

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK

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SECURITIES AND EXCHANGE COMMISSION :

Plaintiff, :

vs. :

Case No. 1:10-CV-457
(GLS/CFH)

McGINN, SMITH & CO., INC., :
McGINN, SMITH ADVISORS, LLC :
McGINN, SMITH CAPITAL HOLDINGS CORP., :
FIRST ADVISORY INCOME NOTES, LLC, :
FIRST EXCELSIOR INCOME NOTES, LLC, :
FIRST INDEPENDENT INCOME NOTES, LLC, :
THIRD ALBANY INCOME NOTES, LLC, :
TIMOTHY M. MCGINN, AND :
DAVID L. SMITH, GEOFFREY R. SMITH, :
Individually and as Trustee of the David L. and :
Lynn A. Smith Irrevocable Trust U/A 8/04/04, :
LAUREN T. SMITH, and NANCY MCGINN, :

Defendants, :

LYNN A. SMITH and :
NANCY MCGINN, :

Relief Defendants. and :

GEOFFREY R. SMITH, Trustee of the :
David L. and Lynn A. Smith Irrevocable :
Trust U/A 8/04/04, :

Intervenor. :

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**NOTICE OF NINTH INTERIM APPLICATION OF
CHIAMPOU TRAVIS BESAW & KERSHNER LLP
FOR APPROVAL OF FEES**

PLEASE TAKE NOTICE that upon the Ninth Interim Application of Chiam pou

Travis Besaw & Kershner LLP (“Chiam pou”) for Approval of Fees (“Application”), Phillips

Lytle LLP as counsel to William J. Brown, Receiver, on behalf of the Application of Chiampou will move before the Hon. Christian F. Hummel, United States Magistrate Judge, United States District Court for the Northern District of New York, James T. Foley U.S. Courthouse, 445 Broadway, Room 441, Albany, New York 12207, on **September 19, 2019 at 9:30 a.m.**, seeking an Order approving the Application of Chiampou for interim compensation and reimbursement of expenses in connection with accounting, tax and consulting services performed for William J. Brown, as Receiver for the McGinn Smith Entities in this action. No oral argument is requested.

PLEASE TAKE FURTHER NOTICE that objections, if any, to the relief requested in the Application must be made in writing in accordance with the Federal Rules of Civil Procedure and the Local Rules for the United States District Court for the Northern District of New York.

Dated: Buffalo, New York
August 6, 2019

PHILLIPS LYTLE LLP

By /s/ William J. Brown
William J. Brown (Bar Roll #601330)
Catherine N. Eisenhut (Bar Roll #520849)
Attorneys for Receiver
Omni Plaza
30 South Pearl Street
Albany, New York 12207
Telephone No. (518) 472-1224

and

One Canalside
125 Main Street
Buffalo, New York 14203
Telephone No.: (716) 847-8400

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GEOFFREY R. SMITH, Trustee of the
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Intervenor.

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**NINTH INTERIM APPLICATION OF CHIAMPOU TRAVIS BESAW
& KERSHNER LLP FOR APPROVAL OF FEES**

Chiam pou Travis Besaw & Kershner LLP (“Chiam pou”), accountants for William J. Brown, as Receiver, submits this application (“Application”) for an order approving interim fees pursuant to Section XIV of this Court’s Preliminary Injunction Order (Docket No. 96) for the one-year period from January 1, 2018 through December 31, 2018 (“Application Period”). In support of this Application, Chiam pou respectfully represents:

1. The Securities and Exchange Commission (“SEC”) commenced an action against McGinn Smith & Co., Inc., et al. in the United States District Court for the Northern District of New York on April 20, 2010 wherein William J. Brown, Esq. was appointed as

temporary Receiver for certain of the defendants and other entities in the action (“Receiver”) (Docket No. 5). The SEC’s Complaint was subsequently amended (Docket No. 100), and the Preliminary Injunction Order was entered on July 22, 2010 appointing William J. Brown as the permanent Receiver.

2. Prior to the Petition Date, Chiampou did not provide accounting or tax services to McGinn Smith. Chiampou was selected by the Receiver following due diligence and interviews with several accounting and tax preparation firms.

3. Based on Chiampou’s expertise and the Declaration of Michael Schaffstall dated August 6, 2019, a copy of which is attached to this Application as **Exhibit A**, Chiampou was retained by the Receiver to provide primarily tax but also some minimal accounting and consulting services on behalf of the Receiver.

4. Specifically, Chiampou was retained to prepare the necessary tax and information returns needed to be filed by the Receivership which included not only pre-receivership periods for which no returns had been filed but also all post-Receivership periods.

5. Chiampou commenced its post-petition services to the Receiver in May 2010 in connection with advice on accounting and bank account procedures and thereafter has worked to analyze the trust entities and their termination from a tax perspective throughout the Application Period.

6. Chiampou commenced its post-petition services to the Receiver in May 2010 in connection with advice on accounting and bank account procedures and thereafter has worked preparing annual tax returns including the 2017 tax returns as well as 2008 through 2012 tax returns for PrimeVision Communications of Cutler Cay, LLC, PrimeVision Communications of Keys Cove, LLC, PrimeVision Facilities of Cutler Cay, LLC and PrimeVision Facilities of Keys Cove, LLC throughout the Application Period. During the Application Period, Chiampou has prepared 48 federal and 28 state returns.

7. All services for which compensation is sought herein were rendered by Chiampou to the Receiver solely in connection with this action and not on behalf of the creditors, individual equity holders or other person.

8. Prior to the filing of this Application, Chiampou made first, second, third, fourth, fifth, sixth, seventh and eighth interim applications for compensation and expense reimbursement for professional services provided in conjunction with services provided to the Receiver in the above referenced action. Orders were entered on May 16, 2011 approving the first interim fee application of Chiampou in the amount of \$56,949.02, on December 27, 2011 approving the second interim fee application of Chiampou in the amount of \$29,885.37, on August 22, 2012 approving the third interim fee application of Chiampou in the amount of \$57,339.23, on October 2, 2013 approving the fourth interim fee application of Chiampou in the amount of \$70,351.23, on January 5, 2016 approving the fifth interim fee application of Chiampou in the amount of \$109,947.90, on November 28, 2016 approving the sixth interim fee application of Chiampou in the amount of \$16,828.39, on September 21, 2017 approving the seventh interim fee application of Chiampou in the amount of \$16,086.03, and on October 2, 2018 approving the eighth interim fee application of Chiampou in the amount of \$541.20.

9. During the Application Period, Chiampou received no payment or promises for payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with this action, and there is no agreement or understanding between Chiampou and any other person, other than members of the firm, for the sharing of compensation to be received for services rendered in this action.

10. Chiampou performed its responsibilities in a cost-effective manner commensurate with providing the high quality professional advice required by the Receiver.

11. Chiampou's professional fees and expenses are broken down into monthly invoices summarized as follows and which are set forth by day, professional, and task as evidenced in attached **Exhibit B**.

<u>Invoice #</u>	<u>Invoice Date</u>	<u>Period Covered</u>	<u>Amount</u>
10409724	11/5/2018	1/1/18 - 1/31/18	\$13,329.80
10409724	11/5/2018	2/1/18 - 2/28/18	\$ 8,643.92
10409724	11/5/2018	3/1/18 - 3/31/18	\$ 396.48
10409724	11/5/2018	4/1/18 - 4/30/18	\$ 2,460.65
10409724	11/5/2018	5/1/18 - 5/31/18	\$ 433.61
10409724	11/5/2018	6/1/18 - 6/30/18	\$ 1,924.36
10409724	11/5/2018	7/1/18 - 7/31/18	\$ 71.41
10409724	11/5/2018	8/1/18 - 8/31/18	\$ 265.26
10410104	11/30/2018	10/1/2018 - 10/31/2018	\$ 3,826.55
10410165	12/11/2018	11/1/2018 - 11/30/2018	\$ 5,142.34
10410468	1/24/2019	12/1/2018 - 12/31/2018	<u>\$ 1,167.25</u>
TOTAL			<u>\$37,661.63</u>

12. Chiam pou maintains records of the time expended by person as well as the actual out-of-pocket expenses incurred. Chiam pou prepared and rendered this fee application describing activities performed by day by professional.

13. Upon Chiam pou's knowledge and belief, the compensation sought for approval herein is commensurate with the customary compensation charged by comparably skilled accountants . The hourly fees charged to clients are dependent upon the experience of the individuals assigned to the engagement.

14. The amounts requested by Chiam pou are fair and reasonable given: (a) the complexity of the matters; (b) the actual time expended; (c) the nature and extent of services rendered; and (d) the value of such services.

15. Chiam pou believes this request for compensation is justified given the complexity of this case and the commensurate value of Chiam pou's professional fees for the Application Period. Phillips Lytle has provided the SEC with a copy of this Application.

16. Chiam pou accordingly makes this Application to the Court for compensation.

NOTICE

17. Notice of this Fee Application is being served on the SEC and all parties who have filed a Notice of Appearance in this action. Additionally, it has been posted on the Receiver's website (*www.mcginnsmithreceiver.com*) for all investors and creditors to see. The Receiver submits that no other or further notice need be given.

WHEREFORE, Chiampou respectfully requests compensation of \$37,661.63 for fees during the Application Period, and for such other and further relief as is proper.

Dated: August 6, 2019

CHIAMPOU TRAVIS BESAW & KERSHNER LLP

By /s/ Michael Schaffstall
Michael Schaffstall
45 Bryant Woods North
Amherst, New York 14228
Telephone No. (716) 630-2400

Dated: August 6, 2019

PHILLIPS LYTTLE LLP

By /s/ William J. Brown
William J. Brown (Bar Roll #601330)
Catherine N. Eisenhut (Bar Roll #520849)
Attorneys for Receiver
Omni Plaza
30 South Pearl Street
Albany, New York 12207
Telephone No. (518) 472-1224

and

One Canalside
125 Main Street
Buffalo, New York 14203
Telephone No.: (716) 847-8400

Doc #01-3634307.2

Exhibit A

UNITED STATES DISTRICT COURT
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DAVID L. SMITH, GEOFFREY R. SMITH, :
Individually and as Trustee of the David L. and :
Lynn A. Smith Irrevocable Trust U/A 8/04/04, :
LAUREN T. SMITH, and NANCY McGINN, :

Defendants, :

LYNN A. SMITH and :
NANCY McGINN, :

Relief Defendants. and :

GEOFFREY R. SMITH, Trustee of the :
David L. and Lynn A. Smith Irrevocable :
Trust U/A 8/04/04, :

Intervenor. :

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**DECLARATION OF MICHAEL SCHAFFSTALL IN SUPPORT OF NINTH INTERIM
APPLICATION OF CHIAMPOU TRAVIS BESAW & KERSHNER LLP
FOR ALLOWANCE OF COMPENSATION**

Pursuant to 28 U.S.C. § 1746, Michael Schaffstall declares, under penalty of
perjury, as follows:

1. I am a partner with the accounting and consulting firm of Chiampou Travis Besaw & Kershner LLP (“Chiampou”).

2. I make this declaration in support of the Ninth Interim Application of Chiampou for Allowance of Compensation (“Application”) in connection with Chiampou’s services for the Receiver in this action.

3. I have reviewed the Application and, to the best of my knowledge, information and belief, the facts set forth therein are true and correct.

4. The billing rates being charged by Chiampou in connection with the Application are those which were customarily charged by Chiampou during the time periods in question and are comparable to those charged by other firms of comparable size and experience in this geographic area for the prosecution of matters similar to this action.

5. The compensation and reimbursement of expenses (“Interim Compensation”) for which allowance is sought by Chiampou is reasonable and is sought for actual and necessary services rendered by Chiampou, together with actual and necessary expenses advanced by Chiampou, on behalf of the Receivership entities.

6. The Interim Compensation sought by Chiampou is based upon the nature, the extent and the value of the services rendered. These matters are detailed more particularly in the time itemizations attached to the Application as Exhibit B.

7. Chiampou believes it is entitled to Interim Compensation based on the considerable expenditures of Chiampou’s resources incurred since the onset of its engagement.

8. Chiam pou has no agreement with any other person or entity for the sharing of compensation to be received for accounting or other services rendered in this action, except as such compensation may be shared by and among the accountants and consultants of Chiam pou.

9. Chiam pou respectfully requests that this Court authorize the allowance of the Interim Compensation sought pursuant to the Application in the amount of \$37,661.63.

Dated: August 6, 2019

/s/ Michael Schaffstall
Michael Schaffstall

Doc #01-3634283.1

Exhibit B

Rec'd 4/28/18
WJB



McGinn Smith & Co., Inc.

Attn: Mr. William J. Brown
c/o Phillips Lytle LLP
One Canalside
125 Main Street
Buffalo, NY 14203

Invoice No. 10409724
Date 11/2/2018
Client No. 7148.0

Invoice

For professional services rendered from January 1, 2018 through
September 30, 2018 per detailed attachment

27,525.49

BALANCE DUE \$27,525.49

Payable when rendered. Make checks payable to Chianpou Travis Besaw & Kershner LLP.
Please include invoice number on all correspondence and checks.

45 Bryant Woods North | Amherst, NY 14228 | Phone 716.630.2400 | Fax 716.630.2401 | ctbk.com

Tax Identification number 16-1468002

Thank you

McGinn Smith - WIP Detail - 01-01-18 - 01/31/18

Description	Hours	Billing Price	Billing Price Total
Alarm Trading LLC			
Huntington, Colin: 1/8/2018; Roll binder and 1099	0.75	95.00	\$ 71.25
Noone, Rachel: 1/22/2018; Updating EIN	0.13	95.00	12.67
Amodeo, Lisa: 1/8/2018; prepare return	0.33	120.00	40.00
1/22/2018; prepare return	0.25	120.00	30.00
Gross, Lynne: 1/22/2018; sign/create efile file/send	<u>0.15</u>	145.00	<u>21.75</u>
Alarm Trading LLC Total	<u>1.61</u>		<u>\$ 175.67</u>
TDMM Cable Funding LLC			
Kulikowski, Grace: 1/19/2018; Prepared IT 204-LL	0.37	95.00	34.83
Cousins, Jessica: 1/19/2018; review IT-204-LL	<u>0.17</u>	145.00	<u>24.17</u>
TDMM Cable Funding LLC Total	<u>0.54</u>		<u>59.00</u>
TDM Cable Funding LLC			
Kulikowski, Grace: 1/19/2018; Prepared IT 204-LL	0.37	95.00	34.83
Cousins, Jessica: 1/19/2018; Review IT-204-LL	<u>0.17</u>	145.00	<u>24.17</u>
TDM Cable Funding LLC 7 Total	<u>0.54</u>		<u>59.00</u>
MSFC Security Holdings LLC			
Kulikowski, Grace: 1/19/2018; Prepared IT 204 LL	0.37	95.00	34.83
Cousins, Jessica: 1/19/2018; Review IT-204-LL	<u>0.17</u>	145.00	<u>24.17</u>
MSFC Security Holdings LLC Total	<u>0.54</u>		<u>59.00</u>
Mr. Cranberry, LLC			
Kulikowski, Grace: 1/19/2018; Prepared IT 204-LL	0.37	95.00	34.83
Cousins, Jessica: 1/19/2018; Review IT-204-LL	<u>0.17</u>	145.00	<u>24.17</u>
Mr. Cranberry, LLC Total	<u>0.54</u>		<u>59.00</u>

McGinn Smith - WIP Detail - 01-01-18 - 01/31/18

Description	Hours	Billing Price	Billing Price Total
McGinn Smith Holdings, LLC			
Kulikowski, Grace:			
1/18/2018; preparation of 11 deliverables	2.75	95.00	261.25
1/19/2018; Making corrections to return	0.75	95.00	71.25
Cousins, Jessica:			
1/19/2018; review return	<u>0.75</u>	145.00	<u>108.75</u>
McGinn Smith Holdings, LLC Total	<u>4.25</u>		<u>441.25</u>
M&S Partners			
Kulikowski, Grace:			
1/19/2018; Prepared IT 204-LL	<u>0.37</u>	95.00	<u>34.83</u>
M&S Partners Total	<u>0.37</u>		<u>34.83</u>
Firstline Funding			
Kulikowski, Grace:			
1/19/2018; Prepared IT 204-LL	0.37	95.00	34.83
Cousins, Jessica:			
1/19/2018; Review IT-204-LL	<u>0.17</u>	145.00	<u>24.17</u>
Firstline Funding Total	<u>0.54</u>		<u>59.00</u>
Cruise Charter Ventures			
Cousins, Jessica:			
1/19/2018; Review IT-204 LL	<u>0.17</u>	145.00	<u>24.17</u>
Cruise Charter Ventures Total	<u>0.17</u>		<u>24.17</u>
TDM Verifier Trust			
Andrews, Jill:			
1/22/2018; review 1041	0.20	130.00	26.00
Lankes, Rebecca:			
1/23/2018; 2nd review	0.25	145.00	36.25
Conroy, Amber:			
1/17/2018; workpaper set up	1.00	95.00	95.00
Tax Processing Fee	<u>1.00</u>	30.00	<u>30.00</u>
TDM Verifier TrustTotal	<u>2.45</u>		<u>187.25</u>

McGinn Smith - WIP Detail - 01-01-18 - 01/31/18

Description	Hours	Billing Price	Billing Price Total
TDM Verifier Trust 09			
Andrews, Jill: 1/22/2018; review 1041	0.30	130.00	39.00
Lankes, Rebecca: 1/23/2018; 2nd review	0.25	145.00	36.25
Conroy, Amber: 1/17/2018; workpaper set up	0.50	95.00	47.50
Tax Processing Fee	<u>1.00</u>	30.00	<u>30.00</u>
TDM Verifier Trust 09 Total	<u>2.05</u>		<u>152.75</u>
TDM Verifier Trust 08			
Andrews, Jill: 1/22/2018; review 1041	0.20	130.00	26.00
1/23/2018; review 1041 & cleared notes	0.10	130.00	13.00
Lankes, Rebecca: 1/23/2018; 2nd review	0.25	145.00	36.25
Conroy, Amber: 1/17/2018; workpaper set up	0.50	95.00	47.50
Tax Processing Fee	<u>1.00</u>	30.00	<u>30.00</u>
TDM Verifier Trust 08 Total	<u>2.05</u>		<u>152.75</u>
TDM Verifier Trust 07			
Andrews, Jill: 1/22/2018; review 1041	0.30	130.00	39.00
1/23/2018; review 1041 & cleared notes	0.10	130.00	13.00
Lankes, Rebecca: 1/23/2018; 2nd review, assembly review, sign	0.25	145.00	36.25
Conroy, Amber: 1/17/2018; corrections	0.50	95.00	47.50
1/22/2018; corrections	0.25	95.00	23.75
Tax Processing Fee	<u>1.00</u>	30.00	<u>30.00</u>
TDM Verifier Trust 07 Total	<u>2.40</u>		<u>189.50</u>
Firstline Funding			
Andrews, Jill: 1/15/2018; review 1065	0.60	130.00	78.00
Lankes, Rebecca: 1/17/2018; review	0.50	145.00	72.50
1/22/2018; revise return signor, suppress IT-204-LL, export, print to binder	0.33	145.00	48.33
1/22/2018; ship	0.17	145.00	24.17
Conroy, Amber: 1/11/2018; workpaper set up	0.50	95.00	47.50
Tax Processing Fee	<u>1.00</u>	30.00	<u>30.00</u>
Firstline Funding Total	<u>3.10</u>		<u>300.50</u>

McGinn Smith - WIP Detail - 01-01-18 - 01/31/18

Description	Hours	Billing Price	Billing Price Total
Transaction - Funding Corp			
Andrews, Jill:			
1/22/2018; review 1120	0.40	130.00	52.00
1/23/2018; review 1120 & cleared notes	0.40	130.00	52.00
Lankes, Rebecca:			
1/23/2018; 2nd review	0.25	145.00	36.25
Conroy, Amber:			
1/22/2018; making changes to return	1.00	95.00	95.00
Tax Processing Fee	<u>1.00</u>	30.00	<u>30.00</u>
Transaction - Funding Corp Total	<u>3.05</u>		<u>265.25</u>
McGinn Smith & Co. Inc.			
Andrews, Jill:			
1/23/2018; review 1120 & cleared notes	0.70	130.00	91.00
Conroy, Amber:			
1/23/2018; workpaper set up	1.25	95.00	118.75
Tax Processing Fee	<u>1.00</u>	30.00	<u>30.00</u>
McGinn Smith & Co. Inc. Total	<u>2.95</u>		<u>239.75</u>
Capital Holdings Corp			
Andrews, Jill:			
1/9/2018; review 1120	2.50	130.00	325.00
1/10/2018; review changes and make updates	0.90	130.00	117.00
1/11/2018; update descriptions	0.40	130.00	52.00
1/22/2018; update NOL schedules	0.50	130.00	65.00
1/23/2018; update NOL schedules	1.00	130.00	130.00
Lankes, Rebecca:			
1/10/2018; Review draft from Jill and email response from Steve	0.17	145.00	24.17
1/18/2018; 2nd review and lookup NY NOL instructions	0.83	145.00	120.83
1/23/2018; 2nd review	0.25	145.00	36.25
1/23/2018; review cleared points	0.25	145.00	36.25
Conroy, Amber:			
1/8/2018; workpaper set up	1.50	95.00	142.50
1/10/2018; workpaper set up	0.50	95.00	47.50
Brady, Stephen R.:			
1/9/2018; review draft return, email change to Jill	0.30	300.00	90.00
1/11/2018; review final draft & send to Bill & Kelly	0.30	300.00	90.00
Tax Processing Fee	<u>1.00</u>	30.00	<u>30.00</u>
Capital Holdings Corp Total	<u>10.40</u>		<u>1,306.50</u>

McGinn Smith - WIP Detail - 01-01-18 - 01/31/18

Description	Hours	Billing Price	Billing Price Total
M&S Partners			
Andrews, Jill:			
1/11/2018; Amber had question re: b/s - emailed client	0.20	130.00	26.00
1/22/2018; review 1120	0.40	130.00	52.00
1/23/2018; review 1065	0.30	130.00	39.00
Lankes, Rebecca:			
1/23/2018; 2nd review	1.00	145.00	145.00
1/25/2018; assembly review, sign, ship	0.17	145.00	24.17
Conroy, Amber:			
1/11/2018; workpaper set up	1.00	95.00	95.00
1/17/2018; workpaper set up	0.50	95.00	47.50
1/22/2018; workpaper set up	1.00	95.00	95.00
1/22/2018; corrections	0.25	95.00	23.75
Tax Processing Fee	<u>1.00</u>	30.00	<u>30.00</u>
M&S Partners Total	<u>8.82</u>		<u>577.42</u>
McGinn Smith Holdings, LLC			
Andrews, Jill:			
1/11/2018; Amber had question	0.20	130.00	26.00
Lankes, Rebecca:			
1/16/2018; Question Brian - write off investment MSF. Emails from Kelly Marks	0.83	145.00	120.83
1/17/2018; Question Brian Shea, discuss with Steve attorney guidance for filing and insolvency	0.42	145.00	60.42
1/17/2018; Discuss IT-204-LL prep with Cousins	0.17	145.00	24.17
Conroy, Amber:			
1/11/2018; workpaper set up	0.50	95.00	47.50
1/23/2018; consolidated balance sheet	4.00	95.00	380.00
1/24/2018; workpaper set up	0.50	95.00	47.50
Tax Processing Fee	<u>1.00</u>	30.00	<u>30.00</u>
McGinn Smith Holdings, LLC Total	<u>7.62</u>		<u>736.42</u>
Mr. Cranberry, LLC			
Andrews, Jill:			
1/15/2018; review 1065	0.40	130.00	52.00
Lankes, Rebecca:			
1/17/2018; workpaper set up	0.33	145.00	48.33
1/23/2018; assembly review, sign, ship	0.17	145.00	24.17
Conroy, Amber:			
1/11/2018; workpaper set up	0.50	95.00	47.50
Tax Processing Fee	<u>1.00</u>	30.00	<u>30.00</u>
Mr. Cranberry, LLC Total	<u>2.93</u>		<u>202.00</u>

McGinn Smith - WIP Detail - 01-01-18 - 01/31/18

Description	Hours	Billing Price	Billing Price Total
MSFC Security Holdings LLC			
Andrews, Jill: 1/15/2018; review 1065	0.50	130.00	65.00
Lankes, Rebecca: 1/17/2018; review	0.33	145.00	48.33
1/22/2018; revise return signor, suppress IT-204-LL, export, print to binder	0.33	145.00	48.33
1/23/2018; assembly review, sign, ship	0.17	145.00	24.17
Conroy, Amber: 1/11/2018; workpaper set up	0.50	95.00	47.50
Tax Processing Fee	<u>1.00</u>	30.00	<u>30.00</u>
MSFC Security Holdings LLC Total	<u>2.83</u>		<u>263.33</u>
Seton Hall Associates			
Andrews, Jill: 1/9/2018; review 1065	1.30	130.00	169.00
1/10/2018; review changes	0.40	130.00	52.00
Lankes, Rebecca: 1/17/2018; review	0.50	145.00	72.50
1/22/2018; assembly review, sign, ship	0.50	145.00	72.50
Conroy, Amber: 1/8/2018; workpaper set up	1.50	95.00	142.50
1/9/2018; clearing comments	0.50	95.00	47.50
Brady, Stephen R.: 1/10/2018; draft review	0.10	300.00	30.00
Tax Processing Fee	1.00	30.00	<u>30.00</u>
Seton Hall Associates Total	<u>5.80</u>		<u>616.00</u>
TDMM Cable Funding LLC			
Andrews, Jill: 1/15/2018; review 1065	0.80	130.00	104.00
Lankes, Rebecca: 1/17/2018; review	0.33	145.00	48.33
1/18/2018; Discuss tracker, XCM, e-filing, etc. with Jill and Amber	0.33	145.00	48.33
1/22/2018; revise return signor, suppress IT-204-LL, export, print to binder	0.33	145.00	48.33
1/23/2018; review cleared points	0.17	145.00	24.17
Conroy, Amber: 1/11/2018; workpaper set up	0.50	95.00	47.50
Tax Processing Fee	<u>1.00</u>	30.00	<u>30.00</u>
TDMM Cable Funding LLC Total	<u>3.46</u>		<u>350.66</u>

McGinn Smith - WIP Detail - 01-01-18 - 01/31/18

Description	Hours	Billing Price	Billing Price Total
FirstLine SR Trust 07			
Andrews, Jill:			
1/10/2018; review & make updates	1.60	130.00	208.00
1/11/2018; update descriptions	0.10	130.00	13.00
Lankes, Rebecca:			
1/11/2018; review	0.25	145.00	36.25
1/18/2018; 2nd review	0.33	145.00	48.33
1/22/2018; assembly review, sign	0.33	145.00	48.33
Conroy, Amber:			
1/9/2018; setting up TB	0.50	95.00	47.50
Brady, Stephen R.:			
1/10/2018; draft review	0.20	300.00	60.00
1/11/2018; review final draft & send to Bill & Kelly	0.30	300.00	90.00
Tax Processing Fee	<u>1.00</u>	30.00	<u>30.00</u>
FirstLine SR Trust 07 Total	<u>4.61</u>		<u>581.41</u>
FirstLine SR TR 07 Series B			
Andrews, Jill:			
1/10/2018; review & update	0.50	130.00	65.00
1/11/2018; update descriptions	0.20	130.00	26.00
Lankes, Rebecca:			
1/10/2018; review	0.17	145.00	36.25
1/18/2018; 2nd review	0.33	145.00	48.33
Conroy, Amber:			
1/9/2018; set up workpapers	0.50	95.00	47.50
Brady, Stephen R.:			
1/10/2018; draft review; emails w RL & JA re presentations etc	0.40	300.00	120.00
Tax Processing Fee	<u>1.00</u>	30.00	<u>30.00</u>
FirstLine SR TR 07 Series B Total	<u>3.10</u>		<u>397.25</u>
FirstLine Trust 07 Series B			
Andrews, Jill:			
1/10/2018; review & update	0.40	130.00	52.00
1/11/2018; update descriptions	0.20	130.00	26.00
Lankes, Rebecca:			
1/18/2018; 2nd review	0.33	145.00	48.33
1/23/2018; assembly review, sign, ship	0.25	145.00	36.25
Conroy, Amber:			
1/9/2018; workpaper set up	0.50	95.00	47.50
Brady, Stephen R.:			
1/11/2018; review final draft & send to Bill & Kelly	0.30	300.00	90.00
Tax Processing Fee	<u>1.00</u>	30.00	<u>30.00</u>
FirstLine Trust 07 Series B Total	<u>2.98</u>		<u>330.08</u>

McGinn Smith - WIP Detail - 01-01-18 - 01/31/18

Description	Hours	Billing Price	Billing Price Total
Fortress Trust 08			
Andrews, Jill:			
1/10/2018; review & update	0.50	130.00	65.00
1/11/2018; update descriptions	0.10	130.00	13.00
Lankes, Rebecca:			
1/22/2018; assembly review, sign	0.33	145.00	48.33
Conroy, Amber:			
1/9/2018; workpaper set up	0.50	95.00	47.50
Tax Processing Fee	<u>1.00</u>	30.00	<u>30.00</u>
Fortress Trust 08 Total	<u>2.43</u>		<u>203.83</u>
Integ Excel. Jr. TR 08			
Andrews, Jill:			
1/10/2018; review & update	0.40	130.00	52.00
1/11/2018; update descriptions	0.10	130.00	13.00
Lankes, Rebecca:			
1/18/2018; 2nd review	0.25	145.00	36.25
1/23/2018; assembly review, sign, ship	0.25	145.00	36.25
Conroy, Amber:			
1/9/2018; workpaper set up	0.50	95.00	47.50
Tax Processing Fee	<u>1.00</u>	30.00	<u>30.00</u>
Integ Excel. Jr. TR 08 Total	<u>2.50</u>		<u>215.00</u>
Integ Excel. Sr. TR 08			
Andrews, Jill:			
1/10/2018; review & update	0.30	130.00	39.00
1/11/2018; update descriptions	0.10	130.00	13.00
Lankes, Rebecca:			
1/18/2018; 2nd review	0.25	145.00	36.25
1/23/2018; assembly review, sign, ship	0.25	145.00	36.25
Conroy, Amber:			
1/9/2018; workpaper set up	0.50	95.00	47.50
Tax Processing Fee	<u>1.00</u>	30.00	<u>30.00</u>
Integ Excel. Sr. TR 08 Total	<u>2.40</u>		<u>202.00</u>
Pacific Trust 02			
Andrews, Jill:			
1/22/2018; review 1041	0.30	130.00	39.00
1/23/2018; review 1041 & cleared notes	0.10	130.00	13.00
Lankes, Rebecca:			
1/23/2018; 2nd review, assembly review, sign	0.25	145.00	36.25
Conroy, Amber:			
1/17/2018; workpaper set up	0.50	95.00	47.50
1/22/2018; corrections	0.25	95.00	23.75
Tax Processing Fee	<u>1.00</u>	30.00	<u>30.00</u>
Pacific Trust 02 Total	<u>2.40</u>		<u>189.50</u>

McGinn Smith - WIP Detail - 01-01-18 - 01/31/18

Description	Hours	Billing Price	Billing Price Total
TDM Cable Trust 06			
Andrews, Jill:			
1/15/2018; review 1041	0.30	130.00	39.00
1/23/2018; review 1041 & cleared notes	0.10	130.00	13.00
Lankes, Rebecca:			
1/18/2018; 2nd review	0.17	145.00	24.17
1/23/2018; 2nd review, assembly review, sign	0.25	145.00	36.25
Conroy, Amber:			
1/11/2018; workpaper set up	0.50	95.00	47.50
1/23/2018; corrections	0.25	95.00	23.75
Tax Processing Fee	1.00	30.00	30.00
TDM Cable Trust 06 Total	<u>2.07</u>		<u>213.67</u>
TDM Luxury Cruise TR07			
Andrews, Jill:			
1/11/2018; review & make updates	0.30	130.00	39.00
Lankes, Rebecca:			
1/18/2018; 2nd review	0.17	145.00	24.17
1/22/2018; assembly review, sign	0.25	145.00	36.25
Tax Processing Fee	1.00	30.00	30.00
TDM Luxury Cruise TR07 Total	<u>1.72</u>		<u>129.42</u>
TDM Verifier Trust 07R			
Andrews, Jill:			
1/22/2018; review 1041	0.20	130.00	26.00
Lankes, Rebecca:			
1/23/2018; 2nd review, assembly review, sign	0.25	145.00	36.25
Conroy, Amber:			
1/17/2018; getting workpapers set up	0.50	95.00	47.50
Tax Processing Fee	1.00	30.00	30.00
TDM Verifier Trust 07R Total	<u>1.95</u>		<u>139.75</u>
TDMM Benchmark TR09			
Andrews, Jill:			
1/15/2018; review & updated 1041	0.50	130.00	65.00
Lankes, Rebecca:			
1/18/2018; 2nd review	0.17	145.00	24.17
1/22/2018; assembly review, sign	0.33	145.00	48.33
Conroy, Amber:			
1/11/2018; getting workpapers set up	0.50	95.00	47.50
Tax Processing Fee	1.00	30.00	30.00
TDMM Benchmark TR09 Total	<u>2.50</u>		<u>215.00</u>

McGinn Smith - WIP Detail - 01-01-18 - 01/31/18

Description	Hours	Billing Price	Billing Price Total
TDMM Cable Sr. TR09			
Andrews, Jill: 1/11/2018; review & make updates	0.30	130.00	39.00
Lankes, Rebecca: 1/18/2018; 2nd review	0.17	145.00	24.17
1/22/2018; assembly review, sign	0.33	145.00	48.33
Conroy, Amber: 1/9/2018; getting workpapers set up	0.50	95.00	47.50
Tax Processing Fee	<u>1.00</u>	30.00	<u>30.00</u>
TDMM Cable Sr. TR09 Total	<u>2.30</u>		<u>189.00</u>
TDMM Cable Jr. TR09			
Andrews, Jill: 1/11/2018; review & make updates	0.50	130.00	65.00
Lankes, Rebecca: 1/18/2018; 2nd review	0.17	145.00	24.17
1/22/2018; assembly review, sign	0.33	145.00	48.33
Conroy, Amber: 1/9/2018; getting workpapers set up	0.50	95.00	47.50
Tax Processing Fee	<u>1.00</u>	30.00	<u>30.00</u>
TDMM Cable Jr. TR09 Total	<u>2.50</u>		<u>215.00</u>
Alarm Trading Corp.			
Brady, Stephen R.: 1/17/2018; read emails from WB, KM & BS & reply to get clarification; 1/c w KM regarding trusts, beneficiaries, 108, how insolvent are some entities, etc.	0.70	300.00	210.00
Tax Processing Fee	<u>1.00</u>	30.00	<u>30.00</u>
Alarm Trading Corp. Total	<u>1.70</u>		<u>240.00</u>
Prime Vision Facilities of Cutler Cay LLC			
Lankes, Rebecca: 1/23/2018; Review disclosure update email from Bill Brown	0.08	145.00	12.08
1/24/2018; 2008	0.75	145.00	108.75
1/24/2018; 2009	0.50	145.00	72.50
1/25/2018; 2010 review, pre-assemble	0.25	145.00	36.25
1/25/2018; 2011 review, pre-assemble	0.33	145.00	48.33
1/25/2018; 2012 review, adjust distributions, pre-assemble	0.75	145.00	108.75
Tax Processing Fee	<u>1.00</u>	30.00	<u>30.00</u>
Prime Vision Facilities of Cutler Cay LLC Total	<u>3.66</u>		<u>416.66</u>

McGinn Smith - WIP Detail - 01-01-18 - 01/31/18

Description	Hours	Billing Price	Billing Price Total
Prime Vision Communications of Keys Cove LLC			
Lankes, Rebecca:			
1/24/2018; 2008	0.75	145.00	108.75
1/24/2018; 2009	0.50	145.00	72.50
1/25/2018; 2010 review, pre-assemble	0.25	145.00	36.25
1/25/2018; 2011 review, pre-assemble	0.25	145.00	36.25
1/25/2018; 2012 review, adjust distributions, pre-assemble	0.75	145.00	108.75
Tax Processing Fee	<u>1.00</u>	30.00	<u>30.00</u>
Prime Vision Communications of Keys Cove LLC Total	<u>3.50</u>		<u>392.50</u>
Prime Vision Facilities of Keys Cove LLC			
Lankes, Rebecca:			
1/24/2018; 2008	0.75	145.00	108.75
1/24/2018; 2009	0.50	145.00	72.50
1/24/2018; 2010	0.42	145.00	60.42
1/25/2018; 2010 review, pre-assemble	0.25	145.00	36.25
1/25/2018; 2011 review, pre-assemble	0.33	145.00	48.33
1/25/2018; 2012 review, adjust distributions, pre-assemble	0.75	145.00	108.75
Tax Processing Fee	<u>1.00</u>	30.00	<u>30.00</u>
Prime Vision Facilities of Keys Cove LLC Total	<u>4.00</u>		<u>465.00</u>
Prime Vision Communications of Cutler Cay LLC			
Lankes, Rebecca:			
1/24/2018; 2008	0.75	145.00	108.75
1/24/2018; 2009	0.50	145.00	72.50
1/25/2018; 2010 review, pre-assemble	0.25	145.00	36.25
1/25/2018; 2011 review, pre-assemble	0.25	145.00	36.25
1/25/2018; 2012 review, adjust distributions, pre-assemble	0.75	145.00	108.75
Brady, Stephen R.:			
1/23/2018; review Bill B's change to disclosure statement, make final, e/m to JA & BL to ready for prep once PS gives OK	0.30	300.00	90.00
1/24/2018; e/m internal & e/m to Bill re 20 Prime returns to be prepared; does she want a few drafts first?	0.20	300.00	60.00
1/25/2018; discuss return prep with Becky	0.30	300.00	90.00
Tax Processing Fee	<u>1.00</u>	30.00	<u>30.00</u>
Prime Vision Communications of Cutler Cay LLC Total	<u>4.30</u>		<u>632.50</u>

McGinn Smith - WIP Detail - 01-01-18 - 01/31/18

Description	Hours	Billing Price	Billing Price Total
FirstLine Trust 07			
Andrews, Jill:			
1/8/2018; review 1041	0.70	130.00	91.00
1/9/2018; review 1041	0.70	130.00	91.00
1/11/2018; update descriptions	0.20	130.00	26.00
Lankes, Rebecca:			
1/4/2018; Planning meeting with Steve and Jill	0.75	145.00	108.75
1/18/2018; 2nd review	0.33	145.00	48.33
1/22/2018; check if forms finalized, send to processing	0.25	145.00	36.25
1/23/2018; assembly review, sign, ship	0.25	145.00	36.25
1/31/2018; Set up TB and record entries to make final year. Send questions to Steve.	1.25	145.00	181.25
Conroy, Amber:			
1/8/2018; getting workpapers set up	1.00	95.00	95.00
Brady, Stephen R.:			
1/1/2018; emails w Jill/Becky re 2017 returns	0.20	300.00	60.00
1/1/2018; draft email to Jill & Becky regarding initial trust, p/s, & corp tax return preparation reporting outline for proper 108 exclusions/basis reductions ordering., etc.	0.80	300.00	240.00
1/4/2018; meet w/ Jill & Becky to discuss issues re 2017 tax prep; email Bill/Brian re Qs for 2017; email Bill re Prime Vision disclosure statement	1.20	300.00	360.00
1/9/2018; review draft return	0.20	300.00	60.00
1/11/2018; review final draft & send to Bill & Kelly	0.30	300.00	90.00
1/16/2018; read & reply to Kelly Marks re COD income in 2017 re payments by related entity with cash on GL	0.30	300.00	90.00
1/22/2018; review kovel letter	0.20	300.00	60.00
1/31/2018; review brian shea email requesting CTBK to re-do several trust returns as final and record B/S w/off and final P&Ls, and email BL & JA re same	0.20	300.00	60.00
1/31/2018; read & reply to BL's Qs re COD, bad debt, business v nonbusiness, trust level & benny level, etc.	0.30	300.00	90.00
Tax Processing Fee	1.00	30.00	30.00
FirstLine Trust 07 Total	<u>10.13</u>		<u>1,853.83</u>
Alarm Trading, LLC			
Andrews, Jill:			
1/1/2018; sit with Becky L	1.20	120.00	144.00
1/1/2018; save address info to T drive; make sure no estimates needed and let Denisha and Becky know	0.40	120.00	48.00
1/1/2018; check to see who is preparing; emails to Steve B and Brian S	0.40	130.00	52.00
1/1/2018; organize info and emails for various entities; determine what needs to be done for prep in cy; emails to Steve/Becky and Amber	1.60	130.00	208.00
1/1/2018; go over various emails and info to figure out how to prep 2017; meet with Steve & Becky	2.70	130.00	351.00
1/8/2018; various emails from Brian; talk to Amber re: prep; send returns in XCM	2.40	130.00	312.00
1/15/2018; various emails from Brian; move to Amber; update T drive	0.80	130.00	104.00
1/16/2018; emails from Brian - updated GL's; bad debt question	0.30	130.00	39.00
1/18/2018; various entities - update XCM and move to Becky; update T drive	0.70	130.00	91.00
1/22/2018; send emails to Amber; update T drive for various	0.20	130.00	26.00
Ornowski, Amanda:			
1/1/2018; update tax status/NOL summary for Brian	1.50	135.00	202.50
1/1/2018; prepare partnership analysis for Kelly	0.42	135.00	56.25
Lankes, Rebecca:			
1/22/2018; revise return signor, suppress IT-204-LL, export, print to binder	0.33	145.00	48.33
Tax Processing Fee	1.00	30.00	30.00
Alarm Trading, LLC Total	<u>13.95</u>		<u>1,712.08</u>

McGinn Smith - WIP Detail - 01-01-18 - 01/31/18

Description	Hours	Billing Price	Billing Price Total
TDM Cable Funding LLC			
Lankes, Rebecca:			
1/23/2018; Inquire as to extending and not filing in prior years	0.17	145.00	24.17
1/25/2018; assembly review, sign, ship	0.17	145.00	24.17
1/26/2018; assembly review, sign, ship	0.17	145.00	24.17
Conroy, Amber:			
1/23/2018; Extension	0.50	95.00	47.50
Tax Processing Fee	<u>1.00</u>	30.00	<u>30.00</u>
TDM Cable Funding LLC Total	<u>2.01</u>		<u>150.01</u>
TOTAL FEES INCURRED			\$ 15,594.49
Less Discount			<u>(2,264.69)</u>
TOTAL FEE DUE			<u>\$ 13,329.80</u>

McGinn Smith - WIP Detail - 02-01-18 - 02/28/18

Description	Hours	Billing Price	Billing Price Total
TDM Verifier Trust 07R			
Lankes, Rebecca:			
2/2/2018; Form 982	0.25	145.00	36.25
2/5/2018; assembly review, sign, ship - Form 982 included	0.08	145.00	12.08
Conroy, Amber:			
2/2/2018; attach form 982	<u>0.50</u>	95.00	<u>47.50</u>
TDM Verifier Trust 07R Total	0.83		<u>95.83</u>
TDMM Benchmark TR09			
Lankes, Rebecca:			
2/2/2018; Form 982	0.25	145.00	36.25
2/5/2018; assembly review, sign, ship - Form 982 included	0.08	145.00	12.08
Conroy, Amber:			
2/2/2018; attach form 982	<u>0.50</u>	95.00	<u>47.50</u>
TDMM Benchmark TR09 Total	0.83		<u>95.83</u>
TDMM Cable Sr. TR09			
Lankes, Rebecca:			
2/19/2018; review re-do	0.25	145.00	36.25
2/21/2018; re-do, assembly review, portal	0.17	145.00	24.17
Conroy, Amber:			
2/16/2018; getting workpapers set up	1.50	95.00	142.50
2/17/2018; return	<u>1.50</u>	95.00	<u>142.50</u>
TDMM Cable Sr. TR09 Total	3.42		<u>345.42</u>
TDM Verifier Trust 07			
Lankes, Rebecca:			
2/19/2018; review re-do, send points to Amber, email question on remaining LTCL to Brian Shea and Kelly Marks.	0.67	145.00	96.67
2/20/2018; Discuss review points final return with Amber.	0.17	145.00	24.17
Conroy, Amber:			
2/15/2018; getting workpapers set up	1.50	95.00	142.50
2/17/2018; return	<u>1.00</u>	95.00	<u>95.00</u>
TDM Verifier Trust 07 Total	3.34		<u>358.34</u>

McGinn Smith - WIP Detail - 02-01-18 - 02/28/18

Description	Hours	Billing Price	Billing Price Total
Transaction - Funding Corp			
Andrews, Jill:			
2/13/2018; review revised return per Brian Shea updates	0.20	130.00	26.00
2/14/2018; Look at Becky's review points and send to Amber to update; was missing P&L	0.50	130.00	65.00
2/16/2018; go over questions with Amber	0.30	130.00	39.00
2/19/2018; verify NOL c/o for Becky	0.20	130.00	26.00
Lankes, Rebecca:			
2/14/2018; review return after stmts revised by Brian. Send points to Jill.	0.17	145.00	24.17
2/14/2018; Discuss return re-do and Form 982 with Jill.	0.08	145.00	12.08
2/15/2018; review re-do for new financials from Brian	0.33	145.00	48.33
2/16/2018; review	0.25	145.00	36.25
2/19/2018; review re-do, update NOL attachment	0.50	145.00	72.50
Conroy, Amber:			
2/13/2018; making changes to return	1.00	95.00	95.00
2/14/2018; making changes to return	0.50	95.00	47.50
2/15/2018; corrections	0.50	95.00	47.50
2/16/2018; corrections	<u>1.00</u>	95.00	<u>95.00</u>
Transaction - Funding Corp Total	5.53		<u>634.33</u>
McGinn Smith & Co. Inc.			
Lankes, Rebecca:			
2/14/2018; pre-assembly	0.08	145.00	12.08
2/14/2018; sign and ship	<u>0.17</u>	145.00	<u>24.17</u>
McGinn Smith & Co. Inc. Total	0.25		<u>36.25</u>
Capital Holdings Corp			
Andrews, Jill:			
2/13/2018; emails with Brian Shea	0.10	130.00	13.00
Lankes, Rebecca:			
2/3/2018; review 982	0.25	145.00	36.25
2/14/2018; pre-assembly	0.08	145.00	12.08
2/14/2018; sign and ship	0.17	145.00	24.17
Conroy, Amber:			
2/2/2018; attach form 982	<u>0.50</u>	95.00	<u>47.50</u>
Capital Holdings Corp Total	1.10		<u>133.00</u>
M&S Partners			
Lankes, Rebecca:			
2/2/2018; Form 982 review if required	<u>0.173</u>	145.00	<u>24.17</u>
M&S Partners Total	0.33		<u>24.17</u>

McGinn Smith - WIP Detail - 02-01-18 - 02/28/18

Description	Hours	Billing Price	Billing Price Total
McGinn Smith Holdings, LLC			
Andrews, Jill:			
2/14/2018; review 1065; talk with Amber	2.10	130.00	273.00
Lankes, Rebecca:			
2/17/2018; Amber questions	0.17	145.00	24.17
2/22/2018; 2nd review	0.75	145.00	108.75
2/23/2018; assembly review, ship	0.17	145.00	24.17
Conroy, Amber:			
2/13/2018; workpaper set up	4.00	95.00	380.00
2/14/2018; making changes to return	1.00	95.00	95.00
2/17/2018; corrections	1.00	95.00	95.00
McGinn Smith Holdings, LLC Total	9.19		<u>1,000.09</u>
Mr. Cranberry, LLC			
Lankes, Rebecca:			
2/23/2018; ship K-1s to Brian	0.08	145.00	12.08
2/28/2018; Note to 2017 - revise address spelling	<u>0.08</u>	145.00	<u>12.08</u>
Mr. Cranberry, LLC Total	0.16		<u>24.16</u>
Seton Hall Associates			
Lankes, Rebecca:			
2/2/2018; Check return for Form 982 requirement and discuss with Amber.	0.25	145.00	36.25
Brady, Stephen R.:			
2/19/2018; reply to Q presented by B. Shea re final return income recognition for negative capital account balances	<u>0.30</u>	300.00	<u>90.00</u>
Seton Hall Associates Total	0.55		<u>126.25</u>
TDMM Cable Funding LLC			
Lankes, Rebecca:			
2/21/2018; Reconcile 2006 and 2007 financial statements to return. Review Due To/From Accounts, set up TB, Grouping, etc.	<u>4.92</u>	145.00	<u>712.92</u>
TDMM Cable Funding LLC Total	4.92		<u>712.92</u>
FirstLine SR Trust 07			
Andrews, Jill:			
2/16/2018; help Amber	0.50	130.00	65.00
Lankes, Rebecca:			
2/14/2018; discuss re-doing returns with Amber	0.25	145.00	36.25
2/15/2018; review re-do	0.25	145.00	36.25
2/16/2018; Assist Amber with questions, review, points open, second review, send to pre-assembly	1.50	145.00	217.50
2/19/2018; review re-do, prepare cover letter	0.75	145.00	108.75
2/21/2018; re-do, assembly review, portal	0.17	145.00	24.17
2/26/2018; assembly review, sign, ship	0.17	145.00	24.17
Conroy, Amber:			
2/2/2018; setting up TB	0.75	95.00	71.25
2/15/2018; getting workpapers set up	1.50	95.00	142.50
2/16/2018; return	<u>1.00</u>	95.00	<u>95.00</u>
FirstLine SR Trust 07 Total	6.84		<u>820.84</u>

McGinn Smith - WIP Detail - 02-01-18 - 02/28/18

Description	Hours	Billing Price	Billing Price Total
FirstLine SR TR 07 Series B			
Lankes, Rebecca:			
2/15/2018; review re-do	0.25	145.00	36.25
2/16/2018; review return re-do	0.50	145.00	72.50
2/17/2018; Amber questions Form 982 and other Inc stmt	0.25	145.00	36.25
2/19/2018; review re-do	0.33	145.00	48.33
2/19/2018; review re-do, update capital loss to short-term	0.75	145.00	108.75
2/21/2018; re-do, assembly review, portal	0.17	145.00	24.17
2/26/2018; assembly review, sign, ship	0.17	145.00	24.17
Conroy, Amber:			
2/15/2018; getting workpapers set up	1.50	95.00	142.50
2/16/2018; return	<u>1.00</u>	95.00	<u>95.00</u>
FirstLine SR TR 07 Series B Total	4.92		<u>587.92</u>
FirstLine Trust 07 Series B			
Lankes, Rebecca:			
2/15/2018; review re-do	0.25	145.00	36.25
2/21/2018; re-do, assembly review, portal	0.17	145.00	24.17
Conroy, Amber:			
2/15/2018; getting workpapers set up	1.50	95.00	142.50
2/16/2018; return	<u>1.00</u>	95.00	<u>95.00</u>
FirstLine Trust 07 Series B Total	2.92		<u>297.92</u>
Fortress Trust 08			
Lankes, Rebecca:			
2/2/2018; Form 982	0.33	145.00	48.33
2/5/2018; assembly review, sign, ship - Form 982 included	0.08	145.00	12.08
2/12/2018; Received revised info from Brian, update Tracker & move task in XCM	0.25	145.00	36.25
Conroy, Amber:			
2/2/2018; attach form 982	<u>0.50</u>	95.00	<u>47.50</u>
Fortress Trust 08 Total	1.16		<u>144.16</u>
Integ Excel. Jr. TR 08			
Lankes, Rebecca:			
2/2/2018; Form 982	0.25	145.00	36.25
2/2/2018; Form 982	0.33	145.00	48.33
2/5/2018; assembly review, sign, ship - Form 982 included	0.08	145.00	12.08
Conroy, Amber:			
2/2/2018; attach form 982	<u>0.50</u>	95.00	<u>47.50</u>
Integ Excel. Jr. TR 08 Total	1.16		<u>144.16</u>
Integ Excel. Sr. TR 08			
Lankes, Rebecca:			
2/2/2018; Form 982	0.33	145.00	48.33
2/5/2018; assembly review, sign, ship - Form 982 included	0.08	145.00	12.08
Conroy, Amber:			
2/2/2018; attach form 982	<u>0.50</u>	95.00	<u>47.50</u>
Integ Excel. Sr. TR 08 Total	0.91		<u>107.91</u>

McGinn Smith - WIP Detail - 02-01-18 - 02/28/18

Description	Hours	Billing Price	Billing Price Total
Pacific Trust 02			
Lankes, Rebecca:			
2/19/2018; review re-do,	0.25	145.00	36.25
2/21/2018; redo assembly review, portal	0.17	145.00	24.17
Conroy, Amber:			
2/16/2018; getting workpapers set up	1.00	95.00	95.00
2/17/2018; return	1.00	95.00	95.00
Pacific Trust 02 Total	2.42		<u>250.42</u>
TDM Cable Trust 06			
Lankes, Rebecca:			
2/15/2018; review re-do	0.25	145.00	36.25
2/19/2018; review re-do, send points to Amber	0.50	145.00	72.50
2/24/2018; review re-do	0.33	145.00	48.33
2/26/2018; assembly review, sign, ship	0.17	145.00	24.17
Conroy, Amber:			
2/15/2018; getting workpapers set up	1.50	95.00	142.50
2/24/2018; return	1.00	95.00	95.00
TDM Cable Trust 06 Total	3.75		<u>418.75</u>
TDM Luxury Cruise TR07			
Lankes, Rebecca:			
2/19/2018; review re-do, update other income statement	0.33	145.00	48.33
2/21/2018; re-do, assembly review, portal	0.17	145.00	24.17
2/26/2018; assembly review, sign, ship	0.17	145.00	24.17
Conroy, Amber:			
2/16/2018; getting workpapers set up	1.50	95.00	142.50
2/16/2018; return	1.00	95.00	95.00
2/16/2018; return	1.00	95.00	95.00
TDM Luxury Cruise TR07 Total	4.17		<u>429.17</u>
TDM Verifier Trust 07R			
Lankes, Rebecca:			
2/2/2018; Form 982	0.25	145.00	36.25
2/5/2018; assembly review, sign, ship - Form 982 included	0.08	145.00	12.08
2/15/2018; review re-do	0.33	145.00	48.33
Conroy, Amber:			
2/2/2018; attach form 982	0.50	95.00	47.50
TDM Verifier Trust 07R Total	1.16		<u>144.16</u>
TDMM Benchmark TR09			
Lankes, Rebecca:			
2/2/2018; Form 982	0.33	145.00	48.33
2/5/2018; assembly review, sign, ship - Form 982 included	0.08	145.00	12.08
Conroy, Amber:			
2/2/2018; attach form 982	0.50	95.00	47.50
TDMM Benchmark TR09 Total	0.91		<u>107.91</u>

McGinn Smith - WIP Detail - 02-01-18 - 02/28/18

Description	Hours	Billing Price	Billing Price Total
TDMM Cable Sr. TR09			
Lankes, Rebecca:			
2/2/2018; Form 982	0.33	145.00	48.33
2/5/2018; assembly review, sign, ship - Form 982 included	0.08	145.00	12.08
Conroy, Amber:			
2/2/2018; attach form 982	<u>0.50</u>	95.00	<u>47.50</u>
TDMM Cable Sr. TR09 Total	0.91		<u>107.91</u>
TDMM Cable Jr. TR09			
Lankes, Rebecca:			
2/2/2018; Form 982	0.33	145.00	48.33
2/5/2018; assembly review, sign, ship - Form 982 included	0.08	145.00	12.08
Conroy, Amber:			
2/2/2018; attach form 982	0.50	95.00	47.50
2/16/2018; Mail & Courier Servicer	<u>1.00</u>	7.25	<u>7.25</u>
TDMM Cable Jr. TR09 Total	1.91		<u>115.16</u>
Prime Vision Facilities of Cutler Cay LLC			
Horbachewski, Mary:			
2/19/2018; Discussion with Becky Muench re ownership of Cutler Kay and Key Cove entities	0.50	230.00	115.00
Lankes, Rebecca:			
2/15/2018; send to assembly, sign, review assembly, ship	0.42	145.00	60.42
2/17/2018; upload portal	0.08	145.00	12.08
2/19/2018; Call from Bill Brown - discuss ultimate partners reporting income. Review ownership, discuss with Mary. Call Bill, email Bill.	0.33	145.00	48.33
2/20/2018; Discuss 2008-2012 returns with Bill Brown via TC.	0.75	145.00	108.75
2/21/2018; K-1 packages to portal and send to processing	<u>0.25</u>	145.00	<u>36.25</u>
Prime Vision Facilities of Cutler Cay LLC Total	2.33		<u>380.83</u>
Prime Vision Communications of Keys Cove LLC			
Lankes, Rebecca:			
2/15/2018; send to assembly, sign, review assembly, ship	0.42	145.00	60.42
2/17/2018; upload portal	0.08	145.00	12.08
2/21/2018; K-1 packages to portal and send to processing	<u>0.25</u>	145.00	<u>36.25</u>
Prime Vision Communications of Keys Cove LLC Total	0.75		<u>108.75</u>
Prime Vision Facilities of Keys Cove LLC			
Lankes, Rebecca:			
2/15/2018; send to assembly, sign, review assembly, ship	0.42	145.00	60.42
2/17/2018; upload portal	0.08	145.00	12.08
2/19/2018; review	0.33	145.00	48.33
2/20/2018; Discuss 2008-2012 returns with Bill Brown via TC.	0.75	145.00	108.75
2/21/2018; K-1 packages to portal and send to processing	0.25	145.00	36.25
2/28/2018; Discuss Shoma addresses and entity names with Brian and Bill.	<u>0.17</u>	145.00	<u>24.17</u>
Prime Vision Facilities of Keys Cove LLC	2.00		<u>290.00</u>

McGinn Smith - WIP Detail - 02-01-18 - 02/28/18

Description	Hours	Billing Price	Billing Price Total
Prime Vision Communications of Cutler Cay LLC			
Lankes, Rebecca:			
2/14/2018; Discuss status of returns with Bill Brown.	0.08	145.00	12.08
2/15/2018; send to assembly, sign, review assembly, ship	0.50	145.00	72.50
2/17/2018; upload portal	0.08	145.00	12.08
2/21/2018; K-1 packages to portal and send to processing	0.25	145.00	36.25
2/23/2018; assembly review and ship schedule K-1s for all years to Brian	0.25	145.00	36.25
Brady, Stephen R.:			
2/20/2018; discuss "income" issue with Becky; review and send PrimeVision 5-yr summary to Bill B w/ comments; t/c w Bill to discuss same; close loop w/ Becky thereafter	0.70	300.00	210.00
Prime Vision Communications of Cutler Cay LLC Total	1.86		379.16
FirstLine Trust 07			
Lankes, Rebecca:			
2/1/2018; Re-do per Brown and Shea request. Including research and discussions of proper bad debt exp reporting.	5.00	145.00	725.00
2/2/2018; Update Form 982, and Section 108 ordering. Send draft to Steve.	0.50	145.00	72.50
2/5/2018; Determine K-1 reporting requirements and discuss with Steve and Cheryl	0.25	145.00	36.25
2/10/2018; Brian question Trust K-1s	0.08	145.00	12.08
2/14/2018; Emails from Bill RE: status of 9 trusts to be re-done as final and whether to attach K-1s. Discuss with Bill via TC.	0.33	145.00	48.33
2/19/2018; assembly review	0.17	145.00	24.17
2/21/2018; re-do, assembly review, portal	0.17	145.00	24.17
Brady, Stephen R.:			
2/1/2018; review draft of new "final" return and bad debt attachment stmt; email BL with comments; re-review final draft and email to WB, KM & BS; add'l research on timing of COD & bad debt in final year's return; and email to all re N/R basis reduce pre	1.20	300.00	360.00
2/2/2018; review revised draft w/o bad debt expense; send draft to BB, KM & BS	0.30	300.00	90.00
2/5/2018; reply to KM email re final K-1s required or not	0.20	300.00	60.00
FirstLine Trust 07 Total	8.20		1,452.50
Alarm Trading LLC			
Lankes, Rebecca:			
2/26/2018; Sent 2017 return update and tracker to Bill and Brian.	0.17	145.00	24.17
Alarm Trading LLC Total	0.17		24.17
TDM Cable Funding LLC			
Lankes, Rebecca:			
2/22/2018; 2008 return ajes, send workpapers to Brian Shea for review and further direction.	1.75	145.00	253.75
2/27/2018; Discuss 2008 financial statements and return prep with Brian Shea.	0.58	145.00	84.58
TDM Cable Funding LLC Total	2.33		338.33
TOTAL FEES INCURRED			\$ 9,067.97
Less Discount			(1,564.83)
TOTAL FEE DUE			\$ 8,643.92

McGinn Smith - WIP Detail - 03-01-18 - 03/31/18

Description	Hours	Billing Price	Billing Price Total
TDM Verifier Trust 07			
Lankes, Rebecca:			
3/1/2018; download bene info and send to Amber to prepare.	0.17	145.00	24.17
3/3/2018; Amber questions	0.25	145.00	36.25
3/5/2018; Amber questions	0.75	145.00	108.75
3/28/2018; update K-1 address, cover letters, assembly review, sign, ship	0.50	145.00	72.50
3/31/2018; Review K-1 transmittal from Brian and propose revisions	0.25	145.00	36.25
Conroy, Amber:			
3/3/2018; return	1.00	95.00	95.00
TDM Verifier Trust 07 Total	2.92		<u>372.92</u>
McGinn Smith Holdings, LLC			
Lankes, Rebecca:			
3/2/2018; K-1 cover letter template in Word to Brian.	0.17	145.00	24.17
McGinn Smith Holdings, LLC Total	0.17		<u>24.17</u>
MSFC Security Holdings LLC			
Lankes, Rebecca:			
3/10/2018; Follow up with Bill Brown on outstanding e-file auths for returns due 3/15.	0.17	145.00	24.17
MSFC Security Holdings LLC Total	0.17		<u>24.17</u>
Seton Hall Associates			
Lankes, Rebecca:			
3/7/2018; re-upload K-1 for investor to portal and verify name and address with Brian Shea.	0.17	145.00	24.17
Seton Hall Associates Total	0.17		<u>24.17</u>
TDM Cable Funding LLC			
Lankes, Rebecca:			
3/3/2018; K-1 address question and ownership question from Brian Shea	0.17	145.00	24.17
TDM Cable Funding LLC Total	0.17		<u>24.17</u>
TOTAL FEES INCURRED			\$ 469.60
Less Discount			<u>(73.12)</u>
TOTAL FEE DUE			<u>\$ 396.48</u>

McGinn Smith - WIP Detail - 04-01-18 - 04/30/18

Description	Hours	Billing Price	Billing Price Total
TDM Verifier Trust			
Conroy, Amber: 4/25/2018; creating TB	<u>0.50</u>	95.00	<u>47.50</u>
TDM Verifier Trust Total	0.50		<u>47.50</u>
TDM Verifier Trust 09			
Conroy, Amber: 4/25/2018; creating TB	<u>0.50</u>	95.00	<u>47.50</u>
TDM Verifier Trust 09 Total	0.50		<u>47.50</u>
TDM Verifier Trust 08			
Lankes, Rebecca: 4/25/2018; adjusted TB and AJEs to portal	0.08	145.00	12.08
Conroy, Amber: 4/25/2018; creating TB	<u>0.50</u>	95.00	<u>47.50</u>
TDM Verifier Trust 08 Total	0.58		<u>59.58</u>
TDM Verifier Trust 07			
Lankes, Rebecca: 4/12/2018; Trustee to Receiver change	0.25	145.00	36.25
4/25/2018; instruct Amber to save TBs and AJEs to T-drive to send to client.	<u>0.08</u>	145.00	<u>12.08</u>
TDM Verifier Trust 07 Total	0.33		<u>48.33</u>
Transaction - Funding Corp			
Conroy, Amber: 4/26/2018; creating TB	<u>1.25</u>	95.00	<u>118.75</u>
Transaction - Funding Corp Total	1.25		<u>118.75</u>
McGinn Smith & Co. Inc.			
Conroy, Amber: 4/26/2018; creating TB	<u>1.50</u>	95.00	<u>142.50</u>
McGinn Smith & Co. Inc. Total	1.50		<u>142.50</u>
Capital Holdings Corp			
Conroy, Amber: 4/26/2018; creating TB	<u>1.25</u>	95.00	<u>118.75</u>
Capital Holdings Corp Total	1.25		<u>118.75</u>

McGinn Smith - WIP Detail - 04-01-18 - 04/30/18

Description	Hours	Billing Price	Billing Price Total
M&S Partners			
Conroy, Amber: 4/27/2018; creating TB's	<u>1.00</u>	95.00	<u>95.00</u>
M&S Partners Total	1.00		<u>95.00</u>
McGinn Smith Holdings, LLC			
Conroy, Amber: 4/27/2018; creating TB's	1.00	95.00	95.00
4/30/2018; creating TB's	7.50	95.00	712.50
4/30/2018; creating TB's	0.50	95.00	47.50
Brady, Stephen R.: 4/1/2018; t/c w Bill & Kelly re 2017 activity; prep for same reviewing yesterday's email stream	<u>0.40</u>	280.00	<u>112.00</u>
McGinn Smith Holdings, LLC Total	9.40		<u>967.00</u>
Mr. Cranberry, LLC			
Conroy, Amber: 4/27/2018; creating TB's	<u>0.50</u>	95.00	<u>47.50</u>
Mr. Cranberry, LLC Total	0.50		<u>47.50</u>
MSFC Security Holdings LLC			
Conroy, Amber: 4/27/2018; creating TB's	<u>0.50</u>	95.00	<u>47.50</u>
MSFC Security Holdings LLC Total	0.50		<u>47.50</u>
Seton Hall Associates			
Conroy, Amber: 4/27/2018; creating TB's	<u>0.50</u>	95.00	<u>47.50</u>
Seton Hall Associates Total	0.50		<u>47.50</u>
TDMM Cable Funding LLC			
Conroy, Amber: 4/23/2018; putting K-1's in binder	0.75	95.00	71.25
4/27/2018; creating TB's	<u>0.50</u>	95.00	<u>47.50</u>
TDMM Cable Funding LLC Total	1.25		<u>118.75</u>
FirstLine SR Trust 07			
Conroy, Amber: 4/25/2018; putting final TB and AJE reports into T Drive	<u>0.50</u>	95.00	<u>47.50</u>
FirstLine SR Trust 07 Total	0.50		<u>47.50</u>

McGinn Smith - WIP Detail - 04-01-18 - 04/30/18

Description	Hours	Billing Price	Billing Price Total
FirstLine Trust 07 Series B			
Lankes, Rebecca: 4/25/2018; adjusted TB and AJEs to portal	<u>0.08</u>	145.00	<u>12.08</u>
FirstLine Trust 07 Series B Total	0.08		<u>12.08</u>
Fortress Trust 08			
Lankes, Rebecca: 4/25/2018; instruct Amber to set up TB for 2018	0.08	145.00	12.08
Conroy, Amber: 4/25/2018; creating TB	<u>0.75</u>	95.00	<u>71.25</u>
Fortress Trust 08 Total	0.83		<u>83.33</u>
Integ Excel. Jr. TR 08			
Lankes, Rebecca: 4/25/2018; instruct Amber to set up TB for 2018	0.08	145.00	12.08
Conroy, Amber: 4/25/2018; creating TB	<u>0.50</u>	95.00	<u>47.50</u>
Integ Excel. Jr. TR 08 Total	0.58		<u>59.58</u>
Integ Excel. Sr. TR 08			
Conroy, Amber: 4/25/2018; creating TB	<u>0.50</u>	95.00	<u>47.50</u>
Integ Excel. Sr. TR 08 Total	0.50		<u>47.50</u>
Pacific Trust 02			
Lankes, Rebecca: 4/25/2018; instruct Amber to save TBs and AJEs to T-drive to send to client.	<u>0.08</u>	145.00	<u>12.08</u>
Pacific Trust 02 Total	0.08		<u>12.08</u>
TDM Verifier Trust 07R			
Conroy, Amber: 4/25/2018; creating TB	<u>0.50</u>	95.00	<u>47.50</u>
TDM Verifier Trust 07R Total	0.50		<u>47.50</u>
TDMM Benchmark TR09			
Conroy, Amber: 4/25/2018; creating TB	<u>0.50</u>	95.00	<u>47.50</u>
TDMM Benchmark TR09 Total	0.50		<u>47.50</u>

McGinn Smith - WIP Detail - 04-01-18 - 04/30/18

Description	Hours	Billing Price	Billing Price Total
TDMM Cable Sr. TR09			
Conroy, Amber: 4/25/2018; creating TB	<u>0.50</u>	95.00	<u>47.50</u>
TDMM Cable Sr. TR09 Total	0.50		<u>47.50</u>
TDMM Cable Jr. TR09			
Conroy, Amber: 4/25/2018; creating TB	<u>0.50</u>	95.00	<u>47.50</u>
TDMM Cable Jr. TR09 Total	0.50		<u>47.50</u>
McGinn Smith Advisors LLC			
Lankes, Rebecca: 4/1/2018; Worthless investment questions from Brian Shea	0.17	145.02	24.17
Brady, Stephen R.: 4/1/2018; review and reply to JA & BL emails re 2017 tax treatment of TAIN investment in HSK Funding	<u>0.30</u>	300.00	<u>90.00</u>
McGinn Smith Advisors LLC Total	0.47		<u>114.17</u>
Prime Vision Facilities of Cutler Cay LLC			
Lankes, Rebecca: 4/23/2018; Instruct Amber K-1 revisions needed - address and names 2008 - 2012	0.08	145.00	12.08
4/25/2018; review revised K-1	0.08	145.00	12.08
Conroy, Amber: 4/23/2018; updating addresses	<u>0.50</u>	95.00	<u>47.50</u>
Prime Vision Facilities of Cutler Cay LLC Total	0.66		<u>71.66</u>
Prime Vision Communications of Keys Cove LLC			
Lankes, Rebecca: 4/23/2018; Instruct Amber K-1 revisions needed - address and names 2008 - 2012	0.08	145.00	12.08
4/25/2018; review revised K-1	0.08	145.00	12.08
Conroy, Amber: 4/23/2018; updating addresses	<u>0.50</u>	95.00	<u>47.50</u>
Prime Vision Communications of Keys Cove LLC Total	0.66		<u>71.66</u>

McGinn Smith - WIP Detail - 04-01-18 - 04/30/18

Description	Hours	Billing Price	Billing Price Total
Prime Vision Facilities of Keys Cove LLC			
Lankes, Rebecca:			
4/23/2018; Instruct Amber K-1 revisions needed - address and names 2008 - 2012	0.08	145.00	12.08
4/25/2018; review revised K-1	0.08	145.00	12.08
Conroy, Amber:			
4/23/2018; updating addresses	<u>0.50</u>	95.00	<u>47.50</u>
Prime Vision Facilities of Keys Cove LLC	0.66		<u>71.66</u>
Prime Vision Communications of Cutler Cay LLC			
Lankes, Rebecca:			
4/23/2018; Instruct Amber K-1 revisions needed - address and names 2008 - 2012	0.08	145.00	12.08
4/25/2018; review revised K-1	0.08	145.00	12.08
Conroy, Amber:			
4/23/2018; updating addresses	<u>0.50</u>	95.00	<u>47.50</u>
Prime Vision Communications of Cutler Cay LLC Total	0.66		<u>71.66</u>
McGinn Smith Funding LLC			
Conroy, Amber:			
4/27/2018; creating TB's	<u>0.50</u>	95.00	<u>47.50</u>
McGinn Smith Funding LLC Total	0.50		<u>47.50</u>
TDM Cable Funding LLC			
Lankes, Rebecca:			
4/23/2018; Review emails from Bill Brown and Brian Shea and discuss work needed with Amber	0.33	145.00	48.33
Conroy, Amber:			
4/1/2018; review	<u>0.50</u>	95.00	<u>47.50</u>
TDM Cable Funding LLC Total	0.83		<u>95.83</u>
TOTAL FEES INCURRED			\$ 2,914.42
Less: 20% Discount			<u>(453.80)</u>
TOTAL FEE DUE			<u>\$ 2,460.65</u>

McGinn Smith - WIP Detail - 05-01-18 - 05/31/18

Description	Hours	Billing Price	Billing Price Total
TDM Verifier Trust 08			
Lankes, Rebecca: 5/21/2018; discuss reviewing trial balances with Jill Andrews	0.17	145.00	24.17
TDM Verifier Trust 08 Total	0.17		24.17
Transaction - Funding Corp			
Andrews, Jill: 5/21/2018; talk to Becky about reviewing items prepared by Amber	0.30	130.00	39.00
5/22/2018; review various entities engagement TB set up	1.60	130.00	208.00
5/24/2018; talk to Becky about review of Eng TB set up	0.50	130.00	65.00
Transaction - Funding Corp Total	2.40		312.00
Capital Holdings Corp			
Lankes, Rebecca: 5/24/2018; Discuss setting up TBs and groupings with Jill	0.17	145.00	24.17
Capital Holdings Corp Total	0.17		24.17
Prime Vision Communications of Cutler Cay LLC			
Lankes, Rebecca: 5/21/2018; discuss reviewing Shoma K-1s with Jill Andrews	0.08	145.00	12.08
5/22/2018; Discuss revised K-1s with Jill Andrews	0.17	145.00	24.17
Prime Vision Communications of Cutler Cay LLC Total	0.25		36.25
TOTAL FEES INCURRED			\$ 513.59
Less: 20% Discount			(79.97)
TOTAL FEES DUE			\$ 433.62

McGinn Smith - WIP Detail - 06-01-18 - 06/30/18

Description	Hours	Billing Price	Billing Price Total
TDM Verifier Trust			
Conroy, Amber: 6/6/2018; client TB	<u>0.75</u>	95.00	<u>71.25</u>
TDM Verifier Trust Total	0.75		<u>71.25</u>
TDM Verifier Trust 09			
Conroy, Amber: 6/6/2018; client TB	<u>0.75</u>	95.00	<u>71.25</u>
TDM Verifier Trust 09 Total	0.75		<u>71.25</u>
Firstline Funding			
Conroy, Amber: 6/7/2018; client TB	<u>1.00</u>	95.00	<u>95.00</u>
Firstline Funding Total	1.00		<u>95.00</u>
Transaction - Funding Corp			
Conroy, Amber: 6/4/2018; creating TB	2.00	95.00	190.00
6/7/2018; client TB	<u>0.50</u>	95.00	<u>47.50</u>
Transaction - Funding Corp Total	2.50		<u>237.50</u>
McGinn Smith & Co. Inc.			
Andrews, Jill: 6/4/2018; go over updates needed to TB with Amber	0.50	130.00	65.00
Conroy, Amber: 6/4/2018; meeting with Jill to go over TB's	1.00	95.00	95.00
6/4/2018; creating TB	1.00	95.00	95.00
6/7/2018; client TB	<u>0.50</u>	95.00	<u>47.50</u>
McGinn Smith & Co. Inc. Total	3.00		<u>302.50</u>
Capital Holdings Corp			
Conroy, Amber: 6/7/2018; client TB	<u>0.50</u>	95.00	<u>47.50</u>
Capital Holdings Corp Total	0.50		<u>47.50</u>
M&S Partners			
Conroy, Amber: 6/7/2018; client TB	<u>1.00</u>	95.00	<u>95.00</u>
M&S Partners Total	1.00		<u>95.00</u>

McGinn Smith - WIP Detail - 06-01-18 - 06/30/18

Description	Hours	Billing Price	Billing Price Total
McGinn Smith Holdings, LLC			
Conroy, Amber: 6/4/2018; creating TB	1.00	95.00	95.00
6/7/2018; client TB	<u>1.00</u>	95.00	<u>95.00</u>
McGinn Smith Holdings, LLC Total	2.00		<u>190.00</u>
Mr. Cranberry, LLC			
Conroy, Amber: 6/6/2018; client TB	0.75	95.00	71.25
Mr. Cranberry, LLC Total	0.75		<u>71.25</u>
MSFC Security Holdings LLC			
Conroy, Amber: 6/7/2018; client TB	1.00	95.00	95.00
MSFC Security Holdings LLC Total	1.00		<u>95.00</u>
Seton Hall Associates			
Conroy, Amber: 6/6/2018; client TB	0.75	95.00	71.25
Seton Hall Associates Total	0.75		<u>71.25</u>
TDMM Cable Funding LLC			
Conroy, Amber: 6/6/2018; client TB	0.75	95.00	71.25
TDMM Cable Funding LLC Total	0.75		<u>71.25</u>
Fortress Trust 08			
Andrews, Jill: 6/5/2018; Amber has question re engagement TB	0.10	130.00	13.00
Conroy, Amber: 6/5/2018; creating TB	<u>1.50</u>	95.00	<u>142.50</u>
Fortress Trust 08 Total	1.60		<u>155.50</u>
Integ Excel. Jr. TR 08			
Conroy, Amber: 6/5/2018; creating TB	1.00	95.00	95.00
Integ Excel. Jr. TR 08 Total	1.00		<u>95.00</u>

McGinn Smith - WIP Detail - 06-01-18 - 06/30/18

Description	Hours	Billing Price	Billing Price Total
Integ Excel. Sr. TR 08			
Conroy, Amber: 6/6/2018; client TB	<u>0.75</u>	95.00	<u>71.25</u>
Integ Excel. Sr. TR 08 Total	0.75		<u>71.25</u>
TDM Verifier Trust 07R			
Conroy, Amber: 6/6/2018; client TB	<u>0.75</u>	95.00	<u>71.25</u>
TDM Verifier Trust 07R Total	0.75		<u>71.25</u>
TDMM Benchmark TR09			
Conroy, Amber: 6/6/2018; client TB	<u>0.75</u>	95.00	<u>71.25</u>
TDMM Benchmark TR09 Total	0.75		<u>71.25</u>
TDMM Cable Sr. TR09			
Conroy, Amber: 6/6/2018; client TB	<u>0.75</u>	95.00	<u>71.25</u>
TDMM Cable Sr. TR09 Total	0.75		<u>71.25</u>
TDMM Cable Jr. TR09			
Conroy, Amber: 6/6/2018; client TB	<u>0.75</u>	95.00	<u>71.25</u>
TDMM Cable Jr. TR09 Total	0.75		<u>71.25</u>
Prime Vision Facilities of Cutler Cay LLC			
Lankes, Rebecca: 6/13/2018; pre-assemble re-done returns 2008 - 2012 for Shoma K-1 address change	0.17	145.00	24.17
6/14/2018; assembly review, sign, ship	<u>0.25</u>	145.00	<u>36.25</u>
Prime Vision Facilities of Cutler Cay LLC Total	0.42		<u>60.42</u>
Prime Vision Communications of Keys Cove LLC			
Lankes, Rebecca: 6/13/2018; pre-assemble re-done returns 2008 - 2012 for Shoma K-1 address change	0.17	145.00	24.17
6/14/2018; assembly review, sign, ship	<u>0.25</u>	145.00	<u>36.25</u>
Prime Vision Communications of Keys Cove LLC Total	0.42		<u>60.42</u>

McGinn Smith - WIP Detail - 06-01-18 - 06/30/18

Description	Hours	Billing Price	Billing Price Total
Prime Vision Facilities of Keys Cove LLC			
Lankes, Rebecca:			
6/13/2018; pre-assemble re-done returns 2008 - 2012 for Shoma K-1 address change	0.08	145.00	12.08
6/14/2018; assembly review, sign, ship	<u>0.25</u>	145.00	<u>36.25</u>
Prime Vision Facilities of Keys Cove LLC	0.33		<u>48.33</u>
Prime Vision Communications of Cutler Cay LLC			
Lankes, Rebecca:			
6/13/2018; pre-assemble re-done returns 2008 - 2012 for Shoma K-1 address change	0.17	145.00	24.17
6/14/2018; assembly review, sign, ship	<u>0.25</u>	145.00	<u>36.25</u>
Prime Vision Communications of Cutler Cay LLC Total	0.42		<u>60.42</u>
TDM Cable Funding LLC			
Lankes, Rebecca:			
6/15/2018; Discuss ownership with Brian Shea	<u>0.17</u>	145.00	<u>24.17</u>
TDM Cable Funding LLC Total	0.17		<u>24.17</u>
TOTAL FEES INCURRED			\$ 2,279.26
Less Discount			(354.90)
TOTAL FEES DUE			<u>\$ 1,924.36</u>

McGinn Smith - WIP Detail - 07-01-18 - 07/31/18

Description	Hours	Billing Price	Billing Price Total
Alarm Trading LLC			
Andrews, Jill:			
Lankes, Rebecca:			
7/27/2018; Update McGinn return tracker per Brian Shea's request and send to him.	0.25	145.00	36.25
7/30/2018; update tracker	<u>0.33</u>	145.00	<u>48.33</u>
Alarm Trading LLC Total	0.58		<u>84.58</u>
TOTAL FEES INCURRED			\$ 84.58
Less Discount			(13.17)
TOTAL FEES DUE			<u>\$ 71.41</u>

McGinn Smith - WIP Detail - 08-01-18 - 08/31/18

Description	Hours	Billing Price	Billing Price Total
Prime Vision Communications of Cutler Cay LLC			
Lankes, Rebecca: 8/6/2018; Call from Bill Brown to discuss notices received for failure to file and potential trigger.	<u>0.17</u>	145.00	<u>24.17</u>
Prime Vision Communications of Cutler Cay LLC Total	0.17		<u>24.17</u>
Alarm Trading LLC			
Lankes, Rebecca: 8/1/2018; Locate final trust return email and send to Brian Shea per his request	<u>0.08</u>	145.00	<u>12.08</u>
Alarm Trading LLC Total	0.08		<u>12.08</u>
TDM Cable Funding LLC			
Lankes, Rebecca: 8/6/2018; 2007 Financial to Return reconciliation. Review updated QB Report from Brian Shea and send him adjusted 2007 FS for review.	1.00	145.00	145.00
8/7/2018; Discuss 2007 / 2008 FS with Brian Shea and set up a call.	0.17	145.00	24.17
8/7/2018; Call with Brian Shea to discuss 2007 financial reconciliation to return and preparation of 2008 returns.	0.42	145.00	60.42
8/8/2018; Locate prior year 1099s and send to Brian Shea per his request.	<u>0.33</u>	145.00	<u>48.33</u>
TDM Cable Funding LLC Total	1.92		<u>277.92</u>
TOTAL FEES INCURRED			\$ 314.17
Less Discount			<u>48.92</u>
TOTAL FEES DUE			<u>\$ 265.25</u>

2018/11/30/18
WJB



McGinn Smith & Co., Inc.

Attn: Mr. William J. Brown
c/o Phillips Lytle LLP
One Canalside
125 Main Street
Buffalo, NY 14203

Invoice No. 10410104
Date 11/30/2018
Client No. 7148.0

Invoice

For professional services rendered from October 1, 2018 through
October 31, 2018 per detailed attachment

3,826.55

BALANCE DUE

\$3,826.55

Payable when rendered. Make checks payable to Chiam pou Travis Besaw & Kershner LLP.
Please include invoice number on all correspondence and checks.

45 Bryant Woods North | Amherst, NY 14228 | Phone 716.630.2400 | Fax 716.630.2401 | ctbk.com

Tax Identification number 16-1468002

Thank you

McGinn Smith - WIP Detail - 10-01-18 - 10/31/18

Description	Hours	Billing Price	Billing Price Total
TDM Verifier Trust 09			
Lankes, Rebecca:			
10/03/2018; Trust Termination Date Original Due Date 60 Days Fortress Trust 08 9/10/2018 1/15/19 Integrated Excellence Jr. Trust 08 5/27/18 9/15/18 11/15/18 Integrated Excellence Sr. Trust 08 5/27/18 9/15/18 11/15/18 TDM Verifier Trust 09 12/12/18 4/15/19 1/8/2018; Roll binder and 1099	<u>0.17</u>	145.00	\$ <u>24.65</u>
TDM Verifier Trust 09 Total	<u>0.17</u>		\$ <u>24.65</u>
Seton Hall Associates			
Lankes, Rebecca:			
10/03/2018; review draft letter to partners from Brian Shea	0.08	145.00	11.60
10/08/2018; Discuss letter to investors with Brian Shea and mail merge.	<u>0.17</u>	145.00	<u>24.65</u>
Seton Hall Associates Total	<u>0.25</u>		<u>32.25</u>
TDMM Cable Fund LLC			
Burke, Kathryn:			
10/30/2018; worked on finishing up return	3.17	95.00	301.15
TDMM Cable Fund LLC Total	<u>3.17</u>		<u>301.15</u>
Fortress Trust 08			
Burke, Kathryn:			
10/17/2018; worked on final return	0.37	95.00	35.15
10/29/2018; worked on final return	2.50	95.00	237.50
10/30/2018; worked on final return	1.83	95.00	173.85
Lankes, Rebecca:			
10/03/2018; Trust Termination Date Original Due Date 60 Days Fortress Trust 08 9/10/2018 1/15/19 Integrated Excellence Jr. Trust 08 5/27/18 9/15/18 11/15/18 Integrated Excellence Sr. Trust 08 5/27/18 9/15/18 11/15/18 TDM Verifier Trust 09 12/12/18 4/15/19	0.17	145.00	24.65
10/29/2018; Discuss short-year 2018 return prep and workpapers with Jill and Katie B.	<u>0.25</u>	145.00	<u>36.25</u>
Fortress Trust 08 Total	<u>5.12</u>		<u>507.05</u>
Integ Excel. Jr. TR 08			
Andrews, Jill:			
10/29/2018; started review; everything done in 2017 vs 2018; talk to Becky	1.50	130.00	195.00
10/30/2018; review 1041	2.00	130.00	260.00
Burke, Kathryn:			
10/15/2018; worked on final return	1.75	95.00	166.25
10/16/2018; Finished working on final return	0.67	95.00	63.65
10/29/2018; Created new binder and updated return	0.75	95.00	71.25
10/30/2018; cleared review points	1.50	95.00	142.50
Lankes, Rebecca:			
10/03/2018; review proposed final return list, research due dates and potential penalties for late filing, discuss with Mike Schaffstall	0.17	145.00	24.65
10/29/2018; Discuss short-year 2018 return prep and workpapers with Jill and Katie B.	<u>0.25</u>	145.00	<u>36.25</u>
Integ Excel. Jr. TR 08 Total	<u>8.59</u>		<u>959.55</u>

McGinn Smith - WIP Detail - 10-01-18 - 10/31/18

Description	Hours	Billing Price	Billing Price Total
Integ Excel. Sr. TR 08			
Burke, Kathryn:			
10/16/2018; Worked on finalizing the return	0.75	95.00	71.25
10/17/2018; finished final return	2.50	95.00	237.50
10/29/2018; created new binder and updated return	0.75	95.00	71.25
10/30/2018; cleared review points	1.50	95.00	142.50
Lankes, Rebecca:			
10/03/2018; Trust Termination Date Original Due Date 60 Days Fortress Trust 08 9/10/2018 1/15/19 Integrated Excellence Jr. Trust 08 5/27/18 9/15/18 11/15/18 Integrated Excellence Sr. Trust 08 5/27/18 9/15/18 11/15/18 TDM Verifier Trust 09 12/12/18 4/15/19	0.17	145.00	24.17
10/29/2018; Trust Termination Date Original Due Date 60 Days Fortress Trust 08 9/10/2018 1/15/19 Integrated Excellence Jr. Trust 08 5/27/18 9/15/18 11/15/18 Integrated Excellence Sr. Trust 08 5/27/18 9/15/18 11/15/18 TDM Verifier Trust 09 12/12/18 4/15/19	0.25	145.00	36.25
Integ Excel. Sr. TR 08 Total	5.92		528.92
Alarm Trading, LLC			
Andrews, Jill:			
10/03/2018; review & update TB set up	1.00	120.00	120.00
10/04/2018; review & update various eng TB's	3.40	120.00	408.00
10/09/2018; review & update eng TB's	3.80	120.00	456.00
10/10/2018; review & update eng TB	0.20	130.00	24.00
Alarm Trading, LLC Total	8.40		1,008.00
TDM Cable Funding LLC			
Andrews, Jill:			
10/30/18; started to review 2008 tax return; not in balance gave back to Katie;	0.40	120.00	48.00
Burke, Kathryn:			
10/29/2018; Worked on 2008 return	2.50	95.00	237.50
Lankes, Rebecca:			
10/29/2018; started to review 2008 tax return; not in balance gave back to Katie	1.00	145.00	145.00
10/30/2018; Review Jill Andrews notes from previous time preparing returns and in talking with Mary H.	0.33	145.00	47.85
10/31/2018; 2008 - review Jill Andrew's file notes, Luxury Cruise Charters and White Glove Cruises prior year filings as well as due to/from on TDM Cable Funding balance sheet.	0.42	145.00	60.90
TDM Cable Funding LLC Total	4.65		539.25
Integ Excel. Sr. TR 08			
Andrews, Jill:			
10/31/2018; review	1.20	130.00	156.00
Lankes, Rebecca:			
10/31/2018; Review FS from Brian Shea and Jill Andrew's question. Send note to Brian Shea about CY activity and entries.	0.33	145.00	47.85
10/31/2018; Review TB and request bene info from Brian Shea	0.17	145.00	24.65
Integ Excel. Sr. TR 08 Total	1.70		228.50

McGinn Smith - WIP Detail - 10-01-18 - 10/31/18

Description	Hours	Billing Price	Billing Price Total
Integ Excel. Jr. TR 08			
Andrews, Jill: 10/31/2018; review updates & make changes	1.80	130.00	234.00
Burke; Kathryn: 10/31/2018; Cleared final review points	0.75	95.00	68.40
Lankes, Rebecca: 10/31/2018; Review return, points to Jill, send bene request to Brian Shea	<u>0.50</u>	145.00	<u>72.50</u>
Integ Excel. Jr. TR 08 Total	<u>2.05</u>		<u>374.90</u>
Fortress Trust 08			
Lankes, Rebecca: 10/31/2018; Review TB and update Brian Shea that no bene info is expected to be required.	<u>0.17</u>	145.00	<u>24.65</u>
Fortress Trust 08 Total	<u>0.17</u>		<u>24.65</u>
TOTAL FEES INCURRED			\$ 4,528.87
Less Discount			<u>(702.25)</u>
TOTAL FEE DUE			<u>\$ 3,826.55</u>



McGinn Smith & Co., Inc.

Attn: Mr. William J. Brown
c/o Phillips Lytle LLP
One Canalside
125 Main Street
Buffalo, NY 14203

Invoice No. 10410165
Date 12/11/2018
Client No. 7148.0

Invoice

For professional services rendered from November 1, 2018 through
November 30, 2018 per detailed attachment

5,142.34

BALANCE DUE

\$5,142.34

Payable when rendered. Make checks payable to Chianpou Travis Besaw & Kershner LLP.
Please include invoice number on all correspondence and checks.

45 Bryant Woods North | Amherst, NY 14228 | Phone 716.630.2400 | Fax 716.630.2401 | ctbk.com

Tax Identification number 16-1468002

Thank you

McGinn Smith - WIP Detail - 11-01-18 - 11/30/18

	Hours	Billing Price	Billing Price Total
Alarm Trading, LLC			
Andrews, Jill			
11/12/2018 update 2018 T drive spreadsheet	0.60	130.00	78.00
11/14/2018 update T drive	0.30	130.00	39.00
11/19/2018 update T drive for info received from Brian	0.10	130.00	13.00
11/28/2018 forward Katie emails and move in XCM	0.60	130.00	78.00
talk with Katie regarding updating consolidated excel			
11/29/2018 spreadsheet	0.30	130.00	39.00
	<u>1.90</u>		<u>247.00</u>
Fortress Trust 08			
Burke, Kathryn			
11/9/2018 Cleared review points	1.00	95.00	95.00
11/13/2018 Finished return	5.75	95.00	546.25
	<u>6.75</u>		<u>641.25</u>
Fortress Trust 08			
Andrews, Jill			
11/1/2018 review	0.90	130.00	117.00
11/5/2018 emails to Becky re: no info received	0.20	130.00	26.00
received new info from Brian; forwarded to Katie for			
11/9/2018 updates	0.70	130.00	91.00
11/13/2018 answer Katie questions	0.30	130.00	39.00
11/14/2018 review & update	2.90	130.00	377.00
Lankes, Rebecca			
11/1/2018 Review TB comments from Jill and send to Brian Shea.	0.25	145.00	36.25
11/9/2018 review financials from Brian Shea and questions from			
Jill Andrews. Review 12/31/17 financials, AJEs and	0.33	145.00	48.33
	<u>5.58</u>		<u>734.58</u>

McGinn Smith - WIP Detail - 11-01-18 - 11/30/18

	Hours	Billing Price	Billing Price Total
Integ Excel. Jr. TR 08			
Andrews, Jill			
11/1/2018 Talk with Becky and make updates per Becky	1.40	130.00	182.00
11/2/2018 clear Becky's final notes	0.90	130.00	117.00
11/7/2018 final updates	0.40	130.00	52.00
11/12/2018 assembly review	0.20	130.00	26.00
Lankes, Rebecca			
11/1/2018			
Discuss review points with Jill and cover letters.	0.25	145.00	36.25
11/1/2018 Review 2017 and 2018. Need to adjust basis of assets for PY reduction. Set up template Section 108 ordering for all Trust returns. Send preparation notes to Jill and Katie.	1.33	145.00	193.33
11/6/2018 Review cleared points and send notes on Form 982 to Jill.	0.58	145.00	84.58
11/7/2018			
review cleared points and discuss with Jill Form 982.	0.17	145.00	24.17
11/9/2018 review cleared points and to assembly	0.17	145.00	24.17
11/12/2018 assembly review & ship	0.33	145.00	48.33
11/12/2018 review cleared points	0.50	145.00	72.50
11/14/2018 assembly review, sign, ship, cover letter	0.17	145.00	24.17
	<u>6.40</u>		<u>884.50</u>
Integ Excel. Sr. TR 08			
Andrews, Jill			
11/2/2018 talk with Katie re: review notes	0.4	130.00	52.00
	<u>0.4</u>		<u>52.00</u>

McGinn Smith - WIP Detail - 11-01-18 - 11/30/18

	Hours	Billing Price	Billing Price Total
Integ Excel. Sr. TR 08			
Andrews, Jill			
11/1/2018 review	0.70	130.00	91.00
11/2/2018 review - final return	0.70	130.00	91.00
11/5/2018 review/talk with Becky	2.10	130.00	273.00
11/9/2018 updates per Brian	1.40	130.00	182.00
11/12/2018 sit with Becky re: updates to return	0.90	130.00	117.00
11/13/2018 talk with Becky; updates	0.80	130.00	104.00
11/14/2018 assembly review	0.20	130.00	26.00
Burke, Kathryn			
11/2/2018 Updated return for new BS, review points	4.50	95.00	427.50
Lankes, Rebecca			
11/1/2018 Discuss final return and cover letters with Jill.	0.08	145.00	12.08
11/5/2018 Review TB entries with Jill. Determine entries expected vs. posted and propose possible AJE to Brian.	0.33	145.00	48.33
11/12/2018 Review 2017 and 2018 TBs and proposed COD change. Determine required AJEs and FTJEs and discuss with Jill Andrews and Brian Shea.	2.50	145.00	362.50
11/13/2018 Discuss revisions with Jill and adjust AJEs. Review cleared points. Send draft of return, AJEs and TB to Brian for review. Discuss delivery and timing with Bill Brown.	1.25	145.00	181.25
11/14/2018 assembly review, sign, ship	0.25	145.00	36.25
	<u>15.72</u>		<u>1,951.91</u>
M&S Partners			
Burke, Kathryn			
11/28/2018 Rolled binder and updated for CY TB	0.17	95.00	15.83
	<u>0.17</u>		<u>15.83</u>
McGinn Smith Holdings, LLC			
Burke, Kathryn			
11/28/2018 Rolled binder and updated for CY TBs	0.50	95.00	47.50
11/29/2018 Worked on updating TBs for 2018	2.50	95.00	237.50
	<u>3.00</u>		<u>285.00</u>
TDM Verifier Trust 09			
Burke, Kathryn			
11/28/2018 Rolled binder and updated for CY TB	0.17	95.00	15.83
11/29/2018 Imported TB	0.33	95.00	31.67
	<u>0.50</u>		<u>47.50</u>

McGinn Smith - WIP Detail - 11-01-18 - 11/30/18

	Hours	Billing Price	Billing Price Total
Mr. Cranberry, LLC			
Burke, Kathryn			
11/28/2018 Rolled binder and updated for CY TB	0.17	95.00	15.83
11/29/2018 Imported TB	0.33	95.00	31.67
	<u>0.50</u>		<u>47.50</u>
TDM Cable Funding LLC			
Burke, Kathryn			
11/7/2018 Finished clearing review points	0.75	95.00	71.25
11/30/2018 Disclosure 8275 Statement	1.50	95.00	142.50
Lankes, Rebecca			
Review 2006 and 2007 intangible amortization and			
11/5/2018 discuss Jill's first review points.	0.25	145.00	36.25
11/7/2018 Discuss questions with Jill.	0.08	145.00	12.08
Review 2008 return, send comments regarding Form			
11/29/2018 8275 to Jill and Katie	0.50	145.00	72.50
	<u>0.83</u>		<u>334.58</u>
TDM Cable Funding LLC			
Andrews, Jill			
11/5/2018 review 2008 return	2.10	130.00	273.00
And 11/6/2018 review 2008	1.50	130.00	195.00
And 11/6/2018 talk with Katie B re: review notes	0.20	130.00	26.00
And 11/7/2018 review and update	2.40	130.00	312.00
	<u>6.20</u>		<u>806.00</u>
TDMM Cable Funding LLC			
Burke, Kathryn			
11/6/2018 Cleared review points	3.33	95.00	316.67
	<u>3.33</u>		<u>316.67</u>
MSFC Security Holdings LLC			
Burke, Kathryn			
11/28/2018 Rolled binder and updated for CY TB	0.17	95.00	15.83
11/29/2018 Imported TB	0.33	95.00	31.67
	<u>0.50</u>		<u>47.50</u>
TOTAL FEES INCURRED			6,411.82
Less Discount			(1,269.48)
TOTAL AMOUNT DUE			5,142.34



McGinn Smith & Co., Inc.
 Attn: Mr. William J. Brown
 c/o Phillips Lytle LLP
 One Canalside
 125 Main Street
 Buffalo, NY 14203

Invoice No. 10410468
 Date 1/24/2019
 Client No. 7148.0

Invoice

For professional services rendered from December 1, 2018 through
 December 30, 2018 per detailed attachment

1,167.25

BALANCE DUE **\$1,167.25**

Payable when rendered. Make checks payable to Chiampou Travis Besaw & Kershner LLP.
 Please include invoice number on all correspondence and checks.

45 Bryant Woods North | Amherst, NY 14228 | Phone 716.630.2400 | Fax 716.630.2401 | ctbk.com

Tax Identification number 16-1468002

Thank you

McGinn Smith - WIP Detail - 12/01/18 - 12/31/18

	Hours	Billing Price	Billing Price Total
M&S Partners			
Andrews, Jill			
12/10/18 review 2018 info recieved from Brian Shea	0.30	130.00	39.00
Burke, Kathryn			
12/13/18 admin items clean up	0.33	95.00	31.67
	<u>0.63</u>		<u>70.67</u>
McGinn Smith Holdings, LLC			
Andrews, Jill			
12/07/18 review cy excel input	1.00	130.00	130.00
12/10/18 review 2018 info recieved from Brian Shea	0.30	130.00	39.00
Burke, Kathryn			
12/13/18 admin items clean up	0.75	95.00	71.25
12/14/18 Finished admin clean up	1.17	95.00	110.83
	<u>3.22</u>		<u>351.08</u>
Mr. Cranberry, LLC			
Andrews, Jill			
12/07/18 review cy excel input	0.20	130.00	26.00
12/10/18 review 2018 info recieved from Brian Shea	0.10	130.00	13.00
Burke, Kathryn			
12/13/18 admin items clean up	0.17	95.00	15.83
	<u>0.47</u>		<u>54.83</u>
MSFC Security Holdings LLC			
Andrews, Jill			
12/07/18 review cy excel input	0.20	130.00	26.00
12/10/18 review 2018 info recieved from Brian Shea	0.50	130.00	65.00
Burke, Kathryn			
12/13/18 admin items clean up	1.35	95.00	128.25
12/17/18 Worked on journal entries for final return	1.67	95.00	158.33
	<u>3.72</u>		<u>377.58</u>
TDM Cable Funding LLC			
Lankes, Rebecca			
2008 - Review notes from Brian Shea. Consider implications of 12/18/18 Rogers exiting as a partner. Send questions to Mike Schaffstall.	0.67	145.00	96.67
Andrews, Jill			
12/18/18 save Brian Shea's notes for 2008 to binder for updates	0.10	130.00	13.00
	<u>0.77</u>		<u>109.67</u>

McGinn Smith - WIP Detail - 12/01/18 - 12/31/18**TDM Verifier Trust 07R**

Burke, Kathryn

12/17/18 Copied in BS and PL, updated and rolled binder

0.67	95.00	63.33
<u>0.67</u>		<u>63.33</u>

TDM Verifier Trust 09

Andrews, Jill

12/10/18 review 2018 info recieved from Brian Shea

0.50	130.00	65.00
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Burke, Kathryn

12/13/18 admin items clean up

0.25	95.00	23.75
<u>0.75</u>		<u>88.75</u>

TDMM Cable Funding LLC

Andrews, Jill

12/06/18 review & update 208 disclosure statement

1.30	103.94	169.00
<u>1.30</u>		<u>169.00</u>

TDMM Cable Jr. TR09

Burke, Kathryn

12/17/18 Copied in BS and PL, updated and rolled binder

0.58	95.00	55.42
<u>0.58</u>		<u>55.42</u>

TDMM Cable Sr. TR09

Burke, Kathryn

12/17/18 Copied in BS and PL, updated and rolled binder

1.25	95.00	118.75
<u>1.25</u>		<u>118.75</u>

TOTAL FEES INCURRED

\$ 1,459.08

Less Courtesy Discount

(291.83)

TOTAL AMOUNT DUE

\$ 1,167.25

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK

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SECURITIES AND EXCHANGE COMMISSION :

Plaintiff, :

vs. :

Case No. 1:10-CV-457
(GLS/CFH)

McGINN, SMITH & CO., INC., :
McGINN, SMITH ADVISORS, LLC :
McGINN, SMITH CAPITAL HOLDINGS CORP., :
FIRST ADVISORY INCOME NOTES, LLC, :
FIRST EXCELSIOR INCOME NOTES, LLC, :
FIRST INDEPENDENT INCOME NOTES, LLC, :
THIRD ALBANY INCOME NOTES, LLC, :
TIMOTHY M. McGINN, AND :
DAVID L. SMITH, GEOFFREY R. SMITH, :
Individually and as Trustee of the David L. and :
Lynn A. Smith Irrevocable Trust U/A 8/04/04, :
LAUREN T. SMITH, and NANCY McGINN, :

Defendants, :

LYNN A. SMITH and :
NANCY McGINN, :

Relief Defendants. and :

GEOFFREY R. SMITH, Trustee of the :
David L. and Lynn A. Smith Irrevocable :
Trust U/A 8/04/04, :

Intervenor. :

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**ORDER APPROVING NINTH INTERIM APPLICATION
OF CHIAMPOU TRAVIS BESAW & KERSHNER LLP
FOR APPROVAL OF FEES**

Upon the Application of Chiampou Travis Besaw & Kershner LLP (“Chiampou”) for Approval of the Ninth Interim Application for Fees dated August 6, 2019 (“Application”) for an order approving accountant’s fees and expenses; and notice of the Application having been given to the Securities and Exchange Commission and all parties who have filed a Notice of

Appearance in this action and other parties in interest via the Receiver's website, which notice is deemed good and sufficient notice; and the Court having determined that sufficient cause exists; it is therefore

ORDERED, that the Application is approved such that compensation for services rendered between January 1, 2018 and December 31, 2018 in the amount of \$37,661.63 is allowed as an interim allowance, and it is further

ORDERED, that the Receiver is authorized and directed to pay the amounts as allowed pursuant to this Order.

Dated: _____, 2019

Hon. Christian F. Hummel
United States Magistrate Judge

Doc #01-3634243.1

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK

-----X
SECURITIES AND EXCHANGE COMMISSION :

Plaintiff,

vs.

Case No. 1:10-CV-457
(GLS/CFH)

McGINN, SMITH & CO., INC., :
McGINN, SMITH ADVISORS, LLC :
McGINN, SMITH CAPITAL HOLDINGS CORP., :
FIRST ADVISORY INCOME NOTES, LLC, :
FIRST EXCELSIOR INCOME NOTES, LLC, :
FIRST INDEPENDENT INCOME NOTES, LLC, :
THIRD ALBANY INCOME NOTES, LLC, :
TIMOTHY M. McGINN, AND :
DAVID L. SMITH, GEOFFREY R. SMITH, :
Individually and as Trustee of the David L. and :
Lynn A. Smith Irrevocable Trust U/A 8/04/04, :
LAUREN T. SMITH, and NANCY McGINN, :

Defendants,

LYNN A. SMITH and
NANCY McGINN,

Relief Defendants. and

GEOFFREY R. SMITH, Trustee of the
David L. and Lynn A. Smith Irrevocable
Trust U/A 8/04/04,

Intervenor.

-----X

CERTIFICATE OF SERVICE

I, Karen M. Ludlow, being at all times over 18 years of age, hereby certify that on August 9, 2019, a true and correct copy of the Ninth Interim Application of Chaimpou Travis Besaw & Kershner LLP for Approval of Fees (“Chiam pou Ninth Fee Application”) was caused to be served by e-mail upon all parties who receive electronic notice in this case pursuant to the Court’s ECF filing system, and by First Class Mail to the parties indicated below:

- **William J. Brown** wbrown@phillipslytle.com, khatch@phillipslytle.com
- **Certain McGinn Smith Investors** apark@weirpartners.com
- **Elizabeth C. Coombe** elizabeth.c.coombe@usdoj.gov, paul.condon@usdoj.gov, CaseView.ECF@usdoj.gov, kelly.ciccarelli@usdoj.gov
- **William J. Dreyer** wdreyer@dreyerboyajian.com, bhill@dreyerboyajian.com, lowens@dreyerboyajian.com, coconnell@dreyerboyajian.com
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- **Brad M. Gallagher** bgallagher@barclaydamon.com
- **James H. Glavin** , IVhglavin@glavinandglavin.com
- **Bonnie R. Golub** bgolub@weirpartners.com
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- **Walter Weir** wweir@weirpartners.com, smorris@weirpartners.com
- **Bryan M. Westhoff** bryan.westhoff@kayescholer.com
- **Benjamin Zelsermyer** bzlaw@optonline.net, steincav@aol.com

And, I hereby certify that on August 9, 2019, I mailed, via first class mail using the United States Postal Service, a copy of the Chiam pou Ninth Fee Application to the individuals listed below:

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426-8th Avenue
Troy, NY 12182

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RBS Citizen, N.A.
Cooper Erving & Savage LLP
39 North Pearl Street
4th Floor
Albany, NY 12207

David G. Newcomb
Judith A. Newcomb
224 Independence Way
Mount Bethel, PA 18343

Dated: August 9, 2019

/s/ Karen M. Ludlow
Karen M. Ludlow

Doc #01-3635082.1