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Trustee of Defendant PWCG Trust

9  
10 **UNITED STATES DISTRICT COURT**  
11 **CENTRAL DISTRICT OF CALIFORNIA**  
12

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 DDP-FFM

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

Date: May 18, 2020

Time: 10:00am

Courtroom: 9C

Judge: Hon. Dean D. Pregerson

20  
21 Mills, Potoczak & Company, the Trustee of Defendant PWCG Trust (hereafter, the "Trustee"),  
22 hereby submits this Eighth interim application for payment of administrative fees and reimbursement of  
23 costs for the time from September 24, 2019, through December 23, 2019 ("Eighth Application  
24 Period").

25 The Trustee has incurred \$ 15,370.00 in fees and \$ 245.46 in costs for this Eighth Application  
26 Period and asks the Court to approve, on an interim basis, and authorize payment of the fees incurred of  
27 \$ 15,370.00 and costs incurred of \$ 245.46 . Such fees and expenses are summarized on **Exhibit A**  
28 hereto.

Detailed descriptions of the services rendered are contained in **Exhibit B** attached hereto, which summarizes hours and fees billed to each category of services on a monthly basis during the Eighth Application Period. During the Eighth Application Period, the Trustee and its staff have spent 107 hours at an overall blended billing rate of \$ 143.64 per hour.

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

**I. FEE APPLICATION**

The Trustee’s work during the Eighth Application Period falls into the following categories:

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

**A. General Duties**

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

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

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

| <b>Name</b>           | <b>Title</b>                             | <b>Rate</b> | <b>Hours</b> | <b>Fees</b>      |
|-----------------------|--|-------------|--------------|------------------|
| William M Potoczak    | President                                | \$300       | 11.50        | 3450.00          |
| Linda J. Lee          | Office manager and life settlement staff | \$120       | 48           | 5760.00          |
| Christina M. Shook    | Senior life settlement staff             | \$130       | 46.75        | 6077.50          |
| Lorie L. Kaufman      | Life settlement and death claim staff    | \$110       | .50          | 55.00            |
| Debbie L. Cirincione  | Life Settlement Staff                    | \$110       | .25          | 27.50            |
| <b>Total</b>          |  |             | <b>107</b>   | <b>15,370.00</b> |
| Average rate per hour |  |             |              | \$143.64         |

**B. Costs**

The Trustee requests that the Court approve \$ 245.46 in costs. A detailed description of each

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

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

4 In considering the present Eighth 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 of servicing work for the policies and it should be fairly compensated for its work.

15 On February 12, 2020, this Court entered its Order (Dkt. 314) stating (in pertinent part) that "1.  
16 The Receiver is authorized to amend the Trust Agreement for PWCG Trust to remove MPC as Trustee  
17 and substitute in the Receiver as Trustee.... 3. MPC may seek Court approval of its reasonable fees and  
18 costs via noticed fee applications, as it has throughout the receivership, for its services until such time as  
19 the transition of all Trustee duties to the Receiver has been completed." MPC respectfully submits that  
20 the within Application is submitted under the authority of the Court's February 12, 2020 Order.

21 **III. CONCLUSION**

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

24 ///  
25 ///  
26 ///  
27 ///  
28 ///

1 WHEREFORE, the Trustee requests an order:

2 1. Approving \$ 15,370.00 in fees and \$ 245.46 in costs incurred by the Trustee during the  
3 Eighth Application Period and authorizing payment, on an interim basis, of \$ 15,615.46 from available  
4 receivership estate assets; and

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

6 Date: April 16, 2020

7 James K. Roosa  
Roosa Co., LP

8 Dennis J. Kelly, Esq.  
9 Dillingham & Murphy LLP

10 /s/ Dennis J. Kelly

11 \_\_\_\_\_  
12 Attorneys for Trustee Mills Potoczak & Company

Application #8

| User Nickname 1                        | Hours         | Rate Value    | Slip Value       |
|--|---------------|---------------|------------------|
| ADMIN - UPS Total                      |               |               | 73.14            |
| ADMIN - Postage Total                  |               |               | 0.50             |
| ADMIN - Copy Total                     |               |               | -                |
| ADMIN - Faxing Total                   |               |               | 1.20             |
| ADMIN - Electronic Research Total      |               |               | 170.62           |
| ADMIN - Supply                         |               |               | -                |
| <b>Expense Total</b>                   |               |               | <b>245.46</b>    |
| <br>                                   |               |               |                  |
| CMS - Premium Total                    | 40.50         | 130.00        | 5,265.00         |
| CMS - Transition Total                 | 6.25          | 130.00        | 812.50           |
| <b>CMS Total</b>                       | <b>46.75</b>  | <b>130.00</b> | <b>6,077.50</b>  |
| <br>                                   |               |               |                  |
| DLC Transition Total                   | 0.25          | 110.00        | 27.50            |
| <b>DLC Total</b>                       | <b>0.25</b>   | <b>110.00</b> | <b>27.50</b>     |
| <br>                                   |               |               |                  |
| LJL Premium Total                      | 12.00         | 120.00        | 1,440.00         |
| LJL Transition Total                   | 36.00         | 120.00        | 4,320.00         |
| <b>LJL Total</b>                       | <b>48.00</b>  | <b>120.00</b> | <b>5,760.00</b>  |
| <br>                                   |               |               |                  |
| LLK Premium Total                      | 0.50          | 110.00        | 55.00            |
| LLK Transition Total                   | -             | 110.00        | -                |
| <b>LLK Total</b>                       | <b>0.50</b>   | <b>110.00</b> | <b>55.00</b>     |
| <br>                                   |               |               |                  |
| WMP Transition Total                   | 11.50         | 300.00        | 3,450.00         |
| <b>WMP Total</b>                       | <b>11.50</b>  | <b>300.00</b> | <b>3,450.00</b>  |
| <br>                                   |               |               |                  |
| <b>Combined Time</b>                   | <b>107.00</b> |               | <b>15,370.00</b> |
| <br>                                   |               |               |                  |
| <b>Grand Total (Time and Expenses)</b> |               |               | <b>15,615.46</b> |

PWCG Time Slips:

09/24/2019 - 12/23/2019

\$15,370.00

\$6,705.00

\$8,665.00

Application #8

\$0.00

| Transaction Date | Trans Type | User Nickname | Time Spent | Rate Value | Slip Value | Description  | PREMIUM | TRANSITION |
|------------------|------------|---------------|------------|------------|------------|--|---------|------------|
| 09/24/2019       | TIME       | CMS           | 0.25       | \$130.00   | \$32.50    | FOLLOW UP ON PREMIUM PAYMENT SEMCKEN 862L VND TO GET UPDATED VALUES AND COI  |         |            |
| 10/01/2019       | TIME       | CMS           | 1.00       | \$130.00   | \$130.00   | CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE / LONG HOLD TIME FOR PROTECTIVE LIFE                               |         |            |
| 10/03/2019       | TIME       | CMS           | 0.50       | \$130.00   | \$65.00    | PRINT 31 WIRE CONFIRMATIONS FROM CHASE AND UDPATE PREMIUM(S) SPREADSHEET   |         |            |
| 10/08/2019       | TIME       | CMS           | 2.75       | \$130.00   | \$357.50   | SET UP WITH CARRIER ON PREMIUM PAYMENT MADE ON OCT 3 TO GET UPDATED VALUES AND COI   |         |            |
| 10/09/2019       | TIME       | CMS           | 3.00       | \$130.00   | \$390.00   | FOLLOW UP WITH CARRIERS ON PREMIUM PAYMENT MADE ON TO GET UPDATED VALUES AND COI AND SCAN ADN FILE CONFIRMATION ON SERVER                          |         |            |
| 10/11/2019       | TIME       | CMS           | 0.50       | \$130.00   | \$65.00    | FOLLOW UP ON 3 PREMIUM PAYMENT CHECKS (SEMCKEN 852L / GOREN 7592 AND BERSON 245I) TO GET UPDATED VALUES AND COI AND SAVE DOCS TO SERVER            |         |            |
| 10/21/2019       | TIME       | CMS           | 0.50       | \$130.00   | \$65.00    | REVIEW 21 WIRE TRANSFERS FOR PREMIUM PAYMENT ON OCT 15 AND UPDATE PREMIUM(S) SPREADSHEET   |         |            |
| 10/22/2019       | TIME       | CMS           | 6.00       | \$130.00   | \$780.00   | FOLLOW UP ON PREMIUM PAYMENT MADE BY WIRE TRANSFER ON 10/16 GET UPDATED VALUES AND COI AND SCAN AND SAVE PAYMENT CONFIRMATIONS AND NOTES TO SERVER |         |            |

| Transaction Date | Trans Type | User Nickname | Time Spent | Rate Value | Slip Value | Description  | PREMIUM | TRANSITION |
|------------------|------------|---------------|------------|------------|------------|--|---------|------------|
| 10/25/2019       | TIME       | CMS           | 0.50       | \$130.00   | \$65.00    | FOLLOW UP ON 2 PREMIUM PAYMENT MADE BY CHECKS ON RUBINSON 1757 AND SILVERSTEIN 59NL AND GET UPDATED VALUES AND COI   |         |            |
| 10/29/2019       | TIME       | CMS           | 0.25       | \$130.00   | \$32.50    | CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE  |         |            |
| 11/05/2019       | TIME       | CMS           | 0.75       | \$130.00   | \$97.50    | PRINT 32 PREMIUM PAYMENT WIRE CONFIRMATION FROM CHASE ONLINE AND UPDATE PREMIUM SCHEDULE   |         |            |
| 11/07/2019       | TIME       | CMS           | 2.25       | \$130.00   | \$292.50   | FOLLOW UP ON PREMIUM PAYMENT MADE ON 11/5 BY WIRE TRANSFER AND GET UPDATED TO GET UPDATED VALUES AND COI AND SAVE PRINTED WIRE CONFIRMATIONS AND NOTES TO SETTLEMENT FILES |         |            |
| 11/08/2019       | TIME       | CMS           | 3.25       | \$130.00   | \$422.50   | FOLLOW UP ON PREMIUM PAYMENT MADE ON NOVEMBER 5TH BY WIRE AND GET UPDATED CASH VALUES AND COI AND SAVE PRINTED WIRE CONFIRMATIONS AND NOTES IN SETTLEMENT FILES            |         |            |
| 11/11/2019       | TIME       | CMS           | 1.50       | \$130.00   | \$195.00   | FOLLOW UP ON PREMIUM PAYMENT WIRED 11/5 GET UPDATED VALUES AND COI AND SAVE TO SETTLEMENT FILES  |         |            |
| 11/13/2019       | TIME       | CMS           | 0.75       | \$130.00   | \$97.50    | FOLLOW UP ON PREMIUM PAYMENT ISSUED BY CHECKS ON 11/4/19 AND GET UPDATED VALUES AND COI AND SCAN AND SAVE IN SETTLEMENT FILES ON SERVER                                    |         |            |
| 11/18/2019       | TIME       | CMS           | 0.75       | \$130.00   | \$97.50    | PRINT 23 WIRE CONFIRMATIONS FORM CHASE ONLINE AND UPDATE PREMIUM(S) SPREADSHEET  |         |            |

| Transaction Date | Trans Type | User Nickname | Time Spent | Rate Value | Slip Value | Description   | PREMIUM | TRANSITION |
|------------------|------------|---------------|------------|------------|------------|---|---------|------------|
| 11/20/2019       | TIME       | CMS           | 3.00       | \$130.00   | \$390.00   | FOLLOW UP ON PREMIUM PAYMENT WIRED 11/15 TO GET UPDATED VALUES AND COI / SCAN AND SAVE DOCUMENTS TO SETTLEMENT FILES                |         |            |
| 11/21/2019       | TIME       | CMS           | 1.00       | \$130.00   | \$130.00   | FOLLOW UP ON PREMIUM PAYMENT WIRED ON NOV 15 TO TO GET UPDATED VALUES AND COI AND SCAN AND SAVE TO SETTLEMENT FIELDS                |         |            |
| 11/25/2019       | TIME       | CMS           | 0.25       | \$130.00   | \$32.50    | FOLLOW UP ON 2 PREMIUM PAYMENT ISSUED BY WIRE TRANSFER ON 11/15/19 AND GET UPDATED VALUES AND COI AND SAVE SCAN TO SETTLEMENT FILES |         |            |
| 11/25/2019       | TIME       | CMS           | 0.25       | \$130.00   | \$32.50    | CALL ON PREMIUM PAYMENT CHECK RUBINSON 1757 ISSUED 11/18/19 TO GET UPDATED VALUES AND COI   |         |            |
| 11/27/2019       | TIME       | CMS           | 0.25       | \$130.00   | \$32.50    | FOLLOW UP ON PREMIUM PAYMENT MADE BY CHECK ON SILVERSTEIN 59NL TO GET UPDATED VALUES AND COI  |         |            |
| 12/04/2019       | TIME       | CMS           | 0.75       | \$130.00   | \$97.50    | PRINT 33 WIRE CONFIRMATIONS FOR PREMIUM PAYMENTS FROM CHASE ONLINE AND REVIEW AND UDPATE PREMIUM SPREADSHEET                        |         |            |
| 12/06/2019       | TIME       | CMS           | 3.75       | \$130.00   | \$487.50   | FOLLOW UP ON PREMIUM PAYMENT WIRED 12/3 TO GET UPDATED VALUES AND COI   |         |            |
| 12/10/2019       | TIME       | CMS           | 1.00       | \$130.00   | \$130.00   | FOLLOW UP ON WIRED PREMIUM PAYMENT FROM DEC 3RD AND TO GET UPDATED VALUES AND COI   |         |            |
| 12/11/2019       | TIME       | CMS           | 2.50       | \$130.00   | \$325.00   | FOLLOW UP ON WIRED PREMIUM PAYMENT 12/3 AND TO GET UPDATED VALUES AND COI   |         |            |
| 12/13/2019       | TIME       | CMS           | 0.25       | \$130.00   | \$32.50    | FOLLOW UP ON PREMIUM PAYMENT MADE BY CHECK ON BERSON 2456I AND GET UPDATED VALUES AND COI   |         |            |



| Transaction Date | Trans Type | User Nickname                  | Time Spent   | Rate Value | Slip Value        | Description   | PREMIUM           | TRANSITION |
|------------------|------------|--------------------------------|--------------|------------|-------------------|---|-------------------|------------|
| 12/17/2019       | TIME       | CMS                            | 0.75         | \$130.00   | \$97.50           | SCAN AND EMAIL ITM 21ST SERVICES MAIL RCVD FROM 12/11 - 12/16 AND SAVE TO SETTLEMENT FILES  |                   |            |
| 12/17/2019       | TIME       | CMS                            | 0.50         | \$130.00   | \$65.00           | PRINTED 23 PREMIUM PAYMENT CONFIRMATIONS OFF CHASE ONLINE AND UPDATE PREMIUM(S) SCHEDULE  |                   |            |
| 12/18/2019       | TIME       | CMS                            | 1.25         | \$130.00   | \$162.50          | FOLLOW UP ON PREMIUM PAYMENT MADE BY CHECKS AND TO GET UPDATED VALUES AND COI   |                   |            |
| 12/23/2019       | TIME       | CMS                            | 0.50         | \$130.00   | \$65.00           | SCAN AND EMAIL ITEM 21ST MAIL RCVD FROM 12/17 - 12/21 AND SAVE TO SETTLEMENT FIELDS   |                   |            |
|                  |            | <b>CMS - CMS Premium Total</b> | <b>40.50</b> |            | <b>\$5,265.00</b> |   | <b>\$5,265.00</b> |            |
| 09/30/2019       | TIME       | CMS                            | 0.50         | \$130.00   | \$65.00           | SCAN AND EMAIL MAIL RCVD 9/23 - 9/28 TO ITM AND SAVE TO SETTLEMENT FILES ON SERVER  |                   |            |
| 10/07/2019       | TIME       | CMS                            | 0.50         | \$130.00   | \$65.00           | REVIEW / EXECUTE AND COMPLETE A TRUST CERTIFICATE FORM NOT SENT BY ITM 21ST SERVICES BUT WAS ADDRESSED IN THE DLAIM INSTRUCITONS AND MAIL CLAIM FORMS TO ITM ON HISKEY 1631 |                   |            |
| 10/08/2019       | TIME       | CMS                            | 0.50         | \$130.00   | \$65.00           | SCAN AND EMAIL MAIL RCVD FROM 9/23 - 9/28 TO ITM AND SAVE TO SETTLEMENT FOLDERS   |                   |            |
| 10/11/2019       | TIME       | CMS                            | 0.50         | \$130.00   | \$65.00           | SCAN AND EMAIL ITEM 32 SERVICES MAIL RCVD 10/8 - 10/10 AND SAVE DOCUMENTS TO SERVER   |                   |            |

| Transaction Date | Trans Type | User Nickname             | Time Spent  | Rate Value | Slip Value      | Description   | PREMIUM | TRANSITION      |
|------------------|------------|---------------------------|-------------|------------|-----------------|---|---------|-----------------|
| 10/22/2019       | TIME       | CMS                       | 0.50        | \$130.00   | \$65.00         | CALL CARRIER ON HELEN BUTT AFTER RECEIVING CLAIM FORMS TO GET ADDT'L INO AND SEND FORMS AND INFO RCVD FROM CARRIER TO ITM |         |                 |
| 10/28/2019       | TIME       | CMS                       | 0.50        | \$130.00   | \$65.00         | SCAN AND EMAIL MAIL RCVD FROM OCT 18TH - 25TH TO ITM AND SAVE TO SETTLEMENT FILES   |         |                 |
| 11/04/2019       | TIME       | CMS                       | 0.50        | \$130.00   | \$65.00         | SCAN AND EMAIL PWCG TRUST MAIL RCVD 10/28 - 11/2 AND SAVE TO SETTLEMENT FILES   |         |                 |
| 11/11/2019       | TIME       | CMS                       | 0.50        | \$130.00   | \$65.00         | SCAN & EMAIL RCVD FROM 11/7-119 TO ITM AND SAVE TO SERVER   |         |                 |
| 11/18/2019       | TIME       | CMS                       | 0.75        | \$130.00   | \$97.50         | SCAN AND EMAIL PW TRUST MAIL TO ITM AND SAVE TO SETTLEMENT FOLDERS  |         |                 |
| 11/25/2019       | TIME       | CMS                       | 0.50        | \$130.00   | \$65.00         | SCAN & EMAIL MAIL RCVD NOV 18 - 23 TO ITM 21ST AND SAVE TO SETTLEMENT FILES   |         |                 |
| 12/02/2019       | TIME       | CMS                       | 0.50        | \$130.00   | \$65.00         | SCAN AND EMAIL MAIL RCVD 11/25 - 11/30 TO ITM AND SAVE TO SETTLEMENT FILES  |         |                 |
| 12/11/2019       | TIME       | CMS                       | 0.50        | \$130.00   | \$65.00         | SCAN & EMAIL RCVD TO ITM AND SAVE TO SETTLEMENT FILES   |         |                 |
|                  |            | <b>CMS - Escrow Total</b> | <b>6.25</b> |            | <b>\$812.50</b> |   |         | <b>\$812.50</b> |
| 10/23/2019       | TIME       | DLC                       | 0.25        | \$110.00   | \$27.50         | INVESTOR CORR AND CALL  |         |                 |
|                  |            | <b>DLC - Escrow Total</b> | <b>0.25</b> |            | <b>\$27.50</b>  |   |         | <b>\$27.50</b>  |

| Transaction Date | Trans Type | User Nickname              | Time Spent   | Rate Value | Slip Value        | Description   | PREMIUM           | TRANSITION |
|------------------|------------|----------------------------|--------------|------------|-------------------|---|-------------------|------------|
| 10/03/2019       | TIME       | LJL                        | 0.75         | \$120.00   | \$90.00           | UPDATE PAID TO DATE LIST FOR OCT PAYMENTS                       |                   |            |
| 10/03/2019       | TIME       | LJL                        | 0.50         | \$120.00   | \$60.00           | INVESTOR CALL   |                   |            |
| 10/10/2019       | TIME       | LJL                        | 0.25         | \$120.00   | \$30.00           | UPDATE PREMIUM(S) PAID TO DATE FOR 2 CHECKS                     |                   |            |
| 10/14/2019       | TIME       | LJL                        | 0.25         | \$120.00   | \$30.00           | UPDATE SPREADSHEET FOR PREMIUM(S) PAID                          |                   |            |
| 10/15/2019       | TIME       | LJL                        | 0.50         | \$120.00   | \$60.00           | DOWNLOAD PREMIUM PAYMENT AND UPDATE PAID TO DATE SPREADSHEET    |                   |            |
| 10/15/2019       | TIME       | LJL                        | 0.50         | \$120.00   | \$60.00           | DOWNLOAD AND PRINT PREMIUM PAYMENTS BY WIRE FOR CMS             |                   |            |
| 10/21/2019       | TIME       | LJL                        | 0.25         | \$120.00   | \$30.00           | UPDATE FOR PERMIUMS PAID  |                   |            |
| 11/05/2019       | TIME       | LJL                        | 0.75         | \$120.00   | \$90.00           | RECORD NOV PREMIUM PAYMENT                                      |                   |            |
| 11/07/2019       | TIME       | LJL                        | 0.75         | \$120.00   | \$90.00           | RESEARCH MYOB TB FOR E3   |                   |            |
| 11/18/2019       | TIME       | LJL                        | 1.00         | \$120.00   | \$120.00          | DOWNLOAD AND UPDATE PREMIUMS PAID TO DATE SPREADSHEET           |                   |            |
| 11/20/2019       | TIME       | LJL                        | 4.25         | \$120.00   | \$510.00          | RESEARCH FOR VANESSA RE INVESTOR ITEMS REQUESTING CLARIFICATION |                   |            |
| 11/22/2019       | TIME       | LJL                        | 0.25         | \$120.00   | \$30.00           | UPDATE PREMIUM(S) PAID LIST                                     |                   |            |
| 12/04/2019       | TIME       | LJL                        | 0.75         | \$120.00   | \$90.00           | PAYMENT TO DATE WORKSHEET FOR 33 DECEMBER PREMIUMS              |                   |            |
| 12/11/2019       | TIME       | LJL                        | 0.25         | \$120.00   | \$30.00           | UPDATE SPREADSHEET FOR PREMIUM PAID                             |                   |            |
| 12/18/2019       | TIME       | LJL                        | 0.50         | \$120.00   | \$60.00           | DOWNLOAD AND UPDATE PREMIUM(S) PAID TO DATE SCHEDULE            |                   |            |
| 12/20/2019       | TIME       | LJL                        | 0.25         | \$120.00   | \$30.00           | DOWNLOAD PREMIUM PAYMENT AND UPDATE PREMIUM(S) PAID TO DATE     |                   |            |
| 12/23/2019       | TIME       | LJL                        | 0.25         | \$120.00   | \$30.00           | UPDATE PREMIUM PAID TO DATE                                     |                   |            |
|                  |            | <b>LJL - Premium Total</b> | <b>12.00</b> |            | <b>\$1,440.00</b> |   | <b>\$1,440.00</b> |            |

| Transaction Date | Trans Type | User Nickname | Time Spent | Rate Value | Slip Value | Description   | PREMIUM | TRANSITION |
|------------------|------------|---------------|------------|------------|------------|---|---------|------------|
| 11/20/2019       | TIME       | LJL           | 0.25       | \$120.00   | \$30.00    | RESEARCH FOR VANESSA MISSING BOU STATEMENTS                   |         |            |
| 09/24/2019       | TIME       | LJL           | 4.50       | \$120.00   | \$540.00   | PREP POLICY COST SPREADSHEET FOR WMP                          |         |            |
| 09/25/2019       | TIME       | LJL           | 5.50       | \$120.00   | \$660.00   | POLICY COST SPREADSHEET UPDATE                                |         |            |
| 09/26/2019       | TIME       | LJL           | 3.00       | \$120.00   | \$360.00   | REVISED POLICY(S) COST FOR ACTIVE AND SOLD MATURED POLICIES   |         |            |
| 09/26/2019       | TIME       | LJL           | 0.25       | \$120.00   | \$30.00    | INVESTOR CALL   |         |            |
| 10/04/2019       | TIME       | LJL           | 0.75       | \$120.00   | \$90.00    | UPDATE FOR HISKEY MATURITY / REVIEW OF POLICY(S) COSTS        |         |            |
| 10/08/2019       | TIME       | LJL           | 0.50       | \$120.00   | \$60.00    | REVIEW INVESTOR FUNDING SPREADSHEET FOR E3                    |         |            |
| 10/08/2019       | TIME       | LJL           | 0.50       | \$120.00   | \$60.00    | INVESTOR CALLS / EMAIL  |         |            |
| 10/15/2019       | TIME       | LJL           | 0.25       | \$120.00   | \$30.00    | INVESTOR CALL   |         |            |
| 10/15/2019       | TIME       | LJL           | 0.50       | \$120.00   | \$60.00    | REVIEW RECEIVERS UPDATE AND POLICY LIST                       |         |            |
| 10/16/2019       | TIME       | LJL           | 0.25       | \$120.00   | \$30.00    | SCAN AND SEND HISKEY MATURITY PROCEEDS TO E3 VIA UPS          |         |            |
| 10/18/2019       | TIME       | LJL           | 0.25       | \$120.00   | \$30.00    | BUTT MATURITY UPDATE  |         |            |
| 10/21/2019       | TIME       | LJL           | 0.25       | \$120.00   | \$30.00    | INVESTOR CALL   |         |            |
| 10/22/2019       | TIME       | LJL           | 0.25       | \$120.00   | \$30.00    | UPDATE FOR BUTT MATURITY                                      |         |            |
| 11/06/2019       | TIME       | LJL           | 2.00       | \$120.00   | \$240.00   | RESEARCH TRANSACTIONS FOR E3                                  |         |            |
| 11/12/2019       | TIME       | LJL           | 1.50       | \$120.00   | \$180.00   | RESEARCH FOR 3E ON TRANSACTIONS FOR USB ACCOUNT ENDING #2191  |         |            |
| 11/13/2019       | TIME       | LJL           | 2.00       | \$120.00   | \$240.00   | RESEARCH FOR E3 / POLICIES PURCHASE RELATING TO USB ACCT 2191 |         |            |

| Transaction Date | Trans Type | User Nickname             | Time Spent   | Rate Value | Slip Value        | Description  | PREMIUM | TRANSITION        |
|------------------|------------|---------------------------|--------------|------------|-------------------|--|---------|-------------------|
| 11/15/2019       | TIME       | LJL                       | 0.25         | \$120.00   | \$30.00           | NOTIFY ITM / E3 THAT PREMIUM FOR BUTT WAS RETURNED AND NOT HELD IN SUSPENSE AS INDICATED IN NELSON'S EMAIL |         |                   |
| 11/15/2019       | TIME       | LJL                       | 0.25         | \$120.00   | \$30.00           | UPDATE ACT / QB WORKSHEET FOR REVERSE OF BUTT MATURITY PER ITM   |         |                   |
| 11/15/2019       | TIME       | LJL                       | 1.50         | \$120.00   | \$180.00          | RESEARCH ITEMS VOR VANESSA / BINSHTOCK / AND OTHER RETURN OF INVESTMENT ITEMS                              |         |                   |
| 11/18/2019       | TIME       | LJL                       | 2.00         | \$120.00   | \$240.00          | RESEARCH FOR VANESSA   |         |                   |
| 11/20/2019       | TIME       | LJL                       | 0.50         | \$120.00   | \$60.00           | RESEARCH FOR VANESSA RE \$25K DEPOSIT OF 3/19/08 PER STATEMENT   |         |                   |
| 11/21/2019       | TIME       | LJL                       | 2.50         | \$120.00   | \$300.00          | RESEARCH FOR VANESSA RE INVESTOR ITEMS CLARIFICATION / PREP EMAIL AND EXPLANATIONS / ATTACHMENTS           |         |                   |
| 11/25/2019       | TIME       | LJL                       | 3.50         | \$120.00   | \$420.00          | UPDATE PREMIUMS PAID TO DATE THRU 11/23/19 FOR ALL POLICIES PER E3 POLICY COST UPDATES                     |         |                   |
| 11/25/2019       | TIME       | LJL                       | 1.50         | \$120.00   | \$180.00          | ADDT'L RESEARCH FOR VANESSA ON FOLLOW UP ITEMS   |         |                   |
| 12/06/2019       | TIME       | LJL                       | 0.75         | \$120.00   | \$90.00           | UPDATE ACT / QB / POLICY(S) COST /WS FOR CUSHING MATURITY / SEND EMAIL TO ITM AND E3                       |         |                   |
| 12/10/2019       | TIME       | LJL                       | 0.50         | \$120.00   | \$60.00           | CALL WITH VANESSA ON INVESTOR WORKSHEET  |         |                   |
| 11/04/2019       | TIME       | LJL                       | 0.25         | \$120.00   | \$30.00           | INVESTOR CALLS   |         |                   |
|                  |            | <b>LJL - Escrow Total</b> | <b>36.00</b> |            | <b>\$4,320.00</b> |  |         | <b>\$4,320.00</b> |
| 10/18/2019       | TIME       | LLK                       | 0.50         | \$110.00   | \$55.00           | FILE MAIL RCVD   |         |                   |

| Transaction Date | Trans Type | User Nickname      | Time Spent | Rate Value | Slip Value | Description   | PREMIUM | TRANSITION |
|------------------|------------|--------------------|------------|------------|------------|---|---------|------------|
|                  |            | LLK - Escrow Total | 0.50       |            | \$55.00    |   |         | \$55.00    |
| 09/26/2019       | TIME       | WMP                | 1.00       | \$300.00   | \$300.00   | REVIEW OF BASIS FOR ACTIVE POLICIES                                   |         |            |
| 09/30/2019       | TIME       | WMP                | 1.00       | \$300.00   | \$300.00   | EMAIL / ANALYSIS AND RESPONSE RE POLICY COST                          |         |            |
| 09/30/2019       | TIME       | WMP                | 0.25       | \$300.00   | \$75.00    | EXTRACT AND SEND 2016 AND 2017 OHIO TAX RETURNS                       |         |            |
| 10/01/2019       | TIME       | WMP                | 0.75       | \$300.00   | \$225.00   | RECONCILE TRUST EXPENSES FOR 2018 / ITM 21ST INVOICES                 |         |            |
| 10/08/2019       | TIME       | WMP                | 0.50       | \$300.00   | \$150.00   | INVESTOR BALANCES WITH DATES FOR E3                                   |         |            |
| 10/10/2019       | TIME       | WMP                | 0.25       | \$300.00   | \$75.00    | FOLLOW UP ON INVESTOR BALANCES ANALYSIS                               |         |            |
| 10/22/2019       | TIME       | WMP                | 0.25       | \$300.00   | \$75.00    | BUTT FACE VALUE RELATED TO LAST PREMIUM PAYMENT                       |         |            |
| 11/06/2019       | TIME       | WMP                | 0.75       | \$300.00   | \$225.00   | REVIEW EMAIL / RESEARCH ACCOUNTS AND TRANSACTIONS IN 2005             |         |            |
| 11/07/2019       | TIME       | WMP                | 1.00       | \$300.00   | \$300.00   | RESPONSE TO HEBRANK RELATED TO QUESTIONS OF 2 BANK ACCOUNTS           |         |            |
| 11/08/2019       | TIME       | WMP                | 0.25       | \$300.00   | \$75.00    | DEATH CLAIM DISTRIBUTION FROM MYOB                                    |         |            |
| 11/12/2019       | TIME       | WMP                | 0.75       | \$300.00   | \$225.00   | READ AND DISCUSS WITH LINDA THE \$2191 ACCOUNT AND EMAIL FROM VANESSA |         |            |
| 11/13/2019       | TIME       | WMP                | 0.75       | \$300.00   | \$225.00   | BANK ACCOUNT EMAIL QUESTIONS AND RESPONSE TO HEBRANK                  |         |            |
| 11/18/2019       | TIME       | WMP                | 1.00       | \$300.00   | \$300.00   | WORK ON INVESTOR BALANCES ANSWERS / QUESTIONS RCVD FROM VANESSA       |         |            |

| Transaction Date | Trans Type | User Nickname             | Time Spent   | Rate Value | Slip Value        | Description                          | PREMIUM | TRANSITION        |
|------------------|------------|---------------------------|--------------|------------|-------------------|--------------------------------------|---------|-------------------|
| 11/19/2019       | TIME       | WMP                       | 0.25         | \$300.00   | \$75.00           | WORK ON INVESTOR BALANCE             |         |                   |
| 11/19/2019       | TIME       | WMP                       | 1.00         | \$300.00   | \$300.00          | WORK ON OUTSTANDING INVESTOR BALANCE |         |                   |
| 11/20/2019       | TIME       | WMP                       | 0.50         | \$300.00   | \$150.00          | WORK THROUGH QUESTIONS AND EMAIL     |         |                   |
| 11/21/2019       | TIME       | WMP                       | 0.75         | \$300.00   | \$225.00          | INVESTOR ACCOUNT BALANCE QUESTIONS   |         |                   |
| 11/25/2019       | TIME       | WMP                       | 0.50         | \$300.00   | \$150.00          | COST BASIS ON POLICY(S) INVENTORY    |         |                   |
|                  |            | <b>WMP - Escrow Total</b> | <b>11.50</b> |            | <b>\$3,450.00</b> |                                      |         | <b>\$3,450.00</b> |

PWCG EXPENSE SLIPS: 09/24/2019 - 12/23/2019 \$245.46 73.14 0.50 - 171.82  
 Application #8

| Transaction Date | Trans Type | User Nickname | Quantity | Price   | Slip Value | Activity Nickname | Description                                   | EXP - UPS | EXP - POSTAGE | EXP - COPIES | EXP - MISC |
|------------------|------------|---------------|----------|---------|------------|-------------------|---|-----------|---------------|--------------|------------|
| 11/08/2019       | EXP        | ADMIN         | 1        | \$44.22 | \$44.22    | \$ELEC RESEARCH   | OBITUARY.COM 9/1/19 - 9/30/19                 |           |               |              | \$44.22    |
| 11/08/2019       | EXP        | ADMIN         | 1        | \$19.83 | \$19.83    | \$ELEC RESEARCH   | ACCURINT 10/1/19 - 10/31/19                   |           |               |              | \$19.83    |
| 11/23/2019       | EXP        | ADMIN         | 1        | \$44.48 | \$44.48    | \$ELEC RESEARCH   | OBITUARY.COM 10/01/19 - 10/31/19              |           |               |              | \$44.48    |
| 12/08/2019       | EXP        | ADMIN         | 1        | \$17.43 | \$17.43    | \$ELEC RESEARCH   | ACCURINT 11/1/19 - 11/30/19                   |           |               |              | \$17.43    |
| 12/23/2019       | EXP        | ADMIN         | 1        | \$44.66 | \$44.66    | \$ELEC RESEARCH   | OBITUARY.COM 11/1/19 - 11/30/19               |           |               |              | \$44.66    |
| 12/23/2019       | EXP        | ADMIN         | 4        | \$0.30  | \$1.20     | \$FAXING          | FAXES 12/09/19 - 12/23/19                     |           |               |              | \$1.20     |
| 10/08/2019       | EXP        | ADMIN         | 1        | \$0.50  | \$0.50     | \$POSTAGE         | RECEIVER LTR TO INVESTOR                      |           | \$0.50        |              |            |
| 10/23/2019       | EXP        | ADMIN         | 1        | \$24.12 | \$24.12    | \$UPS             | UPS INV 10/12/19 - HISKEY CLAIM PKG           | \$24.12   |               |              |            |
| 10/23/2019       | EXP        | ADMIN         | 1        | \$49.02 | \$49.02    | \$UPS             | UPS INV DATE 10/19/19 - HISKEY PROCEEDS TO E3 | \$49.02   |               |              |            |