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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.  
19

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

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

Date: January 9, 2020

Time: 10:00 a.m.

Courtroom: 6D

Judge: Hon. Fernando M. Olguin

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

25 The Trustee has incurred \$23,327.50 in fees and \$336.38 in costs for this Sixth Application Period  
26 and asks the Court to approve, on an interim basis, and authorize payment of the fees incurred of  
27 \$23,327.50 and costs incurred of \$336.38. 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 Sixth  
 2 Application Period. During the Sixth Application Period, the Trustee and its staff have spent 160.50  
 3 hours at an overall blended billing rate of \$ 145.34 per hour.

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

6 **I. FEE APPLICATION**

7 The Trustee’s work during the Sixth 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 Sixth 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:

Name	Title	Rate	Hours	Fees
William M Potoczak	President	\$300	18.00	5400.00
Linda J. Lee	Office manager and life settlement staff	\$120	68.25	8190.00
Christina M. Shook	Senior life settlement staff	\$130	72.75	9457.50
Lorie L. Kaufman	Life settlement and death claim staff	\$110	.50	55.00
Marie Simms	Tax Preparer	\$150	.25	37.50
Nick Valentino	Director of Taxation	\$250	.75	187.50
<b>Total</b>			<b>160.50</b>	<b>\$23,327.50</b>
Average rate per hour				\$ 145.34

25 **B. Costs**

26 The Trustee requests that the Court approve \$336.38 in costs. A detailed description of each  
 27 expense is included in **Exhibit C**.

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

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

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

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

**III. CONCLUSION**

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

WHEREFORE, the Trustee requests an order:

1. Approving \$23,327.50 in fees and \$336.38 in costs incurred by the Trustee during the Sixth Application Period and authorizing payment, on an interim basis, of \$23,663.88 from available receivership estate assets; and
2. Granting such other and further relief as is appropriate.

Date: November 22, 2019, 2019

James K. Roosa  
Roosa Co., LP

Dennis J. Kelly, Esq.  
Dillingham & Murphy LLP

/s/ Dennis J. Kelly

Attorneys for Trustee Mills Potoczak & Company

# EXHIBIT A

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**PWCG Summary - Time Incurred and Expenses for period:**

**03/24/2019 - 06/23/2019**

User Nickname 1	Hours	Rate Value	Slip Value
ADMIN - UPS Total			24.24
ADMIN - Postage Total			1.50
ADMIN - Copy Total			-
ADMIN - Faxing Total			0.90
ADMIN - Electronic Research Total			137.08
ADMIN - Storage Retrieval			172.66
<b>Expense Total</b>			<b>336.38</b>
CMS - Premium Total	58.50	130.00	7,605.00
CMS - Transition Total	14.25	130.00	1,852.50
<b>CMS Total</b>	<b>72.75</b>	<b>130.00</b>	<b>9,457.50</b>
LJL Transition Total	68.25	120.00	8,190.00
<b>LJL Total</b>	<b>68.25</b>	<b>120.00</b>	<b>8,190.00</b>
LLK Premium Total	-	110.00	-
LLK Transition Total	0.50	110.00	55.00
<b>LLK Total</b>	<b>0.50</b>	<b>110.00</b>	<b>55.00</b>
MAS Transition Total	0.25	150.00	37.50
<b>MAS Total</b>	<b>0.25</b>		<b>37.50</b>
NDV Transition Total	0.75	250.00	187.50
<b>NDV Total</b>	<b>0.75</b>		<b>187.50</b>
WMP Transition Total	18.00	300.00	5,400.00
<b>WMP Total</b>	<b>18.00</b>	<b>285.00</b>	<b>5,400.00</b>
<b>Combined Time</b>	<b>160.50</b>		<b>23,327.50</b>
<b>Grand Total (Time and Expenses)</b>			<b>23,663.88</b>

# EXHIBIT B

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PWCG Time Slips: 03/24/2019 - 06/23/2019			APP #6	\$23,327.50		\$7,605.00	\$15,722.50	
				\$0.00				
Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
03/25/2019	TIME	CMS	1.00	\$130.00	\$130.00	FOLLOW UP ON PREMIUM PAYMENT FROM MARCH 19 AND GET UPDATED VALUES AND COI		
03/26/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL FROM 3/22 AND 3/25 TO ITM		
03/27/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL FROM 3/26 TO ITM		
03/28/2019	TIME	CMS	1.00	\$130.00	\$130.00	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE		
04/01/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL FROM 3/27 - 3/30 TO ITM		
04/02/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL FROM 4/1 TO ITM		
04/04/2019	TIME	CMS	1.25	\$130.00	\$162.50	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE AND REQUEST COPIES OF GRACE NOTICE IF APPLICABLE		
04/08/2019	TIME	CMS	0.50	\$130.00	\$65.00	PRINT 29 WIRE CONFIRMATION PREMIUM PAYMENT OFF CHASE ONLINE AND UPDATE GRACE PREMIUM(S) SPREADSHEET		
04/09/2019	TIME	CMS	0.75	\$130.00	\$97.50	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE GET GRACE NOTICE IF APPLICABLE		
04/09/2019	TIME	CMS	0.25	\$130.00	\$32.50	UPLOAD APRIL 8TH MAIL TO ITM SERVICES CITIRIX DATA		
04/10/2019	TIME	CMS	5.25	\$130.00	\$682.50	FOLLOW UP ON PREMIUM PAYMENT 24 MADE IN APRIL 5 AND GET UPDATED VALUES AND COI		
04/11/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND SAVE PREMIUM PAYMENT CONFIRMATION 24 AND NOTES FROM CARRIER ON SERVER UNDER EACH SETTLEMENT FILE		
04/12/2019	TIME	CMS	0.50	\$130.00	\$65.00	FOLLOW UP ON 3 PREMIUM PAYMENT FROM 4/5 AND GET UPDATED VALUES AND COI		

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
04/12/2019	TIME	CMS	0.25	\$130.00	\$32.50	UPLOAD 4/10 AND 4/11 MAIL TO ITM 21ST SERVICES		
04/16/2019	TIME	CMS	0.25	\$130.00	\$32.50	UPLOAD APRIL 8 MAIL TO ITM		
04/17/2019	TIME	CMS	2.00	\$130.00	\$260.00	FOLLOW UP ON PREMIUM PAYMENT TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE		
04/18/2019	TIME	CMS	0.25	\$130.00	\$32.50	FOLLOW UP ON GRACE PAYMENT SEMCKEN 862I AIG AND GET UPDATED VALUES AND COI		
04/18/2019	TIME	CMS	0.50	\$130.00	\$65.00	CALL ON 3 POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE		
04/22/2019	TIME	CMS	0.25	\$130.00	\$32.50	UPLOAD APRIL 16 / 18 / 1120 MAIL TO ITM		
04/22/2019	TIME	CMS	0.50	\$130.00	\$65.00	PRINT OFF 21 WIRE CONFIRMATION FROM CHASE AND RECORD PAYMETNS IN PREMIUM(S) GRACE SPREADSHEET		
04/23/2019	TIME	CMS	0.25	\$130.00	\$32.50	UPLOAD 4/22 MAIL TO ITM		
04/24/2019	TIME	CMS	0.25	\$130.00	\$32.50	FOLLOW UP ON LAPSED POLICY(S) ON BROWN 9865 TO VERIFY PAYMENT WAS APPLIED AND WAS RESTORED AND GET UPDATED VALUES AND COI		
04/24/2019	TIME	CMS	1.25	\$130.00	\$162.50	FOLLOW UP ON PREMIUM PAYMENT MADE ON 4/22 AND GET UPDATED VALUES AND COI		
04/25/2019	TIME	CMS	0.25	\$130.00	\$32.50	UPLOAD APRIL 23 AND 24 MAIL TO ITM		
04/26/2019	TIME	CMS	2.50	\$130.00	\$325.00	FOLLOW UP ON PREMIUM PAYMENT FROM 4/22 TO GET UPDATED VALUES AND COI		
04/26/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND SAVE PREMIUM PAYMENT TO SERVER IN SETTLEMENT FILES		
04/29/2019	TIME	CMS	0.50	\$130.00	\$65.00	UPLOAD 4/25 / 26 / 27 MAIL TO ITM AND SAVE TO SETTLEMENT FILES ON SERVER		
04/29/2019	TIME	CMS	0.25	\$130.00	\$32.50	FOLLOW UP ON 2 PREMIUM PAYMENT FROM 4/22 TO GET UPDATED VALUES AND COI		
04/30/2019	TIME	CMS	0.25	\$130.00	\$32.50	FOLLOW UP ON PREMIUM PAYMENT ON RUBINSON 1757 AND GET UPDATED VALUES AND COI		
05/01/2019	TIME	CMS	0.50	\$130.00	\$65.00	UPLOAD 4/29 / 4/30 MAIL TO ITM AND SAVE TO SERVER		



Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
05/01/2019	TIME	CMS	0.25	\$130.00	\$32.50	CAL CARRIER ON BROWN 9865 AFTER RECEIVING NOTICE OF TERMINATION IN THE MAIL TO CONFIRM POLICY(S) DID NOT LAPSE AND REQUESTED A POLICY(S) STATUS LETTER		
05/03/2019	TIME	CMS	0.25	\$130.00	\$32.50	CALL ON COHEN 7823 TO GET UPDATED VALUES AND COI AND REQUEST COPY OF GRACE NOTICE		
05/06/2019	TIME	CMS	0.25	\$130.00	\$32.50	UPLOAD MAIL FROM 5/2 AND 5/3 TO ITM AND SAVE TO SETTLEMENT FILES		
05/07/2019	TIME	CMS	1.50	\$130.00	\$195.00	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE AND REQUEST COPIES OF GRACE NOTICE IF APPLICABLE		
05/08/2019	TIME	CMS	0.25	\$130.00	\$32.50	CALL ON LIEBERMAN 2603 AND REQUESTED COPY OF GRACE NOTICE		
05/08/2019	TIME	CMS	0.25	\$130.00	\$32.50	UPLOAD 5/6 AND 5/7 MAIL TO ITM AND SAVE TO SETTLEMENT FILES		
05/08/2019	TIME	CMS	0.50	\$130.00	\$65.00	PRINT 28 WIRE CONFIRMATIONS AND UPDATE PREMIUM(S) SPREADSHEET		
05/13/2019	TIME	CMS	4.00	\$130.00	\$520.00	FOLLOW UP ON PREMIUM PAYMENT MADE ON 5/8 AND TO GET UPDATED VALUES AND COI		
05/14/2019	TIME	CMS	0.50	\$130.00	\$65.00	UPLOAD 5/10 AND 5/11 MAIL TO ITM 21ST AND SAVE TO SETTLEMENT FILES		
05/14/2019	TIME	CMS	2.25	\$130.00	\$292.50	FOLLOW UP ON PREMIUM PAYMENT MADE ON 5/8 AND TO GET UPDATED VALUES AND COI		
05/15/2019	TIME	CMS	0.50	\$130.00	\$65.00	CALL ON 3 POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE		
05/15/2019	TIME	CMS	0.50	\$130.00	\$65.00	SCAN AND ELECTRONICALLY FILE PREMIUM PAYMENT AND NOTICES		
05/20/2019	TIME	CMS	1.50	\$130.00	\$195.00	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE		
05/20/2019	TIME	CMS	0.50	\$130.00	\$65.00	UPLOAD MAIL FROM 5/14- 5/18 TO ITM AND SAVE TO SETTLEMENT FOLDERS		
05/21/2019	TIME	CMS	0.25	\$130.00	\$32.50	UPLOAD 5/20 MAIL TO ITM AND SAVE TO SETTLEMENT FILES		
05/21/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN & EMAIL PREMIUM PAYMENT		

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
05/22/2019	TIME	CMS	0.50	\$130.00	\$65.00	FOLLOW UP ON 2 PREMIUM PAYMENT FROM MAY 9TH AND TO GET UPDATED VALUES AND COI		
05/22/2019	TIME	CMS	1.50	\$130.00	\$195.00	CALL ON TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE		
05/24/2019	TIME	CMS	0.50	\$130.00	\$65.00	PRINT 1120 CONFIRMATION OF PREMIUM PAYMENT BY WIRE TRANSFER FROM CHASE ONLINE AND UPDATE PREMIUM SCHEDULE		
05/24/2019	TIME	CMS	0.50	\$130.00	\$65.00	SCAN AND UPLOAD MAIL FROM 5/22 - 23 - 24 TO ITM AND SAVE ELECTRONICALLY ON SERVER FOR EACH FILE		
05/28/2019	TIME	CMS	2.00	\$130.00	\$260.00	FOLLOW UP ON PREMIUM PAYMENT WIRED ON 5/23/19 AND GET UPDATED VALUES AND COI AND SCAN AND E-FILE PAYMENTS ON SERVER		
05/29/2019	TIME	CMS	0.50	\$130.00	\$65.00	SCAN AND UPLOAD MAIL FROM 5/25 - 28 TO ITEM SERVICES AND SAVE ELECTRONICALLY ON SERVER FOR EACH FILE		
05/29/2019	TIME	CMS	2.50	\$130.00	\$325.00	FOLLOW UP ON PREMIUM PAYMENT WIRED ON 5/23/19 BC AND SCAN AND E-FILE PAYMENT ON SERVER		
05/31/2019	TIME	CMS	0.25	\$130.00	\$32.50	FOLLOW UP ON PREMIUM PAYMENT ON LEMEL 0246 AND GET UPDATED VALUES AND COI		
05/31/2019	TIME	CMS	0.50	\$130.00	\$65.00	FOLLOW UP ON PREMIUM PAYMENT SILVERSTEIN 59NL / RUBINSON 1757 AND GET UPDATED VALUES AND COI		
05/31/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN / EFILE PREMIUM PAYMENT		
06/04/2019	TIME	CMS	0.50	\$130.00	\$65.00	SCAN AND UPLOAD MAIL FROM 6/1 - 6/3 TO ITM AND SAVE ON SERVER FOR EACH SETTLEMENT FILE		
06/05/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND UPLOAD MAIL FROM 6/4 TO ITM AND SAVE TO EACH POLICY ON SERVER		
06/10/2019	TIME	CMS	0.50	\$130.00	\$65.00	PRINT 30 WIRE PAYMENT CONFIRMATIONS FORM CHASE ONLINE AND REVIEW AND UPDATE PREMIUM(S) SPREADSHEET		

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
06/11/2019	TIME	CMS	0.50	\$130.00	\$65.00	UPLOAD 6/6 - 6/10 MAIL TO ITM / SAVE TO SETTLEMENT FILES		
06/12/2019	TIME	CMS	2.50	\$130.00	\$325.00	FOLLOW UP ON PREMIUM PAYMENT FROM 6/7 AND GET VALUES AND COI		
06/13/2019	TIME	CMS	3.25	\$130.00	\$422.50	FOLLOW UP ON PREMIUM PAYMENT FROM 6/7 AND GET UPDATED VALUES AND COI		
06/14/2019	TIME	CMS	0.50	\$130.00	\$65.00	UPLOAD 6/11 - 6/13 MAIL TO ITM / SAVE TO SETTLEMENT FILES		
06/14/2019	TIME	CMS	1.50	\$130.00	\$195.00	FOLLOW UP ON PREMIUM PAYMENT 6/7 GET UPDATED VALUES AND COI		
06/14/2019	TIME	CMS	0.50	\$130.00	\$65.00	SCAN / SAVE PREMIUM PAYMENT ON SERVER IN SETTLEMENT FOLDERS		
06/17/2019	TIME	CMS	0.50	\$130.00	\$65.00	UPLOAD 6/14 -6/15 MAIL TO ITM / SAVE TO SETTLEMENT FILES		
06/18/2019	TIME	CMS	1.25	\$130.00	\$162.50	FOLLOW UP ON PREMIUM PAYMENT BY CHECK AND GET UPDATED VALUES AND COI		
06/18/2019	TIME	CMS	1.25	\$130.00	\$162.50	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE		
06/20/2019	TIME	CMS	0.50	\$130.00	\$65.00	UPLOAD 6/17 - 19 TO ITM AND SAVE TO SETTLEMENT FOLDERS		
06/21/2019	TIME	CMS	0.50	\$130.00	\$65.00	PRINT 20 CONFIRMATIONS OF WIRE TRANSFERS FOR PREMIUM(S) PAYMENTS FROM CHASE ONLINE AND DOCUMENT PREMIUM SPREADSHEET		
		<b>CMS - Premium Total</b>	<b>58.50</b>		<b>\$7,605.00</b>		<b>\$7,605.00</b>	
03/25/2019	TIME	CMS	0.50	\$130.00	\$65.00	SCAN PAYMENTS AND SAVE TO SERVER		
03/26/2019	TIME	CMS	2.00	\$130.00	\$260.00	MEETING W/ WMP / LIL RE ADDT'L INFO FOR TOM ON INVESTOR FUNDS / START THE PROCESS OF ISOLATING DEATH BENEFIT PROCEEDS RCVD AND LIST OF INVESTORS		
03/27/2019	TIME	CMS	2.25	\$130.00	\$292.50	PREP VARIOUS REPORTS TO CALC DEATH BENEFIT PROCEEDS RECEIVED / DISBURSED AND INTEREST ON CLAIM PAID AND DISBURSED		

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
03/28/2019	TIME	CMS	3.75	\$130.00	\$487.50	PREPARE VARIOUS REPORTS TO CALC DEATH BENEFIT PROCEEDS RCVD / DISBURSED AND INTEREST ON CLAIM PAID AND DISBURSED FROM INCEPTION		
03/29/2019	TIME	CMS	2.00	\$130.00	\$260.00	PREP VARIOUS REPORTS TO CALC DEATH BENEFIT PROCEEDS RECEIVED / DISBURSED AND INTEREST ON CLAIM PAID AND DISBURSED FORM INCEPTION		
04/02/2019	TIME	CMS	0.50	\$130.00	\$65.00	REVIEW AND PREPARE CHANGE FORMS ON TWO POLICY(S) FOR POTENTIAL SALE - LEVINE 3657 AND GELGURE 0002		
04/03/2019	TIME	CMS	0.25	\$130.00	\$32.50	REVIEW UPDATED CHANGE FORMS AND TRUST CERTIFICATION FORMS ON GELGUR 0002 FOR SIGNATURES / NELSON PROVIDED OUDATED FORMS PREVIOUSLY		
04/05/2019	TIME	CMS	0.25	\$130.00	\$32.50	REVIEW AND HAVE WMP EXECUTE CHANGE FORMS ON MARKOVITZ 4500 AS POST OFFICE IS BEING SOLD TO THIRD PARTY		
04/11/2019	TIME	CMS	0.50	\$130.00	\$65.00	PREP LIST OF POLICY(S) THAT LAPSED / SOLD IN 2018 / 2019 WITH ESTIMATED DATESF OR TAX RETURN PREP INFO		
04/17/2019	TIME	CMS	0.50	\$130.00	\$65.00	SAVE MAIL RCVD 4/13 - 15 TO SERVER UNDER THE SETTLEMENT FILES		
04/18/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND ELECTRONICALLY FILE PREMIUM PAYMENT AND PREMIUM(S) NOTICES AND OTHER CORR		
04/23/2019	TIME	CMS	0.50	\$130.00	\$65.00	SAVE MAIL FROM SEVERAL DAYS TO SETTLEMENT FILES ON SERVER		
05/09/2019	TIME	CMS	0.25	\$130.00	\$32.50	REVIEW CLAIM FORMS RCVD FROM RECEIVER ON DERR 6052 AND HAVE THEM EXECUTED AND HAVE THE ORIGINALS SENT BACK		
05/13/2019	TIME	CMS	0.25	\$130.00	\$32.50	REVIEW AND HAVE EXECUTED CHANGE FORMS ON SELLERS 5004 AND SCAN AND SEND TO ITM 21ST SERVICES AS POLICY IS BEING SOLD		

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
05/22/2019	TIME	CMS	0.25	\$130.00	\$32.50	REVIEW CERTIFICATE OF TRUST DOCUMENT REQUIRED BY CARRIER FOR DERR 6052 CLAIM PACKET / HAVE EXECUTED AND UPLOADED TO ITM 21ST SITE		
06/20/2019	TIME	CMS	0.25	\$130.00	\$32.50	PREP SURRENDER FORM FOR SIGNATURE ON REDISH 2193 AND SCAN AND SEND TO ITM 21ST		
		<b>CMS - Transition Total</b>	<b>14.25</b>		<b>\$1,852.50</b>			<b>\$1,852.50</b>
03/25/2019	TIME	LJL	2.50	\$120.00	\$300.00	SCAN AND SAVE BANK STATEMENTS FOR E3 PROJECT		
03/26/2019	TIME	LJL	1.50	\$120.00	\$180.00	SCAN / RENAME REMAINING STATEMENTS		
03/26/2019	TIME	LJL	1.00	\$120.00	\$120.00	MEETING W/ WMP / CMS		
03/26/2019	TIME	LJL	1.50	\$120.00	\$180.00	BEGIN EXTRACT OF TRIAL BALANCE REPORTS FOR UNALLOCATED INVESTOR CASH RECEIPTS		
03/27/2019	TIME	LJL	0.25	\$120.00	\$30.00	INVESTOR CALLS		
03/27/2019	TIME	LJL	0.50	\$120.00	\$60.00	WORK ON INVESTOR RECEIPTS		
03/28/2019	TIME	LJL	1.75	\$120.00	\$210.00	WORK ON INVESTOR RECEIPTS SINCE INCEPTION FOR E3/ SEND EXPLANATION TO WMP		
03/29/2019	TIME	LJL	1.75	\$120.00	\$210.00	WORK ON INVESTOR LISTING SINCE INCEPTION FOR E3 / BEGIN TO RECONCILE VARIANCES FOR INVESTORS		
04/01/2019	TIME	LJL	3.00	\$120.00	\$360.00	WORK ON INVESTOR FUNDS RECEIVED SINCE INCEPTION FOR 3D / RECONCILE VARIANCES FOR INVESTORS		
04/02/2019	TIME	LJL	1.50	\$120.00	\$180.00	WORK ON INVESTOR LISTING SINCE INCEPTION FOR E3 / RECONCILE VAIRANCE FOR INVESTORS		
04/03/2019	TIME	LJL	3.50	\$120.00	\$420.00	WORK ON ADJUSTING ENTRIES FOR UNALLCOATED FUNDS / PAYABLES RESEARCH / MISC WITH WMP		
04/04/2019	TIME	LJL	0.50	\$120.00	\$60.00	INVESTOR CALLS		
04/04/2019	TIME	LJL	0.25	\$120.00	\$30.00	SEND PWCG BANK STATMENTS TO NEW E3 DROP BOX		
04/05/2019	TIME	LJL	2.00	\$120.00	\$240.00	LOOK AT PAYMENTS MADE TO INVESTORS ON MATURED POLICY(S)		

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
04/08/2019	TIME	LJL	0.25	\$120.00	\$30.00	UPDATE SPREADSHEET FOR PREMIUM		
04/08/2019	TIME	LJL	0.25	\$120.00	\$30.00	PAYMENT		
						INVESTOR CALL		
						WORK ON INVESTOR PREMIUM PAYMENT		
04/10/2019	TIME	LJL	1.50	\$120.00	\$180.00	EXPORT REPORTS FROM QB / SORT AND		
						SUBTOTAL		
04/10/2019	TIME	LJL	1.50	\$120.00	\$180.00	WORK ON 2018 MATURITY GAIN / LOSS		
						AMOUNTS FOR WMP		
04/11/2019	TIME	LJL	4.00	\$120.00	\$480.00	WORK ON INVESTOR LIST FOR PREMIUM		
						PAYMENT		
04/11/2019	TIME	LJL	1.00	\$120.00	\$120.00	WORK ON 2018 P & L FOR SOLD / LAPSED /		
						MATURED POLICY(S)		
04/11/2019	TIME	LJL	2.50	\$120.00	\$300.00	WORK ON 2019 P & L FOR SOLD / LAPSE /		
						MATURED POLICY(S)		
04/12/2019	TIME	LJL	3.00	\$120.00	\$360.00	WORK ON INVESTOR LIST FOR PREMIUM		
						PAYMENT		
04/16/2019	TIME	LJL	0.25	\$120.00	\$30.00	SCAN & EMAIL SETTLEMENT PAYMENT FROM		
04/17/2019	TIME	LJL	2.50	\$120.00	\$300.00	TRANSAMERICA CLASS ACTION ON SIBINGA		
						WORK ON INVESTOR PAYMENTS FOR E3		
04/18/2019	TIME	LJL	3.00	\$120.00	\$360.00	INVESTOR PREMIUM(S) PAYMENT PROJECT		
04/18/2019	TIME	LJL	2.00	\$120.00	\$240.00	START DEATH PROCEEDS ORAGANIZATION /		
04/19/2019	TIME	LJL	0.25	\$120.00	\$30.00	BEGIN ENTRY TO WORKSHEET		
						UPDATE FOR DEE MATURITY		
04/19/2019	TIME	LJL	2.50	\$120.00	\$300.00	INPUT MATURITY PROECEEDS DISBURSED TO		
						INVESTOR SUMMARY		
04/19/2019	TIME	LJL	3.00	\$120.00	\$360.00	PROOF AND FINALICE DRAFT IN INVESTOR		
04/22/2019	TIME	LJL	0.25	\$120.00	\$30.00	SUMMARY		
						INVESTOR CALLS		
04/22/2019	TIME	LJL	1.50	\$120.00	\$180.00	MISC REVIEW OF INVESTOR WORKSHEET /		
						OTHER FILES / REVISE INVESTMENT FUNDS		
						RETURNED FOR MATURITY		
04/23/2019	TIME	LJL	3.50	\$120.00	\$420.00	UPDATE INVESTOR SPREADSHEET FOR		
						INVESTMENT RETURN OF FUNDS / LOOK FOR		
						VARIANCE TO TB		
04/24/2019	TIME	LJL	1.00	\$120.00	\$120.00	INVESTOR SPREADSHEET CHANGES / MYOB		
04/25/2019	TIME	LJL	0.50	\$120.00	\$60.00	RECON		
						UPDATES FOR SOLD / LAPSED POLICIES		

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
04/25/2019	TIME	LJL	0.50	\$120.00	\$60.00	PREP INVOICE FOR 4/8/19 / REDACT / MOVE SLIPS		
04/25/2019	TIME	LJL	0.25	\$120.00	\$30.00	REVIEW / SAVE INVESTOR SPREADSHEET		
04/26/2019	TIME	LJL	0.25	\$120.00	\$30.00	CHANGES TO INVESTOR FUNDING WORKSHEET		
04/30/2019	TIME	LJL	0.50	\$120.00	\$60.00	UPDATE POLICY(S) COST POLICY(S)&L FOR MATURED AND LAPSED POLICIES		
05/01/2019	TIME	LJL	0.50	\$120.00	\$60.00	UPDATES FOR LAPSED HUTTO 6726 POLICY(S) / CALC P & L		
05/01/2019	TIME	LJL	0.25	\$120.00	\$30.00	INVESTOR CALL / SEND EMAIL CONTACT INFO		
05/03/2019	TIME	LJL	0.25	\$120.00	\$30.00	UPLOAD INVESTOR SPREADSHEET TO DROP BOX		
05/08/2019	TIME	LJL	0.50	\$120.00	\$60.00	DOWNLOAD PAYMENT FROM CHASE		
05/10/2019	TIME	LJL	0.25	\$120.00	\$30.00	INVESTOR EMAIL WITH E3 CONTACT INFO		
05/13/2019	TIME	LJL	0.25	\$120.00	\$30.00	UPDATE POLICY COST FOR SELLERS POLICY(S) TO BE SOLD		
05/14/2019	TIME	LJL	0.50	\$120.00	\$60.00	UPDATES FOR RUSS LAPSE POLICY(S)		
05/21/2019	TIME	LJL	0.50	\$120.00	\$60.00	EXTRACT AND UPLOAD 2016 / 2017 FEDERAL TAX RETURNS FOR E3		
06/03/2019	TIME	LJL	0.25	\$120.00	\$30.00	SEND NOTIFICATION RCVD FOR JOSEPH BANE		
06/05/2019	TIME	LJL	3.00	\$120.00	\$360.00	INVESTOR CHANGE IN IRA PROVIDER		
06/06/2019	TIME	LJL	1.00	\$120.00	\$120.00	REVIEW E3 POLICY LIST AND UPDATE POLICY COST FOR SOLD / LAPSED / MATURED POLICY(S)		
06/10/2019	TIME	LJL	0.50	\$120.00	\$60.00	SEND POLICY(S) LIST AND EMAIL WITH NOTE ON FACE AMOUNT VARIANCE DUE TO WITHDRAWALS TO E3		
06/11/2019	TIME	LJL	0.50	\$120.00	\$60.00	RECORD PREMIUM PAYMENT ON SPREADSHEET		
06/17/2019	TIME	LJL	0.75	\$120.00	\$90.00	SEND CLASS ACTION SETTLEMENT CHECKS TO E3 / SCAN TO SERVER		
06/19/2019	TIME	LJL	1.50	\$120.00	\$180.00	CONF CALL W/ TOM HEBRANK RE INVESTOR ANALYSIS / REVIEW		
06/21/2019	TIME	LJL	0.50	\$120.00	\$60.00	LOOK FOR MISSING STATEMENTS FOR E3 LISA RYAN		
						IDENTIFY PREMIUM PAYMENT / UPDATE CHASE BANK SHEET		
		<b>LJL - Transition Total</b>	<b>68.25</b>		<b>\$8,190.00</b>			<b>\$8,190.00</b>

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
04/19/2019	TIME	LLK	0.25	\$110.00	\$27.50	SPREADSHEET / UPDATE TRACKER / SCAN AND FILE		
05/13/2019	TIME	LLK	0.25	\$110.00	\$27.50	SCAN / FILE TAX DOCS - PWCG TRUST		
		<b>LLK - Transition Total</b>	<b>0.50</b>		<b>\$55.00</b>			\$55.00
04/14/2019	TIME	MAS	0.25	\$150.00	\$37.50	PREP OF EXTESION		
		<b>MAS - Transition Total</b>	<b>0.25</b>		<b>\$37.50</b>			\$37.50
04/12/2019	TIME	NDV	0.50	\$250.00	\$125.00	EXTENSION		
04/17/2019	TIME	NDV	0.25	\$250.00	\$62.50	FORM 7004		
		<b>NDV - Transition Total</b>	<b>0.75</b>		<b>\$187.50</b>			\$187.50
03/25/2019	TIME	WMP	1.00	\$300.00	\$300.00	WORK ON SOURCE AND USE TEMPLATE AND REVIEW COLLECTED DOCUMENTS		
03/26/2019	TIME	WMP	1.00	\$300.00	\$300.00	MEETING WITH LIL AND CMS RE REPORT OF INVESTOR FUNDS		
03/28/2019	TIME	WMP	0.50	\$300.00	\$150.00	INVESTOR SORT / DRAFT		
04/01/2019	TIME	WMP	0.25	\$300.00	\$75.00	INVESTOR CALL / EMAIL AND DIRECT TO RECEIVER		
04/02/2019	TIME	WMP	0.25	\$300.00	\$75.00	CALL FROM INVESTOR SEEKING TAX ADVISE AND INSTRUCTED THEM TO CONTACT TAX PROFESSIONAL		
04/03/2019	TIME	WMP	0.25	\$300.00	\$75.00	SIGN CHANGE FORMS FOR SALE OF 2 POLICY(S)		
04/03/2019	TIME	WMP	0.25	\$300.00	\$75.00	INVESTOR ACCOUNTING REPORT		
04/03/2019	TIME	WMP	2.00	\$300.00	\$600.00	TRUST DISBURSEMENTS		
04/05/2019	TIME	WMP	0.25	\$300.00	\$75.00	SIGN CHANGE FORMS		
04/05/2019	TIME	WMP	0.25	\$300.00	\$75.00	READ EMAIL CONCERNING LAPSE AND OTHER NOTICES		
04/09/2019	TIME	WMP	0.50	\$300.00	\$150.00	2 INVESTOR CALLS AND FOLLOW UP EMAIL WITH CONTACT INFO		
04/10/2019	TIME	WMP	0.75	\$300.00	\$225.00	TRUST TAXES INCOME CALC		
04/11/2019	TIME	WMP	1.50	\$300.00	\$450.00	FINALIZE EXTENTION PAYMENT CALC AND REVIEW 1ST QTR ESTIMATE		
04/15/2019	TIME	WMP	0.25	\$300.00	\$75.00	INVESTOR CALL / EMAIL WITH RECEIVER CONTACT INFO		



Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
04/22/2019	TIME	WMP	0.50	\$300.00	\$150.00	INVESTOR PHONE CALLS AND FOLLOW UP EMAIL		
04/22/2019	TIME	WMP	0.75	\$300.00	\$225.00	INVESTOR ACCOUNT SPREADSHEET REVIEW		
04/23/2019	TIME	WMP	0.75	\$300.00	\$225.00	INVESTOR ACCOUNT ANALYSIS		
04/24/2019	TIME	WMP	0.25	\$300.00	\$75.00	INVESTOR QUESTION		
04/25/2019	TIME	WMP	0.75	\$300.00	\$225.00	INVESTOR ACCOUNT BALANCE FINAL REVIEW		
04/30/2019	TIME	WMP	0.50	\$300.00	\$150.00	REVIEW OF INVESTOR ACCOUNT BALANCES		
05/03/2019	TIME	WMP	0.75	\$300.00	\$225.00	FINAL REVIEW OF INVESTOR BALANCES SPREADSHEET AND EMAIL DRAFT TO HEBRANK		
05/08/2019	TIME	WMP	0.25	\$300.00	\$75.00	new death claim		
05/09/2019	TIME	WMP	0.25	\$300.00	\$75.00	CORRESPONDENCE WITH BOU AND HEBRANK RE REFUND CHECK		
05/09/2019	TIME	WMP	0.50	\$300.00	\$150.00	EXECUTE DEATH CLAIM PACKAGE RE DERR		
05/13/2019	TIME	WMP	0.25	\$300.00	\$75.00	INVESTOR EMAIL / CORRESPONDENCE RENG		
05/13/2019	TIME	WMP	0.25	\$300.00	\$75.00	SIGN CHANGE FORMS SELLERS		
05/20/2019	TIME	WMP	0.25	\$300.00	\$75.00	TAX RETURNS AND TAX LIABILITY		
05/21/2019	TIME	WMP	0.25	\$300.00	\$75.00	REVIEW REQUIREMENT OF QSP		
05/21/2019	TIME	WMP	0.25	\$300.00	\$75.00	OBTAIN 2 YRS TRUST RETURNS		
06/05/2019	TIME	WMP	0.25	\$300.00	\$75.00	POLICY(S) PREMIUMS COST BASIS EMAIL		
06/06/2019	TIME	WMP	0.50	\$300.00	\$150.00	REVIEW COST BASIS SPREADSHEET		
06/12/2019	TIME	WMP	0.25	\$300.00	\$75.00	INVESTOR INFO		
06/13/2019	TIME	WMP	0.25	\$300.00	\$75.00	ARRANGE FOR INVESTOR CALL		
06/17/2019	TIME	WMP	0.25	\$300.00	\$75.00	PREP FOR PHONE CALL		
06/17/2019	TIME	WMP	0.50	\$300.00	\$150.00	CONF CALL WITH TOM AND LISA		
06/19/2019	TIME	WMP	0.25	\$300.00	\$75.00	REVIEW EMAIL		
06/20/2019	TIME	WMP	0.25	\$300.00	\$75.00	REVIEW AND SIGN SURRENDER FORM		
		<b>WMP - Transition Total</b>	<b>18.00</b>		<b>\$5,400.00</b>			<b>\$5,400.00</b>

# EXHIBIT C

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PWCG EXPENSE SLIPS: 03/24/2019 - 06/23/2019										APP #6	\$336.38	\$24.24	\$1.50	\$0.00	\$310.64	
											\$0.00					
Transaction Date	Trans Type	User Nickname	Quantity	Price	Slip Value	Activity Nickname	Description			EXP - UPS	EXP - POSTAGE	EXP COPIES	EXP - MISC			
04/08/2019	EXP	ADMIN	1	\$45.84	\$45.84	\$ELEC RESEARCH	OBITUARY.COM 03/01/19 - 03/31/19									
05/08/2019	EXP	ADMIN	1	\$45.63	\$45.63	\$ELEC RESEARCH	OBITUARY.COM 04/01/19 - 04/30/19									
06/08/2019	EXP	ADMIN	1	\$45.61	\$45.61	\$ELEC RESEARCH	OBITUARY.COM 5/1/19 - 5/31/19									
<b>ADMIN - Electronic Research Total</b>					<b>\$137.08</b>	<b>\$ELEC RESEARCH Total</b>							137.08			
04/23/2019	EXP	ADMIN	3	\$0.30	\$0.90	\$FAXING	OUTGOING FAXES 4/9/19 - 4/23/19									
<b>ADMIN - Faxing Total</b>					<b>\$0.90</b>	<b>\$FAXING Total</b>							0.90			
04/08/2019	EXP	ADMIN	1	\$0.50	\$0.50	\$POSTAGE	INVESTOR ADMIN FEE CHECK TO E3									
04/23/2019	EXP	ADMIN	1	\$0.50	\$0.50	\$POSTAGE	TRANSAMERICA SETTLEMENT CHECK TO E3									
06/23/2019	EXP	ADMIN	1	\$0.50	\$0.50	\$POSTAGE	CHECK TO E3									
<b>ADMIN - Postage Total</b>					<b>\$1.50</b>	<b>\$POSTAGE Total</b>				1.50						
04/08/2019	EXP	ADMIN	1	\$172.66	\$172.66	\$STORG PICK/DEL	POLICY DOCS FOR POSSIBLE SALE: GELG0002 AND SILV 5253, BANK STATEMENTS FOR E3 ADVISORS PROJECT									
<b>ADMIN - Storage Retrieval</b>					<b>\$172.66</b>	<b>\$STORG PICK/DEL Total</b>							172.66			
05/23/2019	EXP	ADMIN	1	\$24.24	\$24.24	\$UPS	UPS INV DATE 5/18/19 - DERR CLAIM PACKET			24.24						
<b>ADMIN - UPS Total</b>					<b>\$24.24</b>	<b>\$UPS Total</b>										