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Trustee of Defendant PWCG Trust

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

13 SECURITIES AND EXCHANGE
14 COMMISSION,

15 Plaintiff,

16 vs.

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

19 Defendants.

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

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

Date: April 25, 2019
Time: 10:00 a.m.
Courtroom: 6D
Judge: Hon. Fernando M. Olguin

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

23 The Trustee has incurred \$11,131.25 fees and \$129.69 in costs for this Fourth Application Period
24 and asks the Court to approve, on an interim basis, and authorize payment of the fees incurred of
25 \$11,131.25 and costs incurred of \$129.69. Such fees and expenses are summarized on **Exhibit A** hereto.

26 Detailed descriptions of the services rendered are contained in **Exhibit B** attached hereto, which
27 summarizes hours and fees billed to each category of services on a monthly basis during the Fourth
28 Application Period. During the Fourth Application Period, the Trustee and its staff have spent 82.25

1 hours at an overall blended billing rate of \$ 135.34 per hour.

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

4 **I. FEE APPLICATION**

5 The Trustee's work during the Fourth Application Period falls into the following categories:

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

8 **A. General Duties**

9 During the Fourth Application Period, the Trustee (i) participated in initial meetings and
10 conferences with the Receiver and legal counsel focused on advising and updating the Receiver
11 regarding the PWCG Trust and its assets; (ii) handled general administrative matters including
12 reviewing mail, emails and other correspondence directed to the Trustee and PWCG Trust; (iii)
13 continued life tracking services until new service provider was appointed, and; (iv) advised the Receiver
14 regarding the status of policies held in the Trust (including premium payment deadlines) and related
15 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 Name	Title	Rate	Hours	Fees
20 William M Potoczak	President	\$285	5.50	\$1567.50
William M Potoczak	(reflects December 2018 rate increase)	\$300	1.25	\$375.00
Linda J. Lee	Office manager and life settlement staff	\$115	2.75	\$316.25
Linda J. Lee	(reflects December 2018 rate increase)	\$120	1.25	\$150.00
Christina M. Shook	Senior life settlement staff	\$125	49.50	\$6187.50
Christina M. Shook	(reflects December 2018 rate increase)	\$130	8.50	\$1105.00
Debbie L. Cirincione	Life settlement staff	\$105	2.50	\$262.50
Debbie L. Cirincione	(reflects December 2018 rate increase)	\$110	.25	\$27.50
Lorie L. Kaufman	Life settlement and death claim staff	\$105	8.50	\$656.25
Lorie L. Kaufman	(reflects December 2018 rate increase)	\$110	2.25	\$247.50
Total			82.25	\$11,131.25
Average rate per hour		\$135.34		

27 **B. Costs**

28 The Trustee requests that the Court approve \$129.69 in costs. A detailed description of each

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

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

4 In considering the present Fourth 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 \$11,131.25 in fees and \$129.69 in costs incurred by the Trustee during the Fourth
20 Application Period and authorizing payment, on an interim basis, of \$11,260.94 from available
21 receivership estate assets; and

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

23 Date: March 26, 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 09/24/2018 - 12/23/2018

User Nickname 1	Hours	Rate Value	Slip Value
ADMIN - UPS Total			29.04
ADMIN - Postage Total			0.47
ADMIN - Copy Total			-
ADMIN - Faxing Total			1.50
ADMIN - Electronic Research Total			98.68
ADMIN - Supply			-
Expense Total			129.69
CMS - Premium Total Rate 1	49.25	125.00	6,156.25
CMS - Premium Total Rate 2	8.50	130.00	1,105.00
CMS - Transition Total Rate 1	0.25	125.00	31.25
CMS - Transition Total Rate 2	-	125.00	-
CMS Total	58.00		7,292.50
DLC Transition Total Rate 1	2.50	105.00	262.50
DLC Transition Total Rate 2	0.25	110.00	27.50
DLC Total	2.75		290.00
LJL Transition Total Rate 1	2.75	115.00	316.25
LJL Transition Total Rate 2	1.25	120.00	150.00
LJL Total	4.00		466.25
LLK Premium Total Rate 1	2.25	105.00	236.25
LLK Premium Total Rate 2	-	110.00	-
LLK Transition Total Rate 1	6.25	105.00	656.25
LLK Transition Total Rate 2	2.25	110.00	247.50
LLK Total	10.75		1,140.00
WMP Transition Total Rate 1	5.50	285.00	1,567.50
WMP Transition Total Rate 2	1.25	300.00	375.00
WMP Total	6.75		1,942.50
Combined Time	82.25		11,131.25
Grand Total (Time and Expenses)			11,260.94

EXHIBIT B

PWCG Time Incurred 09/24/2018 - 12/23/2018
\$11,131.25
\$0.00

7,497.50

3,633.75

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
09/24/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FORM 9/22 TO ITM 21ST		
09/25/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FORM 9/24 TO ITM 21ST		
09/26/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FROM 9/25 TO ITM 21ST		
09/26/2018	TIME	CMS	2.00	\$125.00	\$250.00	FOLLOW UP ON PREMIUM PAYMENT AND TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE		
09/26/2018	TIME	CMS	0.50	\$125.00	\$62.50	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE AND REQUEST COPIES OF GRACE NOTICE IF APPLICABLE		
09/26/2018	TIME	CMS	2.00	\$125.00	\$250.00	PREP EXCEL FIEL THAT SHOWS ALL CONTRIBUTIONS RECEIVED FORM CLIENT FOR PREMIUM PAYMENT		
09/27/2018	TIME	CMS	1.00	\$125.00	\$125.00	MAKE ADJ TO EXCEL FILE RE CLIENT PREMIUM(S) CONTRIBUTIONS AS REQUESTED BY WMP		
09/28/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FORM SEPT 27TH / 28TH TO ITM 21ST		
10/01/2018	TIME	CMS	1.00	\$125.00	\$125.00	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE		
10/02/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MIL FORM 10/1 AND 10/2 TO ITM 21ST		
10/02/2018	TIME	CMS	2.50	\$125.00	\$312.50	FOLLOW UP ON GRACE PAYMENT TO GET UPDATED VALUES AND COI		
10/03/2018	TIME	CMS	0.25	\$125.00	\$31.25	EMAIL TOM HEBRANK AND NELSON RE POLICY(S) LAPSING POTENTIAL ON FRIDAY - CLINTON MARR		
10/04/2018	TIME	CMS	0.25	\$125.00	\$31.25	FOLLOW UP ON GRACE PAYMENT BERSON 245L AND GET UPDATED VALUES AND COI		

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
10/04/2018	TIME	CMS	1.00	\$125.00	\$125.00	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE		
10/05/2018	TIME	CMS	0.50	\$125.00	\$62.50	FOLLOW UP ON PREMIUM PAYMENT ON LABRUNERIE 711L AND FAX CARRIER CONFIRMATION OF WIRE TRANSFER AND EMAIL NELSON AND TOM THAT CARRIER HAS NOT RCVD THE PAYMENT FROM 9/24/18		
10/05/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FROM 10/4 TO ITM		
10/05/2018	TIME	CMS	1.00	\$125.00	\$125.00	FOLLOW UP ON 4 GRACE PAYMENT TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE		
10/09/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FROM 10/5 AND 10/6 TO ITM		
10/10/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FROM 10/9 TO ITM		
10/10/2018	TIME	CMS	2.00	\$125.00	\$250.00	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE		
10/11/2018	TIME	CMS	0.50	\$125.00	\$62.50	FOLLOW UP ON GRACE PAYMENT RITTENHOUSE 5463 / LABRUNERIE 711L GET UPDATED VALUES AND COI		
10/11/2018	TIME	CMS	0.75	\$125.00	\$93.75	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE		
10/11/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FROM 10/11 TO ITM		
10/22/2018	TIME	CMS	1.00	\$125.00	\$125.00	PREMIUM INVESTIGATION		
10/22/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FROM 10/19 - 10/20 TO ITM		
10/23/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FROM 10/23 TO ITM		
10/24/2018	TIME	CMS	0.75	\$125.00	\$93.75	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE		

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
10/25/2018	TIME	CMS	3.50	\$125.00	\$437.50	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE		
10/26/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FROM OCT 25 / 26 TO ITM 21ST		
10/29/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FROM 10/27 / 29 TO ITM 21ST		
10/30/2018	TIME	CMS	2.00	\$125.00	\$250.00	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE		
10/30/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FORM 10/30 TO ITM 21ST		
11/01/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FORM 11/1 TO ITM		
11/02/2018	TIME	CMS	2.00	\$125.00	\$250.00	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE		
11/05/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FROM 11/5 TO ITM		
11/06/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FORM NOV 6 TO ITM SERVICES		
11/06/2018	TIME	CMS	1.50	\$125.00	\$187.50	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE		
11/08/2018	TIME	CMS	1.25	\$125.00	\$156.25	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE		
11/13/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FROM 11/9 - 10 TO ITEM 21ST		
11/14/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FROM 11/13 TO ITM		
11/14/2018	TIME	CMS	1.25	\$125.00	\$156.25	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE		

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
11/15/2018	TIME	CMS	0.25	\$125.00	\$31.25	CALL CARRIER ON SILVERSTEIN 5253 TO VERIFY POLICY(S) IS IN GRACE AND REQUEST COPY OF NOTICE		
11/15/2018	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		
11/16/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FROM 11/15 - 11/16 TO ITM		
11/19/2018	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 GET GRACE NOTICE IF APPLICABLE		
11/20/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FROM 11/17 - 11/18 TO ITM		
11/20/2018	TIME	CMS	0.25	\$125.00	\$31.25	FOLLOW UP ON GRACE PAYMENT SILVERSTEIN 59NL TO GET UPDATED VALUES AND COI		
11/21/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FORM 11/21 TO ITM		
11/21/2018	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 COPY OF GRACE NOTICE IF APPLICABLE		
11/26/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FROM NOV 24 TO ITM		
11/27/2018	TIME	CMS	1.50	\$125.00	\$187.50	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE		
11/27/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FROM NOV 26 TO ITM		
11/29/2018	TIME	CMS	2.25	\$125.00	\$281.25	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE EMAIL TOM HEBRANK AND ITEM 21 SERVICES		
11/29/2018	TIME	CMS	0.25	\$125.00	\$31.25	OF THE GRACE PAYEMNT DUE ON MARR 3458 BY 12/2/18		

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	Premium	Transition
11/29/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FROM NOV 27 - 29 TO ITM 21ST		
11/30/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FORM NOV 30 TO ITM 21 SERVICES		
12/03/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FROM 12/1 TO ITM 21ST		
12/03/2018	TIME	CMS	0.25	\$125.00	\$31.25	AS REQUESTED BY NELSON AT ITM 21ST, CALLED CARRIER ON CUSHING 0379 AND ASK QUESTIONS FROM NELSON AND EMAIL THE INFO REQUESTED		
12/04/2018	TIME	CMS	0.25	\$125.00	\$31.25	SCAN AND UPLOAD MAIL FORM 12/3 AND 12/4 TO ITM 21ST		
12/04/2018	TIME	CMS	1.25	\$125.00	\$156.25	FOLLOW UP ON GRACE PAYMENT AND GET UPDATED VALUES AND COI		
12/05/2018	TIME	CMS	2.50	\$125.00	\$312.50	FOLLOW UP ON GRACE PAYMENT AND GET UPDATED VALUES AND COI		
12/06/2018	TIME	CMS	1.00	\$125.00	\$125.00	FOLLOW UP ON GRACE PAYMENT AND GET UPDATED VALUES AND COI		
			49.25		6,156.25			
12/10/2018	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL FROM 12/6 AND 12/8 TO ITM		
12/11/2018	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL FROM 12/10 AND 12/11 TO ITM AND SEND PREMIUM(S) REFUND CHECK ON KING POLICY(S) TO HEBRANK		
12/11/2018	TIME	CMS	0.25	\$130.00	\$32.50	RESEARCH AND SEND EMAIL TO TOM HEBRANK AND NELSON AT ITM RE THE PAYMENT ON HUTTO 6726 SHOULD HAVE BEEN TO HUTTO 6716 AS IT IS IN A GRACE PERIOD		
12/11/2018	TIME	CMS	2.00	\$130.00	\$260.00	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE AND REQUEST COPIES OF GRACE NOTICE IF APPLICABLE		
12/14/2018	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL FROM 12/13 TO ITM		

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	Premium	Transition
09/25/2018	TIME	DLC	0.25	\$105.00	\$26.25	INVESTOR CORR		
10/01/2018	TIME	DLC	0.25	\$105.00	\$26.25	INVESTOR CORR		
10/09/2018	TIME	DLC	0.50	\$105.00	\$52.50	INVESTOR CORR / CALLS		
10/24/2018	TIME	DLC	0.25	\$105.00	\$26.25	SENT RECEIVER LTR TO INVESTORS		
11/26/2018	TIME	DLC	0.75	\$105.00	\$78.75	SEND RECEIVER LTRS TO INVESTORS / CALLS		
12/03/2018	TIME	DLC	0.50	\$105.00	\$52.50	CALLS AND EMAIL / INVESTORS		
		DLC Transition Total Rate 1	2.50		262.50			
12/18/2018	TIME	DLC	0.25	\$110.00	\$27.50	INVESTOR CALL / CORR		
		DLC Transition Total Rate 2	0.25		27.50			
		DLC Transition Total	2.75		290.00			290.00
		DLC Total	2.75		\$290.00			
10/04/2018	TIME	LJL	1.50	\$115.00	\$172.50	DOWNLOAD AND DRAFT PWCG 3RD FEE APPLICATION AT 9/23/18		
10/10/2018	TIME	LJL	0.50	\$115.00	\$57.50	SCAN EXPENSES 6/24/18 - 9/23/18 AND REDACT FOR FEE APPLICATION #3		
10/18/2018	TIME	LJL	0.25	\$115.00	\$28.75	SEND EMAIL TO E3 / ITM ON BERNBAUM PREMIUM DUE PER CMS		
10/18/2018	TIME	LJL	0.25	\$115.00	\$28.75	WMP BILLING 9/8/18		
11/08/2018	TIME	LJL	0.25	\$115.00	\$28.75	WMP BILLING 10/08/18		
		LJL Transition Total Rate 1	2.75		316.25			
12/14/2018	TIME	LJL	0.25	\$120.00	\$30.00	WMP BILLING 11/8/18		
12/14/2018	TIME	LJL	1.00	\$120.00	\$120.00	PREP 3RD APPLICATION /SEND TO ROOSA		
		LJL Transition Total Rate 2	1.25		150.00			
		LJL Transition Total	4.00		466.25			466.25
		LJL Total	4.00		\$466.25			
10/18/2018	TIME	LLK	2.00	\$105.00	\$210.00	GRACE NOTICE PHONE CALLS		

903.75

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	Premium	Transition
10/19/2018	TIME	LLK	0.25	\$105.00	\$26.25	GRACE NOTICE INVESTIGATION	236.25	
		LLK Premium Total Rate 1	2.25		\$236.25			
		LLK Premium Total	2.25		236.25			
09/26/2018	TIME	LLK	0.25	\$105.00	\$26.25	SCAN / FILE TAX DOCS -		
10/10/2018	TIME	LLK	1.75	\$105.00	\$183.75	SORT / SCAN AND FILE MAIL / PMTS		
10/26/2018	TIME	LLK	1.25	\$105.00	\$131.25	SORT / SCAN AND FILE MAIL		
11/02/2018	TIME	LLK	0.50	\$105.00	\$52.50	SORT / SCAN AND FILE MAIL / PMTS		
11/15/2018	TIME	LLK	0.75	\$105.00	\$78.75	SORT / SCAN AND FILE MAIL / PMTS		
11/21/2018	TIME	LLK	0.75	\$105.00	\$78.75	SORT / SCAN AND FILE MAIL		
12/05/2018	TIME	LLK	1.00	\$105.00	\$105.00	SORT / SCAN AND FILE MAIL / PMTS		
		LLK Transition Total Rate 1	6.25		656.25			
12/20/2018	TIME	LLK	1.50	\$110.00	\$165.00	SORT / SCAN AND FILE MAIL / PMTS		
12/21/2018	TIME	LLK	0.75	\$110.00	\$82.50	SORT / SCAN AND FILE MAIL / PMTS		
		LLK Transition Total Rate 2	2.25		247.50			
		LLK Transition Total	8.50		903.75			
		LLK Total	10.75		1,140.00			
09/28/2018	TIME	WMP	2.00	\$285.00	\$570.00	ASSIST IN AND REVIEW OF PREMIUM PAYMENT BY PWCG ETAL		
10/03/2018	TIME	WMP	0.25	\$285.00	\$71.25	FOLLOW UP ON GRACE PERIOD NOTICE		
10/10/2018	TIME	WMP	0.50	\$285.00	\$142.50	REVIEW KING SETTLEMENT CONTRACT		
10/18/2018	TIME	WMP	0.25	\$285.00	\$71.25	PREMIUM(S) RESOLUTION - BERNBAUM		
11/07/2018	TIME	WMP	0.75	\$285.00	\$213.75	2 INVESTOR CALLS WITH DIRECTION TO RECEIVER		
11/12/2018	TIME	WMP	0.25	\$285.00	\$71.25	RESPOND TO INVESTOR REQUEST VIA EMAIL		
11/13/2018	TIME	WMP	0.25	\$285.00	\$71.25	3RD PARTY FORM SIGNATURE		
11/16/2018	TIME	WMP	0.25	\$285.00	\$71.25	INVESTOR COMMUNICATION AND EMAIL		
11/26/2018	TIME	WMP	0.25	\$285.00	\$71.25	1 INVESTOR CALL		
11/28/2018	TIME	WMP	0.25	\$285.00	\$71.25	INVESTOR CORR		
11/29/2018	TIME	WMP	0.25	\$285.00	\$71.25	PREMIUM(S) GRACE NOTICE INVESTIGATION		
12/06/2018	TIME	WMP	0.25	\$285.00	\$71.25	INVESTOR CALL AND PREMIUM(S) WIRE		

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
		WMP Transition Total Rate 1	5.50		1,567.50			
12/10/2018	TIME	WMP	0.25	\$300.00	\$75.00	CALL AND EMAIL TO INVESTOR		
						SEND PREMIUM(S) REFUND CHECK TO RECEIVER		
12/10/2018	TIME	WMP	0.25	\$300.00	\$75.00	RECEIVER		
12/11/2018	TIME	WMP	0.25	\$300.00	\$75.00	PREMIUM(S) GRACE NOTICE HUTTO		
12/18/2018	TIME	WMP	0.25	\$300.00	\$75.00	INVESTOR CUMMINCATION		
12/20/2018	TIME	WMP	0.25	\$300.00	\$75.00	PREMIUM(S) GRACE NOTICE		
		WMP Transition Total Rate 2	1.25		375.00			1,942.50
		WMP Transition Total	6.75		1,942.50			
		WMP Total	6.75		\$1,942.50			

EXHIBIT C

PWCG Expenses Incurred 09/24/2018 - 12/23/2018 \$129.69 29.04 0.47 - 100.18

Transaction Date	Trans Type	User Nickname	Quantity	Price	Slip Value	Activity Nickname	Description	EXP - UPS	EXP - POSTAGE	EXP COPIES	EXP - MISC
12/23/2018	EXP	ADMIN	1	\$29.04	\$29.04	\$UPS	UPS INV DATE 12/15/18 - KING PREMIUM REFUND CHECK TO E3	29.04			
		ADMIN - UPS TOTAL			\$29.04						
10/8/2018	EXP	ADMIN	1	\$0.47	\$0.47	\$POSTAGE	RECEIVER NOTIFICATION LTR COPY		0.47		
		ADMIN - POSTAGE TOTAL			\$0.47						
10/8/2018	EXP	ADMIN	1	\$56.14	\$56.14	\$ELEC RESEARCH	OBITUARY.COM 09/01/18 - 09/30/18				
11/8/2018	EXP	ADMIN	1	\$42.54	\$42.54	\$ELEC RESEARCH	OBITUARY.COM 10/1/18 - 10/31/18				
		ADMIN - ELEC RESEARCH TOTAL			\$98.68						
10/8/2018	EXP	ADMIN	2	\$0.30	\$0.60	\$FAXING	FAXES 09/24/18 - 10/08/18				
12/8/2018	EXP	ADMIN	3	\$0.30	\$0.90	\$FAXING	OUTGOING FAXES 11/24/18 - 12/08/18 - CONFIRMATION OF PAYMENT RCVD FOR GRACE PAYMENT				
		ADMIN - FAXING TOTAL			\$1.50						

98.68

1.50