXP	ADMIN	1	\$219.49	\$219.49	\$UPS	UPS INVOICE DATE 8/4/18 - MPC CARRIER AUTHORIZATION LETTERS	\$219.49			
9/8/2018	EXP	ADMIN	1	\$28.46	\$28.46	\$UPS	UPS INVOICE DATE 8/25/18- HIPPA(s) DOCS TO 21ST	\$28.46			
9/23/2018	EXP	ADMIN	1	\$32.75	\$32.75	\$UPS	UPS INV DATE 9/1/18 - DOC TO RECEIVER	\$32.75			
		<b>ADMIN - UPS TOTAL</b>			<b>\$280.70</b>			<b>\$280.70</b>			
7/8/2018	EXP	ADMIN	1	\$154.98	\$154.98	\$POSTAGE	HKM MAILING 2Q 2018		\$154.98		
7/8/2018	EXP	ADMIN	1	\$2.05	\$2.05	\$POSTAGE	RMD REQUEST / 1 INVESTOR ADMIN FEE		\$2.05		
7/23/2018	EXP	ADMIN	1	\$0.94	\$0.94	\$POSTAGE	TRACKING LTRS		\$0.94		
8/8/2018	EXP	ADMIN	1	\$14.10	\$14.10	\$POSTAGE	TRACKING LETTERS		\$14.10		
8/8/2018	EXP	ADMIN	1	\$0.47	\$0.47	\$POSTAGE	TRACKING LTRS		\$0.47		
8/8/2018	EXP	ADMIN	1	\$0.47	\$0.47	\$POSTAGE	INVESTOR CORR TO E3 AND ADMIN FEE PMT RCVD		\$0.47		
9/8/2018	EXP	ADMIN	1	\$0.94	\$0.94	\$POSTAGE	TRANSITION LTR TRACKING		\$0.94		
9/23/2018	EXP	ADMIN	1	\$7.62	\$7.62	\$POSTAGE	OHIO TAX 1041 PWCG TRUST		\$7.62		
		<b>ADMIN - POSTAGE TOTAL</b>			<b>\$181.57</b>				<b>\$181.57</b>		
8/8/2018	EXP	ADMIN	267	\$0.25	\$66.75	\$COPYING	COPIES 07/24/18 - 08/08/18 (INCLUDES MPC AUTHORIZATION LETTER PREP)			\$66.75	
		<b>ADMIN - COPY TOTAL</b>			<b>\$66.75</b>					<b>\$66.75</b>	
7/8/2018	EXP	ADMIN	1	\$45.44	\$45.44	\$ELEC RESEARCH	OBITUARY.COM 6/1/18 - 6/30/18				\$45.44
8/8/2018	EXP	ADMIN	1	\$41.99	\$41.99	\$ELEC RESEARCH	OBITUARY.COM 7/1/18 - 7/31/18				\$41.99
9/8/2018	EXP	ADMIN	1	\$42.19	\$42.19	\$ELEC RESEARCH	OBITUARY.COM 8/1/18 - 8/31/18				\$42.19
		<b>ADMIN - ELEC RESEARCH TOTAL</b>			<b>\$129.62</b>						<b>\$129.62</b>
8/8/2018	EXP	ADMIN	133	\$0.30	\$39.90	\$FAXING	FAXES 07/24/18 - 08/08/18 (INCLUDES MPC AUTHORIZATION LETTERS)				\$39.90
8/23/2018	EXP	ADMIN	15	\$0.30	\$4.50	\$FAXING	FAXES 8/9/18 - 8/23/18				\$4.50
9/8/2018	EXP	ADMIN	3	\$0.30	\$0.90	\$FAXING	FAXES 08/24/18 - 09/08/18				\$0.90
		<b>ADMIN - FAXING TOTAL</b>			<b>\$45.30</b>						<b>\$45.30</b>
9/23/2018	EXP	ADMIN	1	\$40.00	\$40.00	\$\$SUPPLIES	PWCG TRUST 1041				\$40.00
7/8/2018	EXP	ADMIN	1	\$54.45	\$54.45	\$\$SUPPLIES	HKM 2Q MAILING - ENVELOPE PRINTING COST				\$54.45
		<b>ADMIN - SUPPLY TOTAL</b>			<b>\$94.45</b>						<b>\$94.45</b>
		<b>Expense Combined Total</b>			<b>\$798.39</b>						