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Trustee of Defendant PWCG Trust

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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**  
18 **GROUP, INC., et al.,**

19 Defendants.

Case No. 2:15-cv-02563 DDP-FFM

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

Date: March 9, 2020

Time: 10:00 a.m.

Courtroom: 9C

Judge: Hon. Dean D. Pregerson

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

25 The Trustee has incurred \$ 17,840.00 in fees and \$ 442.97 in costs for this Seventh Application  
26 Period and asks the Court to approve, on an interim basis, and authorize payment of the fees incurred of  
27 \$ 17,840.00 and costs incurred of \$ 442.97. Such fees and expenses are summarized on **Exhibit A**  
28 hereto.

1 Detailed descriptions of the services rendered are contained in **Exhibit B** attached hereto, which  
2 summarizes hours and fees billed to each category of services on a monthly basis during the Seventh  
3 Application Period. During the Seventh Application Period, the Trustee and its staff have spent 128.75  
4 hours at an overall blended billing rate of \$ 138.56 per hour.

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

### 7 **I. FEE APPLICATION**

8 The Trustee's work during the Seventh Application Period falls into the following categories:

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

#### 11 **A. General Duties**

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

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

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

21 <b>Name</b>	<b>Title</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
22 William M Potoczak	President	\$300	11.25	3375.00
Linda J. Lee	Office manager and life settlement staff	\$120	34.50	4140.00
23 Christina M. Shook	Senior life settlement staff	\$130	59.75	7767.50
Lorie L. Kaufman	Life settlement and death claim staff	\$110	22.75	2502.50
24 Debbie L. Cirincione	Life Settlement Staff	\$110.00	.50	55.00
<b>Total</b>				<b>\$17,840.00</b>
25 Average rate per hour				\$ 138.56

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

27 The Trustee requests that the Court approve \$ 442.97 in costs. A detailed description of each  
28 expense is included in **Exhibit C**.

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

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

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

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

14 **III. CONCLUSION**

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

17 WHEREFORE, the Trustee requests an order:

18 1. Approving \$ 17,840.00 in fees and \$ 442.97 in costs incurred by the Trustee during the  
19 Seventh Application Period and authorizing payment, on an interim basis, of \$ 18,282.97  
20 from available receivership estate assets; and

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

22  
23 Date: February 4, 2020

24 James K. Roosa  
Roosa Co., LP

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

27 /s/ Dennis J. Kelly

28 Attorneys for Trustee Mills Potoczak & Company

# EXHIBIT A

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## PWCG Summary - Time Incurred and Expenses for period: #10156

06/24/2019 - 09/23/2019

Application #7

User Nickname 1	Hours	Rate Value	Slip Value
ADMIN - UPS Total			158.53
ADMIN - Postage Total			1.15
ADMIN - Copy Total			65.50
ADMIN - Faxing Total			83.70
ADMIN - Electronic Research Total			134.09
ADMIN - Supply			-
<b>Expense Total</b>			<b>442.97</b>
CMS - Premium Total	42.50	130.00	5,525.00
CMS - Transition Total	17.25	130.00	2,242.50
<b>CMS Total</b>	<b>59.75</b>	<b>130.00</b>	<b>7,767.50</b>
DLC Transition Total	0.50	110.00	55.00
<b>DLC Total</b>	<b>0.50</b>	<b>110.00</b>	<b>55.00</b>
LJL Premium Total	16.00	120.00	1,920.00
LJL Transition Total	18.50	120.00	2,220.00
<b>LJL Total</b>	<b>34.50</b>	<b>120.00</b>	<b>4,140.00</b>
LLK Premium Total	7.25	110.00	797.50
LLK Transition Total	15.50	110.00	1,705.00
<b>LLK Total</b>	<b>22.75</b>	<b>110.00</b>	<b>2,502.50</b>
WMP Transition Total	11.25	300.00	3,375.00
<b>WMP Total</b>	<b>11.25</b>	<b>285.00</b>	<b>3,375.00</b>
<b>Combined Time</b>	<b>128.75</b>		<b>17,840.00</b>
<b>Grand Total (Time and Expenses)</b>			<b>18,282.97</b>

# EXHIBIT B

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**PWCG Tr 06/24/2019 - 09/23/2019**  
Application #7

\$17,840.00  
\$0.00

\$8,242.50 \$9,597.50

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
06/24/2019	TIME	CMS	0.50	\$130.00	\$65.00	UPLOAD 6/20, 6/21 AND 6/22 TO ITM AND SAVE TO SETTLEMENT FILES		
06/25/2019	TIME	CMS	2.25	\$130.00	\$292.50	FOLLOW UP ON PREMIUM PAYMENT MADE ON JUN 1120 AND TO GET UPDATED VALUES AND COI		
06/26/2019	TIME	CMS	2.00	\$130.00	\$260.00	FOLLOW UP ON PREMIUM PAYMENT MADE ON 6/20 AND GET UPDATED VALUES AND COI		
06/26/2019	TIME	CMS	0.50	\$130.00	\$65.00	SCAN ADN EFILE PREMIUM PAYMENT		
06/28/2019	TIME	CMS	0.50	\$130.00	\$65.00	UPLOAD 6/24 - 6/27 MAIL TO ITM / SAVE TO SETTLEMENT FILES		
06/28/2019	TIME	CMS	1.25	\$130.00	\$162.50	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND FOLLOW UP ON PREMIUM PAYMENT ON RUBINSON 1757 AND SILVERSTEIN 59NL		
07/05/2019	TIME	CMS	0.50	\$130.00	\$65.00	SCAN AND EMAIL PWCG TRUS MAIL RCVD 7/1 - 7/2 TO ITM AND E-FILE TO SETTLEMENT FILES		
07/08/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN & EMAIL PWCG TRUST MAIL RCVD 7/5 TO ITM AND FILE IN SETTLEMENT FILES		
07/08/2019	TIME	CMS	1.25	\$130.00	\$162.50	CALL TO GET UPDATED VALUES AND COI AND COPY OF GRACE NOTICE IF APPLICABLE		
07/09/2019	TIME	CMS	2.50	\$130.00	\$325.00	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE AND REQUEST COPIES OF GRACE NOTICE IF APPLICABLE		
07/11/2019	TIME	CMS	1.50	\$130.00	\$195.00	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE		
07/11/2019	TIME	CMS	0.75	\$130.00	\$97.50	PRINT FORM CHASE ONLINE 31 WIRE CONFIRMATION FOR PREMIUM PAYMENT AND UPDATE PREMIUM(S) SPREADSHEET		

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
07/12/2019	TIME	CMS	0.50	\$130.00	\$65.00	SCAN & EMAIL RCVD 7/8 -11 TO ITM 21ST SERVICES AND SAVE ON SERVER IN SETTLEMENT FOLDERS		
07/22/2019	TIME	CMS	0.25	\$130.00	\$32.50	PRINT AND REVIEW PREMIUM PAYMENT POLICY DOCS ON 7/16 FROM CHASE ONLINE AND UPDATE PREMIUM(S) SPREADSHEET		
07/22/2019	TIME	CMS	1.75	\$130.00	\$227.50	FOLLOW UP ON PREMIUM PAYMENT AND TO GET UPDATED VALUES AND COI AND SCAN AND EFILE PMTS ON SERVER		
07/23/2019	TIME	CMS	0.50	\$130.00	\$65.00	SDEM TO ITM MAIL RCVD ON 7/15 - 7/22 AND SAVE TO SETTLEMENT FILES ON SERVER		
07/23/2019	TIME	CMS	0.25	\$130.00	\$32.50	FOLLOW UP ON PREMIUM PAYMENT SPELLMAN 2456 AND GET UPDATED VALUES AND COI		
07/24/2019	TIME	CMS	0.25	\$130.00	\$32.50	FOLLOW UP ON PREMIUM PAYMENT ON HAWS 5490 AND GET UPDATED VALUES AND COI AND NOTIFY ITM 21ST SERVICES THAT THE AMOUNT WIRED WAS NOT THE AMOUNT THE CARRIER APPLIED TO THE POLICY(S)		
07/24/2019	TIME	CMS	0.50	\$130.00	\$65.00	FOLLOW UP ON 3 PREMIUM PAYMENT FROM JULY 16 TO GET UPDATED VALUES AND COI AND SCAN AND EFILE TO SERVIER		
07/25/2019	TIME	CMS	0.50	\$130.00	\$65.00	FOLLOW UP ON PREMIUM PAYMENT MADE BY CHECKS AND GET UPDATED VALUES AND COI AND SCAN AND E-FILE ON SERVER		
07/26/2019	TIME	CMS	0.25	\$130.00	\$32.50	FOLLOW UP ON PREMIUM PAYMENT ON BERSON 245L AND TO GET UPDATED VALUES AND COI		
07/26/2019	TIME	CMS	0.25	\$130.00	\$32.50	PREP AND FAX COPY OF CLEARED CHECK TO AMERICAN GENERAL ON SILVERSTIN 82NL AS THEY HAVE NO RECORD OF PAYMENT BEING RCVD IN JULY		



Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
07/29/2019	TIME	CMS	0.50	\$130.00	\$65.00	SCAN AND EMAIL MAIL RCVD JULY 24 - 27 TO ITM 21ST AND SAVE TO SETTLEMENT FILES		
07/30/2019	TIME	CMS	0.25	\$130.00	\$32.50	CALL ON SILVERSTEIN 792 AND GET UPDATED VALUES AND COI		
08/05/2019	TIME	CMS	0.50	\$130.00	\$65.00	SCAN & EMAIL RCVD 8/2 - 8/3 TO ITM AND SAVE TO SETTLEMENT FILES		
08/05/2019	TIME	CMS	0.25	\$130.00	\$32.50	FOLLOW UP ON PAYMENT ON SILVERSTEIN 82NL THAT WAS MISSING IN JULY AND GET UPDATED VALUES AND COI		
08/07/2019	TIME	CMS	2.50	\$130.00	\$325.00	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND REQUEST COPIES OF GRACE NOTICE IF APPLICABLE		
08/08/2019	TIME	CMS	0.50	\$130.00	\$65.00	PRINT 32 PREMIUM PAYMENT WIRE CONFIRMATIONS FROM CHASE ONLINE AND UPDATE PREMIUM SPREADSHEET		
08/09/2019	TIME	CMS	0.25	\$130.00	\$32.50	FOLLOW UP ON PREMIUM PAYMENT FROM 7/16 ON HAWS 5490 AND TO GET UPDATED VALUES AND COI AS THERE WAS A DELAY IN GETTING THE PAYMENT APPLIED BY THE CARRIER		
08/14/2019	TIME	CMS	0.25	\$130.00	\$32.50	FOLLOW UP ON PREMIUM PAYMENT ZELNER 8039 / 8040 AND TO GET UPDATED VALUES AND COI		
08/14/2019	TIME	CMS	0.50	\$130.00	\$65.00	SCAN AND SAVE PREMIUM(S) WIRE CONFIRMATIONS WITH PHONE CALLS NOTES TO SETTLEMENT FILES		
08/15/2019	TIME	CMS	1.50	\$130.00	\$195.00	FOLLOW UP ON PREMIUM PAYMENT MADE 8/7 TO GET UPDATED VALUES AND COI AND SAVE TO SETTLEMENT FILES		
08/16/2019	TIME	CMS	0.25	\$130.00	\$32.50	FOLLOW UP ON PREMIUM PAYMENT ON SMITH 6462 AND GET UPDATED VALUES AND COI		
08/19/2019	TIME	CMS	0.50	\$130.00	\$65.00	PRINT 19 WIRE CONFIRMATIONS FOR PREMIUM PAYMENT OFF CHASE ONLINE AND UPDATE PREMIUM(S) SPREADSHEET		
08/20/2019	TIME	CMS	0.75	\$130.00	\$97.50	FOLLOW UP ON 3 PREMIUM PAYMENT VIA CHECK AND TO GET UPDATED VALUES AND COI		

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
08/22/2019	TIME	CMS	0.50	\$130.00	\$65.00	FAX COPY OF CLEARED PREMIUM CHECK(S) TO AIG ON SEMCKEN 8621 AS PHONE CALLS INDICATED THE PAYMENT WAS NOT RECEIVED AND APPLIED TO THE POLICY(S) AND THE POLICY(S) IS IN GRACE		
08/28/2019	TIME	CMS	0.75	\$130.00	\$97.50	FOLLOW UP ON 3 PREMIUM PAYMENT ISSUED BY CHECKS GET UPDATED VALUES AND COI AND SCAN AND SAVE TO SETTLEMENT FILES		
08/29/2019	TIME	CMS	0.25	\$130.00	\$32.50	CALL ON 2 POLICY(S) GET UPDATED VALUES AND COI SINC POLICY(S) ARE NOT CURRENTLY BEING PAID		
09/05/2019	TIME	CMS	1.00	\$130.00	\$130.00	CALL ON POLICY(S) TO GET UPDATED VALUES AND COI AND PREDICT NEXT GRACE DUE DATE AND REQUEST COPIES OF GRACE NOTICE IF APPLICABLE		
09/09/2019	TIME	CMS	1.00	\$130.00	\$130.00	PRINT 50 WIRE CONFIRMATIONS FROM CHASE ONLINE AND UPDATE PREMIUM(S) SPREADSHEET		
09/11/2019	TIME	CMS	3.25	\$130.00	\$422.50	FOLLOW UP ON PREMIUM PAYMENT ISSUED ON 9/9/19 AND GET VALUES AND COI AND SAVE CONFIRMATION OF PAYMENTS AND NOTES TO SETTLEMENT FILES		
09/12/2019	TIME	CMS	4.50	\$130.00	\$585.00	FOLLOW UP ON PREMIUM PAYMENT ISSUED ON 9/9/19 AND GET UPDATED VALUES AND COI AND SAVE CONFIRMATION OF PAYMENTS AND NOTES TO SETTLEMENT FILES		
09/13/2019	TIME	CMS	2.00	\$130.00	\$260.00	FOLLOW UP ON PREMIUM PAYMENT ISSUED 9/9/19 GET UPDATED VALUES AND COI AND SAVE CONFIRMATION OF PAYMENT AND NOTES TO SETTLEMENT FILES		
09/16/2019	TIME	CMS	1.50	\$130.00	\$195.00	FOLLOW UP ON 6 PREMIUM PAYMENT AND GET UPDATED VALUES AND COI AND SCAN AND FILE ON SERVER SETTLEMENT FILES		

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
09/18/2019	TIME	CMS	0.25	\$130.00	\$32.50	CALL ON PREMIUM PAYMENT WIRED ON 9/9/19 ON LEMEL 0246 GET UPDATED VALUES AND COI		
09/19/2019	TIME	CMS	0.25	\$130.00	\$32.50	FOLLOW UP ON PREMIUM PAYMENT SILVERSTEIN 59NL AND GET UPDATED VALUES AND COI		
		<b>CMS - Premium Total</b>	<b>42.50</b>		<b>\$5,525.00</b>		<b>\$5,525.00</b>	
06/27/2019	TIME	CMS	0.50	\$130.00	\$65.00	PREP TRANSMITTAL LTR AND FORMS NECESSARY FOR ITM TO OBTAIN DEATH CERTIFICATE ON GROSS 6776		
07/01/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN & SEND MAIL RCVD 6/29 TO ITM SERVICES AND SAVE TO SERVER		
07/02/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND EMAIL ITEM 21ST SERVICES THE CLAIM PACKAGES RCVD FROM JOHN HANCOCL LIFE FOR REIMANN 2959 POLICY(S)		
07/11/2019	TIME	CMS	0.50	\$130.00	\$65.00	ADD SSN ON DEATH CERTIFICATE APPLICATION REQUEST ON LIVA GROSS AS REQUESTED BY ITM / UPDATE TRANSMITTAL LETTER TO SEND DEATH CERTIFICATE DIRECTLY TO ITM 21ST AND SEND TO NY DEPT OF HEALTH		
07/23/2019	TIME	CMS	0.25	\$130.00	\$32.50	PREP AND FAX MPC AGEN AUTHORIZATION LETTER FOR ALL AIG POLICY(S) AS 6 MONTHS HAS EXPIRED FORM LAST ONE SENT 1/17/19		
07/30/2019	TIME	CMS	0.50	\$130.00	\$65.00	PREP DOCUMENTS FOR LIVA GROSS 6776 DEATH CLAIM PACKET TO BE SENT TO CARRIER AS REQUESTED BY ITM		
08/02/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN & EMAIL ITM 21ST MAIL RCVD 8/1 AND 8/2		
08/12/2019	TIME	CMS	3.00	\$130.00	\$390.00	FOLLOW UP ON PREMIUM PAYMENT WIRED ON 8/7/19 TO GET UPDATED VALUES AND COI		
08/12/2019	TIME	CMS	0.25	\$130.00	\$32.50	EMAIL ITM 21 MAIL RCVD FOR WEEK OUT THE DOOR - FILE 8/5 AND SAVE TO SETTLEMENT FOLDERS		

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
08/13/2019	TIME	CMS	0.50	\$130.00	\$65.00	EMAIL ITM 21ST MAIL RCVD 8/9 - 8/12 AND SAVE TO SETTLEMENT FILES		
08/13/2019	TIME	CMS	2.25	\$130.00	\$292.50	FOLLOW UP ON PREMIUM PAYMENT WIRED ON 8/7/19 TO GET UPDATED VALUES AND COI		
08/19/2019	TIME	CMS	0.50	\$130.00	\$65.00	EMAIL ITM MAIL RCVD FOR WEEK OF 8/12 AND SAVE TO SETTLEMENT FILES		
08/21/2019	TIME	CMS	4.00	\$130.00	\$520.00	FOLLOW UP ON PREMIUM PAYMENT WIRED 8/16/16 TO GET UPDATED VALUES AND COI AND SCAN AND SAVE PAYMENTS TO SETTLEMENT FILES		
08/21/2019	TIME	CMS	0.25	\$130.00	\$32.50	SCAN & EMAIL COPY OF MATURITY CHECK RCVD ON GROSS 6776 AND SEND UPS 2ND DAY TO TOM HEBRANK AT E3		
08/22/2019	TIME	CMS	0.50	\$130.00	\$65.00	FOLLOW UP ON PREMIUM PAYMENT ON NOXSEL 0933 AND LEMEL 0246 TO GET UPDATED VALUES AND COI AND SAVE DOCS ON SERVER		
08/26/2019	TIME	CMS	0.50	\$130.00	\$65.00	SCAN & EMAIL RCVD FOR THE WEEK OF AUG 19 TO ITM AND SAVE TO SETTLEMENT FILES		
08/27/2019	TIME	CMS	0.75	\$130.00	\$97.50	PROVIDE DEFINITION OF VARIOUS ACCOUNTS 3 USED IN QB AND WHY AND CLARIFY CERTAIN DESCRIPTIONS THAT WERE USED IN THE MEMO SECTION OF TRANSACTIONS ON THE FL AS REQUESTED BY CPA FIRM COMPLETING A SPECIALIZED TAX RETURNS FOR 2018		
08/28/2019	TIME	CMS	0.25	\$130.00	\$32.50	EXPLAIN WHY THE VENDOR NAME DO NOT CHANGE IN QB THROUGH THE YEARS REGARDLESS OF WHEN THE NAME WAS CHANGED AND PROVIDED A/P AGING DETAIL REPORTS FOR 2019 / 2010 TO SHOW THE NAMES REMAINED THE SAME EVEN AS QB DOES NOT TRACK WHEN A VENDOR NAME WAS CHANGE AND IT IS HISTORICAL		

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
08/30/2019	TIME	CMS	0.50	\$130.00	\$65.00	SCAN & EMAIL MAIL RCVD FOR WEEK OF AUGUSTS 26 TO ITM AND SAVE TO SETTLEMENT FILES		
09/04/2019	TIME	CMS	0.50	\$130.00	\$65.00	SCAN & EMAIL RCVD ON 8/31 TO 9/3 TO ITM AND SAVE TO SETTLEMENT FILES		
09/16/2019	TIME	CMS	0.50	\$130.00	\$65.00	SCAN & EMAIL TO ITM 21ST MAIL RCVD FORM 9/7 - 9/14 AND SAVE DOCS TO SETTLEMENT FILES ON SERVER		
09/23/2019	TIME	CMS	0.50	\$130.00	\$65.00	SCAN & EMAIL TO ITM MAIL RCVD FORM 9/16-9/21 AND SAVE DOCS TO SETTLEMENT FILES		
		<b>CMS - Transition Total</b>	<b>17.25</b>		<b>\$2,242.50</b>			<b>\$2,242.50</b>
07/18/2019	TIME	DLC	0.50	\$110.00	\$55.00	SCAN & EMAIL STMTS / NOTICES RCVD , SAVE TO SETTLEMENT FILES		
		<b>DLC - Transition Total</b>	<b>0.50</b>		<b>\$55.00</b>			<b>\$55.00</b>
06/27/2019	TIME	LJL	1.50	\$120.00	\$180.00	WORK ON PREMIUM(S) EXPORT / SUBTOTAL VENDORS / BEGIN TO ADD CHASE TRANSACTIONS		
06/28/2019	TIME	LJL	3.00	\$120.00	\$360.00	WORK ON PREMIUM EXPORT / SUBTOTAL VENDOR / BEGIN TO ADD CHASE TRANSACTIONS		
07/01/2019	TIME	LJL	2.50	\$120.00	\$300.00	FINISH RECONCILE OF ALL PREMIUM(S) PAID TO 6/27/19		
07/01/2019	TIME	LJL	1.00	\$120.00	\$120.00	RECONCILE PREMIUM(S) POLICY DOCS ON POLICY(S) COST SPREADSHEET		
07/02/2019	TIME	LJL	0.50	\$120.00	\$60.00	CREATE SUMMARY PAGE FOR PREMIUM(S) PAID WORKSHEET		
07/03/2019	TIME	LJL	1.00	\$120.00	\$120.00	MAKE CHANGES TO PREM WORKSHEET / COMPARE TO POLICY(S) LIST AND COSTS / SEND TO E3		
07/11/2019	TIME	LJL	1.00	\$120.00	\$120.00	UPDATE WORKSHEET FOR PREMIUM(S) PAID IN JULY		
07/16/2019	TIME	LJL	1.00	\$120.00	\$120.00	DOWNLOAD 19 PREMIUM(S) WIRES / UDPAE PAID TO DATE WORKSHEET		

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
07/17/2019	TIME	LJL	0.50	\$120.00	\$60.00	DOWNLOAD PREMIUM(S) CHECK PAYMENTS AND UPDATE WORKSHEET / REVIEW RECEIVERS REPORT		
07/18/2019	TIME	LJL	0.75	\$120.00	\$90.00	RECORD PREMIUM PAYMENT / UPDATE POLICY DOCS WORKSHEET / REVIEW ACCOUNT UPDATE PREMIUM(S) POLICY DOCS TO DATE WORKSHEET		
07/19/2019	TIME	LJL	0.50	\$120.00	\$60.00	UPDATE POLICY DOCS TO DATE PREMIUM(S) WORKSHEET FOR AUG PAYMENTS BY WIRE		
08/08/2019	TIME	LJL	0.75	\$120.00	\$90.00	UPDATE WORKSHEET FOR PREMIUM(S) PAID TO DATE		
08/16/2019	TIME	LJL	0.25	\$120.00	\$30.00	UPDATE PREMIUM PAYMENT TO DATE FOR 16 WIRES		
08/19/2019	TIME	LJL	0.50	\$120.00	\$60.00	UPDATE PAID TO DATE SPREADSHEET FOR PREMIUMS PAID		
08/20/2019	TIME	LJL	0.25	\$120.00	\$30.00	DOWNLOAD AND UPDATE PREMIUM(S) PAID TO DATE FOR SEPT PAYMENTS		
09/09/2019	TIME	LJL	0.50	\$120.00	\$60.00	UPDATE PREMIUM PAYMENT SCHEDULE		
09/12/2019	TIME	LJL	0.25	\$120.00	\$30.00	UPDATE PREMIUM PAYMENT PAID SCHEDULE		
09/13/2019	TIME	LJL	0.25	\$120.00	\$30.00	UPDATE PREMIUM PAYMENT PAID SCHEDULE		
		<b>LJL - Premium Total</b>	<b>16.00</b>		<b>\$1,920.00</b>		<b>\$1,920.00</b>	
07/08/2019	TIME	LJL	0.25	\$120.00	\$30.00	INVESTOR EMAIL		
08/27/2019	TIME	LJL	0.50	\$120.00	\$60.00	LOCATE INVESTOR AGREEMENTS PER AUDIT REQUEST		
06/25/2019	TIME	LJL	0.50	\$120.00	\$60.00	LOOK FOR MISSING STATEMENTS / CREATE RECONCILIATION		
06/25/2019	TIME	LJL	2.00	\$120.00	\$240.00	WORK ON MATURITY PROCEEDS PAYMENTS ON INVESTOR SPREADSHEET		
06/26/2019	TIME	LJL	4.00	\$120.00	\$480.00	WORK ON MATURITY PROCEEDS PAYMENTS ON INVESTOR SPREADSHEET FOR E3		
06/26/2019	TIME	LJL	0.75	\$120.00	\$90.00	UPLOAD QB BACKUP / MYOB FILES AND CHASE WORKSHEET TO E3 DROP BOX		
06/26/2019	TIME	LJL	0.50	\$120.00	\$60.00	UPDATES FOR GROSS MATURITY		

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
06/27/2019	TIME	LJL	0.50	\$120.00	\$60.00	RECONCILE TOTAL AND UPLOAD SPREADSHEET FOR INVESTOR MATURITY PROCEEDS PAID		
07/01/2019	TIME	LJL	0.50	\$120.00	\$60.00	UPDATE FOR REINMAN MAUTIRYT RESEARCH / CONFIRM BROADRIVER PAYMENTS		
07/11/2019	TIME	LJL	1.00	\$120.00	\$120.00	RCVD AND EMAIL FOR E3		
07/23/2019	TIME	LJL	0.50	\$120.00	\$60.00	REVIEW ITM POLICY(S) STATUS LISTING		
07/25/2019	TIME	LJL	0.25	\$120.00	\$30.00	INVSTOR CALL		
07/26/2019	TIME	LJL	0.75	\$120.00	\$90.00	MPC AGENT AUTH LETTERS SAVE TO POLICY FOLDER ON SERVER		
08/01/2019	TIME	LJL	0.25	\$120.00	\$30.00	UPDATE COST WORKSHEET FOR REMEIN PROCEEDS		
08/01/2019	TIME	LJL	0.25	\$120.00	\$30.00	INVESTOR CALL		
08/05/2019	TIME	LJL	0.25	\$120.00	\$30.00	RECORD MATURITY PROCEEDS / NEW CITIZENS ACCOUNT		
08/19/2019	TIME	LJL	0.25	\$120.00	\$30.00	INVESTOR CALL		
08/21/2019	TIME	LJL	0.50	\$120.00	\$60.00	QB / MYOB LEDGERS FOR WMP		
08/22/2019	TIME	LJL	0.50	\$120.00	\$60.00	INVESTOR CALLS / SEND EMAILS WITH RECEIVER CONTACT INFO		
09/10/2019	TIME	LJL	4.00	\$120.00	\$480.00	WORK ON POLICY COST REPORT FOR WMP FOR AUDITORS		
09/17/2019	TIME	LJL	0.25	\$120.00	\$30.00	CALL RE DECEASED INVESTOR BLEWETT / EMAIL TO E3 AND FAMILY / UPDATE QB / ACT		
09/19/2019	TIME	LJL	0.25	\$120.00	\$30.00	INVESTOR CALL		
		<b>LJL - Transition Total</b>	<b>18.50</b>		<b>\$2,220.00</b>			<b>\$2,220.00</b>
07/16/2019	TIME	LLK	3.00	\$110.00	\$330.00	CALL CARRIES AND TO GET UPDATED VALUES AND COI AND CONFIRM PREMIUM PAYMENTS APPLIED		
07/17/2019	TIME	LLK	2.50	\$110.00	\$275.00	CALL CARRIER ON PREMIUM PAYMENT MADE TO GET UPDATED VALUES AND COI		
07/19/2019	TIME	LLK	1.25	\$110.00	\$137.50	CALL ON PREMIUM PAYMENT MADE / UPDATE SPREADSHEET / SCAN AND FILE PMTS X7		
07/17/2019	TIME	LLK	0.50	\$110.00	\$55.00	SCAN / FILE PREMIUM(S) / GRACE PMT WORKSHEET		
		<b>LLK - Premium Total</b>	<b>7.25</b>		<b>\$797.50</b>		<b>\$797.50</b>	

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
07/09/2019	TIME	LLK	1.00	\$110.00	\$110.00	WORK ON MPC AUTHORIZATION PROJECT WORK ON MPC AUTHORIZATION LETTER		
07/11/2019	TIME	LLK	1.00	\$110.00	\$110.00	PROJECT		
07/15/2019	TIME	LLK	2.50	\$110.00	\$275.00	WORK ON MPC AUTH LETTERS CALL CARRIER ON PREMIUM PAYMENT TO GET		
07/17/2019	TIME	LLK	1.00	\$110.00	\$110.00	UPDATED VALUES AND COI ASSEMBLE MPC AUTH LTRS FOR FAXING /		
07/18/2019	TIME	LLK	3.00	\$110.00	\$330.00	MAILING / SCAN		
07/29/2019	TIME	LLK	0.75	\$110.00	\$82.50	2ND DAY SOME OF THE MPC AUTH LETTERS		
07/31/2019	TIME	LLK	1.50	\$110.00	\$165.00	FAX MPC AUTHORIZATION LETTERS WORK ON MPC AUTH PROJECT - FILE ALL FAXED		
08/01/2019	TIME	LLK	2.50	\$110.00	\$275.00	DOCS WITH CONFIRMATIONS		
08/06/2019	TIME	LLK	0.25	\$110.00	\$27.50	SORT SCAN FILE MPC AUTH CONF RCVD		
08/12/2019	TIME	LLK	0.75	\$110.00	\$82.50	WORK ON MPC AUTH LTRS RCVD		
08/13/2019	TIME	LLK	0.50	\$110.00	\$55.00	WORK ON MPC AUTH PROJECT LTRS RCVD		
08/14/2019	TIME	LLK	0.25	\$110.00	\$27.50	WORK ON MPC AUTH LTRS RCVD		
08/19/2019	TIME	LLK	0.25	\$110.00	\$27.50	WORK ON MPC AUTH CONFIRMATIONS RCVD CALL ON 1 DENIALS FOR MPC AUTH - TO BE		
08/19/2019	TIME	LLK	0.25	\$110.00	\$27.50	RESEARCHED TO BE COMPLETED		
		<b>LLK - Transition Total</b>	<b>15.50</b>		<b>\$1,705.00</b>			<b>\$1,705.00</b>
09/18/2019	TIME	WMP	0.50	\$300.00	\$150.00	TAX REPORTING FOR DEATH CLAIMS		
06/26/2019	TIME	WMP	0.25	\$300.00	\$75.00	REVISIONS TO INVESTOR SPREADSHEET REVIEW REVISED INVESTOR ACCOUNT		
06/27/2019	TIME	WMP	0.75	\$300.00	\$225.00	SPREADSHEET PACKAGE TO BE SURE ALL ATTACHMENTS ARE		
06/27/2019	TIME	WMP	0.25	\$300.00	\$75.00	INCLUDED REVIEW LIST OF PREMIUM PAYMENT IN QB		
06/27/2019	TIME	WMP	0.25	\$300.00	\$75.00	AND SPREADSHEET REVIEW AND APPROVE PREMIUM PAYMENT		
07/03/2019	TIME	WMP	0.50	\$300.00	\$150.00	SCHEDULE		
07/08/2019	TIME	WMP	0.25	\$300.00	\$75.00	SURRENDER CHECK AND CLASS ACTION CHECK		
07/10/2019	TIME	WMP	0.25	\$300.00	\$75.00	CHECK ENDORSEMENT		



Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
07/11/2019	TIME	WMP	0.25	\$300.00	\$75.00	AUTHORIZATION LETTERS		
07/11/2019	TIME	WMP	0.25	\$300.00	\$75.00	BROADRIVER INVOICE PAYMENTS INTO THE TRUST		
08/19/2019	TIME	WMP	1.00	\$300.00	\$300.00	GAIN CALCULATION AND CLASSIFICATION AND BOOKS USED TO PREPARE TAX RETURN		
08/20/2019	TIME	WMP	0.50	\$300.00	\$150.00	COMPLETE EMAIL TO RESPOND TO QUESTIONS FROM BENJAMIN		
08/20/2019	TIME	WMP	0.50	\$300.00	\$150.00	FINANCIAL STATEMENTS PDF USED TO PRE TAX RETURNS		
08/21/2019	TIME	WMP	0.75	\$300.00	\$225.00	FINAL REVIEW OF FILES TO BE SENT TO BENJAMIN AND RELATED EMAIL RE FINANCIAL STMTS		
08/26/2019	TIME	WMP	0.50	\$300.00	\$150.00	TELCON WITH LIVIA RE TAX TREATMENT AND FORM 1041		
08/27/2019	TIME	WMP	0.75	\$300.00	\$225.00	READ AND ORGANIZE PREP OF QUESTIONS FROM LIVIA		
08/28/2019	TIME	WMP	0.50	\$300.00	\$150.00	BOOKKEEPING QUESTIONS FORM LIVIA		
08/29/2019	TIME	WMP	0.75	\$300.00	\$225.00	RESPONSE TO QUESTIONS FROM LIVIA		
09/03/2019	TIME	WMP	0.50	\$300.00	\$150.00	COMPLETE RESPONSE TO BENJAMIN COMMUNICATION AND REQUEST LINDA TO		
09/09/2019	TIME	WMP	1.25	\$300.00	\$375.00	PREP BASIS IN POLICY(S) REVIEW OF COST BASIS FOR POLICY(S)		
09/12/2019	TIME	WMP	0.50	\$300.00	\$150.00	MATURITIES / SALES / LAPSES		
09/23/2019	TIME	WMP	0.25	\$300.00	\$75.00	LIST OF REMAINING POLICIES COST BASIS		
<b>WMP - Transition Total</b>			<b>11.25</b>		<b>\$3,375.00</b>			<b>\$3,375.00</b>

# EXHIBIT C

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PWCG EX 06/24/2019 - 09/23/2019								\$442.97	\$158.53	\$1.15	\$65.50	\$217.79
Application #7								\$0.00				
Transaction Date	Trans Type	User Nickname	Quantity	Price	Slip Value	Activity Nickname	Description	EXP - UPS	EXP - POSTAGE	EXP COPIES	EXP - MISC	
07/23/2019	EXP	ADMIN	252	\$0.25	\$63.00	\$COPYING	COPIES 7/9/19 - 7/23/19					
08/08/2019	EXP	ADMIN	9	\$0.25	\$2.25	\$COPYING	COPIES 7/24/19 - 8/8/19					
08/23/2019	EXP	ADMIN	1	\$0.25	\$0.25	\$COPYING	COPIES 8/9/19 - 8/23/19			\$65.50		
<b>ADMIN - Copies Total</b>					<b>\$65.50</b>							
08/08/2019	EXP	ADMIN	1	\$44.95	\$44.95	\$ELEC RESEARCH	OBITUARY.COM 07/1/19 - 07/31/19					
08/08/2019	EXP	ADMIN	1	\$45.09	\$45.09	\$ELEC RESEARCH	OBITUARY.COM 06/01/19 - 06/31/19					
09/08/2019	EXP	ADMIN	1	\$44.05	\$44.05	\$ELEC RESEARCH	OBITUARY.COM 8/1/19 - 8/31/19				\$134.09	
<b>ADMIN - Electronric Research Total</b>					<b>\$134.09</b>							
08/08/2019	EXP	ADMIN	277	\$0.30	\$83.10	\$FAXING	FAX 7/24/19 - 8/8/19 (INCLUDES MPC AUTH LTS TO CARRIERS)					
08/23/2019	EXP	ADMIN	2	\$0.30	\$0.60	\$FAXING	FAXES 8/9/19 - 8/23/19				\$83.70	
<b>ADMIN - Faxing Total</b>					<b>\$83.70</b>							
07/08/2019	EXP	ADMIN	1	\$0.65	\$0.65	\$POSTAGE	ORIGINAL DEATH CERTIFICATE REQUEST TO ITM					
07/08/2019	EXP	ADMIN	1	\$0.50	\$0.50	\$POSTAGE	SURRENDER CHECK TO E3		\$1.15			
<b>ADMIN - Postage Total</b>					<b>\$1.15</b>							
08/08/2019	EXP	ADMIN	1	\$45.51	\$45.51	\$UPS	INV DATE 7/20/19 - GROSS AND REINMAN DEATH CERTIFICATE					
08/08/2019	EXP	ADMIN	1	\$49.90	\$49.90	\$UPS	UPS INV DATE 8/3/19 WITH AUTH LETTERS					
08/23/2019	EXP	ADMIN	1	\$31.67	\$31.67	\$UPS	UPS INVOICE DATED 8/10/19 - REIMAN MATURITY CHECK TO E3					
09/08/2019	EXP	ADMIN	1	\$31.45	\$31.45	\$UPS	UPS INV DATED 8/17/19 - GROSS MATURITY CHECK TO E3	\$158.53				
<b>ADMIN - UPS Total</b>					<b>\$158.53</b>							