

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/DRH)

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

PLEASE TAKE NOTICE that upon the Third Interim Application of Chiampou
Travis Besaw & Kershner LLP (“Chiampou”) 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 **October 17, 2013 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
September 13, 2013

PHILLIPS LYTTLE LLP

By /s/ William J. Brown
William J. Brown (Bar Roll #601330)
Todd A. Ritschdorff (Bar Roll #512601)
Attorneys for Receiver
Omni Plaza
30 South Pearl Street
Albany, New York 12207
Telephone No. (518) 472-1224

and

3400 HSBC Center
Buffalo, New York 14203
Telephone No.: (716) 847-8400

Doc #01-2682509.2

UNITED STATES DISTRICT COURT
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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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**FOURTH INTERIM APPLICATION OF CHIAMPOU TRAVIS BESAW
& KERSHNER LLP FOR APPROVAL OF FEES**

Chiampou Travis Besaw & Kershner LLP (“Chiampou”), 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 period from June 3, 2012 through June 29, 2013 (“Application Period”). In support of this Application, Chiampou 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 Stephen R. Brady dated September 10, 2013, 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.

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 preparing 2008, 2009, 2010, 2011 and 2012 taxes throughout the Application Period. During the Application Period, Chiampou has prepared 47 federal, 52 state and various other municipality tax returns plus several extension requests and other filings.

6. 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.

7. Prior to the filing of this Application, Chiampou made first, second and third 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, and on August 22, 2012 approving the third interim fee application of Chiampou in the amount of \$57,339.23.

8. 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.

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

10. 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>
52474	6/30/12	6/3/12 – 6/30/12	\$ 3,822.80
53317	9/8/12	7/1/12 – 9/8/12	\$ 6,358.00
54339	11/3/12	9/9/12 - 11/3/12	\$ 4,923.43
54919	12/29/12	11/4/12 - 12/29/12	\$ 4,971.40
55373	1/26/13	12/30/12 - 1/26/13	\$11,924.75
55969	2/23/13	1/27/13 - 2/23/13	\$11,381.92
57216	4/20/13	2/24/13 - 4/20/13	\$ 3,262.73
58359	5/18/13	4/21/13 - 5/18/13	\$ 8,648.80
58920	6/29/13	5/19/13 - 6/29/13	<u>\$15,057.40</u>
		TOTAL	<u>\$70,351.23</u>

11. During the Application Period, Chiampou provided the following services:

a) Prepared the following tax returns and extension requests:

Corporate entities:

- One 2011 corporate return
- Three 2012 corporate returns
- One extension request

Partnerships/LLC's:

- One 2009 partnership return
- One 2010 partnership return
- Two 2011 partnership returns
- Eight 2012 partnership returns
- Eight extension requests
- Eighteen 2012 NYS annual filing fee reports

Trusts:

- Ten 2011 trust returns
- Sixteen 2012 trust returns
- 2010, 2011 and 2012 amended returns for TDMM Cable Jr. Trust 09
-

b) Researched and provided consultation regarding tax implications of several transactions.

c) Prepared four Requests for Copy of Tax Return (PrimeVision Facilities of Keys Cove, LLC, PrimeVision Communications of Keys Cove, LLC, PrimeVision Facilities of Cutler Cay, LLC, and PrimeVision Communications of Cutler Cay, LLC).

d) Prepared 2012 forms 1099 for MS entities.

e) Analyzed debt and equity investments held by each entity to determine whether worthless debt write-off/down warranted for tax purposes and timing of such deductions. Preparation of required adjustments to 2008-2012 financial statements for various entities to record bad debt write-offs and review of adjusted financial statements for each entity for these years.

f) Analysis and consultation regarding tax implications of sale of alarm contracts by various entities, sale of assets by Keys Cove and Cutler Cay projects and sale of Seton Hall property.

g) Reviewed sale documentation and assistance in accounting for sale of business assets of White Glove Cruises.

h) Consultation and analysis with respect to tax foreclosure on property owned by Upstate Imaging and tax implications to various other MS entities owning partnership interests in Upstate.

i) Analysis and consultation with respect to Advances to Timothy McGinn and David Smith reflected on the balance sheets of various MS entities and the timing and manner in which income to be reported to McGinn and Smith; review of prior year work papers and discussions with former accountants; preparation of Forms 1099 for six entities for multiple years and preparation of amended returns for multiple entities to report such advances as income/capital distributions to McGinn and Smith.

j) Reviewed delinquent Schedules K-1 received by 74 State Capital and analysis of tax impact on wind up of partnership as of the end of 2012; preparation of amended partnership returns.

k) Respond to Receiver regarding inquiries on Qualified Settlement Plans and IRS pre-Filing Agreements.

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

13. Upon Chiampou'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 Chiampou 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. Chiampou believes this request for compensation is justified given the complexity of this case and the commensurate value of Chiampou's professional fees for the

Application Period. Phillips Lytle has provided the SEC with a copy of this Application, and no objection has been received from the SEC.

16. Chiampou 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 \$70,351.23 for fees during the Application Period, and for such other and further relief as is proper.

Dated: September 13, 2013

CHIAMPOU TRAVIS BESAW & KERSHNER LLP

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

Dated: September 13, 2013

PHILLIPS LYTLE LLP

By /s/ William J. Brown
William J. Brown (Bar Roll #601330)
Todd A. Ritschdorff (Bar Roll #512601)
Attorneys for Receiver
Omni Plaza
30 South Pearl Street
Albany, New York 12207
Telephone No. (518) 472-1224

and

3400 HSBC Center
Buffalo, New York 14203
Telephone No.: (716) 847-8400

Doc #01-2682503.2

Exhibit A

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK

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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

**DECLARATION OF STEPHEN R. BRADY IN SUPPORT OF FOURTH INTERIM
APPLICATION OF CHIAMPOU TRAVIS BESAW & KERSHNER LLP
FOR ALLOWANCE OF COMPENSATION**

Pursuant to 28 U.S.C. § 1746, Stephen R. Brady 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 Fourth 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. Chiampou 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 Chiampou.

9. Chiampou respectfully requests that this Court authorize the allowance of the Interim Compensation sought pursuant to the Application in the amount of \$70,351.23.

Dated: September 10, 2013

/s/ Stephen R. Brady
Stephen R. Brady

Doc #01-2682510.2

Exhibit B

Rec'd 7/10/12 @



Charles W. Chiampou, CPA, JD
Robert J. Travis, CPA
Kelly G. Besaw, CPA, CVA
Eugene G. Kershner, CPA
Gerald F. Pullano, CPA
D. Scott Sutherland, CPA
Stephen R. Brady, CPA, JD
Jon K. Pellish, CPA
Eric D. Colca, CPA, CVA
Mike Schaffstall, CPA
Garret R. Alexin, CPA, MBA

45 Bryant Woods North | Amherst | New York 14228 | Phone 716 630 2400 Fax 716 630 2401 | chiampou.com

Invoice No.: 52474
Invoice Date: 06/30/2012
Client No.: 7148.02

McGinn, Smith & Co., Inc.
Attn: Mr. William Brown
c/o Phillips Lytle Hitchcock
3400 HSBC Center
Buffalo, NY 14203

For professional services rendered from June 3, 2012 through June 30, 2012, per detailed attachment.

Total Amount Due This Invoice \$ 3,822.80

Payable when rendered. Make checks payable to Champion Travis Besaw & Kershner LLP.
Please include invoice number on all correspondence and checks.
Tax identification number 16-1468002
Thank you

McGinn Smith et al

	<u>Entity</u>	<u>Total Hours</u>	<u>Total Amount</u>
1	McGinn, Smith & Co., Inc. - expenses	-	6.40
2	McGinn, Smith & Co., Inc.	4.90	634.50
3	IP Investors LLC	0.20	36.00
4	McGinn, Smith Holdings, LLC	12.50	1,617.50
5	McGinn, Smith Alarm Trading, LLC	1.70	306.00
6	TDM Cable Funding, LLC	0.50	90.00
7	TDMM Cable Funding, LLC	4.05	469.00
8	Pacific Trust 02	1.70	219.50
9	TDM Luxury Cruise Trust 07	1.30	157.00
10	TDM Verifier Trust 07	1.30	157.00
11	TDM Verifier Trust 07R	1.40	184.50
12	TDM Verifier Trust 08	1.10	140.00
13	TDM Verifier Trust 09	1.30	157.00
14	TDM Verifier Trust 11	1.20	148.50
15	TDMM Benchmark Trust 09	1.20	148.50
16	TDMM Cable Sr. Trust 09	1.30	157.00
17	TDMM Cable Jr. Trust 09	1.20	148.50
	Sub-total		4,776.90
	20% Discount (excluding \$6.40 of expenses)		(954.10)
	Total Amount Due		<u>\$ 3,822.80</u>

See detailed time dscription per attached Billing Worksheet

Billing Worksheet

Primary Partner - Client Code

For the Period: 06/03/2012 - 06/30/2012

Primary Partner: Brady, Stephen R. (7)

7148.0 - McGinn, Smith - Phillips Lytle - Tax

EXPEN	EXP	01930 MAIL EXPENSES	Ford, Karen	06/05/2012	Memo	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
						Rate	Hours			Amount	
					0.00	Dec		6.40	0.00	6.40	0.00
					Postage fee						6.40
					EXP Totals						6.40
					McGinn, Smith - Phillips Lytle - Tax (0)						6.40
					EXPEN Totals						6.40

Billing Worksheet

Primary Partner - Client Code

For the Period: 06/03/2012 - 06/30/2012

Primary Partner: Brady, Stephen R. (7)

7148.02 - McGinn, Smith & Co., Inc.

	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
	0.00	Dec	634.50	0.00	634.50	54602.33
WIP - McGinn, Smith & Co., Inc. (02) - Tax	Memo		Rate	Hours	Amount	
TAX 1120C 11202 1120 PREPARATION	update book to tax excel rollforward - 0.75 input to tax return - 1.0 federal tax return to balance - various - 0.75 state returns - 0.75 docket, letter, etc - 0.5		125.00	3.75	468.75	
TAX 1120C 11202 1120 PREPARATION	Respond to staff question on return information		180.00	0.40	72.00	
TAX 1120C 11202 1120 PREPARATION	final return input		125.00	0.75	93.75	
	1120C Totals			4.90	634.50	
	TAX Totals			4.90	634.50	
	McGinn, Smith & Co., Inc. (02)			4.90	634.50	

Billing Worksheet

Primary Partner - Client Code

For the Period: 06/03/2012 - 06/30/2012

Primary Partner: Brady, Stephen R. (7)

7148.14 - IP Investors LLC

WIP - IP Investors LLC (14) - Tax

Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
0.00	Dec	36.00	0.00	36.00	242.00

Memo	Rate	Hours	Amount
06/21/2012	180.00	0.20	36.00
update partner address changes in tax software		0.20	36.00
OTHTX Totals		0.20	36.00
TAX Totals		0.20	36.00
IP Investors LLC (14)		0.20	36.00

TAX - OTHTX 10105 PLANNING

Horbachews

Billing Worksheet

Primary Partner - Client Code

For the Period: 06/03/2012 - 06/30/2012

Primary Partner: Brady, Stephen R. (7)

7148.17 - McGinn, Smith Holdings, LLC

	Eng Fee	FYE	WIP	Progress	Hours	Rate	Amount	AR Balance
WIP - McGinn, Smith Holdings, LLC (17) - Tax								
TAX 1065P 10652 1065 PREPARATION Andrews, Ji 06/04/2012	0.00	Dec	1617.50	0.00	1.75	125.00	218.75	536.00
Memo docket, project list - 0.25 look thru prior year workpapers and return - 0.5 save various files from emails to eng - 0.5 input the various entity financial statements to consolidated fs workpaper - 0.5								
TAX 1065P 10652 1065 PREPARATION Andrews, Ji 06/05/2012					5.00	125.00	625.00	
Memo input various entity fs to consolidated fs - 2.75 re rollforward - 0.75 fixed asset rollforward - 0.25 m-1's - 1.0 accrual to cash m-1's - 0.25								
TAX 1065P 10652 1065 PREPARATION Horbachews 06/05/2012					0.10	180.00	18.00	
TAX 1065P 10652 1065 PREPARATION Andrews, Ji 06/06/2012					4.75	125.00	593.75	
Memo respond to staff questions accrual to cash m-1's - 0.5 various workpaper updates - 1.75 input to tax return - 1.7 sit w/mary - 0.8								
TAX OTHX 10105 PLANNING Horbachews 06/06/2012					11.60	180.00	1455.50	162.00
Memo respond to Brian Shea e-mail question (.1); work with Jill Andrews on work to be performed on consolidating company data, M-1's etc (.8)								
TAX Totals					0.90	162.00	1617.50	
McGinn, Smith Holdings, LLC (17)					12.50	1617.50	1617.50	

Billing Worksheet

Primary Partner - Client Code

For the Period: 06/03/2012 - 06/30/2012

Primary Partner: Brady, Stephen R. (7)

7148.34 - TDM Cable Funding, LLC

TAX	OTH TX	10105 PLANNING	Horbachews	06/06/2012	Memo	Eng Fee	FYE	WIP	Progress	Hours	Amount	Net WIP	AR Balance
						0.00	Dec	90.00	0.00	0.50	90.00	90.00	0.00
					follow up on signed Form 4506 form from Bill Brown - copy and forward requests fo copies of returns to IRS - scan and provide copies to Brian Shea								
					OTHTX Totals					0.50			90.00
					TAX Totals					0.50			90.00
					TDM Cable Funding, LLC (34)					0.50			90.00

7148.35 - TDMM Cable Funding LLC

TAX	1065P	10652 1065 PREPARATION	Horbachews	06/14/2012	Memo	Eng Fee	FYE	WIP	Progress	Hours	Amount	Net WIP	AR Balance
						0.00	Dec	469.00	0.00	3.30	469.00	469.00	0.00
					work with Krystina Rusch on 2012 info for Benchmark Communications								
					Benchmark Reconciling					2.00	200.00		
					Rolling forward Depreciation					1.00	100.00		
					1065P Totals					3.30	354.00		
					e-mail to Brian Shea re 2011 info for Broadband Solutions					0.20	36.00		
					discussion with Krystina Rusch on work to be done					0.30	54.00		
					getting direction from Mary Horbachewski					0.25	25.00		
					OTHTX Totals					0.75	115.00		
					TAX Totals					4.05	469.00		
					TDMM Cable Funding LLC (35)					4.05	469.00		

Billing Worksheet

Primary Partner - Client Code

For the Period: 06/03/2012 - 06/30/2012

Primary Partner: Brady, Stephen R. (7)

7148.53 - TDM Luxury Cruise Trust 07

	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
WIP - TDM Luxury Cruise Trust 07 (53) - Trust	0.00	Dec	157.00	0.00	157.00	0.00
TAX 1041T 10412 1041 PREPARATION						
TAX 1041T 10413 1041 REVIEW						
TAX 1041T 10413 1041 REVIEW						
TAX 1041T 10413 1041 REVIEW						
Memo						
2011 Fed and NYS return.	85.00					51.00
review 2011 tax return	130.00					39.00
Final review and sign	180.00					54.00
lock, sign-off and upload for client protal	130.00					13.00
1041T Totals						157.00
TAX Totals						157.00
TDM Luxury Cruise Trust 07 (53)						157.00

7148.54 - TDM Verifier Trust 07

	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
WIP - TDM Verifier Trust 07 (54) - Trust	0.00	Dec	157.00	0.00	157.00	0.00
TAX 1041T 10412 1041 PREPARATION						
TAX 1041T 10413 1041 REVIEW						
TAX 1041T 10413 1041 REVIEW						
TAX 1041T 10413 1041 REVIEW						
Memo						
2011 Fed and NYS return.	85.00					51.00
review 2011 tax return	130.00					39.00
Final review and sign returns	180.00					54.00
lock, sign-off and upload for client protal	130.00					13.00
1041T Totals						157.00
TAX Totals						157.00
TDM Verifier Trust 07 (54)						157.00

7148.55 - TDM Verifier Trust 07R

	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
WIP - TDM Verifier Trust 07R (55) - Trust	0.00	Dec	184.50	0.00	184.50	0.00
TAX 1041T 10412 1041 PREPARATION						
TAX 1041T 10413 1041 REVIEW						
TAX 1041T 10413 1041 REVIEW						
TAX 1041T 10413 1041 REVIEW						
Memo						
2011 Fed and NYS return.	85.00					42.50
Instruct staff on Trust returns to be prepared	180.00					36.00
review 2011 tax return	130.00					39.00
final review and sign returns	180.00					54.00
lock, sign-off and upload for client protal	130.00					13.00
1041T Totals						184.50
TAX Totals						184.50
TDM Verifier Trust 07R (55)						184.50

7148.56 - TDM Verifier Trust 08

	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
WIP - TDM Verifier Trust 08						

Billing Worksheet

Primary Partner - Client Code

For the Period: 06/03/2012 - 06/30/2012

Primary Partner: Brady, Stephen R. (7)

WIP - TDM Verifier Trust 08 (56) - Trust	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
Memo			Rate	Hours	Amount	Amount
TAX 1041T 10412 1041 PREPARATION	0.00	Dec	140.00	0.00	140.00	0.00
TAX 1041T 10413 1041 REVIEW						
TAX 1041T 10413 1041 REVIEW						
TAX 1041T 10413 1041 REVIEW						
Blackman,E			85.00	0.40		34.00
Kemmer,Lea			130.00	0.30		39.00
Horbachews			180.00	0.30		54.00
Kemmer,Lea			130.00	0.10		13.00
lock, sign-off and upload for client protal				1.10		140.00
1041T Totals				1.10		140.00
TAX Totals				1.10		140.00
TDM Verifier Trust 08 (56)				1.10		140.00

Billing Worksheet

Primary Partner - Client Code

For the Period: 06/03/2012 - 06/30/2012

Primary Partner: Brady, Stephen R. (7)

7148.58 - TDM Verifier Trust 09

TAX	1041T	10412	1041	PREPARATION	Blackman,E	06/04/2012	Eng Fee	FYE	WIP	Progress	Hours	Amount	AR Balance
TAX	1041T	10413	1041	REVIEW	Kemmer,Lea	06/13/2012	0.00	Dec	157.00	0.00	0.60	51.00	0.00
TAX	1041T	10413	1041	REVIEW	Horbachews	06/19/2012					0.30	39.00	
TAX	1041T	10413	1041	REVIEW	Kemmer,Lea	06/19/2012					0.30	54.00	
TAX	1041T	10413	1041	REVIEW	Kemmer,Lea	06/19/2012					0.10	13.00	
1041T Totals													
TAX Totals													
TDM Verifier Trust 09 (58)													
Memo													
2011 Fed and NYS return.													
review 2011 tax return													
final review and sign returns													
lock, sign-off and upload for client protal													

7148.59 - TDM Verifier Trust 11

TAX	1041T	10412	1041	PREPARATION	Blackman,E	06/04/2012	Eng Fee	FYE	WIP	Progress	Hours	Amount	AR Balance
TAX	1041T	10413	1041	REVIEW	Kemmer,Lea	06/13/2012	0.00	Dec	148.50	0.00	0.50	42.50	0.00
TAX	1041T	10413	1041	REVIEW	Horbachews	06/19/2012					0.30	39.00	
TAX	1041T	10413	1041	REVIEW	Kemmer,Lea	06/19/2012					0.30	54.00	
TAX	1041T	10413	1041	REVIEW	Kemmer,Lea	06/19/2012					0.10	13.00	
1041T Totals													
TAX Totals													
TDM Verifier Trust 11 (59)													
Memo													
2011 Fed and NYS return.													
review 2011 tax return													
final review and sign returns													
lock, sign-off and upload for client protal													

7148.60 - TDMM Benchmark Trust 09

TAX	1041T	10412	1041	PREPARATION	Blackman,E	06/04/2012	Eng Fee	FYE	WIP	Progress	Hours	Amount	AR Balance
TAX	1041T	10413	1041	REVIEW	Kemmer,Lea	06/13/2012	0.00	Dec	148.50	0.00	0.50	42.50	0.00
TAX	1041T	10413	1041	REVIEW	Horbachews	06/19/2012					0.30	39.00	
TAX	1041T	10413	1041	REVIEW	Kemmer,Lea	06/19/2012					0.30	54.00	
TAX	1041T	10413	1041	REVIEW	Kemmer,Lea	06/19/2012					0.10	13.00	
1041T Totals													
TAX Totals													
TDMM Benchmark Trust 09 (60)													
Memo													
2011 Fed and NYS return.													
review 2011 tax return													
final review and sign returns													
lock, sign-off and upload for client protal													

7148.61 - TDMM Cable Sr. Trust 09

TAX	1041T	10412	1041	PREPARATION	Blackman,E	06/04/2012	Eng Fee	FYE	WIP	Progress	Hours	Amount	AR Balance
TAX	1041T	10413	1041	REVIEW	Kemmer,Lea	06/13/2012					0.50	42.50	
TAX	1041T	10413	1041	REVIEW	Horbachews	06/19/2012					0.30	39.00	
TAX	1041T	10413	1041	REVIEW	Kemmer,Lea	06/19/2012					0.30	54.00	
TAX	1041T	10413	1041	REVIEW	Kemmer,Lea	06/19/2012					0.10	13.00	
1041T Totals													
TAX Totals													
TDMM Benchmark Trust 09 (60)													
Memo													
2011 Fed and NYS return.													
review 2011 tax return													
final review and sign returns													
lock, sign-off and upload for client protal													

Billing Worksheet

Primary Partner - Client Code

For the Period: 06/03/2012 - 06/30/2012

Primary Partner: Brady, Stephen R. (7)

WIP - TDMM Cable Sr. Trust 09 (61) - Trust	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
Memo			Rate	Hours	Amount	Amount
TAX 1041T 10412 1041 PREPARATION						
TAX 1041T 10413 1041 REVIEW						
TAX 1041T 10413 1041 REVIEW						
TAX 1041T 10413 1041 REVIEW						
	0.00	Dec	157.00	0.00	157.00	0.00
Memo						
2011 Fed and NYS return.			85.00	0.60		51.00
review 2011 tax return			130.00	0.30		39.00
lock, sign-off and upload for client protal			130.00	0.10		13.00
final review and sign returns			180.00	0.30		54.00
1041T Totals				1.30		157.00
TAX Totals				1.30		157.00
TDMM Cable Sr. Trust 09 (61)				1.30		157.00

7148.62 - TDMM Cable Jr. Trust 09

WIP - TDMM Cable Jr. Trust 09 (62) - Trust	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
Memo			Rate	Hours	Amount	Amount
TAX 1041T 10412 1041 PREPARATION						
TAX 1041T 10413 1041 REVIEW						
TAX 1041T 10413 1041 REVIEW						
TAX 1041T 10413 1041 REVIEW						
	0.00	Dec	148.50	0.00	148.50	0.00
Memo						
2011 Fed and NYS return.			85.00	0.50		42.50
review 2011 tax return			130.00	0.30		39.00
lock, sign-off and upload for client protal			130.00	0.10		13.00
final review and sign returns			180.00	0.30		54.00
1041T Totals				1.20		148.50
TAX Totals				1.20		148.50
TDMM Cable Jr. Trust 09 (62)				1.20		148.50



45 Bryant Woods North | Amherst | New York 14228 | Phone 716 630 2400 Fax 716 630 2401 | chiangpou.com

Rec'd 9/22/2012
WJB

Charles W. Chiangpou, CPA, JD
Robert J. Travis, CPA
Kelly G. Besaw, CPA, CVA
Eugene G. Kershner, CPA
Gerald F. Pullano, CPA
D. Scott Sutherland, CPA
Stephen R. Brady, CPA, JD
Jon K. Pellish, CPA
Eric D. Colca, CPA, CVA
Mike Schaffstall, CPA
Garret R. Alexin, CPA, MBA

Invoice No.: 53317
Invoice Date: 09/08/2012
Client No.: 7148.02

McGinn, Smith & Co., Inc.
Mr. William Brown
c/o Phillips Lytle Hitchcock
3400 HSBC Center
Buffalo, NY 14203

For professional services rendered from July 1, 2012 through September 8, 2012 per detailed attachment.

Total Amount Due This Invoice \$ 6,358.00

Payable when rendered. Make checks payable to Chiangpou Travis Besaw & Kershner LLP.
Please include invoice number on all correspondence and checks.
Tax identification number 16-1468002
Thank you

McGinn Smith et al

	<u>Entity</u>	<u>Total Hours</u>	<u>Total Amount</u>
1	McGinn, Smith & Co., Inc.	3.00	485.00
2	Transaction Funding Corp	0.80	144.00
3	IP Investors LLC	0.70	126.00
4	McGinn, Smith Holdings, LLC	28.85	3,897.75
5	McGinn, Smith Alarm Trading, LLC	0.90	162.00
6	McGinn, Smith Funding, LLC	0.90	162.00
7	State Capital, LP	5.05	702.75
8	TDMM Cable Funding, LLC	0.10	18.00
9	White Glove Cruises, LLC	11.40	2,052.00
10	Pacific Trust 02	0.50	90.00
11	McGinn, Smith Alarm Trading Corp	0.60	108.00
	Sub-total		<u>7,947.50</u>
	20% Discount (excluding \$6.40 of expenses)		<u>(1,589.50)</u>
	Total Amount Due		<u>\$ 6,358.00</u>

See detailed time dscription per attached Billing Worksheet

Billing Worksheet

Primary Partner - Client Code

For the Period: 07/01/1990 - 09/08/2012

Primary Partner: Brady, Stephen R. (7)

7148.02 - McGinn, Smith & Co., Inc.

WIP - McGinn, Smith & Co., Inc. (02) - Tax	Memo	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
					Rate	Hours	Amount
	Progress billing balance for fiscal year ended 12/31/2010	0.00	Dec	485.00	0.00	485.00	3822.80
	Progress billing balance for fiscal year ended 12/31/2011						
Progress Totals:							
CONSL BFS	00955 FREE CONSULTING	billing detail			0.00	0.00	-806.54
		BFS Totals			0.00	0.00	806.54
		CONSL Totals					0.00
TAX	1120C 11202 1120 PREPARATION	review final K-1's sent by Brian Shea from Pine Street Capital			180.00	0.40	72.00
TAX	1120C 11202 1120 PREPARATION				180.00	0.40	72.00
TAX	11203 1120 REVIEW				180.00	1.20	216.00
TAX	11202 1120 PREPARATION	received answer regarding bad debts, finished preping return			125.00	1.00	125.00
		1120C Totals				3.00	485.00
		TAX Totals				3.00	485.00
		McGinn, Smith & Co., Inc. (02)				5.00	485.00

Billing Worksheet

Primary Partner - Client Code

For the Period: 07/01/1990 - 09/08/2012

Primary Partner: Brady, Stephen R. (7)

7148.08 - Transaction Funding Corp.

WIP - Transaction Funding Corp. (08) - Tax

	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
			Rate	Hours	Amount	Amount
TAX 1120C 11202 1120 PREPARATION	0.00	Dec	144.00	0.00	144.00	0.00
Memo						
TAX 1120C 08/13/2012	Review e-mail and phone discussion re 2008 change to financial statements and how to report		180.00	0.40	72.00	
	1120C Totals			0.40	72.00	
TAX OTHTX 10105 PLANNING	Update workpapers to reflect redugction in 2008 NOL carryforward to due prior period adj which reduced 2008 NOL		180.00	0.40	72.00	
	OTHTX Totals			0.40	72.00	
	TAX Totals			0.80	144.00	
	Transaction Funding Corp. (08)				144.00	

Billing Worksheet

Primary Partner - Client Code

For the Period: 07/01/1990 - 09/08/2012

Primary Partner: Brady, Stephen R. (7)

7148.23 - McGinn, Smith Alarm Trading, LLC

WIP - McGinn, Smith Alarm Trading, LLC (23) - Consulting		Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance	
TAX	OTHX	10105 PLANNING	Horbachews	07/26/2012	e-mail to Bill Brown re resolving outstanding issues to complete returns	180.00	0.20	36.00
TAX	OTHX	10105 PLANNING	Horbachews	08/27/2012	update entity list	180.00	0.20	36.00
TAX	OTHX	10105 PLANNING	Horbachews	08/28/2012	prepare listing of returns due 9/15 and info still needed to send to Bill Brown	180.00	0.50	90.00
		OTHX Totals					0.90	162.00
		TAX Totals					0.90	162.00
		McGinn, Smith Alarm Trading, LLC (23)					0.90	162.00

Billing Worksheet

Primary Partner - Client Code
For the Period: 07/01/1990 - 09/08/2012

Primary Partner: Brady, Stephen R. (7)

7148.25 - McGinn, Smith Funding, LLC

Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
0.00	Dec	162.00	0.00	162.00	0.00
Memo	Rate	Hours	Amount		
review prior year QB statements sent by Brian Shea to determine what cause of change in retained earnings balance at 12/31/10 - e-mail to Brian Shea re issue and question changes made to P/Y Verifier trust K-1's	180.00	0.90	162.00		
1065P Totals		0.90	162.00		
TAX Totals		0.90	162.00		
McGinn, Smith Funding, LLC (25)		0.90	162.00		

WIP - McGinn, Smith Funding, LLC (25) - Consulting

TAX 1065P 10652 1065 PREPARATION

Horbachews

08/14/2012

Billing Worksheet

Primary Partner - Client Code

For the Period: 07/01/1990 - 09/08/2012

Primary Partner: Brady, Stephen R. (7)

7148.39 - White Glove Cruises, LLC

WIP - White Glove Cruises, LLC (39) - Tax

TAX	OTHX	10105 PLANNING	Horbachews	07/16/2012	Review sales documents and discussion with Brian Shea	Eng Fee	FYE	WIP	Progress	Hours	Amount	AR Balance
						0.00	Dec	2052.00	0.00	1.10	198.00	0.00
TAX	OTHX	10105 PLANNING	Horbachews	07/17/2012	Analyze Sales documents and determine assets sold and summarize gain/loss on spreadsheet					0.90	162.00	
TAX	OTHX	10105 PLANNING	Horbachews	07/18/2012	conference call with Brian Shea re Sale of assets, work on sales spreadsheet and review additional documents					1.00	180.00	
TAX	OTHX	10105 PLANNING	Horbachews	07/20/2012	formulate AJE's to record sale of assets and write off of remaining assets as of 6/30/12					0.80	144.00	
TAX	OTHX	10105 PLANNING	Horbachews	07/23/2012	Analysis of sale and revisions to spreadsheet (1.6); conference call with Wanda Shaw and Brian Shea to discuss specific questions with respect to assets sold/retained (.9 hr); analysis of sale proceeds, creation of AJE's to book additional liabilities and expenses as of 6/30/12 and revisions to spreadsheet (1.6)					3.10	558.00	
TAX	OTHX	10105 PLANNING	Horbachews	07/25/2012	modify AJE's and spreadsheet to record sale of assets and elimination of remaining assets items; update 2011 income statements; calculate and post prior period adjustment to eliminate negative goodwill					2.60	468.00	
TAX	OTHX	10105 PLANNING	Horbachews	07/26/2012	Conference call with Brian Shea to discuss final spreadsheet; send AJE's to Wanda Shaw					1.10	198.00	
TAX	OTHX	10105 PLANNING	Horbachews	08/27/2012	Brian Shea e-mail re AJE's					0.10	18.00	
TAX	OTHX	10105 PLANNING	Horbachews	08/30/2012	Phone conversation with Wanda Shaw re AJE's to be posted to reflect sale of assets					0.30	54.00	
TAX	OTHX	10105 PLANNING	Horbachews	09/04/2012	review info send by Wanda Shaw and respond to e-mail re out of balance financial statements					0.40	72.00	
OTHX Totals											11.40	2052.00
TAX Totals											11.40	2052.00
White Glove Cruises, LLC (39)											11.40	2052.00



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Invoice No.: 54339
Invoice Date: 11/03/2012
Client No.: 7148.02

Rec'd 11/17/2012
[Signature]
Charles W. Chiampon, CPA, JD
Robert J. Travis, CPA
Kelly G. Besaw, CPA, CVA
Eugene G. Kershner, CPA
Gerald F. Pullano, CPA
D. Scott Sutherland, CPA
Stephen R. Brady, CPA, JD
Jon K. Pellish, CPA
Eric D. Colca, CPA, CVA
Mike Schaffstall, CPA
Garret R. Alexin, CPA, MBA

McGinn, Smith & Co., Inc.
Mr. William Brown
c/o Phillips Lytle Hitchcock
3400 HSBC Center
Buffalo, NY 14203

For professional services rendered from September 9, 2012 through November 3, 2012 per detailed attachment.

Total Amount Due This Invoice \$ 4,923.43

Payable when rendered. Make checks payable to Champion Travis Besaw & Kershner LLP.

Please include invoice number on all correspondence and checks.

Tax identification number 16-1468002

Thank you

McGinn Smith et al

	<u>Entity</u>	<u>Total Hours</u>	<u>Total Amount</u>
1	McGinn, Smith & Co., Inc.	Delivery expense	16.35
1	McGinn, Smith & Co., Inc.	0.60	102.50
2	IP Investors LLC	0.10	18.00
3	McGinn, Smith Holdings, LLC	23.20	3,169.50
4	McGinn, Smith Alarm Trading, LLC	6.00	720.00
5	74 State Capital, LP	Delivery expense	28.28
5	74 State Capital, LP	0.20	36.00
6	TDM Cable Funding, LLC	1.70	306.00
7	TDMM Cable Funding, LLC	16.00	1,692.50
8	McGinn, Smith Alarm Trading Corp	0.30	54.00
	Sub-total		6,143.13
	20% Discount (excluding \$6.40 of expenses)		(1,219.70)
	Total Amount Due		<u>\$ 4,923.43</u>

See detailed time dscription per attached Billing Worksheet

Billing Worksheet

Primary Partner - Client Code

For the Period: 09/09/2012 - 11/03/2012

Primary Partner: Brady, Stephen R. (7)

7148.02 - McGinn, Smith & Co., Inc.

EXPEN	EXP	01950 COURIER SERVICES	Ford, Karen	09/26/2012	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance	
Memo					Rate	Hours	Amount				
EXPEN	EXP	01950 COURIER SERVICES	Ford, Karen	09/26/2012	1-2-3 Delivery	Dec	118.85	0.00	118.85	10180.80	
					EXP Totals					16.35	
					EXPEN Totals					16.35	
TAX	1120C	11202 1120 PREPARATION	Andrews, Ji	09/10/2012	check processing					12.50	
TAX	1120C	11203 1120 REVIEW	Horbachews	09/10/2012			125.00		0.10	90.00	
					1120C Totals		180.00		0.50	102.50	
					TAX Totals				0.60	102.50	
					McGinn, Smith & Co., Inc. (02)				0.60	118.85	

Billing Worksheet

Primary Partner - Client Code

For the Period: 09/09/2012 - 11/03/2012

Primary Partner: Brady, Stephen R. (7)

7148.14 - IP Investors LLC

WIP - IP Investors LLC (14) - Tax

Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
0.00	Dec	18.00	0.00	18.00	0.00
Memo	Rate	Hours	Amount		
Review IRS Penalty notice received	180.00	0.10	18.00		
OTHX Totals		0.10	18.00		
TAX Totals		0.10	18.00		
IP Investors LLC (14)		0.10	18.00		

Billing Worksheet

Primary Partner - Client Code

For the Period: 09/09/2012 - 11/03/2012

Primary Partner: Brady, Stephen R. (7)

7148.17 - McGinn, Smith Holdings, LLC

WIP - McGinn, Smith Holdings, LLC (17) - Tax

	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance	
	0.00	Dec	3169.50	0.00	3169.50	0.00	
	Memo	Rate	Hours	Amount			
TAX	1065P 10652 1065 PREPARATION	09/10/2012	Andrews, Ji	update for revised K-1's	125.00	0.25	31.25
TAX	1065P 10652 1065 PREPARATION	09/11/2012	Andrews, Ji	update for updated K-1's received 2010 change to balance sheet, change tax return & workpapers - 2.5 read through responses re: various bad debts - 0.25	125.00	2.75	343.75
TAX	1065P 10652 1065 PREPARATION	09/12/2012	Andrews, Ji	print revised 2010 financial statements to attach to tax return	125.00	0.30	37.50
	1065P Totals					3.30	412.50
TAX	1120C 11202 1120 PREPARATION	09/25/2012	Andrews, Ji	conference call with Mary H and client	125.00	2.75	343.75
TAX	1120C 11202 1120 PREPARATION	10/15/2012	Andrews, Ji	entries to write off worthless assets	125.00	2.00	250.00
TAX	1120C 11202 1120 PREPARATION	10/16/2012	Andrews, Ji	entries to write off worthless assets	125.00	4.50	562.50
TAX	1120C 11202 1120 PREPARATION	10/17/2012	Andrews, Ji	write of asset entries	125.00	2.75	343.75
TAX	1120C 11202 1120 PREPARATION	10/18/2012	Andrews, Ji	sit w/ Mary to go over questions - 0.5 quick book entries to figure out how client wrote off assets not posted to bad debts - 1.5 final questions for Mary & client - 1.0	125.00	3.00	375.00
	1120C Totals					15.00	1875.00
TAX	OTHTX 10105 PLANNING	09/25/2012	Horbachews	Review of investment correspondence documentation in preparation for conference call (1.7 hr); conference call with Joe Carr and Brian Shea to discuss investments carried and determination if investments and/or notes receivable should be written off and in what tax year (2.2); Discussion with Jill Andrews on how to summarize information and treatment in prior year returns (.5)	180.00	4.40	792.00
TAX	OTHTX 10105 PLANNING	10/17/2012	Horbachews	Review list of questions/open items requiring followup with respect to various write-offs of investments and notes receivable	180.00	0.50	90.00
	OTHTX Totals					4.90	882.00
	TAX Totals					23.20	3169.50
	McGinn, Smith Holdings, LLC (17)					23.20	3169.50

Billing Worksheet

Primary Partner - Client Code

For the Period: 09/09/2012 - 11/03/2012

Primary Partner: Brady, Stephen R. (7)

7148.33 - 74 State Capital, LP

WIP - 74 State Capital, LP (33) - Tax

EXPEN	EXP	01950 COURIER SERVICES	Ford, Karen	09/12/2012	Federal Express	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance	
TAX	OTHTX	10105 PLANNING	Horbachews	09/11/2012	change partner address on K-1's	0.00	Dec	64.28	0.00	64.28	0.00	
Memo					Rate	Hours	Amount					
					Federal Express						28.28	
					EXP Totals						28.28	
					EXPEN Totals						28.28	
					OTHTX Totals						36.00	
					TAX Totals						36.00	
					74 State Capital, LP (33)						64.28	

Billing Worksheet

Primary Partner - Client Code

For the Period: 09/09/2012 - 11/03/2012

Primary Partner: Brady, Stephen R. (7)

7148.34 - TDM Cable Funding, LLC

TAX OTHX 10105 PLANNING

Horbachews 09/21/2012

Create spreadsheet to summarize four Cutler Cay and Keys Cove LLC's and calculate step up in basis of assets of time of TDM's purchase of LLC interests from Prime Vision Communications

OTHX Totals

TAX Totals

TDM Cable Funding, LLC (34)

Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
0.00	Dec	306.00	0.00	306.00	0.00

Memo	Rate	Hours	Amount
	180.00	1.70	306.00
		1.70	306.00
		1.70	306.00
		1.70	306.00

Billing Worksheet

Primary Partner - Client Code

For the Period: 09/09/2012 - 11/03/2012

Primary Partner: Brady, Stephen R. (7)

7148.35 - TDMM Cable Funding LLC

WIP - TDMM Cable Funding LLC (35) - Tax

	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
	0.00	Dec	1692.50	0.00	1692.50	0.00
	Memo		Rate	Hours	Amount	Amount
TAX 1065P 10652 1065 PREPARATION	Blackman,E	09/21/2012	85.00	1.25	106.25	
TAX 1065P 10652 1065 PREPARATION	Blackman,E	09/24/2012	85.00	7.25	616.25	
TAX 1065P 10652 1065 PREPARATION	Horbachews	09/24/2012	180.00	0.20	36.00	
TAX 1065P 10652 1065 PREPARATION	Blackman,E	09/27/2012	85.00	2.50	212.50	
	1065P Totals			11.20	971.00	
TAX OTHX 10105 PLANNING	Horbachews	09/11/2012	180.00	0.50	90.00	
	Review e-mails with 2011 and 2012 pdf files created by Matthew Rogers for Broadbank Solutions, e-mail correspondence with Brian Shea re addl into needed					
TAX OTHX 10105 PLANNING	Horbachews	09/19/2012	180.00	0.50	90.00	
	review spreadsheet information sent by Matthew Rogers for Broadband Solutions for 2011 and 2012					
TAX OTHX 10105 PLANNING	Blackman,E	09/20/2012	85.00	1.50	127.50	
TAX OTHX 10105 PLANNING	Horbachews	09/20/2012	180.00	2.30	414.00	
	Call with Mary H. to client review Broadband Solutions info from 2010 and adjustments made to MR spreadsheets (.5 hr); conference call with Matthew Rogers and Brian Shea (1.4 hr); scan and e-mail 2007 returns received from IRS for four TDMM LLC (Cutler Cay and Keys Cove) (.4 hr)					
	OTHTX Totals					
				4.80	721.50	
	TAX Totals					
				16.00	1692.50	
	TDMM Cable Funding LLC (35)					
				16.00	1692.50	

Billing Worksheet

Primary Partner - Client Code

For the Period: 09/09/2012 - 11/03/2012

Primary Partner: Brady, Stephen R. (7)

7148.71 - McGinn, Smith Alarm Trading Corp.

WIP - McGinn, Smith Alarm Trading Corp. (71) - Tax

Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
0.00	Dec	54.00	0.00	54.00	0.00
Memo	Rate	Hours	Amount		
review and reply to Brian Shea re notice received from CA re filing of Form SI-200 NIC	180.00	0.30	54.00		
OTHX Totals		0.30	54.00		
TAX Totals		0.30	54.00		
McGinn, Smith Alarm Trading Corp. (71)			54.00		

 **Champion Travis
Besaw & Kershner LLP**
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

45 Bryant Woods North | Amherst | New York 14228 | Phone 716 630 2400 Fax 716 630 2401 | chiampou.com

Rec'd 1/3/2013
WJB
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Eugene G. Kershner, CPA
Gerald F. Pullano, CPA
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Stephen R. Brady, CPA, JD
Jon K. Pellish, CPA
Eric D. Colca, CPA, CVA
Mike Schaffstall, CPA
Garret R. Alexin, CPA, MBA

Invoice No.: 54919
Invoice Date: 12/29/2012
Client No.: 7148.02

McGinn, Smith & Co., Inc.
Mr. William Brown
c/o Phillips Lytle Hitchcock
3400 HSBC Center
Buffalo, NY 14203

For professional services rendered from November 4, 2012 through December 29, 2012 per detailed attachment.

Total Amount Due This Invoice \$ 4,971.40

Payable when rendered. Make checks payable to Champion Travis Besaw & Kershner LLP.
Please include invoice number on all correspondence and checks.
Tax identification number 16-1468002
Thank you

McGinn Smith et al

	<u>Entity</u>	<u>Total Hours</u>	<u>Total Amount</u>
1	Health Enterprises Management, Inc.	0.50	90.00
2	FGF Partners	0.50	110.00
3	GPV Associates	0.20	36.00
4	McGinn, Smith Holdings, LLC	30.40	3,987.00
5	McGinn, Smith Alarm Trading, LLC	1.70	306.00
6	Portfolio Partners	0.50	110.00
7	Seton Hall Associates	2.40	432.00
8	74 State Capital, LP	0.10	18.00
9	TDMM Cable Funding, LLC	1.90	342.00
10	TNA Associates	0.20	36.00
11	Upstate Imaging Associates	0.80	144.00
12	McGinn, Smith Alarm Trading Corp	4.65	603.25
	Sub-total		6,214.25
	20% Discount		(1,242.85)
	Total Amount Due		<u>\$ 4,971.40</u>

See detailed time dscription per attached Billing Worksheet

Billing Worksheet

Primary Partner - Client Code
For the Period: 11/04/2012 - 12/29/2012

Primary Partner: Brady, Stephen R. (7)

7148.01 - Health Enterprises Management, Inc

WIP - Health Enterprises Management, Inc (01) - Tax	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
Memo			Rate	Hours	Amount	
TAX OTHX 10105 PLANNING	0.00	Dec	90.00	0.00	90.00	0.00
Horbachews 11/12/2012			180.00	0.50		90.00
Evaluate tax impact on corp of passthru income from Upstate Imaging as a result of foreclosure in 2012						
OTHTX Totals				0.50		90.00
TAX Totals				0.50		90.00
Health Enterprises Management, Inc (01)				0.50		90.00

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/04/2012 - 12/29/2012

Primary Partner: Brady, Stephen R. (7)

7148.11 - FGF Partners

WIP - FGF Partners (11) - Tax

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Shade,Edyt	02/26/2012	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
TAX	OTHTX	10105 PLANNING	Horbachews	11/12/2012	Memo	Dec	110.00	0.00	110.00	0.00
					Rate	Hours	Amount			
					Tax Processing Cost					20.00
					EXP Totals					20.00
					EXPEN Totals					20.00
					Evaluate tax impact on partners resulting from					
					Upstate Imaging foreclosure in 2012					
					OTHTX Totals		180.00	0.50		90.00
					TAX Totals			0.50		90.00
					FGF Partners (11)			0.50		110.00

Billing Worksheet

Primary Partner - Client Code

For the Period: 11/04/2012 - 12/29/2012

Primary Partner: Brady, Stephen R. (7)

7148.12 - GPV Associates

WIP - GPV Associates (12) - Tax

Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
0.00	Dec	36.00	0.00	36.00	0.00

Rate	Hours	Amount
180.00	0.20	36.00
	0.20	36.00
	0.20	36.00
	0.20	36.00

Memo
 11/12/2012 Horbachews evaluate tax impact to Partners of foreclosure of
 Upstate Imaging property in 2012
 OTHTX Totals
 TAX Totals
 GPV Associates (12)

Primary Partner: Brady, Stephen R. (7)

7148.17 - McGinn, Smith Holdings, LLC

WIP - McGinn, Smith Holdings, LLC (17) - Tax

	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
	0.00	Dec	3987.00	0.00	3987.00	0.00
	Memo					
			Rate	Hours	Amount	
TAX 1120C 11202 1120 PREPARATION	Andrews, Ji	11/15/2012	125.00	1.50	187.50	
TAX 1120C 11202 1120 PREPARATION	Andrews, Ji	11/16/2012	125.00	0.50	62.50	
TAX 1120C 11202 1120 PREPARATION	Andrews, Ji	11/26/2012	125.00	0.75	93.75	
TAX 1120C 11202 1120 PREPARATION	Andrews, Ji	11/30/2012	125.00	1.50	187.50	
TAX 1120C 11202 1120 PREPARATION	Andrews, Ji	12/03/2012	125.00	1.00	125.00	
TAX 1120C 11202 1120 PREPARATION	Andrews, Ji	12/04/2012	125.00	3.75	468.75	
TAX 1120C 11202 1120 PREPARATION	Andrews, Ji	12/07/2012	125.00	2.00	250.00	
TAX 1120C 11202 1120 PREPARATION	Andrews, Ji	12/10/2012	125.00	1.75	218.75	
TAX 1120C 11202 1120 PREPARATION	Andrews, Ji	12/11/2012	125.00	0.50	62.50	
TAX 1120C 11202 1120 PREPARATION	Andrews, Ji	12/17/2012	125.00	5.00	625.00	
TAX 1120C 11202 1120 PREPARATION	Andrews, Ji	12/18/2012	125.00	5.00	625.00	
TAX 1120C 11202 1120 PREPARATION	Andrews, Ji	12/19/2012	125.00	1.75	218.75	
TAX 1120C 11202 1120 PREPARATION	Andrews, Ji	12/21/2012	125.00	2.00	250.00	
				27.00	3375.00	
TAX OTHTX 10105 PLANNING	Horbachews	11/12/2012	180.00	0.70	126.00	
TAX OTHTX 10105 PLANNING	Horbachews	11/13/2012	180.00	0.30	54.00	
TAX OTHTX 10105 PLANNING	Horbachews	11/15/2012	180.00	1.20	216.00	
TAX OTHTX 10105 PLANNING	Horbachews	11/26/2012	180.00	0.50	90.00	
TAX OTHTX 10105 PLANNING	Horbachews	12/04/2012	180.00	0.20	36.00	
TAX OTHTX 10105 PLANNING	Horbachews	12/10/2012	180.00	0.10	18.00	
TAX OTHTX 10105 PLANNING	Horbachews	12/11/2012	180.00	0.40	72.00	
				3.40	612.00	
				30.40	3987.00	
				30.40	3987.00	

McGinn, Smith Holdings, LLC (17)

Billing Worksheet

Primary Partner - Client Code

For the Period: 11/04/2012 - 12/29/2012

Primary Partner: Brady, Stephen R. (7)

7148.23 - McGinn, Smith Alarm Trading, LLC

WIP - McGinn, Smith Alarm Trading, LLC (23) - Consulting	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
Memo	Rate	Hours	Amount			
TAX OTHTX 10105 PLANNING Horbachews 11/05/2012	phone discussion with Bill Brown re anticipated Subpoena	180.00	0.20		36.00	
TAX OTHTX 10105 PLANNING Horbachews 12/10/2012	Discussion with Bria Shea re 1099 reporting requirements and discussion re reporting of Break up fee received	180.00	0.50		90.00	
TAX OTHTX 10105 PLANNING Horbachews 12/11/2012	update entity listing of returns to be prepared for 2012 and send to Brian Shea	180.00	1.00		180.00	
OTHTX Totals						
TAX Totals						
McGinn, Smith Alarm Trading, LLC (23)						
			1.70		306.00	
			1.70		306.00	
			1.70		306.00	

Billing Worksheet

Primary Partner - Client Code
For the Period: 01/04/2012 - 12/29/2012

Primary Partner: Brady, Stephen R. (7)

7148.31 - Portfolio Partners

WIP - Portfolio Partners (31) - Tax	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
Memo	Rate	Hours	Amount			
EXPEN EXP 01940 OTHER - (EXPLAIN) Shade,Edyt 02/26/2012	Tax Processing Cost		20.00			
	EXP Totals		20.00			
	EXPEN Totals		20.00			
TAX OTHTX 10105 PLANNING Horbachews 11/12/2012	Review 2012 impact on LLC taxable income resulting from Upstate Imaging foreclosure	0.50	90.00	0.00	110.00	0.00
	OTHX Totals	0.50	90.00			
	TAX Totals	0.50	90.00			
	Portfolio Partners (31)	0.50	110.00			

Billing Worksheet

Primary Partner - Client Code

For the Period: 11/04/2012 - 12/29/2012

Primary Partner: Brady, Stephen R. (7)

7148.32 - Seton Hall Associates

WIP - Seton Hall Associates (32) - Tax		Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance	
TAX	OTHX	10105 PLANNING	Horbachews	11/09/2012	review e-mail documentation sent by Brian Shea re settlement reached with Seaton Systems Health, evaluation of tax implications and e-mail correspondence with Brian	180.00	0.70	126.00
TAX	OTHX	10105 PLANNING	Horbachews	11/12/2012	Review Seton Hall settlement documents and prepare spreadsheet summarizing implications to LLC Members (.7); conference call with Brian Shea to discuss (.4)	180.00	1.10	198.00
TAX	OTHX	10105 PLANNING	Horbachews	12/04/2012	review closing documents and request copies from Brian Shea	180.00	0.20	36.00
TAX	OTHX	10105 PLANNING	Horbachews	12/11/2012	discussion with Brian Shea re handling of additional entries on books of Seton hall for 2012	180.00	0.40	72.00
		OTHX Totals				2.40		432.00
		TAX Totals				2.40		432.00
		Seton Hall Associates (32)				2.40		432.00

7148.33 - 74 State Capital, LP

WIP - 74 State Capital, LP (33) - Tax		Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance	
TAX	OTHX	10105 PLANNING	Horbachews	11/09/2012	review e-mail received from Brian S re foreclosure sale of underlying property	180.00	0.10	18.00
		OTHX Totals				0.10		18.00
		TAX Totals				0.10		18.00
		74 State Capital, LP (33)				0.10		18.00

Billing Worksheet

Primary Partner - Client Code

For the Period: 11/04/2012 - 12/29/2012

Primary Partner: Brady, Stephen R. (7)

7148.35 - TDMM Cable Funding LLC

WIP - TDMM Cable Funding LLC (35) - Tax

TAX	1065P	10652 1065 PREPARATION	Horbachews	11/14/2012	Memo	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
						Rate	Hours	Amount			
					review 2010 vs 2011 rolforward of RE and determine AJE to be posted (.3); review Benchmark 2011 F/S and tax depreciation calc for 2012 (.9); summarize AJE's (.2); review book vs tax balance sheet adjustments (.4)5	0.00	Dec	342.00	0.00	342.00	0.00
					1065P Totals						
					TAX Totals						
					TDMM Cable Funding LLC (35)						
								180.00			342.00
										1.90	342.00
										1.90	342.00
										1.90	342.00

Billing Worksheet

Primary Partner - Client Code
For the Period: 11/04/2012 - 12/29/2012

Primary Partner: Brady, Stephen R. (7)

7148.37 - TNA Associates

TAX	OTH TX	10105 PLANNING	Horbachews	11/26/2012	Memo	Eng Fee	FYE	WIP	Progress	Hours	Amount	AR Balance
						0.00	Dec	36.00	0.00	0.20	36.00	0.00
					E-mail correspondence with Brian Shea re whether Balance Sheet for TNA contains note receivable from T. McGinn or D Smith							
					OTH TX Totals					0.20	36.00	
					TAX Totals					0.20	36.00	
					TNA Associates (37)					0.20	36.00	

7148.38 - Upstate Imaging Associates

TAX	OTH TX	10105 PLANNING	Horbachews	11/12/2012	Memo	Eng Fee	FYE	WIP	Progress	Hours	Amount	AR Balance
						0.00	Dec	144.00	0.00	0.80	144.00	0.00
					analyze cancellation of indebtedness implications to partners as a result of foreclosure of property							
					OTH TX Totals					0.80	144.00	
					TAX Totals					0.80	144.00	
					Upstate Imaging Associates (38)					0.80	144.00	

Billing Worksheet

Primary Partner - Client Code
For the Period: 11/04/2012 - 12/29/2012

Primary Partner: Brady, Stephen R. (7)

7148.71 - McGinn, Smith Alarm Trading Corp.

WIP - McGinn, Smith Alarm Trading Corp. (71) - Tax	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
Memo	Rate	Hours	Amount			
TAX 1120C 11202 1120 PREPARATION Andrews, Ji 12/10/2012	0.00	Dec	603.25	0.00	603.25	0.00
final ca t/r - look at rules for final return, short year, due date, what forms to file on. 2011 or 2012						
TAX 1120C 11202 1120 PREPARATION Andrews, Ji 12/13/2012	125.00					93.75
final 2012 tax return for Fed & CA						
TAX 1120C 11202 1120 PREPARATION Andrews, Ji 12/18/2012	125.00					312.50
final year tax returns - 0.75 talk with Mary - 0.25						
TAX 1120C 11202 1120 PREPARATION Horbachews 12/18/2012	180.00					125.00
discussion with Jill Andrews re issues with final return						
1120C Totals						
					4.45	567.25
TAX OTHTX 10105 PLANNING Horbachews 11/26/2012	180.00					36.00
discussion with Brian Shea re filing of final return and submission to CA Sec of State						
OTHX Totals						
					0.20	36.00
TAX Totals						
					4.65	603.25
McGinn, Smith Alarm Trading Corp. (71)						
					4.65	603.25



45 Bryant Woods North | Amherst | New York 14228 | Phone 716 630 2400 Fax 716 630 2401 | chiampou.com

Rec'd 2/6/2013
WB

Charles W. Chiampou, CPA, JD
Robert J. Travis, CPA
Kelly G. Besaw, CPA, CVA
Eugene G. Kershner, CPA
Gerald F. Pullano, CPA
D. Scott Sutherland, CPA
Stephen R. Brady, CPA, JD
Jon K. Pellish, CPA
Eric D. Colca, CPA, CVA
Mike Schaffstall, CPA
Garret R. Alexin, CPA, MBA

Invoice No.: 55373
Invoice Date: 01/26/2013
Client No.: 7148.02

McGinn, Smith & Co., Inc.
Attn: Mr. William Brown
c/o Phillips Lytle Hitchcock
3400 HSBC Center
Buffalo, NY 14203

For professional services rendered from December 30, 2012 through January 26, 2013 per detailed attachment.

Total Amount Due This Invoice

\$ 11,924.75

Payable when rendered. Make checks payable to Chiampou Travis Besaw & Kershner LLP.
Please include invoice number on all correspondence and checks.
Tax identification number 16-1468002
Thank you

McGinn Smith et al 12/30/12 through 1/26/13

	<u>Entity</u>	<u>Total Hours</u>	<u>Total Amount</u>
1	McGinn Smith & Co Inc	0.80	152.00
2	McGinn, Smith Capital Holdings Corp	1.50	285.00
3	Transaction Funding Corp	0.40	34.00
4	Cruise Charter Ventures, LLC	0.40	55.00
5	FGF Partners	0.20	38.00
6	GPV Associates	0.60	72.00
7	IP Investors LLC	2.05	225.25
8	M&S Partners	3.40	394.00
9	McGinn, Smith Holdings, LLC	4.30	650.50
10	McGinn, Smith Advisors, LLC	0.40	55.00
11	First Independent Income Notes, LLC	1.70	208.50
12	First Excelsior Income Notes LLC	1.50	170.50
13	Third Albany Income Notes, LLC	2.00	265.50
14	First Advisor Income Notes, LLC	1.50	170.50
15	McGinn, Smith Alarm Trading, LLC	4.35	672.25
16	McGinn, Smith Firstline Funding	3.00	417.00
17	McGinn, Smith Funding, LLC	0.40	41.00
18	McGinn, Smith Licensing, LLC	0.20	17.00
19	107th Associates, LLC	0.40	34.00
20	MR Cranberry, LLC	2.30	236.50
21	MSFC Security Holdings, LLC	7.40	933.00
22	NEI Capital LLC	0.60	72.00
23	Portfolio Partners	1.20	175.50
24	Seton Hall Associates	7.45	1,168.00
25	74 State Capital, LP	1.50	232.50
26	TDM Cable Funding, LLC	1.00	106.00
27	TDMM Cable Funding, LLC	1.20	144.00
28	TNA Associates	0.70	80.50
29	Upstate Imaging Associates	13.30	1,909.00
30	FirstLine SR. Trust 07	1.25	137.25
31	FirstLine SR. Trust 07 series B	1.25	137.25
32	FirstLine Trust 07	1.25	137.25
33	FirstLine Trust 07 series B	1.25	137.25
34	Fortress Trust 08	1.55	169.75
35	Intergrated Excellence Jr. Trust 08	1.15	107.75
36	Intergrated Excellence Sr. Trust 08	2.35	292.75
37	Pacific Trust 02	3.35	336.75
38	TDM Cable Trust 06	0.50	42.50
39	TDM Luxury Cruise Trust 07	1.05	120.25
40	TDM Verifier Trust 07	1.05	127.25
41	TDM Verifier Trust 07R	0.85	103.25
42	TDM Verifier Trust 08	0.85	103.25
43	TDM Verifier Trust 09	0.85	103.25
44	TDM Verifier Trust 11	0.85	103.25
45	TDMM Benchmark Trust 09	0.85	103.25
46	TDMM Cable Sr. Trust 09	0.85	103.25
47	TDMM Cable Jr. Trust 09	0.85	103.25
48	McGinn, Smith Alarm Trading Corp	2.85	442.00
	Total Amount Due		<u>\$ 11,924.75</u>

See detailed time dscription per attached Billing Worksheet

There was no time charged on 12/30 or 12/31, so all time is billable at 100%

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/30/2012 - 01/26/2013

Primary Partner: Brady, Stephen R. (7)

7148.02 - McGinn, Smith & Co., Inc.

WIP - McGinn, Smith & Co., Inc. (02) - Tax	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
Memo			Rate	Hours	Amount	
TAX 1120C 11202 1120 PREPARATION Horbachews 01/17/2013	0.00	Dec	152.00	0.00	152.00	20075.63
Review 2012 financial statements sent by Brian Shea; e-mail to Brian with various questions and review reply			190.00	0.80	152.00	
1120C Totals				0.80	152.00	
TAX Totals				0.80	152.00	
McGinn, Smith & Co., Inc. (02)				0.80	152.00	

7148.06 - McGinn, Smith Capital Holdings Corp.

WIP - McGinn, Smith Capital Holdings Corp. (06) - Tax	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
Memo			Rate	Hours	Amount	
TAX 1120C 11202 1120 PREPARATION Horbachews 01/17/2013	0.00	Dec	285.00	0.00	285.00	0.00
Review prior returns to ascertain tax treatment of \$800,000 valuation allowance (-6); review 2012 financial information sent by Brian Shea showing write of mortgage related to Upstate Imagoing (-5); e-mail to Brian Shea with questions (-2)			190.00	1.30	247.00	
Review 2012 financial data sent by Brian Shea			190.00	0.20	38.00	
1120C Totals				1.50	285.00	
TAX Totals				1.50	285.00	
McGinn, Smith Capital Holdings Corp. (06)				1.50	285.00	

7148.08 - Transaction Funding Corp.

WIP - Transaction Funding Corp. (08) - Tax	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
Memo			Rate	Hours	Amount	
TAX 1120C 11202 1120 PREPARATION Molina,Kri 01/24/2013	0.00	Dec	34.00	0.00	34.00	0.00
Prepared extension for 2012 return.			85.00	0.40	34.00	
1120C Totals				0.40	34.00	
TAX Totals				0.40	34.00	
Transaction Funding Corp. (08)				0.40	34.00	

7148.10 - Cruise Charter Ventures, LLC

WIP - Cruise Charter Ventures, LLC	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
Memo			Rate	Hours	Amount	
TAX 1120C 11202 1120 PREPARATION	0.00	Dec	55.00	0.00	55.00	0.00

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/30/2012 - 01/26/2013

Primary Partner: Brady, Stephen R. (7)

WIP - Cruise Charter Ventures, LLC (10) - Tax		Memo	Rate	Hours	Amount
TAX	1065P	10652 1065 PREPARATION	85.00	0.20	17.00
TAX	1065P	10652 1065 PREPARATION	190.00	0.20	38.00
1065P Totals					55.00
TAX Totals					55.00
Cruise Charter Ventures, LLC (10)					55.00

7148.11 - FGF Partners

WIP - FGF Partners (11) - Tax		Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
		0.00	Dec	38.00	0.00	38.00	0.00
Memo		Rate	Hours	Amount			
TAX	1065P	10652 1065 PREPARATION	190.00	0.20		38.00	
1065P Totals					0.20	38.00	
TAX Totals					0.20	38.00	
FGF Partners (11)					0.20	38.00	

7148.12 - GPV Associates

WIP - GPV Associates (12) - Tax		Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
		0.00	Dec	72.00	0.00	72.00	0.00
Memo		Rate	Hours	Amount			
TAX	1065P	10652 1065 PREPARATION	190.00	0.20		38.00	
TAX	1065P	10652 1065 PREPARATION	85.00	0.40		34.00	
1065P Totals					0.60	72.00	
TAX Totals					0.60	72.00	
GPV Associates (12)					0.60	72.00	

7148.14 - IP Investors LLC

WIP - IP Investors LLC (14) - Tax		Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
		0.00	Dec	225.25	0.00	225.25	0.00
Memo		Rate	Hours	Amount			
TAX	1065P	10652 1065 PREPARATION	85.00	0.50		42.50	
TAX	1065P	10652 1065 PREPARATION	85.00	0.10		8.50	
TAX	1065P	10652 1065 PREPARATION	190.00	0.20		38.00	
TAX	1065P	10652 1065 PREPARATION	85.00	0.10		8.50	

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/30/2012 - 01/26/2013

Primary Partner: Brady, Stephen R. (7)

WIP - McGinn, Smith Holdings, LLC (17) - Tax		Memo	Rate	Hours	Amount
TAX	1065P 10652 1065 PREPARATION	Horbachews 01/15/2013 Holdings review Brian Shea spreadsheet re alloc of NYS Source Income - email to Kristina Molina to explain	190.00	0.20	38.00
TAX	1065P 10652 1065 PREPARATION	Horbachews 01/22/2013 E-mail to Brian re NYS source income reporting on Form IT-204-LL	190.00	0.20	38.00
TAX	1065P 10652 1065 PREPARATION	Molina,Kri 01/22/2013 Received additional information from client regarding NYS income form 2011 to finish preparing IT-204-LL for 2012.	85.00	0.50	42.50
TAX	1065P 10652 1065 PREPARATION	Molina,Kri 01/25/2013 Prepared and assembled extension for 2012 return.	85.00	0.50	42.50
TAX	1065P 10652 1065 PREPARATION	Horbachews 01/25/2013 review NYS source income data for various SMLLC's included in MS Holdings Form IT-204-LL and discussion with Kristina Molina; Modify spreadsheet to send to Brian Shea with LLC Filing Fee and Bank account info	190.00	0.50	95.00
TAX	1065P 10652 1065 PREPARATION	Horbachews 01/25/2013 Review 2012 financial info sent by Brian Shea	190.00	0.20	38.00
		1065P Totals		3.80	585.50
TAX	1120C 11202 1120 PREPARATION	Andrews, Ji 01/02/2013 FEIN - look into client question regarding entries for JV Associates write offs	130.00	0.25	32.50
TAX	1120C 11202 1120 PREPARATION	Andrews, Ji 01/03/2013 talk with Mary H regarding client question in regard to FEIN JV Assoc, email client response	130.00	0.25	32.50
		1120C Totals		0.50	65.00
		TAX Totals		4.30	650.50
		McGinn, Smith Holdings, LLC (17)		4.30	650.50

7148.18 - McGinn, Smith Advisors, LLC

WIP - McGinn, Smith Advisors, LLC (18) - Consulting		Memo	Rate	Hours	Amount
TAX	1065P 10652 1065 PREPARATION	Molina,Kri 01/07/2013 Prepared IT 204-LL for 2012 tax year.	85.00	0.20	17.00
TAX	1065P 10652 1065 PREPARATION	Horbachews 01/25/2013 Review 2012 financial data sent by Brian Shea	190.00	0.20	38.00
		1065P Totals		0.40	55.00
		TAX Totals		0.40	55.00
		McGinn, Smith Advisors, LLC (18)		0.40	55.00

7148.19 - First Independent Income Notes, LLC

WIP - First Independent Income Notes, LLC (19) - Consulting		Memo	Rate	Hours	Amount
TAX	1065P 10652 1065 PREPARATION	Horbachews 01/25/2013 Review 2012 financial data sent by Brian Shea	190.00	0.20	38.00
		1065P Totals		0.40	55.00
		TAX Totals		0.40	55.00
		McGinn, Smith Advisors, LLC (18)		0.40	55.00

7148.19 - First Independent Income Notes, LLC

WIP - First Independent Income Notes, LLC (19) - Consulting		Memo	Rate	Hours	Amount
TAX	1065P 10652 1065 PREPARATION	Horbachews 01/25/2013 Review 2012 financial data sent by Brian Shea	190.00	0.20	38.00
		1065P Totals		0.40	55.00
		TAX Totals		0.40	55.00
		McGinn, Smith Advisors, LLC (18)		0.40	55.00

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/30/2012 - 01/26/2013

Primary Partner: Brady, Stephen R. (7)

WIP - First Independent Income Notes, LLC (19) - Consulting		Memo	Rate	Hours	Amount
TAX	1065P 10652 1065 PREPARATION	01/07/2013 Prepared IT 204-LL for 2012 tax year. 1065P Totals	85.00	0.20 0.20	17.00 17.00
TAX	MSCTX 10944 ANNUAL PAYROLL	01/04/2013 1099 rolling	120.00	0.20	24.00
TAX	MSCTX 10944 ANNUAL PAYROLL	01/21/2013 Prepared and assembled 1099.	85.00	0.50	42.50
TAX	MSCTX 10944 ANNUAL PAYROLL	01/23/2013 Fixed address on 1099 forms. MSCTX Totals	85.00	0.10 0.80	8.50 75.00
TAX	OTHX 11204 PROVISION	01/22/2013 Review 1099's	135.00	0.30	40.50
TAX	OTHX 10105 PLANNING	01/22/2013 Research and discussion with Brian Shea re 1099-C filing requirement for cancellation of debt owed by 74 State St	190.00	0.20	38.00
TAX	OTHX 10105 PLANNING	01/23/2013 Final Form 1099 review OTHX Totals	190.00	0.20 0.70	38.00 116.50
		TAX Totals		1.70	208.50
		First Independent Income Notes, LLC (19)		1.70	208.50

7148.20 - First Excelsior Income Notes LLC		Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
		0.00	Dec	170.50	0.00	170.50	0.00

WIP - First Excelsior Income Notes LLC (20) - Consulting		Memo	Rate	Hours	Amount
TAX	1065P 10652 1065 PREPARATION	01/07/2013 Prepared IT 204-LL for 2012 tax year. 1065P Totals	85.00	0.20 0.20	17.00 17.00
TAX	MSCTX 10944 ANNUAL PAYROLL	01/04/2013 1099 rolling	120.00	0.20	24.00
TAX	MSCTX 10944 ANNUAL PAYROLL	01/21/2013 Prepared and assembled 1099.	85.00	0.50	42.50
TAX	MSCTX 10944 ANNUAL PAYROLL	01/23/2013 Fixed address on 1099 forms. MSCTX Totals	85.00	0.10 0.80	8.50 75.00
TAX	OTHX 11204 PROVISION	01/22/2013 Review 1099's	135.00	0.30	40.50
TAX	OTHX 10105 PLANNING	01/24/2013 Form 1099 final review OTHX Totals	190.00	0.20 0.50	38.00 78.50
		TAX Totals		1.50	170.50
		First Excelsior Income Notes LLC (20)		1.50	170.50

7148.21 - Third Albany Income Notes, LLC		Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
		0.00	Dec	265.50	0.00	265.50	0.00

WIP - Third Albany Income Notes, LLC (21) - Consulting		Memo	Rate	Hours	Amount
TAX	1065P 10652 1065 PREPARATION	01/07/2013 Prepared IT 204-LL for 2012 tax year. 1065P Totals	85.00	0.20 0.20	17.00 17.00

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/30/2012 - 01/26/2013

Primary Partner: Brady, Stephen R. (7)

WIP - McGinn, Smith Alarm Trading, LLC (23) - Consulting		Memo	Rate	Hours	Amount
TAX	MSCTX 10944 ANNUAL PAYROLL	Molina,Kri	85.00	0.75	63.75
TAX	MSCTX 10944 ANNUAL PAYROLL	Molina,Kri	85.00	0.10	8.50
		MSCTX Totals		0.85	72.25
TAX	OTHTX 10105 PLANNING	Horbachews	190.00	0.70	133.00
TAX	OTHTX 10105 PLANNING	Horbachews	190.00	0.10	19.00
TAX	OTHTX 10105 PLANNING	Horbachews	190.00	0.40	76.00
TAX	OTHTX 10105 PLANNING	Horbachews	190.00	0.30	57.00
TAX	OTHTX 10105 PLANNING	Horbachews	190.00	0.40	76.00
TAX	OTHTX 11204 PROVISION	Mauro,Lind	135.00	0.80	108.00
TAX	OTHTX 10105 PLANNING	Horbachews	190.00	0.30	57.00
TAX	OTHTX 10105 PLANNING	Horbachews	190.00	0.30	57.00
		OTHTX Totals		3.30	583.00
		TAX Totals		4.35	672.25
		McGinn, Smith Alarm Trading, LLC (23)		4.35	672.25

7148.24 - McGinn Smith Firstline Funding		Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
		0.00	Dec	417.00	0.00	417.00	0.00
WIP - McGinn Smith Firstline Funding (24) - Tax		Memo					
TAX	1065P 10652 PREPARATION	Molina,Kri	01/03/2013	85.00	0.40	34.00	
TAX	1065P 10652 PREPARATION	Horbachews	01/03/2013	190.00	0.20	38.00	
TAX	1065P 10652 PREPARATION	Horbachews	01/14/2013	190.00	0.40	76.00	
TAX	1065P 10652 PREPARATION	Horbachews	01/22/2013	190.00	0.20	38.00	
TAX	1065P 10652 PREPARATION	Molina,Kri	01/25/2013	85.00	0.30	25.50	
		1065P Totals			1.50	211.50	
TAX	MSCTX 10944 ANNUAL PAYROLL	Molina,Kri	01/21/2013	85.00	0.50	42.50	
TAX	MSCTX 10944 ANNUAL PAYROLL	Molina,Kri	01/23/2013	85.00	0.10	8.50	
		MSCTX Totals			0.60	51.00	
TAX	OTHTX 10105 PLANNING	Horbachews	01/15/2013	190.00	0.20	38.00	

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/30/2012 - 01/26/2013

Primary Partner: Brady, Stephen R. (7)

WIP - McGinn Smith Firstline Funding (24) - Tax		Memo	Rate	Hours	Amount
TAX	OTHX 11204 PROVISION	Mauro,Lind	135.00	0.30	40.50
TAX	OTHX 10105 PLANNING	Horbachews	190.00	0.20	38.00
TAX	OTHX 10105 PLANNING	Horbachews	190.00	0.20	38.00
		Review 1099's			
		Final Form 1099 review			
		Conference call with Bill Brown to discuss accrual of YE receiver fee to reduce 2012 financial statement income			
		OTHX Totals		0.90	154.50
		TAX Totals		3.00	417.00
		McGinn Smith Firstline Funding (24)		3.00	417.00

7148.25 - McGinn, Smith Funding, LLC

WIP - McGinn, Smith Funding, LLC (25) - Consulting		Memo	Rate	Hours	Amount
TAX	1065P 10652 1065 PREPARATION	Molina,Kri	85.00	0.20	17.00
TAX	MSCTX 10944 ANNUAL PAYROLL	Gross,Lynn	120.00	0.20	24.00
		Prepared IT 204-LL for 2012 tax year.			
		1065P Totals		0.20	17.00
		1099 rolling			
		MSCTX Totals		0.20	24.00
		TAX Totals		0.40	41.00
		McGinn, Smith Funding, LLC (25)		0.40	41.00

7148.26 - McGinn, Smith Licensing, LLC

WIP - McGinn, Smith Licensing, LLC (26) - Consulting		Memo	Rate	Hours	Amount
TAX	1065P 10652 1065 PREPARATION	Molina,Kri	85.00	0.20	17.00
		Prepared IT 204-LL for 2012 tax year.			
		1065P Totals		0.20	17.00
		TAX Totals		0.20	17.00
		McGinn, Smith Licensing, LLC (26)		0.20	17.00

7148.27 - 107th Associates, LLC

WIP - 107th Associates, LLC (27) - Consulting		Memo	Rate	Hours	Amount
TAX	1065P 10652 1065 PREPARATION	Molina,Kri	85.00	0.20	17.00
TAX	1065P 10652 1065 PREPARATION	Molina,Kri	85.00	0.20	17.00
		Prepared IT 204-LL for 2012 tax year.			
		Updated spreadsheet with routing numbers and bank accounts for NYS filing fees.			
		1065P Totals		0.20	17.00
		TAX Totals		0.20	17.00
		107th Associates, LLC (27)		0.20	17.00

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/30/2012 - 01/26/2013

Primary Partner: Brady, Stephen R. (7)

WIP - 107th Associates, LLC (27) - Consulting

Memo	Rate	Hours	Amount
1065P Totals		0.40	34.00
TAX Totals		0.40	34.00
107th Associates, LLC (27)		0.40	34.00

7148.28 - Mr. Cranberry, LLC

WIP - Mr. Cranberry, LLC (28) - Tax

Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
Memo		Rate	Hours	Amount	Amount
1065P 10652 1065 PREPARATION	Dec	236.50	0.10	236.50	0.00
TAX 1065P 10652 1065 PREPARATION		85.00	0.10		8.50
TAX 1065P 10652 1065 PREPARATION		85.00	0.20		17.00
TAX 1065P 10652 1065 PREPARATION		85.00	0.60		51.00
TAX 1065P 10652 1065 PREPARATION		190.00	0.20		38.00
TAX 1065P 10653 1065 REVIEW		125.00	0.50		62.50
TAX 1065P 10652 1065 PREPARATION		85.00	0.20		17.00
TAX 1065P 10652 1065 PREPARATION		85.00	0.50		42.50
TAX 1065P 10652 1065 PREPARATION		236.50	2.30		236.50
TAX 1065P 10652 1065 PREPARATION		236.50	2.30		236.50
TAX 1065P 10652 1065 PREPARATION		236.50	2.30		236.50

7148.29 - MSFC Security Holdings, LLC

WIP - MSFC Security Holdings, LLC (29) - Tax

Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
Memo		Rate	Hours	Amount	Amount
1041T 10412 1041 PREPARATION	Dec	933.00	0.40	933.00	0.00
TAX 1041T 10412 1041 PREPARATION		85.00	0.40		34.00
TAX 1065P 10652 1065 PREPARATION		85.00	0.10		8.50
TAX 1065P 10652 1065 PREPARATION		85.00	0.20		17.00
TAX 1065P 10652 1065 PREPARATION		190.00	0.50		95.00
TAX 1065P 10652 1065 PREPARATION		190.00	1.00		190.00

Billing Worksheet

Primary Partner - Client Code
For the Period: 12/30/2012 - 01/26/2013

Primary Partner: Brady, Stephen R. (7)

WIP - Portfolio Partners (31) - Tax		Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
TAX	1065P	10652 1065 PREPARATION	01/15/2013	175.50	0.00	175.50	0.00
			Memo	Rate	Hours	Amount	
TAX	1065P	10652 1065 PREPARATION	01/15/2013	190.00	0.40	76.00	
			e-mail to Brian Shea re balance sheet data and specifically question re components of Due from Partner Receivable on B/S				
TAX	1065P	10652 1065 PREPARATION	01/25/2013	85.00	0.50	42.50	
			Prepared and assembled extension for 2012 return.				
			1065P Totals		0.90	118.50	
TAX	OTHX	10105 PLANNING	01/15/2013	190.00	0.30	57.00	
			Review & revise e-mail to Bill Brown re request from Data from Piaker & Lyons re component of Partner Receivable on B/S				
			OTHX Totals		0.30	57.00	
			TAX Totals		1.20	175.50	
			Portfolio Partners (31)		1.20	175.50	

7148.32 - Seton Hall Associates

WIP - Seton Hall Associates (32) - Tax		Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
TAX	1065P	10652 1065 PREPARATION	01/03/2013	1168.00	0.00	1168.00	0.00
			Memo	Rate	Hours	Amount	
TAX	1065P	10652 1065 PREPARATION	01/03/2013	85.00	0.10	8.50	
			Looked at client's 2011 return to find out fee needed to be paid for 2012 NY filing.				
TAX	1065P	10652 1065 PREPARATION	01/04/2013	190.00	0.40	76.00	
			review 2012 adjusted trial balance at 12/31/12 sent by Brian for tax return - e-mail Brian with request for more info				
TAX	1065P	10652 1065 PREPARATION	01/11/2013	190.00	1.30	247.00	
			Review 2012 G/L activity and prepare AJE to reclass additional proceeds on sale of property (-5); prepared updated comparative balance sheet (-5); phone discussion with Brian Shea re revisions to 2012 financials				
TAX	1065P	10652 1065 PREPARATION	01/14/2013	190.00	0.10	19.00	
			review adjusted 2012 financials				
TAX	1065P	10652 1065 PREPARATION	01/15/2013	190.00	0.20	38.00	
			Phone discussion with Brian Shea re write off of intercompany receivables				
TAX	1065P	10652 1065 PREPARATION	01/17/2013	190.00	0.30	57.00	
			Review revised financial statements - e-mail to Brian S re property taxes assumed by buyer				
TAX	1065P	10652 1065 PREPARATION	01/22/2013	190.00	0.40	76.00	
			E-mail correspondence with Brian Shea and Jill Andrews re change to proceeds on sale of real estate attrib to RE Taxes				
TAX	1065P	10652 1065 PREPARATION	01/25/2013	190.00	0.70	133.00	
			Review accrual to cash analysis for 2012 mand e-mail correspondence with Jill Andrews				
TAX	1065P	10652 1065 PREPARATION	01/25/2013	130.00	3.70	481.00	
			roll binder - 0.4 save emails & info to binder - 0.2 update cy workpapers - 3.1				

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/30/2012 - 01/26/2013

Primary Partner: Brady, Stephen R. (7)

WIP - Seton Hall Associates (32) - Tax		Memo	Rate	Hours	Amount
TAX	1120C	11202 1120 PREPARATION	130.00	7.20	1135.50
		1065P Totals			1135.50
		sit with Mary to discuss and sort out which returns are ready to be prepared	130.00	0.25	32.50
		1120C Totals			32.50
		TAX Totals			1168.00
		Seton Hall Associates (32)			1168.00

7148.33 - 74 State Capital, LP

WIP - 74 State Capital, LP (33) - Tax		Memo	Rate	Hours	Amount
TAX	1065P	10652 1065 PREPARATION	190.00	0.30	57.00
		discussion with Brian Shea re filing of returns with K-1's; review and revise k-1 transmittal letter to partners			
TAX	1065P	10652 1065 PREPARATION	85.00	0.50	42.50
		Rolled client binder to 2012, inserted email containing new address and prepared 2012 return.			
		1065P Totals			99.50
TAX	OTHTX	10105 PLANNING	190.00	0.70	133.00
		Conference call discussion with Bill Brown and Brian Shea re filing final return for entity and obtaining copies of 2010 returns for two LLC's for which no info received			
		OTHTX Totals			133.00
		TAX Totals			232.50
		74 State Capital, LP (33)			232.50

7148.34 - TDM Cable Funding, LLC

WIP - TDM Cable Funding, LLC (34) - Tax		Memo	Rate	Hours	Amount
TAX	1065P	10652 1065 PREPARATION	85.00	0.10	8.50
		Looked at client's 2011 return to find out fee needed to be paid for 2012 NY filing.			
TAX	1065P	10652 1065 PREPARATION	190.00	0.20	38.00
		2012 Form IT-204-LL			
TAX	1065P	10652 1065 PREPARATION	85.00	0.20	17.00
		Prepared IT 204-LL for 2012 tax year.			
TAX	1065P	10652 1065 PREPARATION	85.00	0.50	42.50
		Prepared and assembled extension for 2012 return.			
		1065P Totals			106.00
		TAX Totals			106.00
		TDM Cable Funding, LLC (34)			106.00

Primary Partner: Brady, Stephen R. (7)

WIP - Upstate Imaging Associates (38) - Tax	Memo	Rate	Hours	Amount
TAX 1065P 10652 1065 PREPARATION	Andres,Ji 01/04/2013 ajes - 1.0 allocate gain - 1.0 how to input gain to come out on correct line - 0.2 input to tax return, bs, is, gain/loss, print preview - 3.75 override partner allocawtion to zero out capital accounts - 0.75	130.00	4.50	585.00
TAX 1065P 10652 1065 PREPARATION	Horbachews 01/04/2013 e-mail correspondence with Brian Shea re adjustments to F/S at 12/31/12	190.00	0.20	38.00
TAX 1065P 10652 1065 PREPARATION	Horbachews 01/07/2013 Discussion With Jill Andrews re questions on financial info	190.00	0.40	76.00
TAX 1065P 10652 1065 PREPARATION	Andres,Ji 01/07/2013 talk with mary re: aje's - 0.25 aje's to client - .25	130.00	0.50	65.00
TAX 1065P 10652 1065 PREPARATION	Horbachews 01/15/2013 e-mail to Brian Shea re filing of final return and balance sheet info	190.00	0.20	38.00
TAX 1065P 10652 1065 PREPARATION	Andres,Ji 01/24/2013 make changes discussed with Mary	130.00	0.50	65.00
TAX 1065P 10652 1065 PREPARATION	Andres,Ji 01/25/2013 make changes discussed with Mary - 0.25 zero out capital account - 0.6 finish up & put draft in engagement - 0.75	130.00	1.60	208.00
TAX 1065P 10653 1065 REVIEW	Horbachews 01/25/2013 1065P Totals	190.00	1.40	266.00
	TAX Totals		13.30	1909.00
	Upstate Imaging Associates (38)		13.30	1909.00

Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
0.00	Dec	137.25	0.00	137.25	0.00
7148.42 - FirstLine SR. Trust 07					
WIP - FirstLine SR. Trust 07 (42) - Trust	Memo	Rate	Hours	Amount	
TAX 1041T 10412 1041 PREPARATION	Horbachews 01/02/2013 Review 2012 financial information sent by Brian Shea for tax return	190.00	0.20	38.00	
TAX 1041T 10412 1041 PREPARATION	Molina,Kri 01/03/2013 Rolled forward client binder into 2012 and input information received from client for tax return.	85.00	0.10	8.50	
TAX 1041T 10412 1041 PREPARATION	Molina,Kri 01/07/2013 Prepared, printed, and assembled 2012 return.	85.00	0.50	42.50	
TAX 1041T 10412 1041 PREPARATION	Molina,Kri 01/11/2013 Updated address in tax return and placed email in binder.	85.00	0.10	8.50	
TAX 1041T 10413 1041 REVIEW	Fitzgerald 01/16/2013 Went through and fixed review comments on return.	125.00	0.25	31.25	
TAX 1041T 10412 1041 PREPARATION	Molina,Kri 01/17/2013	85.00	0.10	8.50	
	1041T Totals		1.25	137.25	
	TAX Totals		1.25	137.25	
	FirstLine SR. Trust 07 (42)		1.25	137.25	

Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
0.00	Dec	137.25	0.00	137.25	0.00
7148.43 - FirstLine SR. Trust 07 series B					

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/30/2012 - 01/26/2013

Primary Partner: Brady, Stephen R. (7)

WIP - FirstLine SR. Trust 07 series B (43) - Trust		Memo	Rate	Hours	Amount
TAX	1041T 10412 1041 PREPARATION	review 2012 financial information sent by Brian Shea for tax return	190.00	0.20	38.00
TAX	1041T 10412 1041 PREPARATION	Rolled forward client binder into 2012 and input information received from client for tax return.	85.00	0.10	8.50
TAX	1041T 10412 1041 PREPARATION	Prepared, printed, and assembled 2012 return.	85.00	0.50	42.50
TAX	1041T 10412 1041 PREPARATION	Updated address in tax return and placed email in binder.	85.00	0.10	8.50
TAX	1041T 10413 1041 REVIEW	Went through and fixed review comments on return.	125.00	0.25	31.25
TAX	1041T 10412 1041 PREPARATION		85.00	0.10	8.50
1041T Totals					137.25
TAX Totals					137.25
FirstLine SR. Trust 07 series B (43)					137.25

7148.44 - FirstLine Trust 07

WIP - FirstLine Trust 07 (44) - Trust		Memo	Rate	Hours	Amount	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
TAX	1041T 10412 1041 PREPARATION	Review 2012 financial info sent by Brian Shea for Tax return	190.00	0.20	38.00	0.00	Dec	137.25	0.00	137.25	0.00
TAX	1041T 10412 1041 PREPARATION	Rolled forward client binder into 2012 and input information received from client for tax return.	85.00	0.10	8.50						
TAX	1041T 10412 1041 PREPARATION	Prepared, printed, and assembled 2012 return.	85.00	0.50	42.50						
TAX	1041T 10412 1041 PREPARATION	Updated address in tax return and placed email in binder.	85.00	0.10	8.50						
TAX	1041T 10413 1041 REVIEW	Went through and fixed review comments on return.	125.00	0.25	31.25						
TAX	1041T 10412 1041 PREPARATION		85.00	0.10	8.50						
1041T Totals					137.25						
TAX Totals					137.25						
FirstLine Trust 07 (44)					137.25						

7148.45 - FirstLine Trust 07 Series B

WIP - FirstLine Trust 07 Series B (45) - Trust		Memo	Rate	Hours	Amount	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
TAX	1041T 10412 1041 PREPARATION	Review 2012 financial info sent by Brian Shea for tax return	190.00	0.20	38.00	0.00	Dec	137.25	0.00	137.25	0.00
TAX	1041T 10412 1041 PREPARATION	Rolled forward client binder into 2012 and input information received from client for tax return.	85.00	0.10	8.50						

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/30/2012 - 01/26/2013

Primary Partner: Brady, Stephen R. (7)

WIP - FirstLine Trust 07 Series B (45) - Trust		Memo	Rate	Hours	Amount
TAX	1041T 10412 1041 PREPARATION	Molina,Kri	85.00	0.50	42.50
TAX	1041T 10412 1041 PREPARATION	Molina,Kri	85.00	0.10	8.50
TAX	1041T 10413 1041 REVIEW	Fitzgerald	125.00	0.25	31.25
TAX	1041T 10412 1041 PREPARATION	Molina,Kri	85.00	0.10	8.50
		1041T Totals		1.25	137.25
		TAX Totals		1.25	137.25
		FirstLine Trust 07 Series B (45)		1.25	137.25

7148.46 - Fortress Trust 08

Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
0.00	Dec	169.75	0.00	169.75	0.00

WIP - Fortress Trust 08 (46) - Trust

WIP - Fortress Trust 08 (46) - Trust		Memo	Rate	Hours	Amount
TAX	1041T 10412 1041 PREPARATION	Horbachews	190.00	0.20	38.00
TAX	1041T 10412 1041 PREPARATION	Molina,Kri	85.00	0.10	8.50
TAX	1041T 10412 1041 PREPARATION	Molina,Kri	85.00	0.50	42.50
TAX	1041T 10412 1041 PREPARATION	Molina,Kri	85.00	0.10	8.50
TAX	1041T 10413 1041 REVIEW	Fitzgerald	125.00	0.25	31.25
TAX	1041T 10412 1041 PREPARATION	Molina,Kri	85.00	0.20	17.00
		1041T Totals		1.35	145.75
TAX	MSCTX 10944 ANNUAL PAYROLL	Gross,Lynn	120.00	0.20	24.00
		MSCTX Totals		0.20	24.00
		TAX Totals		1.55	169.75
		Fortress Trust 08 (46)		1.55	169.75

7148.47 - Integrated Excellence Jr. Trust 08

Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
0.00	Dec	107.75	0.00	107.75	0.00

WIP - Integrated Excellence Jr. Trust 08 (47) - Trust

WIP - Integrated Excellence Jr. Trust 08 (47) - Trust		Memo	Rate	Hours	Amount
TAX	1041T 10412 1041 PREPARATION	Molina,Kri	85.00	0.60	51.00
TAX	1041T 10412 1041 PREPARATION	Molina,Kri	85.00	0.10	8.50

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/30/2012 - 01/26/2013

Primary Partner: Brady, Stephen R. (7)

WIP - Pacific Trust 02 (49) - Trust		Memo	Rate	Hours	Amount
		1041T Totals		3.35	336.75
		TAX Totals		3.35	336.75
		Pacific Trust 02 (49)		3.35	336.75

7148.52 - TDM Cable Trust 06		Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
		0.00	Dec	42.50	0.00	42.50	0.00

WIP - TDM Cable Trust 06 (52) - Trust		Memo	Rate	Hours	Amount
TAX	1041T 10412 1041 PREPARATION	Molina,Kri 01/25/2013	85.00	0.50	42.50
		Prepared and assembled extension for 2012 return.			
		1041T Totals		0.50	42.50
		TAX Totals		0.50	42.50
		TDM Cable Trust 06 (52)		0.50	42.50

7148.53 - TDM Luxury Cruise Trust 07		Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
		0.00	Dec	120.25	0.00	120.25	0.00

WIP - TDM Luxury Cruise Trust 07 (53) - Trust		Memo	Rate	Hours	Amount
TAX	1041T 10412 1041 PREPARATION	Horbachews 01/14/2013	190.00	0.20	38.00
		review preliminary 2012 financial info sent by Brian Shea for returns			
TAX	1041T 10412 1041 PREPARATION	Molina,Kri 01/14/2013	85.00	0.50	42.50
		Rolled binder, inserted 2012 information, prepared, and assembled return.			
TAX	1041T 10413 1041 REVIEW	Fitzgerald 01/15/2013	125.00	0.25	31.25
TAX	1041T 10412 1041 PREPARATION	Molina,Kri 01/17/2013	85.00	0.10	8.50
		Went through and fixed review comments on return.			
		1041T Totals		1.05	120.25
		TAX Totals		1.05	120.25
		TDM Luxury Cruise Trust 07 (53)		1.05	120.25

7148.54 - TDM Verifier Trust 07		Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
		0.00	Dec	127.25	0.00	127.25	0.00

WIP - TDM Verifier Trust 07 (54) - Trust		Memo	Rate	Hours	Amount
TAX	1041T 10412 1041 PREPARATION	Molina,Kri 01/15/2013	85.00	0.30	25.50
		Rolled binder, inserted information, prepared, and assembled return.			
TAX	1041T 10413 1041 REVIEW	Fitzgerald 01/15/2013	125.00	0.25	31.25
TAX	1041T 10412 1041 PREPARATION	Horbachews 01/15/2013	190.00	0.20	38.00
		review 2012 financial data sent by Brian Shea for returns			

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/30/2012 - 01/26/2013

Primary Partner: Brady, Stephen R. (7)

7148.61 - TDDMM Cable Sr. Trust 09

TAX	1041T	10412 1041 PREPARATION	Horbachews	01/16/2013	Eng Fee	FYE	WIP	Progress	Hours	Amount	AR Balance
					0.00	Dec	103.25	0.00	0.20	38.00	0.00
WIP - TDDMM Cable Sr. Trust 09 (61) - Trust											
TAX	1041T	10413 1041 REVIEW	Fitzgerald	01/17/2013					0.25	31.25	
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/17/2013					0.40	34.00	
Memo											
Review 2012 financial information for inclusion in tax returns											
Rolled binder, inserted information, prepared, and assembled return.											
1041T Totals											
TAX Totals											
TDDMM Cable Sr. Trust 09 (61)											

7148.62 - TDDMM Cable Jr. Trust 09

TAX	1041T	10412 1041 PREPARATION	Horbachews	01/16/2013	Eng Fee	FYE	WIP	Progress	Hours	Amount	AR Balance
					0.00	Dec	103.25	0.00	0.20	38.00	0.00
WIP - TDDMM Cable Jr. Trust 09 (62) - Trust											
TAX	1041T	10413 1041 REVIEW	Fitzgerald	01/17/2013					0.25	31.25	
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/17/2013					0.40	34.00	
Memo											
REVIEW 2012 financial information for inclusion in tax returns											
Rolled binder, inserted information, prepared, and assembled return.											
1041T Totals											
TAX Totals											
TDDMM Cable Jr. Trust 09 (62)											

7148.71 - McGinn, Smith Alarm Trading Corp.

TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/14/2013	Eng Fee	FYE	WIP	Progress	Hours	Amount	AR Balance
					0.00	Dec	442.00	0.00	0.10	8.50	0.00
WIP - McGinn, Smith Alarm Trading Corp. (71) - Tax											
Memo											
Inserted email and other attachments into the binder for contract sales.											
1065P Totals											
TAX	1120C	11203 1120 REVIEW	Horbachews	01/02/2013					0.50	95.00	
TAX	1120C	11202 1120 PREPARATION	Andrews, Ji	01/02/2013					1.00	130.00	
TAX	1120C	11203 1120 REVIEW	Horbachews	01/03/2013					0.30	57.00	
Memo											
CA dissolution forms review modifications to CA dissolution document and attachments to CA return											
clean up CA dissolution forms											
Review final returns											
1120C Totals											
TAX	1120C	11202 1120 PREPARATION	Andrews, Ji	01/03/2013					0.25	32.50	
TAX	1120C	11203 1120 REVIEW	Horbachews	01/04/2013					0.50	95.00	
1120C Totals											
Review final returns											
409.50											

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/30/2012 - 01/26/2013

Primary Partner: Brady, Stephen R. (7)

WIP - McGinn, Smith Alarm Trading Corp. (71) - Tax

TAX	MSCTX	10944 ANNUAL PAYROLL	Gross, Lynn	01/04/2013	Memo	Rate	Hours	Amount
					1099 tolling	120.00	0.20	24.00
					MSCTX Totals		0.20	24.00
					TAX Totals		2.85	442.00
					McGinn, Smith Alarm Trading Corp. (71)		2.85	442.00



45 Bryant Woods North | Amherst | New York 14228 | Phone 716 630 2400 Fax 716 630 2401 | chianpou.com

Received 3/12/13 wjs

Charles W. Chianpou, CPA, JD
Robert J. Travis, CPA
Kelly G. Besaw, CPA, CVA
Eugene G. Kershner, CPA
Gerald F. Pullano, CPA, CMAP
D. Scott Sutherland, CPA
Stephen R. Brady, CPA, JD
Jon K. Pellish, CPA
Eric D. Colca, CPA, CVA
Mike Schaffstall, CPA
Garret R. Alexin, CPA, MBA

Invoice No.: 55969
Invoice Date: 02/23/2013
Client No.: 7148.02

McGinn, Smith & Co., Inc.
Attn: Mr. William Brown
c/o Phillips Lytle Hitchcock
3400 HSBC Center
Buffalo, NY 14203

For professional services rendered from January 27, 2013 through February 23, 2013 per detailed attachment.

Total Amount Due This Invoice

\$ 11,381.92

Payable when rendered. Make checks payable to Chianpou Travis Besaw & Kershner LLP.

Please include invoice number on all correspondence and checks.

Tax identification number 16-1468002

Thank you

McGinn Smith et al 1/27/13 through 2/23/13

	<u>Entity</u>	<u>Total Hours</u>	<u>Total Amount</u>
	Health Enterprises Management, Inc.	7.70	1,112.00
1	McGinn Smith & Co Inc	3.75	508.50
2	McGinn, Smith Capital Holdings Corp	5.20	769.00
3	Transaction Funding Corp	0.55	98.75
4	Cruise Charter Ventures, LLC	0.15	35.75
5	FGF Partners	5.85	877.50
6	GPV Associates	3.30	477.25
7	IP Investors LLC	1.84	305.00
8	M&S Partners	2.30	356.00
9	McGinn, Smith Holdings, LLC	2.40	446.50
10	McGinn, Smith Advisors, LLC	0.14	34.50
11	First Independent Income Notes, LLC	1.59	232.00
12	First Excelsior Income Notes LLC	0.14	34.50
13	Third Albany Income Notes, LLC	1.89	294.50
14	First Advisor Income Notes, LLC	0.14	34.50
15	McGinn, Smith Alarm Trading, LLC	0.99	201.25
16	McGinn, Smith Firstline Funding	4.09	494.75
17	McGinn, Smith Funding, LLC	0.19	38.75
18	McGinn, Smith Licensing, LLC	0.14	34.50
19	107th Associates, LLC	0.14	34.50
20	MR Cranberry, LLC	0.64	108.00
21	MSFC Security Holdings, LLC	1.35	232.25
22	NEI Capital LLC	0.14	34.50
23	Portfolio Partners	3.50	494.25
24	Seton Hall Associates	4.70	752.00
25	74 State Capital, LP	4.90	729.00
26	TDM Cable Funding, LLC	0.64	108.00
27	TDMM Cable Funding, LLC	0.64	108.00
28	TNA Associates	0.55	98.75
29	Upstate Imaging Associates	5.40	900.67
30	FirstLine SR. Trust 07	0.35	71.75
31	FirstLine SR. Trust 07 series B	0.35	71.75
32	FirstLine Trust 07	0.35	71.75
33	FirstLine Trust 07 series B	0.35	71.75
34	Fortress Trust 08	0.35	50.75
35	Intergrated Excellence Jr. Trust 08	0.35	71.75
36	Intergrated Excellence Sr. Trust 08	0.30	88.50
37	Pacific Trust 02	0.65	128.75
38	TDM Cable Trust 06	0.55	98.75
39	TDM Luxury Cruise Trust 07	0.35	71.75
40	TDM Verifier Trust 07	0.35	71.75
41	TDM Verifier Trust 07R	0.35	71.75
42	TDM Verifier Trust 08	0.35	71.75
43	TDM Verifier Trust 09	0.35	71.75
44	TDM Verifier Trust 11	0.35	71.75
45	TDMM Benchmark Trust 09	0.35	71.75
46	TDMM Cable Sr. Trust 09	0.35	50.75
47	TDMM Cable Jr. Trust 09	0.35	71.75
48	McGinn, Smith Alarm Trading Corp	0.05	46.25
	Total Amount Due		\$ 11,381.92

See detailed time dscription per attached Billing Worksheet
There was no time charged on 12/30 or 12/31, so all time is billable at 100%

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/27/2013 - 02/23/2013

Primary Partner: Brady, Stephen R. (7)

7148.01 - Health Enterprises Management, Inc

WIP - Health Enterprises Management, Inc (01) - Tax

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Latt, Jessi	02/03/2013	Tax Processing Fee	Eng Fee	FYE	WIP	Progress	Hours	Net WIP	AR Balance
TAX	1120C	11202 1120 PREPARATION	Andrews, Ji	01/28/2013	save K-1's and emails to engagement - 0.1 clean up engagement binder - 0.1 update cy engagement workpapers - 1.75	0.00	Dec	1112.00	0.00	1.95	1112.00	0.00
TAX	1120C	11202 1120 PREPARATION	Andrews, Ji	01/30/2013	finalize tax return - update engagement workpapers - had issues with getting to balance					3.00		
TAX	1120C	11202 1120 PREPARATION	Horbachews	01/30/2013	clear e-file diagnostics					0.10		
TAX	1120C	11202 1120 PREPARATION	Andrews, Ji	02/06/2013						0.25		
TAX	1120C	11203 1120 REVIEW	Horbachews	02/08/2013						1.40		
TAX	1120C	11202 1120 PREPARATION	Andrews, Ji	02/11/2013	sit with Mary - 0.25 chek mary's input, diag, etc - 0.75					1.00		
1120C Totals										7.70		1091.00
TAX Totals										7.70		1091.00
Health Enterprises Management, Inc (01)										7.70		1112.00

7148.02 - McGinn, Smith & Co., Inc.

WIP - McGinn, Smith & Co., Inc. (02) - Tax

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Latt, Jessi	02/03/2013	Tax Processing Fee	Eng Fee	FYE	WIP	Progress	Hours	Net WIP	AR Balance
TAX	1120C	11202 1120 PREPARATION	Andrews, Ji	02/07/2013	update engagement workpapers					0.50		
TAX	1120C	11202 1120 PREPARATION	Andrews, Ji	02/08/2013	update engagement workpapers and input to tax software					3.00		
1120C Totals										3.50		455.00
TAX	MSCTX	10944 ANNUAL PAYROLL	Andrews, Ji	02/11/2013	update workpaper note for prior year bad debt note					0.25		
MSCTX Totals										0.25		32.50
TAX Totals										3.75		487.50
McGinn, Smith & Co., Inc. (02)										3.75		508.50

7148.06 - McGinn, Smith Capital Holdings Corp.

Billing Worksheet

Primary Partner - Client Code
For the Period: 01/27/2013 - 02/23/2013

Primary Partner: Brady, Stephen R. (7)

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Latt, Jessi	02/03/2013	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
Memo										
TAX	1065P	10653 1065 REVIEW	Horbachews	02/11/2013	0.00	Dec	769.00	0.00	769.00	0.00
Tax Processing Fee										
EXP Totals 21.00										
EXPEN Totals 21.00										
TAX	1120C	11202 1120 PREPARATION	Andrews, Ji	02/06/2013						
TAX	1120C	11202 1120 PREPARATION	Horbachews	02/06/2013						
TAX	1120C	11202 1120 PREPARATION	Andrews, Ji	02/07/2013						
TAX	1120C	11203 1120 REVIEW	Horbachews	02/08/2013						
TAX	1120C	11202 1120 PREPARATION	Andrews, Ji	02/11/2013						
Final review and sign NYS Form IT-204-LL										
1065P Totals 38.00										
TAX	1120C	11202 1120 PREPARATION	Andrews, Ji	02/06/2013						
TAX	1120C	11202 1120 PREPARATION	Horbachews	02/06/2013						
TAX	1120C	11202 1120 PREPARATION	Andrews, Ji	02/07/2013						
TAX	1120C	11203 1120 REVIEW	Horbachews	02/08/2013						
TAX	1120C	11202 1120 PREPARATION	Andrews, Ji	02/11/2013						
prep 1120 and workpapers - 1.0 sit w mary - 0.25										
1120C Totals 162.50										
print & get ready for processing										
1120C Totals 691.00										
TAX	OTHTX	10105 PLANNING	Horbachews	02/12/2013						
Determination of NYS Source income to determine NYS LLC Filing fee amount										
OTHTX Totals 19.00										
TAX Totals 748.00										
McGinn, Smith Capital Holdings Corp. (06) 769.00										

7148.08 - Transaction Funding Corp.

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Latt, Jessi	02/03/2013	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
Memo										
TAX	1065P	10653 1065 REVIEW	Horbachews	02/08/2013	0.00	Dec	98.75	0.00	98.75	0.00
Tax Processing Fee										
EXP Totals 21.00										
EXPEN Totals 21.00										
TAX	1065P	10653 1065 REVIEW	Horbachews	02/08/2013						
review extensions										
1065P Totals 38.00										
TAX	1120C	11203 1120 REVIEW	Fitzgerald	01/29/2013						
TAX	1120C	11202 1120 PREPARATION	Molina, Kri	02/06/2013						
TAX	1120C	11202 1120 PREPARATION	Molina, Kri	02/11/2013						
Exported extension.										
Reviewed assembly for accuracy, signed off PDF in engagement binder.										
1120C Totals 31.25										
TAX Totals 4.25										
Transaction Funding Corp. (08) 4.25										
1120C Totals 39.75										
TAX Totals 77.75										
Transaction Funding Corp. (08) 98.75										

7148.10 - Cruise Charter Ventures, LLC

Primary Partner: Brady, Stephen R. (7)

WIP - Cruise Charter Ventures, LLC (10) - Tax		Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
EXPEN	EXP	0.00	Dec	35.75	0.00	35.75	0.00
Memo		Rate	Hours	Amount			
EXPEN	EXP 01940 OTHER - (EXPLAIN)	Milicia,Pe	02/03/2013	Tax Processing Fee			21.00
				EXP Totals			21.00
				EXPEN Totals			21.00
TAX	1065P 10653 1065 REVIEW	Fitzgerald	02/06/2013	IT-204-LL	0.05		6.25
TAX	1065P 10652 1065 PREPARATION	Molina,Kri	02/07/2013	Exported IT-204-LL and printed client signature form.	0.05		4.25
TAX	1065P 10652 1065 PREPARATION	Molina,Kri	02/11/2013	Reviewed assembly for accuracy, signed off PDF in engagement binder.	0.05		4.25
				1065P Totals	0.15		14.75
				TAX Totals	0.15		14.75
				Cruise Charter Ventures, LLC (10)	0.15		35.75

7148.11 - FGF Partners

WIP - FGF Partners (11) - Tax		Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
EXPEN	EXP	0.00	Dec	877.50	0.00	877.50	0.00
Memo		Rate	Hours	Amount			
EXPEN	EXP 01940 OTHER - (EXPLAIN)	Milicia,Pe	02/03/2013	Tax Processing Fee			21.00
				EXP Totals			21.00
				EXPEN Totals			21.00
TAX	1065P 10652 1065 PREPARATION	Andrews, Ji	01/28/2013	save k-1's & email to engagement & clean up binder - 0.35 update cy workpapers and input to prosystem - 1.05	1.40		182.00
TAX	1065P 10652 1065 PREPARATION	Andrews, Ji	01/29/2013	update workpaper and input to prosystem - balance	1.25		162.50
TAX	1065P 10652 1065 PREPARATION	Andrews, Ji	01/30/2013	sit with mary - save final attachment to engagement	0.50		65.00
TAX	1065P 10653 1065 REVIEW	Horbachews	02/06/2013		0.50		95.00
TAX	1065P 10653 1065 REVIEW	Horbachews	02/07/2013		1.10		209.00
TAX	1065P 10652 1065 PREPARATION	Andrews, Ji	02/07/2013	print & get ready for processing - 1.0 check processing - 0.1	1.10		143.00
				1065P Totals	5.85		856.50
				TAX Totals	5.85		856.50
				FGF Partners (11)	5.85		877.50

7148.12 - GPV Associates

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/27/2013 - 02/23/2013

Primary Partner: Brady, Stephen R. (7)

WIP - M&S Partners (15) - Tax

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Milicia,Pe	02/03/2013	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
EXPEN	EXP	01940 OTHER - (EXPLAIN)	Latt,Jessi	02/03/2013	0.00	Dec	356.00	0.00	356.00	0.00
					Memo		Rate	Hours	Amount	Amount
					Tax Processing Fee					21.00
					Tax Processing Fee					21.00
					EXP Totals					42.00
					EXPEN Totals					42.00
TAX	1065P	10653 1065 REVIEW	Fitzgerald	01/29/2013			125.00	0.25		31.25
TAX	1065P	10653 1065 REVIEW	Aceti,J,Jen	01/30/2013			135.00	1.75		236.25
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	02/06/2013			85.00	0.05		4.25
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	02/11/2013			85.00	0.05		4.25
					Exported extension. Reviewed assembly for accuracy, signed off PDF in engagement binder.					
TAX	1065P	10653 1065 REVIEW	Horbachews	02/12/2013			190.00	0.20		38.00
					Review extension request					
					1065P Totals					2.30
					TAX Totals					314.00
					M&S Partners (15)					356.00

7148.17 - McGinn, Smith Holdings, LLC

WIP - McGinn, Smith Holdings, LLC (17) - Tax

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Milicia,Pe	02/03/2013	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
EXPEN	EXP	01940 OTHER - (EXPLAIN)	Latt,Jessi	02/03/2013	0.00	Dec	446.50	0.00	446.50	0.00
					Memo		Rate	Hours	Amount	Amount
					Tax Processing Fee					21.00
					Tax Processing Fee					21.00
					EXP Totals					42.00
					EXPEN Totals					42.00
TAX	1065P	10653 1065 REVIEW	Fitzgerald	01/29/2013			125.00	0.25		31.25
TAX	1065P	10653 1065 REVIEW	Fitzgerald	02/06/2013			125.00	0.05		6.25
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	02/06/2013			85.00	0.05		4.25
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	02/07/2013			85.00	0.05		4.25
					Exported IT-204-LL and printed client signature form.					
TAX	1065P	10652 1065 PREPARATION	Fitzgerald	02/08/2013			125.00	0.25		31.25
TAX	1065P	10652 1065 PREPARATION	Horbachews	02/11/2013			190.00	1.50		285.00
					Reviewed changes to various IT-204-LLs Final review and sign NYS Forms IT-204-LL for 10 single member LLC's owned by MS Holdings and forms for MS Holdings itself					
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	02/11/2013			85.00	0.05		4.25
					Reviewed assembly for accuracy, signed off PDF in engagement binder.					
TAX	1065P	10653 1065 REVIEW	Horbachews	02/12/2013			190.00	0.20		38.00
					Review extension requests					
					1065P Totals					2.40
					TAX Totals					404.50
					McGinn, Smith Holdings, LLC (17)					446.50

Primary Partner: Brady, Stephen R. (7)

7148.20 - First Excelsior Income Notes LLC

WIP - First Excelsior Income Notes LLC (20) - Consulting

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Milicia,Pe	02/03/2013	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance	
Memo					Rate	Hours	Amount				
EXPEN	EXP	01940 OTHER - (EXPLAIN)	Milicia,Pe	02/03/2013	Tax Processing Fee					21.00	
					EXP Totals					21.00	
					EXPEN Totals					21.00	
TAX	1065P	10653 1065 REVIEW	Fitzgerald	02/06/2013	IT-204-LL		125.00	0.04		5.00	
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	02/07/2013	Exported IT-204-LL and printed client signature form.		85.00	0.05		4.25	
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	02/11/2013	Reviewed assembly for accuracy, signed off PDF in engagement binder.		85.00	0.05		4.25	
					1065P Totals			0.14		13.50	
					TAX Totals			0.14		13.50	
					First Excelsior Income Notes LLC (20)			0.14		34.50	

7148.21 - Third Albany Income Notes, LLC

WIP - Third Albany Income Notes, LLC (21) - Consulting

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Milicia,Pe	02/03/2013	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance	
Memo					Rate	Hours	Amount				
EXPEN	EXP	01940 OTHER - (EXPLAIN)	Milicia,Pe	02/03/2013	Tax Processing Fee					21.00	
					EXP Totals					21.00	
					EXPEN Totals					21.00	
TAX	1065P	10652 1065 PREPARATION	Horbachews	02/05/2013	modify info on Form 1099-c		190.00	0.20		38.00	
TAX	1065P	10652 1065 PREPARATION	Horbachews	02/06/2013	final review form 1099-C		190.00	0.10		19.00	
TAX	1065P	10653 1065 REVIEW	Fitzgerald	02/06/2013	IT-204-LL		125.00	0.04		5.00	
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	02/07/2013	Exported IT-204-LL and printed client signature form.		85.00	0.05		4.25	
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	02/11/2013	Reviewed assembly for accuracy, signed off PDF in engagement binder.		85.00	0.05		4.25	
					1065P Totals			0.44		70.50	
TAX	MSCTX	10944 ANNUAL PAYROLL	Gross,Lynn	02/04/2013	1099C prep		120.00	0.65		78.00	
TAX	MSCTX	10944 ANNUAL PAYROLL	Molina,Kri	02/05/2013	Added note to 1099-C.		85.00	0.10		8.50	
					MSCTX Totals			0.75		86.50	
TAX	OTHTX	10105 PLANNING	Horbachews	01/31/2013	discussion with Brian and Steve Brady re who was to be recipient of 1099C if two parties joint and severally liable for debt		190.00	0.40		76.00	
TAX	OTHTX	11204 PROVISION	Mauro,Lind	02/05/2013	Review 1099-C		135.00	0.30		40.50	
					OTHTX Totals			0.70		116.50	
					TAX Totals			1.89		273.50	
					Third Albany Income Notes, LLC (21)			1.89		294.50	

Primary Partner: Brady, Stephen R. (7)

WIP - Mr. Cranberry, LLC (28) - Tax		Memo	Rate	Hours	Amount
TAX	1065P 10653 1065 REVIEW	Fitzgerald 01/29/2013	125.00	0.25	31.25
TAX	1065P 10653 1065 REVIEW	Fitzgerald 02/06/2013	125.00	0.04	5.00
TAX	1065P 10652 1065 PREPARATION	Molina,Kri 02/06/2013	85.00	0.05	4.25
TAX	1065P 10652 1065 PREPARATION	Molina,Kri 02/07/2013	85.00	0.05	4.25
TAX	1065P 10653 1065 REVIEW	Horbachews 02/08/2013	190.00	0.20	38.00
TAX	1065P 10652 1065 PREPARATION	Molina,Kri 02/11/2013	85.00	0.05	4.25
		review extension request			
		Reviewed assembly for accuracy, signed off PDF in engagement binder.			
		1065P Totals		0.64	87.00
		TAX Totals		0.64	87.00
		Mr. Cranberry, LLC (28)		0.64	108.00

7148.29 - MSFC Security Holdings, LLC

WIP - MSFC Security Holdings, LLC (29) - Tax		Memo	Rate	Hours	Amount
EXPEN	EXP 01940 OTHER - (EXPLAIN)	Milicia,Pe 02/03/2013			
		Tax Processing Fee			21.00
		EXP Totals			21.00
		EXPEN Totals			21.00
TAX	1065P 10652 1065 PREPARATION	Molina,Kri 02/06/2013	85.00	0.30	25.50
TAX	1065P 10653 1065 REVIEW	Fitzgerald 02/06/2013	125.00	0.05	6.25
TAX	1065P 10652 1065 PREPARATION	Molina,Kri 02/07/2013	85.00	0.05	4.25
TAX	1065P 10652 1065 PREPARATION	Molina,Kri 02/11/2013	85.00	0.05	4.25
		Reviewed assembly for accuracy, signed off PDF in engagement binder.			
		1065P Totals		0.45	40.25
TAX	1120C 11203 1120 REVIEW	Horbachews 02/07/2013	190.00	0.90	171.00
		1120C Totals		0.90	171.00
		TAX Totals		1.35	211.25
		MSFC Security Holdings, LLC (29)		1.35	232.25

7148.30 - NEI Capital LLC

WIP - NEI Capital LLC (30) - Tax		Memo	Rate	Hours	Amount
EXPEN	EXP 01940 OTHER - (EXPLAIN)	Milicia,Pe 02/03/2013			
		Tax Processing Fee			21.00
		EXP Totals			21.00
		EXPEN Totals			21.00

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/27/2013 - 02/23/2013

Primary Partner: Brady, Stephen R. (7)

WIP - NEI Capital LLC (30) - Tax	Memo	Rate	Hours	Amount
TAX 1065P 10653 1065 REVIEW	IT-204-LL	125.00	0.04	5.00
TAX 1065P 10652 1065 PREPARATION	Exported IT-204-LL and printed client signature form.	85.00	0.05	4.25
TAX 1065P 10652 1065 PREPARATION	Reviewed assembly for accuracy, signed off PDF in engagement binder.	85.00	0.05	4.25
	1065P Totals		0.14	13.50
	TAX Totals		0.14	13.50
	NEI Capital LLC (30)		0.14	34.50

7148.31 - Portfolio Partners

WIP - Portfolio Partners (31) - Tax	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
EXPEN EXP 01940 OTHER - (EXPLAIN)	0.00	Dec	494.25	0.00	494.25	0.00
	Memo					
	Tax Processing Fee					21.00
	EXP Totals					21.00
	EXPEN Totals					21.00
TAX 1065P 10653 1065 REVIEW			125.00		31.25	
TAX 1065P 10652 1065 PREPARATION	update cy workpapers		130.00		162.50	
TAX 1065P 10652 1065 PREPARATION	discussion with Jill Andrews re status of return		190.00		38.00	
TAX 1065P 10652 1065 PREPARATION	balance balance sheet to zero at ye - 0.75 docket, project list, print preview - 0.75		130.00		195.00	
TAX 1065P 10652 1065 PREPARATION	Exported extension.		85.00		4.25	
TAX 1065P 10652 1065 PREPARATION	Reviewed assembly for accuracy, signed off PDF in engagement binder.		85.00		4.25	
TAX 1065P 10653 1065 REVIEW	review and sign extension requests		190.00		38.00	
	1065P Totals		3.50		473.25	
	TAX Totals		3.50		473.25	
	Portfolio Partners (31)		3.50		494.25	

7148.32 - Seton Hall Associates

WIP - Seton Hall Associates (32) - Tax	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
EXPEN EXP 01940 OTHER - (EXPLAIN)	0.00	Dec	752.00	0.00	752.00	0.00
	Memo					
	Tax Processing Fee					21.00
	EXP Totals					21.00
	EXPEN Totals					21.00
TAX 1065P 10652 1065 PREPARATION	finalize return				1.75	227.50
TAX 1065P 10653 1065 REVIEW					0.80	152.00
TAX 1065P 10653 1065 REVIEW					1.00	190.00

Billing Worksheet

Primary Partner - Client Code
For the Period: 01/27/2013 - 02/23/2013

Primary Partner: Brady, Stephen R. (7)

WIP - Seton Hall Associates (32) - Tax	Memo	Rate	Hours	Amount
TAX 1065P 10652 1065 PREPARATION	Andrews, Ji 02/07/2013 print & get ready for processing - 0.75 check processing - 0.2	130.00	0.95	123.50
TAX 1065P 10653 1065 REVIEW	Horbachews 02/11/2013 partner address change	190.00	0.10	19.00
TAX 1065P 10652 1065 PREPARATION	Horbachews 02/14/2013	190.00	0.10	19.00
1065P Totals				731.00
TAX Totals				731.00
Seton Hall Associates (32)				752.00

7148.33 - 74 State Capital, LP

WIP - 74 State Capital, LP (33) - Tax	Memo	Rate	Hours	Amount
EXPEN EXP 01940 OTHER - (EXPLAIN)	Millicia, Pe 02/03/2013 Tax Processing Fee			21.00
EXP Totals				21.00
EXPEN Totals				21.00
TAX 1065P 10652 1065 PREPARATION	Molina, Kri 01/29/2013 Prepared Form(s) 4506 to obtain copies for returns for entities which they have interest in.	85.00	1.10	93.50
TAX 1065P 10652 1065 PREPARATION	Horbachews 01/29/2013	190.00	0.30	57.00
TAX 1065P 10653 1065 REVIEW	Aceti, Jen 01/30/2013	135.00	1.00	135.00
TAX 1065P 10653 1065 REVIEW	Horbachews 02/06/2013	190.00	0.20	38.00
TAX 1065P 10652 1065 PREPARATION	Molina, Kri 02/06/2013	85.00	0.50	42.50
TAX 1065P 10653 1065 REVIEW	Horbachews 02/07/2013	190.00	0.90	171.00
TAX 1065P 10652 1065 PREPARATION	Horbachews 02/16/2013 partner address change	190.00	0.10	19.00
1065P Totals				556.00
TAX OTHTX 10105 PLANNING	Horbachews 01/30/2013 Instruct and review completed Forms 4506 requesting copies of 2010 partnership returns or 74 State Street and State Street Hospitality to determine if have other assets	190.00	0.80	152.00
OTHTX Totals				152.00
TAX Totals				708.00
74 State Capital, LP (33)				729.00

7148.34 - TDM Cable Funding, LLC

WIP - TDM Cable Funding, LLC (34) - Tax	Memo	Rate	Hours	Amount
EXPEN EXP 01940 OTHER - (EXPLAIN)	Millicia, Pe 02/03/2013 Tax Processing Fee			21.00
EXP Totals				21.00
EXPEN Totals				21.00
TAX 1065P 10652 1065 PREPARATION	Horbachews 01/29/2013 Prepared Form(s) 4506 to obtain copies for returns for entities which they have interest in.	85.00	1.10	93.50
TAX 1065P 10652 1065 PREPARATION	Horbachews 01/29/2013	190.00	0.30	57.00
TAX 1065P 10653 1065 REVIEW	Aceti, Jen 01/30/2013	135.00	1.00	135.00
TAX 1065P 10653 1065 REVIEW	Horbachews 02/06/2013	190.00	0.20	38.00
TAX 1065P 10652 1065 PREPARATION	Molina, Kri 02/06/2013	85.00	0.50	42.50
TAX 1065P 10653 1065 REVIEW	Horbachews 02/07/2013	190.00	0.90	171.00
TAX 1065P 10652 1065 PREPARATION	Horbachews 02/16/2013 partner address change	190.00	0.10	19.00
1065P Totals				556.00
TAX OTHTX 10105 PLANNING	Horbachews 01/30/2013 Instruct and review completed Forms 4506 requesting copies of 2010 partnership returns or 74 State Street and State Street Hospitality to determine if have other assets	190.00	0.80	152.00
OTHTX Totals				152.00
TAX Totals				708.00
74 State Capital, LP (33)				729.00

WIP - TDM Cable Funding, LLC (34) - Tax	Memo	Rate	Hours	Amount
EXPEN EXP 01940 OTHER - (EXPLAIN)	Millicia, Pe 02/03/2013 Tax Processing Fee			21.00
EXP Totals				21.00
EXPEN Totals				21.00

Primary Partner: Brady, Stephen R. (7)

WIP - TDM Cable Funding, LLC (34) - Tax		Memo	Rate	Hours	Amount
TAX	1065P 10653 1065 REVIEW	Fitzgerald	125.00	0.25	31.25
TAX	1065P 10653 1065 REVIEW	Fitzgerald	125.00	0.04	5.00
TAX	1065P 10652 1065 PREPARATION	Molina, Kri	85.00	0.05	4.25
TAX	1065P 10652 1065 PREPARATION	Molina, Kri	85.00	0.05	4.25
TAX	1065P 10652 1065 PREPARATION	Molina, Kri	85.00	0.05	4.25
TAX	1065P 10653 1065 REVIEW	Horbachews	190.00	0.20	38.00
		1065P Totals		0.64	87.00
		TAX Totals		0.64	87.00
		TDM Cable Funding, LLC (34)		0.64	108.00

7148.35 - TDMM Cable Funding LLC

WIP - TDMM Cable Funding, LLC (35) - Tax		Memo	Rate	Hours	Amount
EXPEN	EXP 01940 OTHER - (EXPLAIN)	Milicia, Pe			21.00
		Tax Processing Fee			21.00
		EXP Totals			21.00
TAX	1065P 10653 1065 REVIEW	Fitzgerald	125.00	0.25	31.25
TAX	1065P 10653 1065 REVIEW	Fitzgerald	125.00	0.04	5.00
TAX	1065P 10652 1065 PREPARATION	Molina, Kri	85.00	0.05	4.25
TAX	1065P 10652 1065 PREPARATION	Molina, Kri	85.00	0.05	4.25
TAX	1065P 10652 1065 PREPARATION	Molina, Kri	85.00	0.05	4.25
TAX	1065P 10653 1065 REVIEW	Horbachews	190.00	0.20	38.00
		1065P Totals		0.64	87.00
		TAX Totals		0.64	87.00
		TDMM Cable Funding, LLC (35)		0.64	108.00

7148.37 - TNA Associates

WIP - TNA Associates (37) - Tax		Memo	Rate	Hours	Amount
EXPEN	EXP 01940 OTHER - (EXPLAIN)	Milicia, Pe			21.00
		Tax Processing Fee			21.00
		EXP Totals			21.00
TAX	1065P 10653 1065 REVIEW	Fitzgerald	125.00	0.25	31.25

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/27/2013 - 02/23/2013

Primary Partner: Brady, Stephen R. (7)

WIP - TNA Associates (37) - Tax		Memo	Rate	Hours	Amount
TAX	1065P	02/06/2013	85.00	0.05	4.25
TAX	1065P	02/11/2013	85.00	0.05	4.25
TAX	1065P	02/12/2013	190.00	0.20	38.00
		Exported extension. Reviewed assembly for accuracy, signed off PDF in engagement binder. Review & Sign extension requests			
		1065P Totals		0.55	77.75
		TAX Totals		0.55	77.75
		TNA Associates (37)		0.55	98.75

7148.38 - Upstate Imaging Associates

WIP - Upstate Imaging Associates (38) - Tax		Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
EXPEN EXP	01940 OTHER - (EXPLAIN)	0.00	Dec	900.67	0.00	900.67	0.00
EXPEN EXP	01950 COURIER SERVICES						

WIP - Upstate Imaging Associates (38) - Tax		Memo	Rate	Hours	Amount
TAX	1065P	02/03/2013	130.00	1.15	149.50
TAX	1065P	02/16/2013	130.00	0.20	38.00
TAX	1065P	01/29/2013	130.00	0.25	32.50
TAX	1065P	01/31/2013	190.00	0.20	38.00
TAX	1065P	02/04/2013	130.00	0.25	32.50
TAX	1065P	02/06/2013	130.00	0.50	65.00
TAX	1065P	02/07/2013	130.00	0.95	123.50
TAX	1065P	02/07/2013	190.00	1.00	190.00
TAX	1065P	02/14/2013	190.00	0.50	95.00
TAX	OTHTX	02/01/2013	190.00	5.00	764.00
		clear review notes - 0.75 print K-1 for other 4 entities - 0.4 finalize returns start review of transmittal letter to partners check various returns to see if they are yet qualifying for e-file print & get ready for processing get ready for processing - 0.75 check processing - 0.2			
		1065P Totals		5.00	764.00
		revisions to K-1 transmittal letter to Partners		0.40	76.00
		OTHTX Totals		0.40	76.00
		TAX Totals		5.40	840.00
		Upstate Imaging Associates (38)		5.40	900.67

Billing Worksheet

Primary Partner - Client Code
For the Period: 01/27/2013 - 02/23/2013

Primary Partner: Brady, Stephen R. (7)

7148.42 - FirstLine SR. Trust 07

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Miller,Ell	02/03/2013	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance	
Memo					Rate	Hours	Amount				
EXPEN	EXP	01940 OTHER - (EXPLAIN)	Miller,Ell	02/03/2013	Tax processing fee					21.00	
					EXP Totals					21.00	
					EXPEN Totals					21.00	
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	02/11/2013	Export and assembled client copy of return.			0.15		12.75	
TAX	1041T	10413 1041 REVIEW	Horbachews	02/15/2013	Review & Sign Trust Return			0.20		38.00	
					1041T Totals			0.35		50.75	
					TAX Totals			0.35		50.75	
					FirstLine SR. Trust 07 (42)			0.35		71.75	

7148.43 - FirstLine SR. Trust 07 series B

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Miller,Ell	02/03/2013	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance	
Memo					Rate	Hours	Amount				
EXPEN	EXP	01940 OTHER - (EXPLAIN)	Miller,Ell	02/03/2013	Tax processing fee					21.00	
					EXP Totals					21.00	
					EXPEN Totals					21.00	
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	02/11/2013	Export and assembled client copy of return.			0.15		12.75	
TAX	1041T	10413 1041 REVIEW	Horbachews	02/15/2013	Review & Sign Trust returns			0.20		38.00	
					1041T Totals			0.35		50.75	
					TAX Totals			0.35		50.75	
					FirstLine SR. Trust 07 series B (43)			0.35		71.75	

7148.44 - FirstLine Trust 07

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Miller,Ell	02/03/2013	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance	
Memo					Rate	Hours	Amount				
EXPEN	EXP	01940 OTHER - (EXPLAIN)	Miller,Ell	02/03/2013	Tax processing fee					21.00	
					EXP Totals					21.00	
					EXPEN Totals					21.00	
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	02/11/2013	Export and assembled client copy of return.			0.15		12.75	
TAX	1041T	10413 1041 REVIEW	Horbachews	02/15/2013	Review & Sign Trust return			0.20		38.00	
					1041T Totals			0.35		50.75	
					TAX Totals			0.35		50.75	
					FirstLine Trust 07 (44)			0.35		71.75	

Billing Worksheet

Primary Partner - Client Code
For the Period: 01/27/2013 - 02/23/2013

Primary Partner: Brady, Stephen R. (7)

7148.45 - FirstLine Trust 07 Series B

WIP - FirstLine Trust 07 Series B (45) - Trust

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Miller,Ell	02/03/2013	Tax processing fee	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
					EXP Totals	0.00	Dec	71.75	0.00	71.75	0.00
					EXPEN Totals						21.00
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	02/11/2013	Export and assembled client copy of return.						12.75
TAX	1041T	10413 1041 REVIEW	Horbachews	02/15/2013	Review & Sign Trust returns						38.00
					1041T Totals						50.75
					TAX Totals						50.75
					FirstLine Trust 07 Series B (45)						71.75

7148.46 - Fortress Trust 08

WIP - Fortress Trust 08 (46) - Trust

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Molina,Kri	02/11/2013	Export and assembled client copy of return. <th>Eng Fee</th> <th>FYE</th> <th>WIP</th> <th>Progress</th> <th>Net WIP</th> <th>AR Balance</th>	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
					Review & Sign Trust returns	0.00	Dec	50.75	0.00	50.75	0.00
					1041T Totals						12.75
					TAX Totals						38.00
					Fortress Trust 08 (46)						50.75

7148.47 - Integrated Excellence Jr. Trust 08

WIP - Integrated Excellence Jr. Trust 08 (47) - Trust

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Miller,Ell	02/03/2013	Tax processing fee <th>Eng Fee</th> <th>FYE</th> <th>WIP</th> <th>Progress</th> <th>Net WIP</th> <th>AR Balance</th>	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
					EXP Totals	0.00	Dec	71.75	0.00	71.75	0.00
					EXPEN Totals						21.00
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	02/11/2013	Export and assembled client copy of return.						12.75
TAX	1041T	10413 1041 REVIEW	Horbachews	02/15/2013	Review & Sign Trust Return						38.00
					1041T Totals						50.75
					TAX Totals						50.75
					Integrated Excellence Jr. Trust 08 (47)						71.75

7148.48 - Integrated Excellence Sr. Trust 08

Billing Worksheet

Primary Partner - Client Code
For the Period: 01/27/2013 - 02/23/2013

Primary Partner: Brady, Stephen R. (7)

WIP - TDM Cable Trust.06 (52) - Trust		Memo	Rate	Hours	Amount
TAX	1041T 10412 1041 PREPARATION	Molina,Kri	85.00	0.05	4.25
TAX	1041T 10412 1041 PREPARATION	Molina,Kri	85.00	0.05	4.25
TAX	1041T 10413 1041 REVIEW	Horbachews	190.00	0.20	38.00
		1041T Totals		0.55	77.75
		TAX Totals		0.55	77.75
		TDM Cable Trust.06 (52)		0.55	98.75

7148.53 - TDM Luxury Cruise Trust 07

WIP - TDM Luxury Cruise Trust.07 (53) - Trust		Memo	Rate	Hours	Amount
EXPEN	EXP 01940 OTHER - (EXPLAIN)	Miller,Eli			21.00
		Tax processing fee			21.00
		EXP Totals			21.00
		EXPEN Totals			21.00
TAX	1041T 10412 1041 PREPARATION	Molina,Kri	85.00	0.15	12.75
TAX	1041T 10413 1041 REVIEW	Horbachews	190.00	0.20	38.00
		1041T Totals		0.35	50.75
		TAX Totals		0.35	50.75
		TDM Luxury Cruise Trust 07 (53)		0.35	71.75

7148.54 - TDM Verifier Trust 07

WIP - TDM Verifier Trust.07 (54) - Trust		Memo	Rate	Hours	Amount
EXPEN	EXP 01940 OTHER - (EXPLAIN)	Miller,Eli			21.00
		Tax processing fee			21.00
		EXP Totals			21.00
		EXPEN Totals			21.00
TAX	1041T 10412 1041 PREPARATION	Molina,Kri	85.00	0.15	12.75
TAX	1041T 10413 1041 REVIEW	Horbachews	190.00	0.20	38.00
		1041T Totals		0.35	50.75
		TAX Totals		0.35	50.75
		TDM Verifier Trust 07 (54)		0.35	71.75

7148.55 - TDM Verifier Trust 07R

Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
0.00	Dec	71.75	0.00	71.75	0.00

Billing Worksheet

Primary Partner - Client Code
For the Period: 01/27/2013 - 02/23/2013

Primary Partner: Brady, Stephen R. (7)

WIP - TDM Verifier Trust 07R (55) - Trust		Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
ACCT	PFS	Memo	Dec	71.75	0.00	71.75	0.00
				Rate	Hours	Amount	
ACCT	PFS	00505 GENERAL - PERSONAL	02/15/2013	190.00	0.20	38.00	
		review & Sign trust returns			0.20	38.00	
		PFS Totals			0.20	38.00	
		ACCT Totals					
EXPEN	EXP	01940 OTHER - (EXPLAIN)	02/03/2013				
		Tax processing fee				21.00	
		EXP Totals				21.00	
		EXPEN Totals				21.00	
TAX	1041T	10412 1041 PREPARATION	02/11/2013	85.00	0.15	12.75	
		Export and assembled client copy of return.			0.15	12.75	
		1041T Totals			0.15	12.75	
		TAX Totals			0.15	12.75	
		TDM Verifier Trust 07R (55)			0.35	71.75	

7148.56 - TDM Verifier Trust 08

WIP - TDM Verifier Trust 08 (56) - Trust		Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
EXPEN	EXP	01940 OTHER - (EXPLAIN)	02/03/2013	71.75	0.00	71.75	0.00
				Rate	Hours	Amount	
		Tax processing fee				21.00	
		EXP Totals				21.00	
		EXPEN Totals				21.00	
TAX	1041T	10412 1041 PREPARATION	02/11/2013	85.00	0.15	12.75	
		Export and assembled client copy of return.			0.20	38.00	
		review & Sign Trust returns			0.35	50.75	
		1041T Totals			0.35	50.75	
		TAX Totals			0.35	71.75	
		TDM Verifier Trust 08 (56)			0.35	71.75	

7148.58 - TDM Verifier Trust 09

WIP - TDM Verifier Trust 09 (58) - Trust		Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
EXPEN	EXP	01940 OTHER - (EXPLAIN)	02/03/2013	71.75	0.00	71.75	0.00
				Rate	Hours	Amount	
		Tax processing fee				21.00	
		EXP Totals				21.00	
		EXPEN Totals				21.00	
TAX	1041T	10412 1041 PREPARATION	02/11/2013	85.00	0.15	12.75	
		Export and assembled client copy of return.			0.20	38.00	
		review & Sign Trust returns			0.35	50.75	
		1041T Totals			0.35	50.75	
		TAX Totals			0.35	71.75	
		TDM Verifier Trust 09 (58)			0.35	71.75	

Billing Worksheet

Primary Partner - Client Code
For the Period: 01/27/2013 - 02/23/2013

Primary Partner: Brady, Stephen R. (7)

7148.59 - TDM Verifier Trust 11

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Miller,Ell	02/03/2013	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance	
Memo					Rate	Hours	Amount				
EXPEN	EXP	01940 OTHER - (EXPLAIN)	Miller,Ell	02/03/2013	Tax processing fee						
					EXP Totals					21.00	
					EXPEN Totals					21.00	
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	02/11/2013	Export and assembled client copy of return.						
TAX	1041T	10413 1041 REVIEW	Horbachews	02/18/2013	Review & Sign Trust return	85.00	0.15			12.75	
					1041T Totals	190.00	0.20			38.00	
					TAX Totals		0.35			50.75	
					TDM Verifier Trust 11 (59)		0.35			71.75	

7148.60 - TDMM Benchmark Trust 09

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Miller,Ell	02/03/2013	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance	
Memo					Rate	Hours	Amount				
EXPEN	EXP	01940 OTHER - (EXPLAIN)	Miller,Ell	02/03/2013	Tax processing fee						
					EXP Totals					21.00	
					EXPEN Totals					21.00	
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	02/11/2013	Export and assembled client copy of return.	85.00	0.15			12.75	
TAX	1041T	10413 1041 REVIEW	Horbachews	02/19/2013	Review & Sign Trust return	190.00	0.20			38.00	
					1041T Totals		0.35			50.75	
					TAX Totals		0.35			50.75	
					TDMM Benchmark Trust 09 (60)		0.35			71.75	

7148.61 - TDMM Cable Sr. Trust 09

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Miller,Ell	02/03/2013	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance	
Memo					Rate	Hours	Amount				
EXPEN	EXP	01940 OTHER - (EXPLAIN)	Miller,Ell	02/03/2013	Tax processing fee						
					EXP Totals					21.00	
					EXPEN Totals					21.00	
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	02/11/2013	Export and assembled client copy of return.	85.00	0.15			12.75	
TAX	1041T	10413 1041 REVIEW	Horbachews	02/19/2013	Review and Sign return	190.00	0.20			38.00	
					1041T Totals		0.35			50.75	
					TAX Totals		0.35			50.75	
					TDMM Cable Sr. Trust 09 (61)		0.35			50.75	

7148.62 - TDMM Cable Jr. Trust 09

Billing Worksheet

Primary Partner - Client Code
For the Period: 01/27/2013 - 02/23/2013

Primary Partner: Brady, Stephen R. (7)

EXPEN	EXP	OTHER - (EXPLAIN)	Miller,Eli	02/03/2013	Memo	Eng Fee	FYE	WIP	Progress	Hours	Amount	AR Balance
EXPEN	EXP	01940 OTHER - (EXPLAIN)	Miller,Eli	02/03/2013	Tax processing fee	0.00	Dec	71.75	0.00		21.00	0.00
						EXP Totals					21.00	
						EXPEN Totals					21.00	
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	02/11/2013	Export and assembled client copy of return.					0.15	12.75	
TAX	1041T	10413 1041 REVIEW	Horbachews	02/18/2013	Review & sign trust return					0.20	38.00	
						1041T Totals				0.35	50.75	
						TAX Totals				0.35	50.75	
						TDMM Cable Jr. Trust 09 (62)				0.35	71.75	

Billing Worksheet

Primary Partner - Client Code
For the Period: 01/27/2013 - 02/23/2013

Primary Partner: Brady, Stephen R. (7)

7148.71 - McGinn, Smith Alarm Trading Corp.

	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
	0.00	Dec	46.25	0.00	46.25	0.00
Memo					Hours	Amount
EXPEN EXP 01940 OTHER - (EXPLAIN)		02/03/2013	Latt,Jessi			21.00
EXPEN EXP 01940 OTHER - (EXPLAIN)		02/03/2013	Milicia,Pe			21.00
						42.00
						42.00
TAX 1065P 10652 1065 PREPARATION		02/07/2013	Molina,Kri		0.05	4.25
						4.25
						4.25
						46.25

WIP - McGinn, Smith Alarm Trading Corp. (71) - Tax

Tax Processing Fee
Tax Processing Fee
EXP Totals
EXPEN Totals

Exported IT-204-LL and printed client signature form.

1065P Totals
TAX Totals
McGinn, Smith Alarm Trading Corp. (71)



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Charles W. Chiampou, CPA, JD
Robert J. Travis, CPA
Kelly G. Besaw, CPA, CVA
Eugene G. Kershner, CPA
Gerald F. Puffano, CPA
D. Scott Sutherland, CPA
Stephen R. Brady, CPA, JD
Jon K. Pellish, CPA
Eric D. Colca, CPA, CVA
Mike Schaffstall, CPA
Garret R. Alexin, CPA, MBA

Invoice No.: 57216
Invoice Date: 04/20/2013
Client No.: 7148.02

McGinn, Smith & Co., Inc.
Attn: Mr. William Brown
c/o Phillips Lytle Hitchcock
3400 HSBC Center
Buffalo, NY 14203

For professional services rendered from February 24, 2013 through April 20, 2013 per detailed attachment.

Total Amount Due This Invoice

\$ 3,262.73

Payable when rendered. Make checks payable to Chiampou Travis Besaw & Kershner LLP.
Please include invoice number on all correspondence and checks.
Tax identification number 16-1468002
Thank you

McGinn Smith et al 2/24/13 through 4/20/13

	<u>Entity</u>	<u>Total Hours</u>	<u>Total Amount</u>
1	Health Enterprises Management, Inc.	1.90	361.00
2	McGinn Smith & Co Inc	1.65	302.50
3	IP Investors LLC	0.10	19.00
4	McGinn, Smith Holdings LLC	2.95	401.50
5	First Independent Income Notes, LLC	0.20	24.00
6	First Excelsior Income Notes LLC	0.10	12.00
7	Third Albany Income Notes, LLC	0.20	24.00
8	First Advisor Income Notes, LLC	0.10	12.00
9	McGinn, Smith Alarm Trading, LLC	3.80	715.00
10	McGinn, Smith Firstline Funding	0.10	12.00
11	MSFC Security Holdings, LLC	0.20	24.00
12	Portfolio Partners	6.95	1,161.83
13	Seton Hall Associates	0.80	152.00
14	74 State Capital LP	0.40	76.00
15	TDMM Cable Funding, LLC	0.40	76.00
16	Integrated Excellence Sr. Trust 08	0.10	12.00
	Total Amount Due		\$ 3,384.83
	Total of post-4/15 time charges	610.50	
	Discount	20%	\$ (122.10)
	TOTAL		<u><u>3,262.73</u></u>

See detailed time dscription per attached Billing Worksheet

Billing Worksheet

Primary Partner - Client Code

For the Period: 02/24/2013 - 04/20/2013

Primary Partner: Brady, Stephen R. (7)

7148.01 - Health Enterprises Management, Inc

WIP - Health Enterprises Management, Inc (01) - Tax

TAX	1120C	11203	1120	REVIEW	Horbachews	03/04/2013	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
TAX	1120C	11203	1120	REVIEW	Horbachews	03/12/2013	0.00	Dec	361.00	0.00	361.00	0.00
							<u>Memo</u>		<u>Rate</u>	<u>Hours</u>	<u>Amount</u>	
							final review of returns, sign and load to portal		190.00	1.50	285.00	
							E-mail to Bill Brown re needed signature		190.00	0.30	57.00	
							authorization forms to electronically file returns due 3/15					
							Review refund notice received to determine match with return filed		190.00	0.10	19.00	
							1120C Totals			1.90	361.00	
							TAX Totals			1.90	361.00	
							Health Enterprises Management, Inc (01)			1.90	361.00	

7148.02 - McGinn, Smith & Co., Inc.

WIP - McGinn, Smith & Co., Inc. (02) - Tax

TAX	1120C	11202	1120	PREPARATION	Andrews, Ji	02/27/2013	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
TAX	1120C	11203	1120	REVIEW	Horbachews	02/27/2013	0.00	Dec	302.50	0.00	302.50	43382.30
							<u>Memo</u>		<u>Rate</u>	<u>Hours</u>	<u>Amount</u>	
							extension prep		130.00	0.75	97.50	
							federal and NYS extension requests		190.00	0.50	95.00	
							1120C Totals			1.25	192.50	
							read, research, reply and discuss Bill Brown's SEC email re QSFs		275.00	0.40	110.00	
							OTHTX Totals			0.40	110.00	
							TAX Totals			1.65	302.50	
							McGinn, Smith & Co., Inc. (02)			1.65	302.50	

Billing Worksheet

Primary Partner - Client Code

For the Period: 02/24/2013 - 04/20/2013

Primary Partner: Brady, Stephen R. (7)

7148.14 - IP Investors LLC

WIP - IP Investors LLC (14) - Tax

TAX	1065P	10652 1065 PREPARATION	Horbachews	03/18/2013	Memo	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
					Make partner address change in system	0.00	Dec	19.00	0.00	19.00	0.00
					1065P Totals						
					TAX Totals						
					IP Investors LLC (14)						
								Rate	Hours	Amount	
								190.00	0.10	19.00	
									0.10	19.00	
									0.10	19.00	
									0.10	19.00	

Billing Worksheet

Primary Partner - Client Code

For the Period: 02/24/2013 - 04/20/2013

Primary Partner: Brady, Stephen R. (7)

7148.17 - McGinn, Smith Holdings, LLC

TAX	1065P	10652 1065 PREPARATION	Horbachews	02/26/2013	Memo	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
TAX	1065P	10652 1065 PREPARATION	Andrews, Ji	04/17/2013			Dec	401.50	0.00	401.50	0.00
TAX	1065P	10652 1065 PREPARATION	Andrews, Ji	04/19/2013							
						Rate	Hours	Amount			
					Assist Jason in identify it-204-LL returns to be electronically filed	190.00			0.30		57.00
					sit with Mary to go over what needs to be prepared	130.00			0.40		52.00
					vaerify 2011 is input to tax return, workpapers agree, etc - 1.0 2012 - 1.25	130.00			2.25		292.50
					1065P Totals				2.95		401.50
					TAX Totals				2.95		401.50
					McGinn, Smith Holdings, LLC (17)				2.95		401.50

Billing Worksheet

Primary Partner - Client Code

For the Period: 02/24/2013 - 04/20/2013

Primary Partner: Brady, Stephen R. (7)

7148.19 - First Independent Income Notes, LLC

WIP - First Independent Income Notes, LLC (19) - Consulting

TAX	MSCTX	10944 ANNUAL PAYROLL	Gross,Lynn	02/24/2013	upload 1099	Eng Fee	FYE	WIP	Progress	Hours	Net WIP	AR Balance
					MSCTX Totals	0.00	Dec	24.00	0.00	0.20	24.00	0.00
					TAX Totals					0.20	24.00	
					First Independent Income Notes, LLC (19)					0.20	24.00	
					Memo							
					upload 1099					0.20	24.00	
					MSCTX Totals					0.20	24.00	
					TAX Totals					0.20	24.00	
					First Independent Income Notes, LLC (19)					0.20	24.00	

7148.20 - First Excelsior Income Notes LLC

WIP - First Excelsior Income Notes LLC (20) - Consulting

TAX	MSCTX	10944 ANNUAL PAYROLL	Gross,Lynn	02/24/2013	upload 1099	Eng Fee	FYE	WIP	Progress	Hours	Net WIP	AR Balance
					MSCTX Totals	0.00	Dec	12.00	0.00	0.10	12.00	0.00
					TAX Totals					0.10	12.00	
					First Excelsior Income Notes LLC (20)					0.10	12.00	
					Memo							
					upload 1099					0.10	12.00	
					MSCTX Totals					0.10	12.00	
					TAX Totals					0.10	12.00	
					First Excelsior Income Notes LLC (20)					0.10	12.00	

7148.21 - Third Albany Income Notes, LLC

WIP - Third Albany Income Notes, LLC (21) - Consulting

TAX	MSCTX	10944 ANNUAL PAYROLL	Gross,Lynn	02/24/2013	upload 1099	Eng Fee	FYE	WIP	Progress	Hours	Net WIP	AR Balance
					MSCTX Totals	0.00	Dec	24.00	0.00	0.20	24.00	0.00
					TAX Totals					0.20	24.00	
					Third Albany Income Notes, LLC (21)					0.20	24.00	
					Memo							
					upload 1099					0.20	24.00	
					MSCTX Totals					0.20	24.00	
					TAX Totals					0.20	24.00	
					Third Albany Income Notes, LLC (21)					0.20	24.00	

7148.22 - First Advisory Income Notes, LLC

WIP - First Advisory Income Notes, LLC (22) - Consulting

TAX	MSCTX	10944 ANNUAL PAYROLL	Gross,Lynn	02/24/2013	upload 1099	Eng Fee	FYE	WIP	Progress	Hours	Net WIP	AR Balance
					MSCTX Totals	0.00	Dec	12.00	0.00	0.10	12.00	0.00
					TAX Totals					0.10	12.00	
					First Advisory Income Notes, LLC (22)					0.10	12.00	
					Memo							
					upload 1099					0.10	12.00	
					MSCTX Totals					0.10	12.00	
					TAX Totals					0.10	12.00	
					First Advisory Income Notes, LLC (22)					0.10	12.00	

Billing Worksheet

Primary Partner - Client Code

For the Period: 02/24/2013 - 04/20/2013

Primary Partner: Brady, Stephen R. (7)

7148.23 - McGinn, Smith Alarm Trading, LLC

WIP - McGinn, Smith Alarm Trading, LLC (23) - Consulting

TAX	MSCTX	10944 ANNUAL PAYROLL	Gross,Lynn	02/24/2013	upload 1099	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
TAX	OTHX	10105 PLANNING	Horbachews	03/03/2013	talk to Brian Shea re records obtained from former accountant	0.00	Dec	715.00	0.00	715.00	0.00
TAX	OTHX	10105 PLANNING	Horbachews	03/11/2013	Discussion with Steve Brady and review Bill Brown inquiry re issues with Qualified Settlement Fund						
TAX	OTHX	10105 PLANNING	Horbachews	03/29/2013	Review of return status listing and correspondence with Bill re returns due 4/15 for which e-file signature authorization forms required						
TAX	OTHX	10105 PLANNING	Horbachews	04/09/2013	review e-mail from Bill Brown re Pre-filing Agreement - e-mails to Charlie Chiampou, Steve Brady and Bill Brown re same						
TAX	OTHX	10105 PLANNING	Horbachews	04/10/2013	discussion with Charlie Chiampou re Pre-filing Agreement						
TAX	OTHX	10105 PLANNING	Horbachews	04/13/2013	work on response to Bill Brown re Pre-Filing Agreement						
TAX	OTHX	10105 PLANNING	Horbachews	04/15/2013	Send e-mail to Bill Brown re IRS Pre-Filing Agreement						
TAX	OTHX	10105 PLANNING	Horbachews	04/17/2013	review work to be done on various entities with Jill Andrews						
TAX	OTHX	10105 PLANNING	Horbachews	04/18/2013	Conference call with Brian Shea re approach to take to resolve A/R from Dave Smith and Tim McGinn on various entity Balance sheets (.5); start to review information sent by Brian with updated data on A/R (.5)						
OTHTX Totals											703.00
TAX Totals											715.00
McGinn, Smith Alarm Trading, LLC (23)											715.00

7148.24 - McGinn Smith Firstline Funding

WIP - McGinn Smith Firstline Funding (24) - Tax

TAX	MSCTX	10944 ANNUAL PAYROLL	Gross,Lynn	02/24/2013	upload 1099	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
TAX	OTHX	10105 PLANNING	Horbachews	03/03/2013	talk to Brian Shea re records obtained from former accountant	0.00	Dec	12.00	0.00	12.00	0.00
TAX	OTHX	10105 PLANNING	Horbachews	03/11/2013	Discussion with Steve Brady and review Bill Brown inquiry re issues with Qualified Settlement Fund						
TAX	OTHX	10105 PLANNING	Horbachews	03/29/2013	Review of return status listing and correspondence with Bill re returns due 4/15 for which e-file signature authorization forms required						
TAX	OTHX	10105 PLANNING	Horbachews	04/09/2013	review e-mail from Bill Brown re Pre-filing Agreement - e-mails to Charlie Chiampou, Steve Brady and Bill Brown re same						
TAX	OTHX	10105 PLANNING	Horbachews	04/10/2013	discussion with Charlie Chiampou re Pre-filing Agreement						
TAX	OTHX	10105 PLANNING	Horbachews	04/13/2013	work on response to Bill Brown re Pre-Filing Agreement						
TAX	OTHX	10105 PLANNING	Horbachews	04/15/2013	Send e-mail to Bill Brown re IRS Pre-Filing Agreement						
TAX	OTHX	10105 PLANNING	Horbachews	04/17/2013	review work to be done on various entities with Jill Andrews						
TAX	OTHX	10105 PLANNING	Horbachews	04/18/2013	Conference call with Brian Shea re approach to take to resolve A/R from Dave Smith and Tim McGinn on various entity Balance sheets (.5); start to review information sent by Brian with updated data on A/R (.5)						
OTHTX Totals											12.00
TAX Totals											12.00
McGinn Smith Firstline Funding (24)											12.00

Billing Worksheet

Primary Partner - Client Code

For the Period: 02/24/2013 - 04/20/2013

Primary Partner: Brady, Stephen R. (7)

7148.31 - Portfolio Partners

WIP - Portfolio Partners (31) - Tax

EXPEN	EXP	01950 COURIER SERVICES	Latt, Jessi	03/09/2013	FedEx	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
TAX	1065P	10652 1065 PREPARATION	Horbachews	02/27/2013	discussion with Brian Shea regarding how to handle AVR from Partners given that prior accountant have no record of specifically who relates to; discussion with Steve Brady; edit Brian Shea e-mail to Bill Brown re options as to how to handle and impact on GPV vs other Limited partners	0.00	Dec	1161.83	0.00	1161.83	0.00
TAX	1065P	10653 1065 REVIEW	Horbachews	02/28/2013	Work with Jill Andrews on resolving special allocation of partnership income, prepare statement re filing of final return to attached to return; edit transmittal letter to be sent with partner K-1's; final review & signing of returns and load to portal			190.00	1.80	342.00	
TAX	1065P	10652 1065 PREPARATION	Andrews, Ji	02/28/2013	emails & talk with Mary - 2 changes to capital & addresses - 1.6 print for processing - 1.0			130.00	2.80	364.00	
TAX	1065P	10652 1065 PREPARATION	Andrews, Ji	04/15/2013	sort through info and emails to see what still needs to be prepared			130.00	0.25	32.50	
1065P Totals										6.95	1137.50
TAX Totals										6.95	1137.50
Portfolio Partners (31)										6.95	1161.83

7148.32 - Seton Hall Associates

WIP - Seton Hall Associates (32) - Tax

TAX	OTHX	10105 PLANNING	Horbachews	03/01/2013	make changes to partner address; reprocess K-1 and respond to partner e-mail inquiry re reporting of information on K-1	0.00	Dec	152.00	0.00	152.00	0.00
TAX	OTHX	10105 PLANNING	Horbachews	03/22/2013	Review Brian Shea e-mail with inquiry from Partner as to how to report info - review return and e-mail response			190.00	0.30	57.00	
OTHX Totals										0.80	152.00
TAX Totals										0.80	152.00
Seton Hall Associates (32)										0.80	152.00

Billing Worksheet

Primary Partner - Client Code

For the Period: 02/24/2013 - 04/20/2013

Primary Partner: Brady, Stephen R. (7)

7148.33 - 74 State Capital, LP

WIP - 74 State Capital, LP (33) - Tax

TAX	1065P	10652	1065 PREPARATION	Horbachews	03/18/2013	Memo	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
TAX	OTHX	10105	PLANNING	Horbachews	03/19/2013	Memo	0.00	Dec	76.00	0.00	76.00	0.00
							Rate	Hours	Amount			
						Make partner address changes in system			190.00			38.00
						1065P Totals						38.00
						Review 2010 return for 74 State LLC received from IRS and forward copy to Brian Shea			190.00			38.00
						OTHX Totals						38.00
						TAX Totals						76.00
						74 State Capital, LP (33)						76.00



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Rec'd 5/30/2013

WP

Charles W. Chiampou, CPA, JD
Robert J. Travis, CPA
Kelly G. Besaw, CPA, CVA
Eugene G. Kershner, CPA
Gerald F. Pullano, CPA
D. Scott Sutherland, CPA
Stephen R. Brady, CPA, JD
Jon K. Pellish, CPA
Eric D. Colca, CPA, CVA
Mike Schaffstall, CPA
Garret R. Alexin, CPA, MBA

Invoice No.: 58359
Invoice Date: 05/18/2013
Client No.: 7148.02

McGinn, Smith & Co., Inc.
Attn: Mr. William Brown
c/o Phillips Lytle Hitchcock
3400 HSBC Center
Buffalo, NY 14203

For professional services rendered from April 21, 2013 through May 18, 2013 per detailed attachment.

Total Amount Due This Invoice

\$ 8,648.80

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

Tax identification number 16-1468002

Thank you

McGinn Smith et al 4/21/13 through 5/18/13

	<u>Entity</u>	<u>Total Hours</u>	<u>Total Amount</u>
1	Transaction Funding Corp	0.40	76.00
2	GPV Associates	0.60	114.00
3	M&S Partners	8.50	915.00
4	McGinn, Smith Holdings LLC	53.60	7,094.00
5	McGinn, Smith Alarm Trading, LLC	10.40	2,061.00
6	Mr Cranberry	2.70	513.00
7	Integrated Excellence Sr. Trust	0.20	38.00
	Sub-total		\$ 10,811.00
	Discount	20%	\$ (2,162.20)
	Total Amount Due		<u>8,648.80</u>

See detailed time dscription per attached Billing Worksheet

Billing Worksheet

Primary Partner - Client Code

For the Period: 04/21/2013 - 05/18/2013

Primary Partner: Brady, Stephen R. (7)

7148.08 - Transaction Funding Corp.

WIP - Transaction Funding Corp. (08) - Tax

Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
0.00	Dec	76.00	0.00	76.00	0.00

Memo	Rate	Hours	Amount
------	------	-------	--------

review revised F/S info after adjustments posted	190.00	0.40	76.00
OTHX Totals		0.40	76.00
TAX Totals		0.40	76.00
Transaction Funding Corp. (08)		0.40	76.00

TAX OTHX 10105 PLANNING Horbachews 05/14/2013

Billing Worksheet

Primary Partner - Client Code

For the Period: 04/21/2013 - 05/18/2013

Primary Partner: Brady, Stephen R. (7)

7148.12 - GPV Associates

WIP - GPV Associates (12) - Tax

TAX	OTHX	10105 PLANNING	Horbachews	05/09/2013	Memo	Eng Fee	FYE	WIP	Progress	Hours	Amount	AR Balance
					Review prior year returns and Brian Shea G/L Activity reports to determine whether to treat advances as capital distributions	0.00	Dec	114.00	0.00	0.60	114.00	0.00
					OTHX Totals					0.60	114.00	
					TAX Totals					0.60	114.00	
					GPV Associates (12)					0.60	114.00	

7148.15 M&S Partners

Date	Employee	Cat	SubCat	Memo	Rate	Hours	Billed
5/14/2013	Horbachewski	TAX	1065P	reivew revised F/S from Brian Shea (.9) and review work to be done in amending and completing returns with Steve Rizzo (.3)	190.00	1.20	228.00
5/15/2013	Horbachewski	TAX	1065P	answer Steve Rizzo questions on returns	190.00	0.10	19.00
5/16/2013	Horbachewski	TAX	1065P	Amended returns to reflect write off of A/R from McGinn and Smith	190.00	0.20	38.00
5/14/2013	Rizzo	TAX	1065P	Discuss with manager on agenda for week	90.00	0.50	45.00
5/15/2013	Rizzo	TAX	1065P	Preparation of Amended returns for 2008 and 2009	90.00	3.00	270.00
5/16/2013	Rizzo	TAX	1065P	Preparation of Amended returns for 2008 and 2009	90.00	3.50	315.00
						<u>8.50</u>	<u>915.00</u>

7148.17 McGinn Smith Holdings, LLC

Date	Employee	Cat	SubCat	Service	Memo	Rate	Hours	Billed
4/26/2013	Andrews	TAX	1065P	10652	Review correspondence and revised financial statements of various SMLLC to ensure investment write-offs properly recorded and summarize list of open items - review 2012 information received from Brian Shea and commence work on spreadsheet consolidating 2012 financial data	130.00	2.50	325.00
5/3/2013	Andrews	TAX	1065P	10652	2012 1065 - prep workpapers - 2.75 2011 1065- clean up various workpapers with changes from Dec 2012 - 1.0	130.00	3.75	487.50
4/25/2013	Horbachewsk	TAX	OTHTX	10105	e-mail correspondence with Jill Andrews and Brian Shea re SMCCL info needed for return double check prior year workpaper numbers with current financials sent after aje's were made by client	190.00	0.30	57.00
5/6/2013	Andrews	TAX	1065P	10652	sit with Mary make sure we have all updated financials accrual to cash adj workpaper updates Bad Debt updates	130.00	3.75	487.50
5/7/2013	Andrews	TAX	1065P	10652	updates Bad Debt updates	130.00	6.00	780.00
5/9/2013	Andrews	TAX	1065P	10652	sit with Mary FEIN updates - 3.75 FAIN updates/bad debt calc - 2.25 talk with Mary - 0.75 NIE updates - 1.0 various clean up and organization - 3.75 make sure all bad debts were taken and in agreement between tracking spreadsheets and what is on financials - 0.5	130.00	6.00	780.00
5/15/2013	Andrews	TAX	1065P	10652	various - 2.75 roll re - 1.5 gain/loss - 0.75	130.00	6.00	780.00
5/17/2013	Andrews	TAX	1065P	10652	update consolidated excel workpapers to highlight what has changed since we last input to tax return	130.00	5.00	650.00
5/14/2013	Andrews	TAX	1065P	10652	update workpapers and cross reference based on updated financials sent by client FAIN - 0.75 FIIN - 2.75 TAIN - 1.75	130.00	2.00	280.00
5/10/2013	Andrews	TAX	1065P	10652	TAIN - 2.25 ALARM TRADERS - 2.0 107TH - 1.0	130.00	5.25	682.50
5/13/2013	Andrews	TAX	1065P	10652	MS Funding - update, try to convert quicken to quickbooks - no luck - 2.5 MS Advisors - update - 1.0 MS Holdings - update - 0.75 various, verify bad debt exp for tax is being picked up correctly for all entities - 1.75	130.00	5.25	682.50
5/16/2013	Andrews	TAX	1065P	10652	discussion with Jill Andrews re M-1 adjustments for cash to accrual	130.00	6.00	780.00
5/9/2013	Horbachewsk	TAX	1065P	10652	discussion with Jill Andrews re impact of A/R write-offs on multiple entities included in MS Holdings returns (.3); review revised F/S date (.6)	190.00	0.20	38.00
5/15/2013	Horbachewsk	TAX	1065P	10652	review investment write-off changes with Jill Andrews; discuss changes in M-1 adjustments review revised financial statements reflecting write-off of A.R from McGinn and Smith	190.00	0.30	57.00
5/7/2013	Horbachewsk	TAX	1065P	10652		190.00	0.40	76.00
5/16/2013	Horbachewsk	TAX	OTHTX	10105		190.00	0.30	57.00
							53.60	7,094.00

Billing Worksheet

Primary Partner - Client Code

For the Period: 04/21/2013 - 05/18/2013

Primary Partner: Brady, Stephen R. (7)

7148.28 - Mr. Cranberry, LLC

WIP - Mr. Cranberry, LLC (28) - Tax

Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
0.00	Dec	513.00	0.00	513.00	0.00
Memo	Rate	Hours	Amount		
Review Piaker & Lyons tax workpapers for 2005-2008 to try to determine how different book and tax basis in A/R from McGinn & Smith arose and validity- discussion with Brian Shea	190.00	2.70	513.00		
OTHTX Totals		2.70	513.00		
TAX Totals		2.70	513.00		
Mr. Cranberry, LLC (28)		2.70	513.00		



45 Bryant Woods North | Amherst | New York 14228 | Phone 716 630 2400 Fax 716 630 2401 | chiampou.com

Received 7/11/13
⑩

Charles W. Chiampou, CPA, JD
Robert J. Travis, CPA
Kelly G. Besaw, CPA, CVA
Eugene G. Kershner, CPA
Gerald F. Pullano, CPA
D. Scott Sutherland, CPA
Stephen R. Brady, CPA, JD
Jon K. Pellish, CPA
Eric D. Colca, CPA, CVA
Mike Schaffstall, CPA
Garret R. Alexin, CPA, MBA

*McGinn, Smith & Co., Inc.
c/o Phillips Lytle Hitchcock
Attn: Mr. William Brown
3400 HSBC Center
Buffalo, NY 14203*

*Invoice No. 58920
Date 06/29/2013
Client No. 7148.02*

For professional services rendered from May 19, 2013 through June 29, 2013 per detailed attachment.

Total Amount Due This Invoice \$ 15,057.40

Payable when rendered. Make checks payable to Chiampou Travis Besaw & Kershner LLP.

Please include invoice number on all correspondence and checks.

Tax Identification number 16-1468002

Thank you

McGinn Smith et al 5/19/13 through 6/29/13

	<u>Entity</u>	<u>Total Hours</u>	<u>Total Amount</u>
1	McGinn, Smith & Co., Inc.	2.65	265.00
2	Transaction Funding Corp	0.65	83.00
3	GPV Associates	12.10	1,621.50
4	M&S Partners	2.05	205.75
5	McGinn, Smith Holdings LLC	83.80	9,751.50
6	McGinn, Smith Alarm Trading, LLC	5.30	1,007.00
7	Mr Cranberry	3.00	570.00
8	74 State Capital, LP	2.50	475.00
9	TDM Cable Funding, LLC	2.05	313.00
10	TDMM Cable Funding, LLC	3.95	500.00
11	TNA Associates	10.70	1,508.00
12	Integrated Excellence Sr. Trust	13.15	1,585.00
13	TDMM Cable Jr. Trust 09	7.95	937.00
	Sub-total		<u>\$ 18,821.75</u>
	Discount	20%	<u>\$ (3,764.35)</u>
	Total Amount Due		<u><u>15,057.40</u></u>

See detailed time dscription per attached Billing Worksheet

Billing Worksheet

Primary Partner - Client Code
For the Period: 05/19/2013 - 06/29/2013

Primary Partner: Brady, Stephen R. (7)

7148.02 - McGinn, Smith & Co., Inc.

Eng Fee	FYE	WIP Thru 06/29/2013	WIP	Progress	Net WIP	AR Balance
0.00	Dec	265.00	265.00	0.00	265.00	46645.03

WIP - McGinn, Smith & Co., Inc. (02) - Tax

TAX	MSCTX	10944 ANNUAL PAYROLL	Gross,Lynn	06/18/2013	Memo	Rate	Hours	Amount
TAX	MSCTX	10944 ANNUAL PAYROLL	Gross,Lynn	06/20/2013	reviewing all 1099s - reprint 2010 + 2011, cover letter change phone numbers and fax numbers on 1096s	100.00	1.90	190.00
						100.00	0.75	75.00
					MSCTX Totals		2.65	265.00
					TAX Totals		2.65	265.00
					McGinn, Smith & Co., Inc. (02)		2.65	265.00

Billing Worksheet

Primary Partner - Client Code
For the Period: 05/19/2013 - 06/29/2013

Primary Partner: Brady, Stephen R. (7)

7148.08 - Transaction Funding Corp.

TAX	1120C	11203	1120	REVIEW	Eng Fee	FYE	WIP Thru 06/29/2013	WIP	Progress	Hours	AR Balance
Memo					Rate	Amount	Net WIP	AR Balance			
TAX	1120C	11203	1120	REVIEW	0.00	Dec	83.00	83.00	0.00	0.20	60.08
Horbachews 05/22/2013 Review & Summarize info needed to prepare amended returns					190.00	38.00					
1120C Totals										0.20	38.00
TAX	MSCTX	10944	ANNUAL	PAYROLL	0.00					0.45	45.00
Gross,Lynn 05/24/2013 preparing 1099s for 2009					100.00	45.00				0.45	45.00
MSCTX Totals										0.65	83.00
TAX Totals										0.65	83.00
Transaction Funding Corp. (08)											

Primary Partner: Brady, Stephen R. (7)

7148.12 - GPV Associates

TAX	1065P	10652	1065	1065	PREPARATION	Eng Fee	FYE	WIP Thru 06/29/2013	WIP	Progress	Hours	Amount	AR Balance
WIP - GPV Associates (12) - Tax													
TAX	1065P	10652	1065	1065	PREPARATION	06/14/2013	Dec	1621.50	1621.50	0.00	0.30	57.00	
TAX	1065P	10652	1065	1065	PREPARATION	06/17/2013			190.00		1.00	190.00	
e-mail correspondence re filing amended returns Summarization of changes to be made on amended returns for 2009 and returns to be filed for 2011 and 2012; instruct staff on work to be done and respond to questions Amended Returns Amended Returns Discuss work to be done on amended and final returns with manager to review returns reviewing amended returns, including underlying workpapers and detail, for years 2009-2012 input final version of portfolio K-1 to engagement adjust boy bal sheet for changes made to 2009 tax return 1065P Totals													
TAX	1065P	10652	1065	1065	PREPARATION	06/17/2013			85.00		2.25	191.25	
TAX	1065P	10652	1065	1065	PREPARATION	06/18/2013			85.00		2.75	233.75	
TAX	1065P	10652	1065	1065	PREPARATION	06/19/2013			190.00		0.40	76.00	
TAX	1065P	10653	1065	1065	REVIEW	06/19/2013			155.00		3.50	542.50	
TAX	1065P	10652	1065	1065	PREPARATION	06/27/2013			130.00		0.50	65.00	
review e-mail from Brian Shea with info and workpapers from Piaker & Lyons on Advances to McGinn & Smith and e-mail response to Brian Shea Review e-mail with workpaper from Piaker and Lyons re support form Notes receivable from McGinn & Smith; Phone discussion with Brian Shea; e-mail to Bill Brown re recommended course of action to report advances as income on amended returns OTHTX Totals TAX Totals GPV Associates (12)													
TAX	OTHTX	10105	10105	PLANNING	05/30/2013				190.00		0.40	76.00	
TAX	OTHTX	10105	10105	PLANNING	06/04/2013				190.00		1.00	190.00	
OTHTX Totals TAX Totals GPV Associates (12)													

Billing Worksheet

Primary Partner - Client Code
For the Period: 05/19/2013 - 06/29/2013

Primary Partner: Brady, Stephen R. (7)

7148.15 - M&S Partners

WIP - M&S Partners (15) - Tax

Eng Fee	FYE	WIP Thru 06/29/2013	WIP	Progress	Net WIP	AR Balance
0.00	Dec	205.75	205.75	0.00	205.75	732.00
	Memo				Hours	Amount
	06/17/2013	Discussion with Brian Shea regarding adjustment to be made in 2012 to write off payable to GPV Associates and tax treatment; instruct staff on change to be made to 2012 return	190.00	0.30		57.00
	06/18/2013	Amended Returns	85.00	1.75		148.75
		1065P Totals		2.05		205.75
		TAX Totals		2.05		205.75
		M&S Partners (15)		2.05		205.75

Primary Partner: Brady, Stephen R. (7)

WIP - McGinn, Smith Holdings, LLC (17) - Tax	Memo	Rate	Hours	Amount
TAX 1065P 10652 1065 PREPARATION	Andrews, Ji 06/17/2013 0.25 2004 & 2007 book vs tax capital rolforward - 0.5 2008 tax return updates - 1.25 2009 tax return - 1.0 2010 tax return - 0.5 2011 tax return - 1.25 2011 tax return - 0.25 double check M-3 on 2008 & 2009 tax return - 0.25 2010 tax return - 0.25 2011 tax return - 0.25 set up Nick on amended 2004 & 2007 tax returns - 0.25 2008 tax return reprint - 0.25 2012 tax return input to prosystem - 0.75	130.00	4.50	585.00
TAX 1065P 10652 1065 PREPARATION	Andrews, Ji 06/19/2013 Amending previous year 1065 return Amending previous years 1065 return Continued looking over the amended 1065 and completed the appropriate dockets and cover letter for each year. Respond to Jill Andrews questions re preparation of various year partnership returns 2008 tax return reprint -(also helped Nick with questions)- 1.5 2009 tax return reprint - 0.75 2010 tax return reprint - 0.75 update 2008-2010 consolidated financial statements - 0.5 2011 tax return changes - 0.25 review 2004 amended returns - 1.0 review 2007 amended returns - 0.5 2008- 2010 updates to consolidated financial statements - 0.25 2012 input to prosystem - 3.25 review notes and email to Nick - 0.25 2011 tax returns - print with attachments for review - 1.0 2012 tax return - print with attachments for review - 0.75	130.00	2.25	292.50
TAX 1065P 10652 1065 PREPARATION	Ieraci, Nic 06/19/2013 20.00 Amending previous year 1065 return	20.00	3.25	65.00
TAX 1065P 10652 1065 PREPARATION	Ieraci, Nic 06/20/2013 20.00 Amending previous years 1065 return	20.00	4.75	95.00
TAX 1065P 10653 1065 REVIEW	Ieraci, Nic 06/21/2013 20.00 Continued looking over the amended 1065 and completed the appropriate dockets and cover letter for each year.	20.00	1.75	35.00
TAX 1065P 10652 1065 PREPARATION	Horbachews 06/21/2013 190.00 Respond to Jill Andrews questions re preparation of various year partnership returns	190.00	0.30	57.00
TAX 1065P 10652 1065 PREPARATION	Andrews, Ji 06/21/2013 130.00 2008 tax return reprint -(also helped Nick with questions)- 1.5 2009 tax return reprint - 0.75 2010 tax return reprint - 0.75 update 2008-2010 consolidated financial statements - 0.5 2011 tax return changes - 0.25 review 2004 amended returns - 1.0 review 2007 amended returns - 0.5 2008- 2010 updates to consolidated financial statements - 0.25 2012 input to prosystem - 3.25 review notes and email to Nick - 0.25 2011 tax returns - print with attachments for review - 1.0 2012 tax return - print with attachments for review - 0.75	130.00	3.75	487.50
TAX 1065P 10653 1065 REVIEW	Andrews, Ji 06/24/2013 130.00 review 2004 amended returns - 1.0 review 2007 amended returns - 0.5 2008- 2010 updates to consolidated financial statements - 0.25 2012 input to prosystem - 3.25 review notes and email to Nick - 0.25 2011 tax returns - print with attachments for review - 1.0 2012 tax return - print with attachments for review - 0.75	130.00	1.50	195.00
TAX 1065P 10652 1065 PREPARATION	Andrews, Ji 06/24/2013 130.00 review 2004 amended returns - 1.0 review 2007 amended returns - 0.5 2008- 2010 updates to consolidated financial statements - 0.25 2012 input to prosystem - 3.25 review notes and email to Nick - 0.25 2011 tax returns - print with attachments for review - 1.0 2012 tax return - print with attachments for review - 0.75	130.00	3.50	455.00
TAX 1065P 10652 1065 PREPARATION	Andrews, Ji 06/25/2013 130.00 review 2004 amended returns - 1.0 review 2007 amended returns - 0.5 2008- 2010 updates to consolidated financial statements - 0.25 2012 input to prosystem - 3.25 review notes and email to Nick - 0.25 2011 tax returns - print with attachments for review - 1.0 2012 tax return - print with attachments for review - 0.75	130.00	2.00	260.00
TAX 1065P 10653 1065 REVIEW	Ieraci, Nic 06/26/2013 20.00 reviewed and fixed corrections of the amended return	20.00	0.75	15.00
TAX 1065P 10653 1065 REVIEW	Ieraci, Nic 06/27/2013 20.00 Finish corrections and preparing the form to be sent to the client.	20.00	1.25	25.00
TAX 1065P 10652 1065 PREPARATION	Andrews, Ji 06/27/2013 130.00 2012 - put together for processing, CA filing question, 1099 question - 1.0 recheck changes to amended tax returns - 0.25 1065P Totals	130.00	1.25	162.50
TAX MSCTX 10944 ANNUAL PAYROLL	Gross, Lynn 05/24/2013 100.00 preparing 1099s for 2008	100.00	0.45	45.00
TAX MSCTX 10944 ANNUAL PAYROLL	Gross, Lynn 06/21/2013 100.00 all McGinn Smith 1099s - final, setting up for assembly, helping with assembly MSCTX Totals	100.00	2.75	275.00
				3.20
				83.80
				83.80
				9431.50
				9751.50
				9751.50
				9751.50

MSCTX Totals
TAX Totals
McGinn, Smith Holdings, LLC (17)

Billing Worksheet

Primary Partner - Client Code
For the Period: 05/19/2013 - 06/29/2013

Primary Partner: Brady, Stephen R. (7)

7148.33 - 74 State Capital, LP

WIP - 74 State Capital, LP (33) - Tax

Eng Fee	FYE	WIP Thru 06/29/2013	WIP	Progress	Net WIP	AR Balance
Eng Fee	Memo	Rate	Hours	Amount	Amount	Amount
0.00	Dec	475.00	475.00	0.00	475.00	0.00
06/17/2013	Review correspondence with Lurie CPA Firm in response to questions posed on 2011 and 2012 K-1's for State Street Hospitality and State Street Capital; phone conversation with Brian Shea to discuss	190.00	0.70	133.00		
1065P Totals						
06/05/2013	review preliminary 2011 and 2012 K-1's for 74 State LLC and State Street Hospitality and phone conversation with Brian Shea re same	190.00	1.00	190.00		
06/07/2013	review e-mail forwarded by Brian Shea with responses to questions on 74 State and State Street Hospitality K-1's	190.00	0.30	57.00		
06/13/2013	P/C with Brian Shea re preliminary 2011 and 2012 K-1's submitted by accountants for 74 State	190.00	0.20	38.00		
06/18/2013	Review correspondence from Lurie CPA's re changes to K-1's for State St Hospitality & 74 State Cap	190.00	0.30	57.00		
OTHTX Totals						
TAX Totals						
74 State Capital, LP (33)						

7148.34 - TDM Cable Funding, LLC

WIP - TDM Cable Funding, LLC (34) - Tax

Eng Fee	FYE	WIP Thru 06/29/2013	WIP	Progress	Net WIP	AR Balance
Eng Fee	Memo	Rate	Hours	Amount	Amount	Amount
0.00	Dec	313.00	313.00	0.00	313.00	0.00
06/18/2013	1099s - 2006/2007/2009	100.00	0.85	85.00		
MSCTX Totals						
06/17/2013	E-mail correspondence and conference call with Bill Brown and Brian Shea to discuss 1099 reporting matters in lieu of guaranteed payments	190.00	0.70	133.00		
06/18/2013	Summarize 1099's to be prepared and discuss with Lynne Gross	190.00	0.50	95.00		
OTHTX Totals						
TAX Totals						
TDM Cable Funding, LLC (34)						

7148.35 - TDM Cable Funding LLC

Billing Worksheet

Primary Partner - Client Code
For the Period: 05/19/2013 - 06/29/2013

Primary Partner: Brady, Stephen R. (7)

7148.48 - Integrated Excellence Sr. Trust 08

TAX	1041T	10412 1041 PREPARATION	Ferrante,A	05/22/2013	Amended 2010 return	1585.00	1585.00	WIP	Rate	Hours	Progress	Net WIP	AR Balance
TAX	1041T	10412 1041 PREPARATION	Ferrante,A	05/22/2013	2011 return preparation	0.00	0.00	1585.00	85.00	1.00	0.00	1585.00	30.40
TAX	1041T	10412 1041 PREPARATION	Ferrante,A	05/22/2013	2012 return preparation				85.00	1.00			
TAX	1041T	10412 1041 PREPARATION	Ferrante,A	05/22/2013	Amended 2008 1041 return				85.00	1.00			
TAX	1041T	10412 1041 PREPARATION	Horbachews	05/22/2013	Summarize data needed to prepared amended returns for prior years to report payment of consulting fees to McGinn & Smith and eliminate bad debits expense - summarize data re 1099's that needed to be prepared and/or amended work with Adam on attachments to included in amended returns				190.00	0.50			
TAX	1041T	10413 1041 REVIEW	Horbachews	05/28/2013	Discussion with Leanne Kemmer re review of returns				190.00	0.10			
TAX	1041T	10412 1041 PREPARATION	Ferrante,A	05/28/2013	2012 return				85.00	0.50			
TAX	1041T	10412 1041 PREPARATION	Ferrante,A	05/28/2013	Amended 2010 return				85.00	0.50			
TAX	1041T	10412 1041 PREPARATION	Ferrante,A	05/28/2013	Amended 2008 return				85.00	0.50			
TAX	1041T	10412 1041 PREPARATION	Ferrante,A	05/28/2013	2011 return				85.00	0.50			
TAX	1041T	10413 1041 REVIEW	Kemmer,Lea	05/28/2013	Review amended 2008 and 2010 tax returns, Review revised 2011 tax return and review 2012 original return. go over changes to nol schedule with adam.				135.00	1.50			
TAX	1041T	10413 1041 REVIEW	Kemmer,Lea	05/29/2013	review corrections made				135.00	0.30			
TAX	1041T	10413 1041 REVIEW	Horbachews	05/29/2013	review corrections made				190.00	0.20			
TAX	1041T	10413 1041 REVIEW	Horbachews	05/29/2013	review amended returns for 2008 and 2010 and 2011 and 2012 returns				190.00	1.30			
TAX	1041T	10413 1041 REVIEW	Horbachews	05/30/2013	final review of amended returns - upload to client portal				190.00	0.40			
1041T Totals											11.10	1380.00	
TAX	MSCTX	10944 ANNUAL PAYROLL	Gross,Lynn	05/24/2013	preparing corrected 1099s for 2010 & 2011, preparing 1099s for 2008				100.00	1.35			
TAX	MSCTX	10944 ANNUAL PAYROLL	Gross,Lynn	05/28/2013	self review forms				100.00	0.45			
TAX	MSCTX	10944 ANNUAL PAYROLL	Gross,Lynn	06/17/2013	discussing 1099s and plan with MH				100.00	0.25			
MSCTX Totals											2.05	205.00	
TAX Totals											13.15	1585.00	
Integrated Excellence Sr. Trust 08 (48)											13.15	1585.00	

Billing Worksheet

Primary Partner - Client Code
For the Period: 05/19/2013 - 06/29/2013

Primary Partner: Brady, Stephen R. (7)

7148.62 - TDMM Cable Jr. Trust 09

TAX	1041T	10412 1041 PREPARATION	Eng Fee	FYE	WIP Thru 06/29/2013	WIP	Progress	Net WIP	AR Balance
			0.00	Dec	937.00	937.00	0.00	937.00	0.00
Memo			Rate	Hours	Amount				
TAX	1041T	10412 1041 PREPARATION	05/22/2013	Summarize info necessary to prepare amended returns to report write off of AVR and payment of consulting fees to M&S	190.00	0.20		38.00	
TAX	1041T	10412 1041 PREPARATION	05/23/2013	Discuss with Adam Ferrante the info to be included in amended returns	190.00	0.30		57.00	
TAX	1041T	10412 1041 PREPARATION	05/23/2013	Amended 2011 return	85.00	1.00		85.00	
TAX	1041T	10412 1041 PREPARATION	05/23/2013	Amended 2012 return	85.00	1.00		85.00	
TAX	1041T	10412 1041 PREPARATION	05/23/2013	Amended 2009 return	85.00	1.00		85.00	
TAX	1041T	10412 1041 PREPARATION	05/28/2013	Amended 2009 return	85.00	0.50		42.50	
TAX	1041T	10412 1041 PREPARATION	05/28/2013	Amended 2011 return	85.00	0.50		42.50	
TAX	1041T	10412 1041 PREPARATION	05/28/2013	Amended 2012 return	85.00	0.50		42.50	
TAX	1041T	10413 1041 REVIEW	05/28/2013	review 2009, 2011 and 2012 amended tax returns	135.00	0.80		108.00	
TAX	1041T	10413 1041 REVIEW	05/28/2013	review corrections made	135.00	0.30		40.50	
TAX	1041T	10413 1041 REVIEW	05/29/2013	Review amended returns	190.00	1.00		190.00	
TAX	1041T	10413 1041 REVIEW	05/30/2013	final review of amended returns and upload to client portal	190.00	0.40		76.00	
1041T Totals						7.50		892.00	
TAX	MSCTX	10944 ANNUAL PAYROLL	05/24/2013	preparing 1099s for 2009	100.00	0.45		45.00	
MSCTX Totals						0.45		45.00	
TAX Totals						7.95		937.00	
TDMM Cable Jr. Trust 09 (62)						7.95		937.00	

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

Upon the Fourth Interim Application of Chiampou Travis Besaw & Kershner LLP (“Chiampou”) for Approval of the Fourth Interim Application for Fees dated September 13, 2013 (“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 all creditors of the McGinn Smith Entities] 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 June 3, 2012 and June 29, 2013 in the amount of \$70,351.23 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: _____, 2013

Hon. Christian F. Hummel
United States Magistrate Judge

Doc #01-2682517.1

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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CERTIFICATE OF SERVICE

I, Karen M. Ludlow, being at all times over 18 years of age, hereby certify that on September 13, 2013, a true and correct copy of the Fourth Interim Application of Chaiampou Travis Besaw & Kershner LLP for Approval of Fees (“Chaiampou Fourth 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:

- **Alison B. Cohen** - acohen@gkblaw.com
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- **The Shoma Group** - fsilva@shomagroup.com
- **Benjamin Zelsermyer** - bzlaw@optonline.net, steincav@aol.com

And, I hereby certify that on September 13, 2013, I mailed, via first class mail using the United States Postal Service, a copy of the (“Chiampou Fourth Fee Application”) to the individuals listed below:

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Dated: September 13, 2013

/s/ Karen M. Ludlow
Karen M. Ludlow