

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 Chiam pou
Travis Besaw & Kershner LLP (“Chiam pou”) for Approval of Fees (“Application”), Phillips
Lytle LLP as counsel to William J. Brown, Receiver, on behalf of the Application of Chiam pou

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 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 #01-2682509.2

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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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**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><i>Invoice #</i></u>	<u><i>Invoice Date</i></u>	<u><i>Period Covered</i></u>	<u><i>Amount</i></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. Chiam pou accordingly makes this Application to the Court for compensation.

NOTICE

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

WHEREFORE, Chiam pou 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

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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



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

Rec'd 7/10/12 @

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.: 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 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. - 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
Eng Fee	FYE	WIP	Progress	Net WIP
AR Balance				
0.00	Dec	6.40	0.00	6.40
				0.00
Memo				
Postage fee				
EXP Totals				
EXPEN Totals				
McGinn, Smith - Phillips Lytle - Tax (0)				
			Hours	Amount
				6.40
				6.40
				6.40
				6.40

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	
TAX	OTHX	10105 PLANNING				
		Horbachews	06/21/2012			
			update partner address changes in tax software	0.20	36.00	36.00
			OTHTX Totals	0.20	36.00	36.00
			TAX Totals	0.20	36.00	36.00
			IP Investors LLC (14)	0.20	36.00	36.00

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**

WIP - McGinn, Smith Holdings, LLC (17) - Tax				Memo	Rate	Hours	Amount	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
TAX	1065P	10652 1065 PREPARATION	Andrews, Ji	06/04/2012	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	125.00	1.75	218.75		1617.50	0.00	1617.50	536.00
TAX	1065P	10652 1065 PREPARATION	Andrews, Ji	06/05/2012	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	125.00	5.00	625.00					
TAX	1065P	10652 1065 PREPARATION	Horbachews	06/05/2012	respond to staff questions	180.00	0.10	18.00					
TAX	1065P	10652 1065 PREPARATION	Andrews, Ji	06/06/2012	accrual to cash m-1's - 0.5 various workpaper updates - 1.75 input to tax return - 1.7 sit w/mary - 0.8	125.00	4.75	593.75					
				1065P Totals		11.60		1455.50					
TAX	OTHTX	10105 PLANNING	Horbachews	06/06/2012	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)	180.00	0.90	162.00					
				OTHTX Totals		0.90		162.00					
				TAX Totals		12.50		1617.50					
				McGinn, Smith Holdings, LLC (17)		12.50		1617.50					

Billing Worksheet

Primary Partner - Client Code

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

Primary Partner: Brady, Stephen R. (7)**7148.23 - McGinn, Smith Alarm Trading, LLC****WIP - McGinn, Smith Alarm Trading, LLC (23) - Consulting**

				Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
				0.00	Dec	306.00	0.00	306.00	180.00
			Memo			Rate	Hours	Amount	
TAX	OTHTX	10105 PLANNING	Horbachews	06/18/2012	Prepare detailed attachment of services performed to fee application per the request of William Brown	180.00	1.20	216.00	
TAX	OTHTX	10105 PLANNING	Horbachews	06/19/2012	modify attachment to fee application and e-mail to Bill Brown	180.00	0.50	90.00	
					OTHTX Totals		1.70	306.00	
					TAX Totals		1.70	306.00	
					McGinn, Smith Alarm Trading, LLC (23)		1.70	306.00	

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

TAX	OTH TX	10105 PLANNING	Horbachews	06/06/2012	Memo	Eng Fee	FYE	WIP	Progress	Hours	Amount	Net WIP	AR Balance
					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	0.00	Dec	90.00	0.00	0.50	90.00	90.00	0.00
					OTH TX 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**WIP - TDMM Cable Funding LLC (35) - Tax**

TAX	1065P	10652 1065 PREPARATION	Horbachews	06/14/2012	Memo	Eng Fee	FYE	WIP	Progress	Hours	Amount	Net WIP	AR Balance
					work with Krystina Rusch on 2012 info for Benchmark Communications	0.00	Dec	469.00	0.00	0.30	54.00	469.00	0.00
					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		
					OTH TX 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)**7148.49 - Pacific Trust 02****WIP - Pacific Trust 02 (49) - Trust**

	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
	0.00	Dec	219.50	0.00	219.50	0.00
Memo	Rate	Hours	Amount			
2011 Fed and NYS return.	85.00	0.70	59.50			
review 2011 tax return	130.00	0.30	39.00			
Final review, sign return and coordinate payment	180.00	0.60	108.00			
of balances due with Brian Shea	130.00	0.10	13.00			
lock, sign-off and upload for client portal		1.70	219.50			
1041T Totals		1.70	219.50			
TAX Totals		1.70	219.50			
Pacific Trust 02 (49)		1.70	219.50			

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**

WIP - TDM Luxury Cruise Trust 07 (53) - Trust				Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
TAX	1041T	10412 1041 PREPARATION	Memo				Rate	Hours	Amount
TAX	1041T	06/04/2012	Blackman,E	2011 Fed and NYS return.			85.00	0.60	51.00
TAX	1041T	06/13/2012	Kemmer,Lea	review 2011 tax return			130.00	0.30	39.00
TAX	1041T	06/18/2012	Horbachews	Final review and sign			180.00	0.30	54.00
TAX	1041T	06/19/2012	Kemmer,Lea	lock, sign-off and upload for client protal			130.00	0.10	13.00
1041T Totals								1.30	157.00
TAX Totals								1.30	157.00
TDM Luxury Cruise Trust 07 (53)								1.30	157.00

7148.54 - TDM Verifier Trust 07

WIP - TDM Verifier Trust 07 (54) - Trust				Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
TAX	1041T	10412 1041 PREPARATION	Memo				Rate	Hours	Amount
TAX	1041T	06/04/2012	Blackman,E	2011 Fed and NYS return.			85.00	0.60	51.00
TAX	1041T	06/13/2012	Kemmer,Lea	review 2011 tax return			130.00	0.30	39.00
TAX	1041T	06/18/2012	Horbachews	Final review and sign returns			180.00	0.30	54.00
TAX	1041T	06/19/2012	Kemmer,Lea	lock, sign-off and upload for client protal			130.00	0.10	13.00
1041T Totals								1.30	157.00
TAX Totals								1.30	157.00
TDM Verifier Trust 07 (54)								1.30	157.00

7148.55 - TDM Verifier Trust 07R

WIP - TDM Verifier Trust 07R (55) - Trust				Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
TAX	1041T	10412 1041 PREPARATION	Memo				Rate	Hours	Amount
TAX	1041T	06/04/2012	Blackman,E	2011 Fed and NYS return.			85.00	0.50	42.50
TAX	1041T	06/13/2012	Horbachews	Instruct staff on Trust returns to be prepared			180.00	0.20	36.00
TAX	1041T	06/18/2012	Kemmer,Lea	review 2011 tax return			130.00	0.30	39.00
TAX	1041T	06/19/2012	Horbachews	final review and sign returns			180.00	0.30	54.00
TAX	1041T	06/19/2012	Kemmer,Lea	lock, sign-off and upload for client protal			130.00	0.10	13.00
1041T Totals								1.40	184.50
TAX Totals								1.40	184.50
TDM Verifier Trust 07R (55)								1.40	184.50

7148.56 - TDM Verifier Trust 08

7148.61 - TDMM Cable Sr. Trust 09

Billing Worksheet

Primary Partner - Client Code

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

Primary Partner: Brady, Stephen R. (7)

[illegible]

7148.62 - TDMM Cable Jr. Trust 09

[illegible]



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

Rec'd 9/22/2012
WP

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		7,947.50
	20% Discount (excluding \$6.40 of expenses)		(1,589.50)
	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		Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
Memo		Rate		Hours		Amount	
Progress billing balance for fiscal year ended 12/31/2010		0.00		Dec		0.00	
Progress billing balance for fiscal year ended 12/31/2011		0.00		0.00		0.00	
Progress Totals:		0.00		0.00		0.00	
CONSL BFS	00955 FREE CONSULTING	Brady,Step	11/01/2010	billing detail			
				BFS Totals			
				CONSL Totals			
TAX	1120C	11202 1120 PREPARATION	Horbachews	review final K-1's sent by Brian Shea from Pine Street Capital	180.00	0.40	72.00
TAX	1120C	11202 1120 PREPARATION	Horbachews		180.00	0.40	72.00
TAX	1120C	11203 1120 REVIEW	Horbachews		180.00	1.20	216.00
TAX	1120C	11202 1120 PREPARATION	Andrews,JI	received answer regarding bad debts, finished preping return	125.00	1.00	125.00
1120C Totals						3.00	
TAX Totals						3.00	
McGinn, Smith & Co., Inc. (02)						5.00	
						485.00	
						485.00	
						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

TAX	1120C	11202 1120 PREPARATION	Horbachews	08/13/2012	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
					0.00	Dec	144.00	0.00	144.00	0.00
Memo							Rate	Hours	Amount	
TAX	1120C		Horbachews	08/13/2012	Review e-mail and phone discussion re 2008 change to financial statements and how to report 1120C Totals		180.00	0.40	72.00	
								0.40	72.00	
TAX	OTHTX	10105 PLANNING	Horbachews	08/16/2012	Update workpapers to reflect reduction 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)			0.80	144.00	

Billing Worksheet

Primary Partner - Client Code

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

Primary Partner: Brady, Stephen R. (7)

7148.14 - IP Investors LLC

WIP - IP Investors LLC (14) - Tax				Memo	Rate	Hours	Amount	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
TAX	OTHTX	10105 PLANNING	07/02/2012	update partner address changes in tax software	180.00	0.10	18.00						
TAX	OTHTX	10105 PLANNING	08/06/2012	update and send electronic partner K-1 summary to Brian Shea as of 12/31/11	180.00	0.30	54.00						
TAX	OTHTX	10108 IRS/STATE CORRESPONDENCE	08/06/2012	review and respond to Brian S re late filing IRS Penalty notice received	180.00	0.30	54.00						
				OTHTX Totals		0.70	126.00						
				TAX Totals		0.70	126.00						
				IP Investors LLC (14)		0.70	126.00						

Billing Worksheet

Primary Partner - Client Code

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

Primary Partner: Brady, Stephen R. (7)**7148.17 - McGinn, Smith Holdings, LLC**

7148.17 - McGinn, Smith Holdings, LLC							
	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance	
	0.00	Dec	3897.75	0.00	3897.75	0.00	
	Memo		Rate	Hours	Amount		
TAX	1065P 10652 1065 PREPARATION	Andrews, Ji	125.00	0.80	100.00		
TAX	1065P 10652 1065 PREPARATION	Andrews, Ji	125.00	3.00	375.00		
TAX	1065P 10652 1065 PREPARATION	Andrews, Ji	125.00	1.75	218.75		
TAX	1065P 10652 1065 PREPARATION	Andrews, Ji	125.00	0.25	31.25		
TAX	1065P 10652 1065 PREPARATION	Andrews, Ji	125.00	3.75	468.75		
TAX	1065P 10652 1065 PREPARATION	Andrews, Ji	125.00	3.35	418.75		
TAX	1065P 10652 1065 PREPARATION	Horbachews	180.00	0.80	144.00		
TAX	1065P 10652 1065 PREPARATION	Andrews, Ji	125.00	2.50	312.50		
TAX	1065P 10652 1065 PREPARATION	Andrews, Ji	125.00	5.00	625.00		
TAX	1065P 10652 1065 PREPARATION	Horbachews	180.00	0.30	54.00		
TAX	1065P 10652 1065 PREPARATION	Andrews, Ji	125.00	1.80	225.00		
TAX	1065P 10652 1065 PREPARATION	Andrews, Ji	125.00	0.50	62.50		
TAX	1065P 10652 1065 PREPARATION	Andrews, Ji	125.00	0.60	75.00		
TAX	1065P 10652 1065 PREPARATION	Andrews, Ji	125.00	0.25	31.25		
TAX	1065P 10652 1065 PREPARATION	Andrews, Ji	125.00	24.65	3141.75		
TAX	OTHTX 10105 PLANNING	Horbachews	180.00	1.30	234.00		
TAX	OTHTX 10105 PLANNING	Horbachews	180.00	2.90	522.00		
OTHTX Totals							
TAX Totals							
McGinn, Smith Holdings, LLC (17)							
756.00							
3897.75							
3897.75							

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
Memo				Rate	Hours	Amount	
TAX	OTHX 10105 PLANNING	0.00	Dec	162.00	0.00	162.00	0.00
e-mail to Bill Brown re resolving outstanding issues to complete returns				180.00	0.20	36.00	
TAX	OTHX 10105 PLANNING			180.00	0.20	36.00	
TAX	OTHX 10105 PLANNING			180.00	0.50	90.00	
prepare listing of returns due 9/15 and info still needed to send to Bill Brown							
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

WIP - McGinn, Smith Funding, LLC (25) - Consulting					Memo	Rate	Hours	Amount
TAX	1065P	10652 1065 PREPARATION	Horbachews	08/14/2012	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

Billing Worksheet

Primary Partner - Client Code

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

Primary Partner: Brady, Stephen R. (7)

7148.33 - 74 State Capital, LP

7148.33 - 74 State Capital, LP								
WIP - 74 State Capital, LP (33) - Tax			Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
TAX	1065P	10652 1065 PREPARATION	08/15/2012	Horbachews		180.00	0.20	36.00
TAX	1065P	10652 1065 PREPARATION	08/20/2012	Andrews, Ji	discussion with Brian Shea re status of 74 State	125.00	0.30	37.50
TAX	1065P	10652 1065 PREPARATION	08/29/2012	Andrews, Ji	Cap k-1 and research re need to file return if no activity check requirements for NYS filing update 2011 trial balance - 0.50 docket, project list, etc. - .25	125.00	0.75	93.75
TAX	1065P	10652 1065 PREPARATION	09/04/2012	Horbachews		180.00	0.20	36.00
TAX	1065P	10652 1065 PREPARATION	09/06/2012	Andrews, Ji	prep return	125.00	2.50	312.50
TAX	1065P	10652 1065 PREPARATION	09/07/2012	Andrews, Ji	check processing	125.00	0.20	25.00
TAX	1065P	10653 1065 REVIEW	09/07/2012	Horbachews		180.00	0.90	162.00
					1065P Totals		5.05	702.75
					TAX Totals		5.05	702.75
					74 State Capital, LP (33)		5.05	702.75

Billing Worksheet

Primary Partner - Client Code

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

Primary Partner: Brady, Stephen R. (7)

7148.35 - TDDMM Cable Funding LLC

WIP - TDDMM Cable Funding LLC (35) - 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	
discussion with Brian Shea re status Broadband Solutions 2011 inbfo		180.00	0.10	18.00	
OTHTX Totals			0.10	18.00	
TAX Totals			0.10	18.00	
TDDMM Cable Funding LLC (35)			0.10	18.00	

TAX OTHTX 10105 PLANNING

Horbachews 07/16/2012

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**

				Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
				0.00	Dec	2052.00	0.00	2052.00	0.00
				Memo		Rate	Hours	Amount	
TAX	OTHX	10105 PLANNING	Horbachews	07/16/2012	Review sales documents and discussion with Brian Shea	180.00	1.10	198.00	
TAX	OTHX	10105 PLANNING	Horbachews	07/17/2012	Analyze Sales documents and determine assets sold and summarize gain/loss on spreadsheet	180.00	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	180.00	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	180.00	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)	180.00	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	180.00	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	180.00	1.10	198.00	
TAX	OTHX	10105 PLANNING	Horbachews	08/27/2012	Brian Shea e-mail re AJE's	180.00	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	180.00	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	180.00	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	

Billing Worksheet

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

Primary Partner: Brady, Stephen R. (7)

7148.49 - Pacific Trust 02										
WIP - Pacific Trust 02 (49) - Trust					Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
					Memo					
TAX	1041T	10413 1041 REVIEW	Horbachews	07/23/2012	Follow up on status of e-filing 1041T Totals	Dec	90.00	0.00	90.00	0.00
TAX	1065P	10653 1065 REVIEW	Horbachews	07/18/2012	follow up on e-file authorizations received from bill Brown 1065P Totals					
TAX	OTHTX	10108 IRS/STATE CORRESPONDENCE	Horbachews	08/13/2012	review IRS late filing notice OTHTX Totals TAX Totals Pacific Trust 02 (49)					

Billing Worksheet

Primary Partner - Client Code

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

Primary Partner: Brady, Stephen R. (7)

7148.71 - McGinn, Smith Alarm Trading Corp.

WIP - McGinn, Smith Alarm Trading Corp. (71) - Tax		Memo	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
TAX	OTHX 10105 PLANNING	Horbachews 07/24/2012	0.00	Dec	108.00	0.00	108.00	0.00
Discussion with Jill Andrews re status of information (.2); call with Brian Shea re status of White Glove and update on personal settlement reached (.4)								
OTHX Totals							108.00	
TAX Totals							108.00	
McGinn, Smith Alarm Trading Corp. (71)							108.00	



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

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

Rec'd 11/14/2012
[Signature]
Charles W. Champion, 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.

		Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
Memo							
1-2-3 Delivery		0.00	Dec	118.85	0.00	118.85	10180.80
EXP Totals							
EXPEN Totals							
check processing				125.00			
1120C Totals				180.00			
TAX Totals							
McGinn, Smith & Co., Inc. (02)							
Amount							
16.35							
16.35							
16.35							
12.50							
90.00							
102.50							
102.50							
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		
OTHTX Totals		0.10	18.00		
TAX Totals		0.10	18.00		
IP Investors LLC (14)		0.10	18.00		

TAX OTHTX 10108 IRS/STATE CORRESPONDENCE 09/11/2012

Horbachews

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
					Rate	Hours	Amount
TAX	1065P	10652 1065 PREPARATION	09/10/2012				
TAX	1065P	10652 1065 PREPARATION	09/11/2012				
		update for revised K-1's			125.00	0.25	31.25
		update for updated K-1's received 2010 change to			125.00	2.75	343.75
		balance sheet, change tax return & workpapers -					
		2.5 read through responses re: various bad debts					
		- 0.25					
TAX	1065P	10652 1065 PREPARATION	09/12/2012				
		print revised 2010 financial statements to attach to			125.00	0.30	37.50
		tax return					
		1065P Totals				3.30	412.50
TAX	1120C	11202 1120 PREPARATION	09/25/2012				
TAX	1120C	11202 1120 PREPARATION	10/15/2012				
TAX	1120C	11202 1120 PREPARATION	10/16/2012				
TAX	1120C	11202 1120 PREPARATION	10/17/2012				
TAX	1120C	11202 1120 PREPARATION	10/18/2012				
		conference call with Mary H and client			125.00	2.75	343.75
		entries to write off worthless assets			125.00	2.00	250.00
		entries to write off worthless assets			125.00	4.50	562.50
		write of asset entries			125.00	2.75	343.75
		sit w/ Mary to go over questions - 0.5 quick book			125.00	3.00	375.00
		entries to figure out how client wrote off assets not					
		posted to bad debts - 1.5 final questions for Mary					
		& client - 1.0					
		1120C Totals				15.00	1875.00
TAX	OTHTX	10105 PLANNING	09/25/2012				
		Review of investment correspondence			180.00	4.40	792.00
		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					
		reutnrs (.5)					
TAX	OTHTX	10105 PLANNING	10/17/2012				
		Review list of questions/open items requiring			180.00	0.50	90.00
		followup with respect to various write-offs of					
		investments and notes receivable					
		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)

7148.23 - McGinn, Smith Alarm Trading, LLC

WIP - McGinn, Smith Alarm Trading, LLC (23) - Consulting				Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
TAX	OTH TX	10105 PLANNING	Horbachews	09/17/2012	Memo	Rate	Hours	Amount	
TAX	OTH TX	10105 PLANNING	Horbachews	10/09/2012	Call from Brian Shea re discussion with Alyssa, IRS Agent, re filing of returns during investigation Review Brian Shea e-mail with letter requesting copies of returns to be provided to Dave Smith attorney- summarize returns to be provided Placing copies of the 2009 through 2011 returns into a zip file as requested by the receiver. review files to determine tax returns to be uploaded to send to Brian Shea in response to Dave Smith document request letter send additional copy of return to Brian Shea for Dave Smith info request	180.00	0.20	36.00	
TAX	OTH TX	10105 PLANNING	Horbachews	10/09/2012		180.00	0.60	108.00	
TAX	OTH TX	10105 PLANNING	McKirchy, B	10/09/2012		90.00	4.00	360.00	
TAX	OTH TX	10105 PLANNING	Horbachews	10/10/2012		180.00	1.10	198.00	
TAX	OTH TX	10105 PLANNING	Horbachews	10/22/2012		180.00	0.10	18.00	
OTHTX Totals							6.00	720.00	
TAX Totals							6.00	720.00	
McGinn, Smith Alarm Trading, LLC (23)							6.00	720.00	

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 TDM Cable Funding, LLC (34) - Tax

TAX OTHTX 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

OTHTX 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
TAX	1065P	10652 1065 PREPARATION	Blackman,E	0.00	Dec	1692.50	0.00	1692.50	0.00
TAX	1065P	10652 1065 PREPARATION	Blackman,E						
TAX	1065P	10652 1065 PREPARATION	Horbachews						
TAX	1065P	10652 1065 PREPARATION	Blackman,E						
1065P Totals									
TAX	OTHTX	10105 PLANNING	Horbachews						
TAX	OTHTX	10105 PLANNING	Horbachews						
TAX	OTHTX	10105 PLANNING	Blackman,E						
TAX	OTHTX	10105 PLANNING	Horbachews						
OTHTX Totals									
TAX Totals									
TDMM Cable Funding LLC (35)									
OTHTX Totals									
TAX Totals									
TDMM Cable Funding LLC (35)									

106.25
616.25
36.00
212.50
971.00

1.25
7.25
0.20
2.50
11.20

85.00
85.00
180.00
85.00

180.00
180.00

85.00
180.00

4.80
16.00
16.00

721.50
1692.50
1692.50

90.00
90.00
127.50
414.00

90.00
90.00

90.00
90.00

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.

	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
	0.00	Dec	54.00	0.00	54.00	0.00
	Memo	Rate	Hours	Amount		
TAX	OTH TX 10108 IRS/STATE CORRESPO Horbachews 10/29/2012 review and reply to Brian Shea re notice received from CA re filing of Form SI-200 NIC	180.00	0.30	54.00		
	OTH TX Totals		0.30	54.00		
	TAX Totals		0.30	54.00		
	McGinn, Smith Alarm Trading Corp. (71)		0.30	54.00		



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

Rec'd 1/3/2013
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.: 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 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	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

7148.01 - Health Enterprises Management, Inc												
WIP - Health Enterprises Management, Inc (01) - Tax				Eng Fee	FYE	WIP	Progress	Hours	Amount	Net WIP	AR Balance	
TAX	OTHTX	10105 PLANNING	Horbachews	11/12/2012								
					0.00	Dec	90.00	0.00		90.00	0.00	
					Memo			Rate	Hours	Amount		
				Evaluate tax impact on corp of passthru income from Upstate Imaging as a result of foreclosure in 2012				180.00	0.50	90.00		
				OTHIX 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
					0.00	Dec	110.00	0.00	110.00	0.00
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	Evaluate tax impact on partners resulting from		180.00	0.50		90.00
					Upstate Imaging foreclosure in 2012					
					OTHTX Totals			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		Memo	Eng Fee	FYE	WIP	Progress	Hours	Amount
TAX	OTHTX 10105 PLANNING	Horbachews 11/12/2012	0.00	Dec	36.00	0.00	0.20	36.00
evaluate tax impact to Partners of foreclosure of Upstate Imaging property in 2012								
OTHTX Totals							0.20	36.00
TAX Totals							0.20	36.00
GPV Associates (12)							0.20	36.00

Billing Worksheet

Primary Partner - Client Code

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

Primary Partner: Brady, Stephen R. (7)

7148.17 - McGinn, Smith Holdings, LLC

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

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
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							1.70	306.00	
TAX Totals							1.70	306.00	
McGinn, Smith Alarm Trading, LLC (23)							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

7148.31 - Portfolio Partners				Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
WIP - Portfolio Partners (31) - Tax				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	180.00	0.50		90.00
					OTHTX Totals				90.00
					TAX Totals				90.00
					Portfolio Partners (31)				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**

TAX	OTHX	10105 PLANNING	Horbachews	11/09/2012	Memo	Eng Fee	FYE	WIP	Progress	Hours	Net WIP	AR Balance
					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	0.00	Dec	432.00	0.00		432.00	0.00
					Review Seton Hall settlement documents and prepare spreadsheet summarizing implications to LLC Members (.7); conference call with Brian Shea to discuss (.4)							
					review closing documents and request copies from Brian Shea							
					discussion with Brian Shea re handling of additional entries on books of Seton hall for 2012							
					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**

TAX	OTHX	10105 PLANNING	Horbachews	11/09/2012	Memo	Eng Fee	FYE	WIP	Progress	Hours	Net WIP	AR Balance
					review e-mail received from Brian S re foreclosure sale of underlying property	0.00	Dec	18.00	0.00		18.00	0.00
					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		Memo	Eng Fee	FYE	WIP	Progress	Hours	Net WIP	AR Balance
TAX	1065P	10652 1065 PREPARATION	0.00	Dec	342.00	0.00	1.90	342.00	0.00
		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							
		1065P Totals					1.90	342.00	
		TAX Totals					1.90	342.00	
		TDMM Cable Funding LLC (35)					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****WIP - TNA Associates (37) - Tax**

TAX	OTH TX	10105 PLANNING	Horbachews	11/26/2012	Memo	Eng Fee	FYE	WIP	Progress	Hours	Amount	Net WIP	AR Balance
					E-mail correspondence with Brian Shea re whether Balance Sheet for TNA contains note receivable from T. McGinn or D Smith	0.00	Dec	36.00	0.00			36.00	0.00
					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**WIP - Upstate Imaging Associates (38) - Tax**

TAX	OTH TX	10105 PLANNING	Horbachews	11/12/2012	Memo	Eng Fee	FYE	WIP	Progress	Hours	Amount	Net WIP	AR Balance
					analyze cancellation of indebtedness implications to partners as a result of foreclosure of property	0.00	Dec	144.00	0.00			144.00	0.00
					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	final ca t/r - look at rules for final return, short year, due date, what forms to file on. 2011 or 2012	125.00	0.75	93.75
TAX	1120C 11202 1120 PREPARATION	Andrews, Ji	12/13/2012	final 2012 tax return for Fed & CA	125.00	2.50	312.50
TAX	1120C 11202 1120 PREPARATION	Andrews, Ji	12/18/2012	final year tax returns - 0.75 talk with Mary - 0.25	125.00	1.00	125.00
TAX	1120C 11202 1120 PREPARATION	Horbachews	12/18/2012	discussion with Jill Andrews re issues with final return	180.00	0.20	36.00
1120C Totals					4.45	567.25	
TAX	OTH TX 10105 PLANNING	Horbachews	11/26/2012	discussion with Brian Shea re filing of final return and submission to CA Sec of State	180.00	0.20	36.00
OTH TX Totals					0.20	36.00	
TAX Totals					4.65	603.25	
McGinn, Smith Alarm Trading Corp. (71)					4.65	603.25	



**Chiampou 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 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
TAX	1120C 11202 1120 PREPARATION	0.00	Dec	152.00	0.00	152.00	20075.63
Memo				Rate	Hours	Amount	
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
TAX	1120C 11202 1120 PREPARATION	0.00	Dec	285.00	0.00	285.00	0.00
Memo				Rate	Hours	Amount	
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
TAX	1120C 11202 1120 PREPARATION	0.00	Dec	34.00	0.00	34.00	0.00
Memo				Rate	Hours	Amount	
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
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	Molina,Kri	Prepared IT 204-LL for 2012 tax year.	85.00	0.20	17.00		
TAX	1065P	10652 1065 PREPARATION	Horbachews	Review 2012 financial info for inclusion in returns	190.00	0.20	38.00		
				1065P Totals		0.40	55.00		
				TAX Totals		0.40	55.00		
				Cruise Charter Ventures, LLC (10)		0.40	55.00		
7148.11 - FGF Partners				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	Horbachews	1065P Totals	190.00	0.20	38.00		
				TAX Totals		0.20	38.00		
				FGF Partners (11)		0.20	38.00		
						0.20	38.00		
7148.12 - GPV Associates				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	Horbachews	Review allocation of recourse debt to be reported on k-1's	190.00	0.20	38.00		
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	Prepared extension for 2012 return.	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				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	Molina,Kri	Prepared IT 204-LL and return for 2012 tax year.	85.00	0.50	42.50		
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	Rolled forward client binder into 2012 and input information received from client for tax return.	85.00	0.10	8.50		
TAX	1065P	10652 1065 PREPARATION	Horbachews	Updated address in tax return and placed email in binder.	190.00	0.20	38.00		
TAX	1065P	10652 1065 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)

[illegible]

7148.15 - M&S Partners

7148.15 - M&S Partners										
					Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
					0.00	Dec	394.00	0.00	394.00	0.00
WIP - M&S Partners (15) - Tax					Memo		Rate	Hours	Amount	
TAX	1065P	10652 1065 PREPARATION	Horbachews	01/03/2013	discuss prep of IT-204-LL for 2012		190.00		0.20	38.00
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/03/2013	Looked at client's 2011 return to find out fee needed to be paid for 2012 NY filing.		85.00		0.10	8.50
TAX	1065P	10652 1065 PREPARATION	Horbachews	01/25/2013	Review 2012 financial info sent by Brian Shea; e-mail re proposed adjustments		190.00		0.80	152.00
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/25/2013	Updated combined financials workapers, prepared & assembled return.		85.00		1.90	161.50
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/25/2013	Prepared and assembled extension for 2012 return.		85.00		0.40	34.00
					1065P Totals				3.40	394.00
					TAX Totals				3.40	394.00
					M&S Partners (15)				3.40	394.00

7148.17 - McGinn, Smith Holdings, LLC

WIP - McGinn, Smith Holdings, LLC (17) - Tax					Memo	Rate	Hours	Amount
TAX	1065P	10652 1065 PREPARATION	Horbachews	01/02/2013	prepare listing of 2012 IT-204-LL to be filed for 2012 and discuss prep of forms for various SMLLC owned by MS Holdings with Kristina Molina	190.00	0.50	95.00
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/03/2013	Looked at client's 2011 return to find out fee needed to be paid for 2012 NY filing.	85.00	0.10	8.50
TAX	1065P	10652 1065 PREPARATION	Horbachews	01/07/2013	work with Kristina Molina on various questions and computer software issues with preparation fo 2012 Forms IT-204-LL for various SMLLC's	190.00	0.60	114.00
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	01/14/2013	review spreadsheet showing sale of alarm contracts by multiple SMLLC's owned by MS	190.00	0.30	57.00

Billing Worksheet

Primary Partner - Client Code

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

Primary Partner: Brady, Stephen R. (7)

WIP - McGinn, Smith 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 PREPARATION	Molina,Kri	01/07/2013	Prepared IT 204-LL for 2012 tax year.	85.00	0.20	17.00
TAX	1065P	10652 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

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

7148.20 - First Excelsior Income Notes LLC

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

7148.21 - Third Albany Income Notes, LLC

WIP - Third Albany Income Notes, LLC (21) - Consulting				Memo	Rate	Hours	Amount
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/07/2013	Prepared IT 204-LL for 2012 tax year. 1065P Totals	85.00	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 - Third Albany Income Notes, LLC (21) - Consulting				Memo	Rate	Hours	Amount
TAX	MSCTX	10944 ANNUAL PAYROLL	Gross,Lynn	01/04/2013	1099 rolling	0.20	24.00
TAX	MSCTX	10944 ANNUAL PAYROLL	Molina,Kri	01/21/2013	Prepared and assembled 1099.	0.50	42.50
TAX	MSCTX	10944 ANNUAL PAYROLL	Molina,Kri	01/23/2013	Fixed address on 1099 forms.	0.10	8.50
				MSCTX Totals		0.80	75.00
TAX	OTHTX	10105 PLANNING	Horbachews	01/22/2013	Research and discussion re TAIN's requirement to issue FOrm 1099-C for debt cancelled re 74 State St debt	0.30	57.00
TAX	OTHTX	11204 PROVISION	Mauro,Lind	01/22/2013	Review 1099's	0.30	40.50
TAX	OTHTX	10105 PLANNING	Horbachews	01/23/2013	Final Form 1099 review	0.20	38.00
TAX	OTHTX	10105 PLANNING	Horbachews	01/25/2013	Conference call with Bill Brown and Brian Shea to discuss issuance of 1099-C for cancellation of indebtedness	0.20	38.00
				OTHTX Totals		1.00	173.50
				TAX Totals		2.00	265.50
				Third Albany Income Notes, LLC (21)		2.00	265.50

7148.22 - First Advisory Income Notes, LLC

WIP - First Advisory Income Notes, LLC (22) - Consulting				Memo	Rate	Hours	Amount
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/07/2013	Prepared IT 204-LL for 2012 tax year.	0.20	17.00
				1065P Totals		0.20	17.00
TAX	MSCTX	10944 ANNUAL PAYROLL	Gross,Lynn	01/04/2013	1099 rolling	0.20	24.00
TAX	MSCTX	10944 ANNUAL PAYROLL	Molina,Kri	01/21/2013	Prepared and assembled 1099.	0.50	42.50
TAX	MSCTX	10944 ANNUAL PAYROLL	Molina,Kri	01/23/2013	Fixed address on 1099 forms.	0.10	8.50
				MSCTX Totals		0.80	75.00
TAX	OTHTX	11204 PROVISION	Mauro,Lind	01/22/2013	Review 1099's	0.30	40.50
TAX	OTHTX	10105 PLANNING	Horbachews	01/23/2013	Final Form 1099 review	0.20	38.00
				OTHTX Totals		0.50	78.50
				TAX Totals		1.50	170.50
				First Advisory Income Notes, LLC (22)		1.50	170.50

7148.23 - McGinn, Smith Alarm Trading, LLC

WIP - McGinn, Smith Alarm Trading, LLC (23) - Consulting				Memo	Rate	Hours	Amount
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/07/2013	Prepared IT 204-LL for 2012 tax year.	0.20	17.00
				1065P Totals		0.20	17.00

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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	01/21/2013	Prepared and assembled 1099.		
TAX	MSCTX	10944 ANNUAL PAYROLL	Molina,Kri	01/23/2013	Fixed address on 1099 forms.	85.00	63.75
				MSCTX Totals		0.10	8.50
						0.85	72.25
TAX	OTHTX	10105 PLANNING	Horbachews	01/11/2013	Review of Alarm Trading LLC 2012 financial data	190.00	133.00
				(2); e-mail to BS with questions and recording of			
				sale of assets (.2); phone conversation with BS(.3)			
TAX	OTHTX	10105 PLANNING	Horbachews	01/14/2013	question on 1099's	190.00	19.00
TAX	OTHTX	10105 PLANNING	Horbachews	01/15/2013	e-mails and discussion with Brian Shea re write-off	190.00	76.00
				of intercompany receivable and review of 2012			
				financial data			
TAX	OTHTX	10105 PLANNING	Horbachews	01/22/2013	Review of entity listing and discussion with	190.00	57.00
				Kristina Molina re returns to be extended for 2012			
TAX	OTHTX	10105 PLANNING	Horbachews	01/22/2013	Phone discussion with Brian Shea re 1099 prep	190.00	76.00
TAX	OTHTX	11204 PROVISION	Mauro,Lind	01/22/2013	Review 1099's	135.00	108.00
TAX	OTHTX	10105 PLANNING	Horbachews	01/23/2013	Final form 1099 Review	190.00	57.00
TAX	OTHTX	10105 PLANNING	Horbachews	01/25/2013	Conference call with Bill Brown and Brian Shea to	190.00	57.00
				discuss various 1099 reporting issues and status			
				of Criminal trial			
				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

WIP - McGinn Smith Firstline Funding (24) - Tax				Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/03/2013	Looked at client's 2011 return to find out fee				
					needed to be paid for 2012 NY filing. Prepared IT				
					204-LL for 2012 tax year.				
TAX	1065P	10652 1065 PREPARATION	Horbachews	01/03/2013	2012 Form IT-204-LL	190.00			
TAX	1065P	10652 1065 PREPARATION	Horbachews	01/14/2013	review preliminary 2012 financial info - e-mail to	190.00			
				Brian S re accrual of receiver fees at year-end					
TAX	1065P	10652 1065 PREPARATION	Horbachews	01/22/2013	e-mail correspondence with Brian Shea re 2012	190.00			
				F/S results					
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/25/2013	Received additional information on alarm	85.00			
				contracts, corrected IT-204-LL filing fee.					
				1065P Totals					
							1.50	211.50	
TAX	MSCTX	10944 ANNUAL PAYROLL	Molina,Kri	01/21/2013	Prepared and assembled 1099.	85.00			
TAX	MSCTX	10944 ANNUAL PAYROLL	Molina,Kri	01/23/2013	Fixed address on 1099 forms.	85.00			
				MSCTX Totals					
							0.50	42.50	
							0.10	8.50	
							0.60	51.00	
TAX	OTHTX	10105 PLANNING	Horbachews	01/15/2013	Review e-mail written by Brian Shea to Bill Brown	190.00			
					re accrual of receiver fees				

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									
TAX	OTH TX	11204 PROVISION	Mauro,Lind	01/22/2013	Review 1099's				
TAX	OTH TX	10105 PLANNING	Horbachews	01/23/2013	Final Form 1099 review				
TAX	OTH TX	10105 PLANNING	Horbachews	01/25/2013	Conference call with Bill Brown to discuss accrual of YE receiver fee to reduce 2012 financial statement income				
OTH TX Totals									
TAX Totals									
McGinn Smith Firstline Funding (24)									
7148.25 - McGinn, Smith Funding, LLC									
WIP - McGinn, Smith Funding, LLC (25) - Consulting									
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/07/2013	Prepared IT 204-LL for 2012 tax year.				
1065P Totals									
TAX	MSCTX	10944 ANNUAL PAYROLL	Gross,Lynn	01/04/2013	1099 rolling				
MSCTX Totals									
TAX Totals									
McGinn, Smith Funding, LLC (25)									
7148.26 - McGinn, Smith Licensing, LLC									
WIP - McGinn, Smith Licensing, LLC (26) - Consulting									
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/07/2013	Prepared IT 204-LL for 2012 tax year.				
1065P Totals									
TAX Totals									
McGinn, Smith Licensing, LLC (26)									
7148.27 - 107th Associates, LLC									
WIP - 107th Associates, LLC (27) - Consulting									
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/07/2013	Prepared IT 204-LL for 2012 tax year.				
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/22/2013	Updated spreadsheet with routing numbers and bank accounts for NYS filing fees.				

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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				Memo	Rate	Hours	Amount	
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/03/2013	Looked at client's 2011 return to find out fee needed to be paid for 2012 NY filing. Prepared IT 204-LL for 2012 tax year. Received client information, rolled binder & prepared 2012 return. Updated address in the return.	85.00	0.10	8.50
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/07/2013		85.00	0.20	17.00
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/11/2013		85.00	0.60	51.00
TAX	1065P	10652 1065 PREPARATION	Horbachews	01/15/2013	Preliminary review of 2012 financial data Went through and fixed review comments on return.	190.00	0.20	38.00
TAX	1065P	10653 1065 REVIEW	Fitzgerald	01/16/2013		125.00	0.50	62.50
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/17/2013		85.00	0.20	17.00
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/25/2013	Prepared and assembled extension for 2012 return.	85.00	0.50	42.50
1065P Totals							2.30	236.50
TAX Totals							2.30	236.50
Mr. Cranberry, LLC (28)							2.30	236.50

7148.29 - MSFC Security Holdings, LLC

WIP - MSFC Security Holdings, LLC (29) - Tax				Memo	Rate	Hours	Amount
TAX	1041T	10412 1041 PREPARATION	Molina, Kri	01/17/2013	85.00	0.40	34.00
				Went through and fixed review comments on return.			
				1041T Totals		0.40	34.00
TAX	1065P	10652 1065 PREPARATION	Molina, Kri	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	Molina, Kri	01/07/2013	85.00	0.20	17.00
TAX	1065P	10652 1065 PREPARATION	Horbachews	01/11/2013	190.00	0.50	95.00
				Review 2012 financial data sent by Brian S (2); analyze computation on gain on sale of alarm contracts (2); e-mail to BS re discrepancy (1)			
TAX	1065P	10652 1065 PREPARATION	Horbachews	01/14/2013	190.00	1.00	190.00
				Preliminary review of 2012 financial data sent by Brian Shea for returns (3); review spreadsheet			

Billing Worksheet

Primary Partner - Client Code

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

Primary Partner: Brady, Stephen R. (7)

WIP - MSFC Security Holdings, LLC (29) - Tax				Memo	Rate	Hours	Amount
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/14/2013	85.00	2.10	178.50
TAX	1065P	10652 1065 PREPARATION	Horbachews	01/15/2013	190.00	0.20	38.00
TAX	1065P	10653 1065 REVIEW	Fitzgerald	01/16/2013	125.00	0.75	93.75
TAX	1065P	10652 1065 PREPARATION	Horbachews	01/17/2013	190.00	0.20	38.00
TAX	1065P	10652 1065 PREPARATION	Horbachews	01/22/2013	190.00	0.20	38.00
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/25/2013	85.00	0.30	25.50
				showing proceeds from sale of alarm contracts and e-mail to Brian questioning the calculation on the gain on sale (.7)			
				Inserted information from email, prepared, and assembled return.			
				review revised 2012 financial info sent by Brian shea			
				review revised financials			
				Review 2012 financial statements sent by Brian			
				Shea			
				Received additional information on alarm contracts, corrected IT-204-LL filing fee.			
				1065P Totals		5.55	722.25
TAX	MSCTX	10944 ANNUAL PAYROLL	Gross,Lynn	01/04/2013	120.00	0.20	24.00
TAX	MSCTX	10944 ANNUAL PAYROLL	Molina,Kri	01/18/2013	85.00	0.30	25.50
TAX	MSCTX	10944 ANNUAL PAYROLL	Molina,Kri	01/21/2013	85.00	0.25	21.25
TAX	MSCTX	10944 ANNUAL PAYROLL	Molina,Kri	01/23/2013	85.00	0.10	8.50
				MSCTX Totals		0.85	79.25
TAX	OTHTX	11204 PROVISION	Mauro,Lind	01/22/2013	135.00	0.30	40.50
TAX	OTHTX	10105 PLANNING	Horbachews	01/24/2013	190.00	0.30	57.00
				Review 1099's			
				Form 1099 final review			
				OTHTX Totals		0.60	97.50
				TAX Totals		7.40	933.00
				MSFC Security Holdings, LLC (29)		7.40	933.00

7148.30 - NEI Capital LLC

WIP - NEI Capital LLC (30) - Tax				Memo	Rate	Hours	Amount
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/07/2013	85.00	0.20	17.00
TAX	1065P	10652 1065 PREPARATION	Horbachews	01/14/2013	190.00	0.20	38.00
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/22/2013	85.00	0.20	17.00
				Prepared IT 204-LL for 2012 tax year.			
				Review preliminary 2012 financial data sent by Brian S for return			
				Updated spreadsheet with routing numbers and bank accounts for NYS filing fees.			
				1065P Totals		0.60	72.00
				TAX Totals		0.60	72.00
				NEI Capital LLC (30)		0.60	72.00

7148.31 - Portfolio Partners

Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
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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	Hours	Rate	Amount	Net WIP	AR Balance
TAX	1065P	10652 1065 PREPARATION	Horbachews	01/15/2013	e-mail to Brian Shea re balance sheet data and specifically question re components of Due from Partner Receivable on B/S	175.50	0.00	0.40	190.00	76.00	175.50	0.00
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/25/2013	Prepared and assembled extension for 2012 return.			0.50	85.00	42.50		
					1065P Totals			0.90		118.50		
TAX	OTHTX	10105 PLANNING	Horbachews	01/15/2013	Review & revise e-mmail to Bill Brown re request from Data from Plaker & Lyons re component of Partner Receivable on B/S			0.30	190.00	57.00		
					OTHTX 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	Hours	Rate	Amount	Net WIP	AR Balance
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/03/2013	Looked at client's 2011 return to find out fee needed to be paid for 2012 NY filing.	1168.00	0.00	0.10	85.00	8.50		
TAX	1065P	10652 1065 PREPARATION	Horbachews	01/04/2013	review 2012 adjusted trial balance at 12/31/12 sent by Brian for tax return - e-mail Brian with request for more info			0.40	190.00	76.00		
TAX	1065P	10652 1065 PREPARATION	Horbachews	01/11/2013	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			1.30	190.00	247.00		
TAX	1065P	10652 1065 PREPARATION	Horbachews	01/14/2013	review adjusted 2012 financials			0.10	190.00	19.00		
TAX	1065P	10652 1065 PREPARATION	Horbachews	01/15/2013	Phone discussion with Brian Shea re write off of intercompany receivables			0.20	190.00	38.00		
TAX	1065P	10652 1065 PREPARATION	Horbachews	01/17/2013	Review revised financial statements - e-mail to Brian S re property taxes assumed by buyer			0.30	190.00	57.00		
TAX	1065P	10652 1065 PREPARATION	Horbachews	01/22/2013	E-mail correspondence with Brian Shea and Jill Andrews re change to proceeds on sale of real estate attrib to RE Taxes			0.40	190.00	76.00		
TAX	1065P	10652 1065 PREPARATION	Horbachews	01/25/2013	Review accrual to cash analysis for 2012 mand e-mail correspondence with Jill Andrews			0.70	190.00	133.00		
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	01/25/2013	roll binder - 0.4 save emails & info to binder - 0.2 update cy workpapers - 3.1			3.70	130.00	481.00		

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
1065P Totals						7.20	1135.50
TAX	1120C	11202 1120 PREPARATION	Andrews, Ji	01/15/2013	130.00	0.25	32.50
				sit with Mary to discuss and sort out which returns are ready to be prepared			
1120C Totals						0.25	32.50
TAX Totals						7.45	1168.00
Seton Hall Associates (32)						7.45	1168.00

7148.33 - 74 State Capital, LP

WIP - 74 State Capital, LP (33) - Tax				Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
0.00					Dec	232.50	0.00	232.50	0.00
Memo						Rate	Hours	Amount	
TAX	1065P	10652 1065 PREPARATION	Horbachews	01/15/2013		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	Molina, Kri	01/24/2013		85.00	0.50	42.50	
				Rolled client binder to 2012, inserted email containing new address and prepared 2012 return.					
1065P Totals							0.80	99.50	
TAX	OTHTX	10105 PLANNING	Horbachews	01/25/2013		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							0.70	133.00	
TAX Totals							1.50	232.50	
74 State Capital, LP (33)							1.50	232.50	

7148.34 - TDM Cable Funding, LLC

WIP - TDM Cable Funding, LLC (34) - Tax				Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
0.00					Dec	106.00	0.00	106.00	0.00
Memo						Rate	Hours	Amount	
TAX	1065P	10652 1065 PREPARATION	Molina, Kri	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	Horbachews	01/03/2013		190.00	0.20	38.00	
				2012 FORM IT-204-LL					
TAX	1065P	10652 1065 PREPARATION	Molina, Kri	01/07/2013		85.00	0.20	17.00	
				Prepared IT 204-LL for 2012 tax year.					
TAX	1065P	10652 1065 PREPARATION	Molina, Kri	01/25/2013		85.00	0.50	42.50	
				Prepared and assembled extension for 2012 return.					
1065P Totals							1.00	106.00	
TAX Totals							1.00	106.00	
TDM Cable Funding, LLC (34)							1.00	106.00	

Billing Worksheet

Primary Partner - Client Code

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

Primary Partner: Brady, Stephen R. (7)

7148.35 - TDMM Cable Funding LLC

7148.35 - TDMM Cable Funding LLC						
	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
	0.00	Dec	144.00	0.00	144.00	0.00
WIP - TDMM Cable Funding LLC (35) - Tax	Memo		Rate	Hours	Amount	
TAX 1065P 10652 1065 PREPARATION	Horbachews	01/03/2013				
TAX 1065P 10652 1065 PREPARATION	Molina,Kri	01/03/2013	190.00	0.20	38.00	
			85.00	0.10	8.50	
TAX 1065P 10652 1065 PREPARATION	Molina,Kri	01/07/2013	85.00	0.20	17.00	
TAX 1065P 10652 1065 PREPARATION	Horbachews	01/25/2013	190.00	0.20	38.00	
TAX 1065P 10652 1065 PREPARATION	Molina,Kri	01/25/2013	85.00	0.50	42.50	
	Prepared and assembled extension for 2012 return.					
	1065P Totals			1.20	144.00	
	TAX Totals			1.20	144.00	
	TDMM Cable Funding LLC (35)			1.20	144.00	

7148.37 - TNA Associates

WIP - TNA Associates (37) - Tax					Memo	Rate	Hours	Amount
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/25/2013	Prepared and assembled extension for 2012 return.	85.00	0.50	42.50
					1065P Totals		0.50	42.50
TAX	OTHX	10105 PLANNING	Horbachews	01/15/2013	Discussion with Brian re note receivable presumably from McGinn & Smith	190.00	0.20	38.00
					OTHX Totals		0.20	38.00
					TAX Totals		0.70	80.50
					TNA Associates (37)		0.70	80.50

7148.38 - Upstate Imaging Associates

WIP - Upstate Imaging Associates (38) - Tax					Memo	Rate	Hours	Amount
TAX	1065P	10652 1065 PREPARATION	Horbachews	01/03/2013	Discussion with Jill Andrews on information needed to adjust financial statements and prepare final returns	190.00	0.80	152.00
TAX	1065P	10652 1065 PREPARATION	Andrews, Ji	01/03/2013	sit with Mary H - 0.5 roll engagement binder - 0.25 roll & clean up engagement workpapers - 0.25	130.00	3.20	416.00

Billing Worksheet

Primary Partner - Client Code

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

Primary Partner: Brady, Stephen R. (7)

WIP - Upstate Imaging Associates (38) - Tax					Memo	Rate	Hours	Amount
TAX	1065P	10652 1065 PREPARATION	Andrews, 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 allocation 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	Andrews, 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	Andrews, Ji	01/24/2013	make changes discussed with Mary	130.00	0.50	65.00
TAX	1065P	10652 1065 PREPARATION	Andrews, 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		190.00	1.40	266.00
					1065P Totals		13.30	1909.00
					TAX Totals		13.30	1909.00
					Upstate Imaging Associates (38)		13.30	1909.00

7148.42 - FirstLine SR. Trust 07

WIP - FirstLine SR. Trust 07 (42) - Trust				Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
TAX	1041T	10412 1041 PREPARATION	Horbachews	01/02/2013	Review 2012 financial information sent by Brian Shea for tax return	137.25	0.00	137.25	0.00
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.				
TAX	1041T	10412 1041 PREPARATION	Molina, Kri	01/07/2013	Prepared, printed, and assembled 2012 return.				
TAX	1041T	10412 1041 PREPARATION	Molina, Kri	01/11/2013	Updated address in tax return and placed email in binder.				
TAX	1041T	10413 1041 REVIEW	Fitzgerald	01/16/2013	Went through and fixed review comments on return.				
TAX	1041T	10412 1041 PREPARATION	Molina, Kri	01/17/2013					
				1041T Totals					
				TAX Totals					
				FirstLine SR. Trust 07 (42)					

7148.43 - FirstLine SR. Trust 07 series B

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

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	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		125.00	0.25	31.25
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/17/2013	Went through and fixed review comments on return.	85.00	0.10	8.50
					1041T Totals		1.25	137.25
					TAX Totals		1.25	137.25
					FirstLine SR. Trust 07 series B (43)		1.25	137.25

7148.44 - FirstLine Trust 07

WIP - FirstLine Trust 07 (44) - Trust					Memo	Rate	Hours	Amount
TAX	1041T	10412 1041 PREPARATION	Horbachews	01/02/2013	Review 2012 financial info 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		125.00	0.25	31.25
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/17/2013	Went through and fixed review comments on return.	85.00	0.10	8.50
					1041T Totals		1.25	137.25
					TAX Totals		1.25	137.25
					FirstLine Trust 07 (44)		1.25	137.25

7148.45 - FirstLine Trust 07 Series B

WIP - FirstLine Trust 07 Series B (45) - Trust					Memo	Rate	Hours	Amount
TAX	1041T	10412 1041 PREPARATION	Horbachews	01/02/2013	Review 2012 financial info 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

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	01/07/2013	85.00	0.50	42.50
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/11/2013	85.00	0.10	8.50
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
				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

WIP - Fortress Trust 08 (46) - Trust				Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
				0.00	Dec	169.75	0.00	169.75	0.00
Memo				Rate	Hours	Amount			

TAX	1041T	10412 1041 PREPARATION	Horbachews	01/04/2013	review 2012 financial information sent by Brian Shea for tax return	190.00	0.20	38.00	
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/07/2013	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	01/08/2013	Completed preparation and assembly of client's 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	01/15/2013		125.00	0.25	31.25	
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/17/2013	Went through and fixed review comments on return.	85.00	0.20	17.00	
				1041T Totals			1.35	145.75	
TAX	MSCTX	10944 ANNUAL PAYROLL	Gross,Lynn	01/04/2013	1099 rolling	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

WIP - Integrated Excellence Jr. Trust 08 (47) - Trust				Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
				0.00	Dec	107.75	0.00	107.75	0.00
Memo				Rate	Hours	Amount			

TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/07/2013	Rolled forward client binder into 2012 and input information received from client for tax return.	85.00	0.60	51.00	
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/11/2013	Prepared client 2012 return. Updated address in tax return and placed email in binder.	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 - Integrated Excellence Jr. Trust 08 (47) - Trust		Memo	Rate	Hours	Amount
TAX	1041T	10413 1041 REVIEW	125.00	0.25	31.25
TAX	1041T	10412 1041 PREPARATION	85.00	0.20	17.00
		Went through and fixed review comments on return.			
		1041T Totals		1.15	107.75
		TAX Totals		1.15	107.75
		Integrated Excellence Jr. Trust 08 (47)		1.15	107.75

7148.48 - Integrated Excellence Sr. Trust 08

WIP - Integrated Excellence Sr. Trust 08 (48) - Trust					Memo	Rate	Hours	Amount
TAX	1041T	10412 1041 PREPARATION	Horbachews	01/04/2013	review 2012 financial info sent by Brian Shea for tax return	190.00	0.20	38.00
TAX	1041T	10412 1041 PREPARATION	Horbachews	01/16/2013	Review 2012 financial information for inclusion in returns	190.00	0.20	38.00
TAX	1041T	10413 1041 REVIEW	Fitzgerald	01/17/2013	Rolled binder, inserted information, prepared, and assembled return and extension.	125.00	0.25	31.25
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/17/2013		85.00	0.50	42.50
					1041T Totals		1.15	149.75
TAX	MSCTX	10944 ANNUAL PAYROLL	Molina,Kri	01/21/2013	Prepared and assembled 1099.	85.00	0.50	42.50
TAX	MSCTX	10944 ANNUAL PAYROLL	Molina,Kri	01/23/2013	Fixed address on 1099 forms.	85.00	0.10	8.50
					MSCTX Totals		0.60	51.00
TAX	OTHTX	11204 PROVISION	Mauro,Lind	01/22/2013	Review 1099's	135.00	0.40	54.00
TAX	OTHTX	10105 PLANNING	Horbachews	01/23/2013	Form 1099 review	190.00	0.20	38.00
					OTHTX Totals		0.60	92.00
					TAX Totals		2.35	292.75
					Integrated Excellence Sr. Trust 08 (48)		2.35	292.75

7148.49 - Pacific Trust 02

WIP - Pacific Trust 02 (49) - Trust					Memo	Rate	Hours	Amount
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/14/2013	Rolled binder, inserted 2012 information, prepared, and assembled return.	85.00	2.50	212.50
TAX	1041T	10412 1041 PREPARATION	Horbachews	01/14/2013		190.00	0.40	76.00
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	0.20	17.00

Billing Worksheet

Primary Partner - Client Code

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

Primary Partner: Brady, Stephen R. (7)

WIP - 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		
		Memo	Rate		Hours	Amount			
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/25/2013					
		Prepared and assembled extension for 2012 return.			85.00	0.50	42.50		
		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		
		Memo	Rate		Hours	Amount			
TAX	1041T	10412 1041 PREPARATION	Horbachews	01/14/2013					
		review preliminary 2012 financial info sent by Brian Shea for returns			190.00	0.20	38.00		
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/14/2013					
		Rolled binder, inserted 2012 information, prepared, and assembled return.			85.00	0.50	42.50		
TAX	1041T	10413 1041 REVIEW	Fitzgerald	01/15/2013					
		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				1.05	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		
		Memo	Rate		Hours	Amount			
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/15/2013					
		Rolled binder, inserted information, prepared, and assembled return.			85.00	0.30	25.50		
TAX	1041T	10413 1041 REVIEW	Fitzgerald	01/15/2013					
		review 2012 financial data sent by Brian Shea for returns			125.00	0.25	31.25		
TAX	1041T	10412 1041 PREPARATION	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 - TDM Verifier Trust 07 (54) - Trust					Memo	Rate	Hours	Amount
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/17/2013	Went through and fixed review comments on return.	85.00	0.10	8.50
					1041T Totals		0.85	103.25
TAX	MSCTX	10944 ANNUAL PAYROLL	Gross,Lynn	01/04/2013	1099 rolling	120.00	0.20	24.00
					MSCTX Totals		0.20	24.00
					TAX Totals		1.05	127.25
					TDM Verifier Trust 07 (54)		1.05	127.25

7148.55 - TDM Verifier Trust 07R

WIP - TDM Verifier Trust 07R (55) - Trust					Memo	Rate	Hours	Amount
TAX	1041T	10412 1041 PREPARATION	Horbachews	01/15/2013	Review 2012 financial data sent by Brian Shea for returns	190.00	0.20	38.00
TAX	1041T	10413 1041 REVIEW	Fitzgerald	01/15/2013	Rolled binder, inserted information, prepared, and assembled return.	125.00	0.25	31.25
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/15/2013		85.00	0.30	25.50
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/17/2013	Went through and fixed review comments on return.	85.00	0.10	8.50
					1041T Totals		0.85	103.25
					TAX Totals		0.85	103.25
					TDM Verifier Trust 07R (55)		0.85	103.25

7148.56 - TDM Verifier Trust 08

WIP - TDM Verifier Trust 08 (56) - Trust					Memo	Rate	Hours	Amount
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/15/2013	Rolled binder, inserted information, prepared, and assembled return.	85.00	0.30	25.50
TAX	1041T	10413 1041 REVIEW	Fitzgerald	01/15/2013	Review 2012 financial data sent by Brian Shea for returns	125.00	0.25	31.25
TAX	1041T	10412 1041 PREPARATION	Horbachews	01/15/2013		190.00	0.20	38.00
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/17/2013	Went through and fixed review comments on return.	85.00	0.10	8.50
					1041T Totals		0.85	103.25
					TAX Totals		0.85	103.25
					TDM Verifier Trust 08 (56)		0.85	103.25

7148.58 - TDM Verifier Trust 09

Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
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Billing Worksheet

Primary Partner - Client Code

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

Primary Partner: Brady, Stephen R. (7)

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7148.59 - TDM Verifier Trust 11

WIP - TDM Verifier Trust 11 (59) - Trust				Memo	Rate	Hours	Amount
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/15/2013	85.00	0.30	25.50
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
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/17/2013	85.00	0.10	8.50
1041T Totals						0.85	103.25
TAX Totals						0.85	103.25
TDM Verifier Trust 11 (59)						0.85	103.25

7148.60 - TDMM Benchmark Trust 09

WIP - TDDMM Benchmark Trust 09 (60) - Trust					Memo	Rate	Hours	Amount
TAX	1041T	10412 1041 PREPARATION	Horbachews	01/16/2013	Review 2012 financial information sent by Brian Shea for returns	190.00	0.20	38.00
TAX	1041T	10413 1041 REVIEW	Fitzgerald	01/17/2013	Rolled binder, inserted information, prepared, and assembled return.	125.00	0.25	31.25
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/17/2013		85.00	0.40	34.00
1041T Totals							0.85	103.25
TAX Totals							0.85	103.25
TDDMM Benchmark Trust 09 (60)							0.85	103.25

Billing Worksheet

Primary Partner - Client Code

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

Primary Partner: Brady, Stephen R. (7)

7148.61 - TDMM Cable Sr. Trust 09

WIP - TDDMM Cable Sr. Trust 09 (61) - Trust						Memo	Rate	Hours	Amount
TAX	1041T	10412 1041	PREPARATION	Horbachews	01/16/2013	Review 2012 financial information for inclusion in tax returns	190.00	0.20	38.00
TAX	1041T	10413 1041	REVIEW	Fitzgerald	01/17/2013		125.00	0.25	31.25
TAX	1041T	10412 1041	PREPARATION	Molina,Kri	01/17/2013	Rolled binder, inserted information, prepared, and assembled return.	85.00	0.40	34.00
						1041T Totals		0.85	103.25
						TAX Totals		0.85	103.25
						TDDMM Cable Sr. Trust 09 (61)		0.85	103.25

7148.62 - TDMM Cable Jr. Trust 09

WIP - TDDMM Cable Jr. Trust 09 (62) - Trust					Memo	Rate	Hours	Amount
TAX	1041T	10412 1041 PREPARATION	Horbachews	01/16/2013	REVIEW 2012 financial information for inclusion in tax returns	190.00	0.20	38.00
TAX	1041T	10413 1041 REVIEW	Fitzgerald	01/17/2013	Rolled binder, inserted information, prepared, and assembled return.	125.00	0.25	31.25
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/17/2013		85.00	0.40	34.00
					1041T Totals		0.85	103.25
					TAX Totals		0.85	103.25
					TDDMM Cable Jr. Trust 09 (62)		0.85	103.25

7148.71 - McGinn, Smith Alarm Trading Corp.

WIP - McGinn, Smith Alarm Trading Corp. (71) - Tax			Memo	Rate	Hours	Amount
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/14/2013		
					0.10	8.50
					0.10	8.50
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
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
					2.55	409.50



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

Received 3/12/13 wjs

Charles W. Chiampou, 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 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 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		<u>\$ 11,381.92</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: 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	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
TAX	1120C	11202 1120 PREPARATION	Andrews,Ji	01/28/2013	0.00	Dec	1112.00	0.00	1112.00	0.00
Memo										
Tax Processing Fee										21.00
EXP Totals										21.00
EXPEN Totals										21.00
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					
TAX	1120C	11202 1120 PREPARATION	Andrews,Ji	01/30/2013	workpapers - 1.75					
TAX	1120C	11202 1120 PREPARATION	Horbachews	01/30/2013	finalize tax return - update engagement workpapers - had issues with getting to balance					
TAX	1120C	11202 1120 PREPARATION	Andrews,Ji	02/06/2013	clear e-file diagnostics					
TAX	1120C	11203 1120 REVIEW	Horbachews	02/08/2013						
TAX	1120C	11202 1120 PREPARATION	Andrews,Ji	02/11/2013	sit with Mary - 0.25 chek mary's input, diag, etc - 0.75					
1120C Totals										253.50
TAX Totals										390.00
Health Enterprises Management, Inc (01)										19.00
										32.50
										266.00
										130.00
										1091.00
										1091.00
										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	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
TAX	1120C	11202 1120 PREPARATION	Andrews,Ji	02/07/2013	0.00	Dec	508.50	0.00	508.50	32000.38
TAX	1120C	11202 1120 PREPARATION	Andrews,Ji	02/08/2013						
Memo										
Tax Processing Fee										21.00
EXP Totals										21.00
EXPEN Totals										21.00
TAX	1120C	11202 1120 PREPARATION	Andrews,Ji	02/07/2013	update engagement workpapers					
TAX	1120C	11202 1120 PREPARATION	Andrews,Ji	02/08/2013	update engagement workpapers and input to tax software					
1120C Totals										65.00
TAX	MSCTX	10944 ANNUAL PAYROLL	Andrews,Ji	02/11/2013	update workpaper note for prior year bad debt note					
MSCTX Totals										32.50
TAX Totals										487.50
McGinn, Smith & Co., Inc. (02)										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)

WIP - McGinn, Smith Capital Holdings Corp. (06) - Tax				Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
EXPEN	EXP	01940 OTHER - (EXPLAIN)	Latt,Jessi	02/03/2013					
				Tax Processing Fee					
				EXP Totals					
				EXPEN Totals					
TAX	1065P	10653 1065 REVIEW	Horbachews	02/11/2013	Final review and sign NYS Form IT-204-LL	190.00		769.00	0.00
				1065P Totals					
TAX	1120C	11202 1120 PREPARATION	Andrews,Ji	02/06/2013	prep 1120 and workpapers - 1.0 sit w mary - 0.25	130.00			
TAX	1120C	11202 1120 PREPARATION	Horbachews	02/06/2013		190.00			
TAX	1120C	11202 1120 PREPARATION	Andrews,Ji	02/07/2013	1120 prep	130.00			
TAX	1120C	11203 1120 REVIEW	Horbachews	02/08/2013		190.00			
TAX	1120C	11202 1120 PREPARATION	Andrews,Ji	02/11/2013	print & get ready for processing	130.00			
				1120C Totals					
							4.90		691.00
TAX	OTHTX	10105 PLANNING	Horbachews	02/12/2013	Determination of NYS Source income to determine NYS LLC Filing fee amount	190.00			
					OTHTX Totals				
					TAX Totals				
					McGinn, Smith Capital Holdings Corp. (06)				
							0.10		19.00
							0.10		19.00
							5.20		748.00
							5.20		769.00

7148.08 - Transaction Funding Corp.

WIP - Transaction Funding Corp. (08) - Tax				Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
EXPEN	EXP	01940 OTHER - (EXPLAIN)	Latt,Jessi	02/03/2013					
				Tax Processing Fee					
				EXP Totals					
				EXPEN Totals					
TAX	1065P	10653 1065 REVIEW	Horbachews	02/08/2013	review extensions	190.00		98.75	0.00
				1065P Totals					
TAX	1120C	11203 1120 REVIEW	Fitzgerald	01/29/2013		125.00			
TAX	1120C	11202 1120 PREPARATION	Molina,Kri	02/06/2013	Exported extension.	85.00			
TAX	1120C	11202 1120 PREPARATION	Molina,Kri	02/11/2013	Reviewed assembly for accuracy, signed off PDF in engagement binder.	85.00			
				1120C Totals					
				TAX Totals					
				Transaction Funding Corp. (08)					
							0.35		39.75
							0.55		77.75
							0.55		98.75

7148.10 - Cruise Charter Ventures, LLC

Billing Worksheet

Primary Partner - Client Code

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

Primary Partner: Brady, Stephen R. (7)

WIP - Cruise Charter Ventures, LLC (10) - Tax				Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
EXPEN	EXP	01940 OTHER - (EXPLAIN)	Millicia, Pe	02/03/2013	Tax Processing Fee				
					EXP Totals				
					EXPEN Totals				
TAX	1065P	10653 1065 REVIEW	Fitzgerald	02/06/2013	IT-204-LL	125.00	0.05		6.25
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		0.15		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	01940 OTHER - (EXPLAIN)	Millicia, Pe	02/03/2013	Tax Processing Fee				
					EXP Totals				
					EXPEN Totals				
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	130.00	1.40		182.00
TAX	1065P	10652 1065 PREPARATION	Andrews, Ji	01/29/2013	update workpaper and input to prosystem - balance	130.00	1.25		162.50
TAX	1065P	10652 1065 PREPARATION	Andrews, Ji	01/30/2013	sit with mary - save final attachment to engagement	130.00	0.50		65.00
TAX	1065P	10653 1065 REVIEW	Horbachews	02/06/2013		190.00	0.50		95.00
TAX	1065P	10653 1065 REVIEW	Horbachews	02/07/2013		190.00	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	130.00	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 - GPV Associates (12) - Tax		Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
EXPEN	EXP	0.00	Dec	477.25	0.00	477.25	0.00
Memo		Rate		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
		TAX Totals					42.00
		EXPEN Totals					42.00
TAX	1065P	10653 1065 REVIEW	01/29/2013	Fitzgerald			31.25
TAX	1065P	10652 1065 PREPARATION	02/04/2013	Andrews, Ji			357.50
		update cy workpapers, input to tax software, docket, project list, etc			0.25		
TAX	1065P	10652 1065 PREPARATION	02/06/2013	Molina, Kri			4.25
TAX	1065P	10653 1065 REVIEW	02/08/2013	Horbachews			38.00
TAX	1065P	10652 1065 PREPARATION	02/11/2013	Molina, Kri			4.25
		review extensions			0.05		
		Reviewed assembly for accuracy, signed off PDF in engagement binder.			0.20		
		1065P Totals			0.05		
		TAX Totals			3.30		435.25
		GPV Associates (12)			3.30		435.25
					3.30		477.25

7148.14 - IP Investors LLC

WIP - IP Investors LLC (14) - Tax		Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
EXPEN	EXP	0.00	Dec	305.00	0.00	305.00	0.00
Memo		Rate		Hours		Amount	
EXPEN	EXP	01940 OTHER - (EXPLAIN)	02/03/2013	Milicia,Pe			21.00
		TAX Totals					21.00
		EXPEN Totals					21.00
TAX	1065P	10652 1065 PREPARATION	02/06/2013	Molina, Kri			42.50
TAX	1065P	10653 1065 REVIEW	02/06/2013	Fitzgerald			5.00
TAX	1065P	10652 1065 PREPARATION	02/07/2013	Molina, Kri			4.25
		Exported and assembled return and K-1s. IT-204-LL			0.50		
		Exported IT-204-LL and printed client signature form.			0.04		
					0.05		
TAX	1065P	10653 1065 REVIEW	02/07/2013	Horbachews			190.00
TAX	1065P	10653 1065 REVIEW	02/11/2013	Horbachews			38.00
TAX	1065P	10652 1065 PREPARATION	02/11/2013	Molina, Kri			4.25
		Reviewed assembly for accuracy, signed off PDF in engagement binder.			0.05		
		1065P Totals			1.84		284.00
		TAX Totals			1.84		284.00
		IP Investors LLC (14)			1.84		305.00

7148.15 - M&S Partners

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					Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
Memo						Dec	356.00	0.00	356.00	0.00
EXPEN EXP 01940 OTHER - (EXPLAIN)					Milicia,Pe	02/03/2013				21.00
EXPEN EXP 01940 OTHER - (EXPLAIN)					Latt,Jessi	02/03/2013				21.00
										42.00
										42.00
TAX	1065P	10653	1065	REVIEW	Fitzgerald	01/29/2013				31.25
TAX	1065P	10653	1065	REVIEW	Aceti,J,Jen	01/30/2013				236.25
TAX	1065P	10652	1065	PREPARATION	Molina,Kri	02/06/2013				4.25
TAX	1065P	10652	1065	PREPARATION	Molina,Kri	02/11/2013				4.25
TAX	1065P	10653	1065	REVIEW	Horbachews	02/12/2013				38.00
										314.00
										314.00
										356.00

7148.17 - McGinn, Smith Holdings, LLC

WIP - McGinn, Smith Holdings, LLC (17) - Tax			Memo	Rate	Hours	Amount
EXPEN	EXP	01940 OTHER - (EXPLAIN)	Milicia,Pe	02/03/2013		
EXPEN	EXP	01940 OTHER - (EXPLAIN)	Latt,Jessi	02/03/2013		21.00
EXP Totals						21.00
EXPEN Totals						42.00
TAX	1065P	10653 1065 REVIEW	Fitzgerald	01/29/2013		
TAX	1065P	10653 1065 REVIEW	Fitzgerald	02/06/2013	125.00	31.25
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	02/06/2013	125.00	6.25
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	02/07/2013	85.00	4.25
Exported IT-204-LL and printed client signature form.						4.25
TAX	1065P	10652 1065 PREPARATION	Fitzgerald	02/08/2013	125.00	31.25
TAX	1065P	10652 1065 PREPARATION	Horbachews	02/11/2013	190.00	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	4.25
Reviewed assembly for accuracy, signed off PDF in engagement binder.						
TAX	1065P	10653 1065 REVIEW	Horbachews	02/12/2013	190.00	38.00
Review extension requests						0.20
1065P Totals						2.40
TAX Totals						404.50
McGinn, Smith Holdings, LLC (17)						2.40
						446.50

Billing Worksheet

Primary Partner - Client Code

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

Primary Partner: Brady, Stephen R. (7)

7148.18 - McGinn, Smith Advisors, LLC

7148.18 - McGinn, Smith Advisors, LLC										
WIP - McGinn, Smith Advisors, LLC (18) - Consulting										
EXPEN	EXP	01940 OTHER - (EXPLAIN)	Milicia,Pe	02/03/2013	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
					0.00	Dec	34.50	0.00	34.50	0.00
Memo										
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	Mollina,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										
TAX Totals										13.50
McGinn, Smith Advisors, LLC (18)										13.50
										34.50

7148.19 - First Independent Income Notes, LLC

WIP - First Independent Income Notes, LLC (19) - Consulting				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 information reported on 1099-c	190.00	38.00
TAX	1065P	10652 1065 PREPARATION	Horbachews	02/06/2013	1099-C final review	190.00	19.00
TAX	1065P	10653 1065 REVIEW	Fitzgerald	02/06/2013	IT-204-LL	125.00	5.00
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	02/07/2013	Exported IT-204-LL and printed client signature form.	85.00	4.25
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	02/11/2013	Reviewed assembly for accuracy, signed off PDF in engagement binder.	85.00	4.25
					1065P Totals		70.50
TAX	MSCTX	10944 ANNUAL PAYROLL	Gross,Lynn	02/04/2013	1099C prep	120.00	78.00
TAX	MSCTX	10944 ANNUAL PAYROLL	Molina,Kri	02/05/2013	Added note to 1099-C.	85.00	8.50
					MSCTX Totals		86.50
TAX	OTHTX	11204 PROVISION	Mauro,Lind	02/05/2013	Review 1099-C	135.00	54.00
					OTHTX Totals		54.00
					TAX Totals		211.00
					First Independent Income Notes, LLC (19)		232.00

Billing Worksheet

Primary Partner - Client Code

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

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	Tax Processing Fee	Eng Fee	FYE	WIP	Progress	Hours	Amount	AR Balance
					EXP Totals	0.00	Dec	34.50	0.00		34.50	0.00
					EXPEN Totals						21.00	
TAX	1065P	10653 1065 REVIEW	Fitzgerald	02/06/2013	IT-204-LL					0.04	5.00	
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					0.14	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	Tax Processing Fee	Eng Fee	FYE	WIP	Progress	Hours	Amount	AR Balance
					EXP Totals	0.00	Dec	294.50	0.00		294.50	0.00
					EXPEN Totals						21.00	
TAX	1065P	10652 1065 PREPARATION	Horbachews	02/05/2013	modify info on Form 1099-c					0.20	38.00	
TAX	1065P	10652 1065 PREPARATION	Horbachews	02/06/2013	final review form 1099-C					0.10	19.00	
TAX	1065P	10653 1065 REVIEW	Fitzgerald	02/06/2013	IT-204-LL					0.04	5.00	
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					0.44	70.50	
TAX	MSCTX	10944 ANNUAL PAYROLL	Gross,Lynn	02/04/2013	1099C prep					0.65	78.00	
TAX	MSCTX	10944 ANNUAL PAYROLL	Molina,Kri	02/05/2013	Added note to 1099-C.					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					0.40	76.00	
TAX	OTHTX	11204 PROVISION	Mauro,Lind	02/05/2013	Review 1099-C					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	

Billing Worksheet

Primary Partner - Client Code

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

Primary Partner: Brady, Stephen R. (7)

7148.22 - First Advisory Income Notes, LLC

WIP - First Advisory Income Notes, LLC (22) - Consulting				Memo	Rate	Hours	Amount
EXPEN	EXP	01940 OTHER - (EXPLAIN)	Milicia,Pe	Tax Processing Fee			21.00
				EXP Totals			21.00
				EXPEN Totals			21.00
TAX	1065P	10653 1065 REVIEW	Fitzgerald	IT-204-LL	125.00	0.04	5.00
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	Exported IT-204-LL and printed client signature form.	85.00	0.05	4.25
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	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 Advisory Income Notes, LLC (22)		0.14	34.50

7148.23 - McGinn, Smith Alarm Trading, LLC

WIP - McGinn, Smith Alarm Trading, LLC (23) - Consulting				Memo	Rate	Hours	Amount
EXPEN	EXP	01940 OTHER - (EXPLAIN)	Milicia,Pe	Tax Processing Fee			21.00
				EXP Totals			21.00
				EXPEN Totals			21.00
TAX	1065P	10653 1065 REVIEW	Fitzgerald	IT-204-LL	125.00	0.04	5.00
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	Reviewed assembly for accuracy, signed off PDF in engagement binder.	85.00	0.05	4.25
				1065P Totals		0.09	9.25
TAX	OTHTX	10105 PLANNING	Horbachews	read press release re McGinn & Smith jury verdict and e-mails to Brian Shea and Steve brady	190.00	0.40	76.00
TAX	OTHTX	10105 PLANNING	Horbachews	accounting for consolidation of receiver cash accounts	190.00	0.30	57.00
TAX	OTHTX	10105 PLANNING	Horbachews	e-mail to follow up with Bill Brown on need to return signed e-file authorization forms for IT-204-LL's	190.00	0.20	38.00
				OTHTX Totals		0.90	171.00
				TAX Totals		0.99	180.25
				McGinn, Smith Alarm Trading, LLC (23)		0.99	201.25

7148.24 - McGinn Smith Firstline Funding

Billing Worksheet

Primary Partner - Client Code

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

Primary Partner: Brady, Stephen R. (7)

WIP - McGinn Smith Firstline Funding (24) - Tax		Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
EXPEN	EXP	0.00	Dec	494.75	0.00	494.75	0.00
Memo		Rate		Hours		Amount	
EXPEN	EXP	Tax Processing Fee				21.00	
		EXP Totals				21.00	
		EXPEN Totals				21.00	
TAX	1065P	Prepared and assembled 2012 return.		1.50		127.50	
TAX	1065P	IT-204-LL		0.75		93.75	
TAX	1065P	Exported IT-204-LL and printed client signature form.		0.04		5.00	
TAX	1065P	Went over review notes and printed client copy of return.		0.05		4.25	
TAX	1065P	Exported return, printed efilng signature forms, and updated coverletter for return.		0.60		51.00	
TAX	1065P	Reviewed assembly for accuracy, signed off PDF in engagement binder.		0.20		17.00	
TAX	1065P	Reviewed assembly for accuracy, signed off PDF in engagement binder.		0.05		4.25	
TAX	1065P	1065P Totals		0.90		171.00	
		TAX Totals		4.09		473.75	
		McGinn Smith Firstline Funding (24)		4.09		494.75	

7148.25 - McGinn, Smith Funding, LLC

WIP - McGinn, Smith Funding, LLC (25) - Consulting		Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
EXPEN	EXP	0.00	Dec	38.75	0.00	38.75	0.00
Memo		Rate		Hours		Amount	
EXPEN	EXP	Tax Processing Fee				21.00	
		EXP Totals				21.00	
		EXPEN Totals				21.00	
TAX	1065P	IT-204-LL		0.04		5.00	
TAX	1065P	Exported IT-204-LL and printed client signature form.		0.05		4.25	
TAX	1065P	Reviewed assembly for accuracy, signed off PDF in engagement binder.		0.05		4.25	
TAX	1065P	Reviewed assembly for accuracy, signed off PDF in engagement binder.		0.05		4.25	
		1065P Totals		0.19		17.75	
		TAX Totals		0.19		17.75	
		McGinn, Smith Funding, LLC (25)		0.19		38.75	

7148.26 - McGinn, Smith Licensing, LLC

Billing Worksheet

Primary Partner - Client Code

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

Primary Partner: Brady, Stephen R. (7)

WIP - McGinn, Smith Licensing, LLC (26) - Consulting

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Milicia,Pe	02/03/2013	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
					0.00	Dec	34.50	0.00	34.50	0.00
Memo								Hours		Amount
TAX	1065P	10653 1065 REVIEW	Fitzgerald	02/06/2013	IT-204-LL		125.00	0.04		21.00
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	02/07/2013	Exported IT-204-LL and printed client signature form.		85.00	0.05		21.00
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	02/11/2013	Reviewed assembly for accuracy, signed off PDF in engagement binder.		85.00	0.05		21.00
1065P Totals										5.00
TAX Totals										4.25
McGinn, Smith Licensing, LLC (26)										4.25
										13.50
										13.50
										34.50

7148.27 - 107th Associates, LLC

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

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Milicia,Pe	02/03/2013	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
					0.00	Dec	34.50	0.00	34.50	0.00
Memo								Hours		Amount
TAX	1065P	10653 1065 REVIEW	Fitzgerald	02/06/2013	IT-204-LL		125.00	0.04		21.00
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	02/07/2013	Exported IT-204-LL and printed client signature form.		85.00	0.05		21.00
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	02/11/2013	Reviewed assembly for accuracy, signed off PDF in engagement binder.		85.00	0.05		21.00
1065P Totals										5.00
TAX Totals										4.25
107th Associates, LLC (27)										4.25
										13.50
										13.50
										34.50

7148.28 - Mr. Cranberry, LLC

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

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Milicia,Pe	02/03/2013	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
					0.00	Dec	108.00	0.00	108.00	0.00
Memo								Hours		Amount
TAX	1065P	10653 1065 REVIEW	Fitzgerald	02/06/2013	IT-204-LL		125.00	0.04		21.00
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	02/07/2013	Exported IT-204-LL and printed client signature form.		85.00	0.05		21.00
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	02/11/2013	Reviewed assembly for accuracy, signed off PDF in engagement binder.		85.00	0.05		21.00
1065P Totals										5.00
TAX Totals										4.25
107th Associates, LLC (27)										4.25
										13.50
										13.50
										34.50

Billing Worksheet

Primary Partner - Client Code

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

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			21.00
				Tax Processing Fee			21.00
				EXP 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
				Exported IT-204-LL and printed client signature form.			
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			21.00
				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	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
						NEI Capital LLC (30)		0.14	34.50

7148.31 - Portfolio Partners

WIP - Portfolio Partners (31) - Tax			Memo	Rate	Hours	Amount
EXPEN	EXP	01940 OTHER - (EXPLAIN)	Milicia,Pe			
						21.00
						21.00
						21.00
TAX	1065P	10653 1065 REVIEW	Fitzgerald		0.25	31.25
TAX	1065P	10652 1065 PREPARATION	Andrews, Ji		1.25	162.50
TAX	1065P	10652 1065 PREPARATION	Horbachews		0.20	38.00
TAX	1065P	10652 1065 PREPARATION	Andrews, Ji		1.50	195.00
TAX	1065P	10652 1065 PREPARATION	Molina, Kri		0.05	4.25
TAX	1065P	10652 1065 PREPARATION	Molina, Kri		0.05	4.25
TAX	1065P	10653 1065 REVIEW	Horbachews		0.20	38.00
						473.25
						473.25
						494.25

7148.32 - Seton Hall Associates

WIP - Seton Hall Associates (32) - Tax		Memo	Rate	Hours	Amount
EXPEN	EXP	01940 OTHER - (EXPLAIN)			
		Millicia,Pe			21.00
		Tax Processing Fee			21.00
		EXP Totals			21.00
		EXPEN Totals			
TAX	1065P	10652 1065 PREPARATION			
		Andrews,Ji	130.00	1.75	227.50
TAX	1065P	10653 1065 REVIEW			
		Horbachews	190.00	0.80	152.00
TAX	1065P	10653 1065 REVIEW			
		Horbachews	190.00	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 - TDM Cable Funding, LLC (34) - Tax		Memo		Rate	Hours	Amount
TAX	1065P	10653 1065 REVIEW	Fitzgerald	01/29/2013		
TAX	1065P	10653 1065 REVIEW	Fitzgerald	02/06/2013	0.25	31.25
TAX	1065P	10652 1065 PREPARATION	Molina, Kri	02/06/2013	0.04	5.00
TAX	1065P	10652 1065 PREPARATION	Molina, Kri	02/07/2013	0.05	4.25
		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	0.05	4.25
		Reviewed assembly for accuracy, signed off PDF in engagement binder.		85.00	0.05	4.25
TAX	1065P	10653 1065 REVIEW	Horbachews	02/12/2013	0.20	38.00
		Review and sign extension requests		190.00	0.64	87.00
		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	02/03/2013		
		Tax Processing Fee				21.00
		EXP Totals				21.00
		EXPEN Totals				21.00
TAX	1065P	10653 1065 REVIEW	Fitzgerald	01/29/2013	0.25	31.25
TAX	1065P	10653 1065 REVIEW	Fitzgerald	02/06/2013	0.04	5.00
TAX	1065P	10652 1065 PREPARATION	Molina, Kri	02/06/2013	0.05	4.25
TAX	1065P	10652 1065 PREPARATION	Molina, Kri	02/07/2013	0.05	4.25
		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	0.05	4.25
		Reviewed assembly for accuracy, signed off PDF in engagement binder.		85.00	0.05	4.25
TAX	1065P	10653 1065 REVIEW	Horbachews	02/12/2013	0.20	38.00
		Review and sign extension requests		190.00	0.64	87.00
		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	02/03/2013		
		Tax Processing Fee				21.00
		EXP Totals				21.00
		EXPEN Totals				21.00
TAX	1065P	10653 1065 REVIEW	Fitzgerald	01/29/2013	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	10652 1065 PREPARATION	Molina,Kri					
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	85.00	0.05	4.25		
			Exported extension. Reviewed assembly for accuracy, signed off PDF in engagement binder.	85.00	0.05	4.25		
TAX	1065P	10653 1065 REVIEW	Horbachews	190.00	0.20	38.00		
			Review & Sign extension requests		0.55	77.75		
			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
			0.00	Dec	900.67	0.00	900.67	0.00
EXPEN EXP			Memo					
EXPEN EXP								
			Tax Processing Fee					21.00
			FedEx					39.67
			EXP Totals					60.67
			EXPEN Totals					60.67
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	130.00	1.15	149.50		
			clear review notes - 0.75 print K-1 for other 4 entities - 0.4					
TAX	1065P	10652 1065 PREPARATION	Horbachews	190.00	0.20	38.00		
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	130.00	0.25	32.50		
TAX	1065P	10653 1065 REVIEW	Horbachews	190.00	0.20	38.00		
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	130.00	0.25	32.50		
			check various returns to see if they are yet qualifying for e-file					
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	130.00	0.50	65.00		
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	130.00	0.95	123.50		
			print & get ready for processing get ready for processing - 0.75 check processing - 0.2					
TAX	1065P	10653 1065 REVIEW	Horbachews	190.00	1.00	190.00		
TAX	1065P	10653 1065 REVIEW	Horbachews	190.00	0.50	95.00		
			1065P Totals		5.00	764.00		
TAX	OTHTX	10105 PLANNING	Horbachews	190.00	0.40	76.00		
			revisions to K-1 transmittal letter to Partners					
			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****WIP - FirstLine SR. Trust 07 (42) - Trust**

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Miller,Ell	02/03/2013	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	02/11/2013	Export and assembled client copy of return.					
TAX	1041T	10413 1041 REVIEW	Horbachews	02/15/2013	Review & Sign Trust Return					
1041T Totals					85.00					
TAX Totals					190.00					
FirstLine SR. Trust 07 (42)					0.35					
					0.35					
					12.75					
					38.00					
					50.75					
					50.75					
					71.75					

7148.43 - FirstLine SR. Trust 07 series B**WIP - FirstLine SR. Trust 07 series B (43) - Trust**

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Miller,Ell	02/03/2013	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	02/11/2013	Export and assembled client copy of return.					
TAX	1041T	10413 1041 REVIEW	Horbachews	02/15/2013	Review & Sign Trust returns					
1041T Totals					85.00					
TAX Totals					190.00					
FirstLine SR. Trust 07 series B (43)					0.35					
					0.35					
					12.75					
					38.00					
					50.75					
					50.75					
					71.75					

7148.44 - FirstLine Trust 07**WIP - FirstLine Trust 07 (44) - Trust**

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Miller,Ell	02/03/2013	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	02/11/2013	Export and assembled client copy of return.					
TAX	1041T	10413 1041 REVIEW	Horbachews	02/15/2013	Review & Sign Trust return					
1041T Totals					85.00					
TAX Totals					190.00					
FirstLine Trust 07 (44)					0.35					
					0.35					
					12.75					
					38.00					
					50.75					
					50.75					
					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	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
					0.00	Dec	71.75	0.00	71.75	0.00
Memo										
					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.					
TAX	1041T	10413 1041 REVIEW	Horbachews	02/15/2013	Review & Sign Trust returns					
					1041T Totals					12.75
					TAX Totals					38.00
					FirstLine Trust 07 Series B (45)					50.75
										50.75
										71.75

7148.46 - Fortress Trust 08**WIP - Fortress Trust 08 (46) - Trust**

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Miller,Ell	02/03/2013	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
					0.00	Dec	50.75	0.00	50.75	0.00
Memo										
					Export and assembled client copy of return.					
					Review & Sign Trust returns					
					1041T Totals					12.75
					TAX Totals					38.00
					Fortress Trust 08 (46)					50.75
										50.75
										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	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
					0.00	Dec	71.75	0.00	71.75	0.00
Memo										
					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.					
TAX	1041T	10413 1041 REVIEW	Horbachews	02/15/2013	Review & Sign Trust Return					
					1041T Totals					12.75
					TAX Totals					38.00
					Integrated Excellence Jr. Trust 08 (47)					50.75
										50.75
										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 - Integrated Excellence Sr. Trust 08 (48) - Trust		Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
EXPEN EXP	01940 OTHER - (EXPLAIN)						
EXPEN EXP	01940 OTHER - (EXPLAIN)	0.00	Dec	88.50	0.00	88.50	0.00
Memo							
	Tax processing fee						21.00
	Tax Processing Fee						21.00
	EXP Totals						42.00
	EXPEN Totals						42.00
TAX	1041T 10412 1041 PREPARATION						
TAX	1041T 10413 1041 REVIEW						
TAX	1041T 10412 1041 PREPARATION						
	Exported extension.						4.25
	review extension request						0.20
	Reviewed assembly for accuracy, signed off PDF						0.05
	in engagement binder.						0.05
	1041T Totals						0.30
	TAX Totals						0.30
	Integrated Excellence Sr. Trust 08 (48)						0.30
							46.50
							46.50
							88.50

7148.49 - Pacific Trust 02

WIP - Pacific Trust 02 (49) - Trust		Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
EXPEN EXP	01940 OTHER - (EXPLAIN)						
		0.00	Dec	128.75	0.00	128.75	0.00
Memo							
	Tax processing fee						21.00
	EXP Totals						21.00
	EXPEN Totals						21.00
TAX	1041T 10412 1041 PREPARATION						
TAX	1041T 10413 1041 REVIEW						
TAX	1041T 10413 1041 REVIEW						
	Export and assembled client copy of return.						12.75
	Review & Sign Trust returns						0.30
	Review & Sign Trust returns						0.20
	1041T Totals						0.65
	TAX Totals						0.65
	Pacific Trust 02 (49)						0.65
							128.75
							107.75
							107.75
							128.75

7148.52 - TDM Cable Trust 06

WIP - TDM Cable Trust 06 (52) - Trust		Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
EXPEN EXP	01940 OTHER - (EXPLAIN)						
		0.00	Dec	98.75	0.00	98.75	0.00
Memo							
	Tax processing fee						21.00
	EXP Totals						21.00
	EXPEN Totals						21.00
TAX	1041T 10413 1041 REVIEW						
							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 - TDM Cable Trust 06 (52) - Trust		Memo	Rate	Hours	Amount
TAX	1041T	02/06/2013	85.00	0.05	4.25
TAX	1041T	02/11/2013	85.00	0.05	4.25
TAX	1041T	02/12/2013	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,Ell			21.00
		Tax processing fee			21.00
		EXP Totals			21.00
		EXPEN Totals			
TAX	1041T	02/11/2013	85.00	0.15	12.75
TAX	1041T	02/15/2013	190.00	0.20	38.00
		Export and assembled client copy of return.			
		Review & Sign trust returns			
		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,Ell			21.00
		Tax processing fee			21.00
		EXP Totals			21.00
		EXPEN Totals			
TAX	1041T	02/11/2013	85.00	0.15	12.75
TAX	1041T	02/15/2013	190.00	0.20	38.00
		Export and assembled client copy of return.			
		Review & Sign returns			
		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
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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	00505 GENERAL - PERSONAL	Horbachews	02/15/2013	review & Sign trust returns	190.00	0.20	71.75	38.00
					PFS Totals		0.20		38.00
					ACCT Totals		0.20		38.00
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.	85.00	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)	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.	85.00	0.15		12.75
TAX	1041T	10413 1041 REVIEW	Horbachews	02/18/2013	review & Sign Trust returns	190.00	0.20		38.00
					1041T Totals		0.35		50.75
					TAX Totals		0.35		50.75
					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)	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.	85.00	0.15		12.75
TAX	1041T	10413 1041 REVIEW	Horbachews	02/18/2013	review & Sign Trust returns	190.00	0.20		38.00
					1041T Totals		0.35		50.75
					TAX Totals		0.35		50.75
					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

WIP - TDM Verifier Trust 11 (59) - Trust

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Miller,Eli	02/03/2013	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
					0.00	Dec	71.75	0.00	71.75	0.00
Memo							Rate	Hours	Amount	
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	02/11/2013	Tax processing fee					21.00
TAX	1041T	10413 1041 REVIEW	Horbachews	02/18/2013	EXP Totals					21.00
					EXPEN Totals					21.00
					Export and assembled client copy of return.					
					Review & Sign Trust return					
					1041T Totals					12.75
					TAX Totals					38.00
					TDM Verifier Trust 11 (59)					50.75
										71.75

7148.60 - TDMM Benchmark Trust 09

WIP - TDMM Benchmark Trust 09 (60) - Trust

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Miller,Eli	02/03/2013	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
					0.00	Dec	71.75	0.00	71.75	0.00
Memo							Rate	Hours	Amount	
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	02/11/2013	Tax processing fee					21.00
TAX	1041T	10413 1041 REVIEW	Horbachews	02/19/2013	EXP Totals					21.00
					EXPEN Totals					21.00
					Export and assembled client copy of return.					
					1041T Totals					12.75
					TAX Totals					38.00
					TDMM Benchmark Trust 09 (60)					50.75
										71.75

7148.61 - TDMM Cable Sr. Trust 09

WIP - TDMM Cable Sr. Trust 09 (61) - Trust

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Molina,Kri	02/11/2013	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
					0.00	Dec	50.75	0.00	50.75	0.00
Memo							Rate	Hours	Amount	
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	02/19/2013	Review and Sign return					38.00
					1041T Totals					50.75
					TAX Totals					50.75
					TDMM Cable Sr. Trust 09 (61)					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)

WIP - TDMM Cable Jr. Trust 09 (62) - Trust		Memo	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
EXPEN	EXP	01940 OTHER - (EXPLAIN)	0.00	Dec	71.75	0.00	71.75	0.00
TAX		1041T	Tax processing fee					
TAX		1041T	EXP Totals					
TAX		1041T	EXPEN Totals					
TAX		1041T	Export and assembled client copy of return.					
TAX		1041T	Review & sign trust return					
TAX		1041T	1041T Totals					
TAX		1041T	TAX Totals					
TAX		1041T	TDMM Cable Jr. Trust 09 (62)					

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		Rate		Hours		Amount	
WIP - McGinn, Smith Alarm Trading Corp. (71) - Tax							
EXPEN EXP	01940 OTHER - (EXPLAIN)	Latt,Jessi	02/03/2013			21.00	
EXPEN EXP	01940 OTHER - (EXPLAIN)	Milicia,Pe	02/03/2013			21.00	
EXP Totals						42.00	
EXPEN Totals						42.00	
TAX 1065P		10652 1065 PREPARATION	02/07/2013			4.25	
		Exported IT-204-LL and printed client signature form.		0.05			
		1065P Totals		0.05		4.25	
		TAX Totals		0.05		4.25	
		McGinn, Smith Alarm Trading Corp. (71)		0.05		46.25	



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

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.: 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

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	1120C	11203 1120 REVIEW	Horbachews	03/04/2013	final review of returns, sign and load to portal		190.00	1.50	285.00
TAX	1120C	11203 1120 REVIEW	Horbachews	03/12/2013	E-mail to Bill Brown re needed signature authorization forms to electronically file returns due 3/15		190.00	0.30	57.00
TAX	1120C	11202 1120 PREPARATION	Horbachews	04/17/2013	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						Memo	Rate	Hours	Amount
TAX	1120C	11202	1120 PREPARATION	Andrews, Ji	02/27/2013	extension prep	130.00	0.75	97.50
TAX	1120C	11203	1120 REVIEW	Horbachews	02/27/2013	federal and NYS extension requests	190.00	0.50	95.00
						1120C Totals		1.25	192.50
TAX	OTHTX	10105	PLANNING	Brady, Step	03/11/2013	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)

7148.17 - McGinn, Smith Holdings, LLC

WIP - McGinn, Smith Holdings, LLC (17) - Tax				Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
TAX	1065P	10652 1065 PREPARATION	Horbachews	02/26/2013	Memo	Rate	Hours	Amount	
TAX	1065P	10652 1065 PREPARATION	Andrews, Ji	04/17/2013	Assist Jason in identify It-204-LL returns to be electronically filed sit with Mary to go over what needs to be prepared	190.00	0.30	57.00	
TAX	1065P	10652 1065 PREPARATION	Andrews, Ji	04/19/2013	vaerify 2011 is input to tax return, workpapers agree, etc - 1.0 2012 - 1.25	130.00	0.40	52.00	
TAX	1065P	10652 1065 PREPARATION	Andrews, Ji	04/19/2013		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	Memo	Eng Fee	FYE	WIP	Progress	Hours	Amount	AR Balance
					upload 1099	0.00	Dec	24.00	0.00	0.20	24.00	0.00
					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	Memo	Eng Fee	FYE	WIP	Progress	Hours	Amount	AR Balance
					upload 1099	0.00	Dec	12.00	0.00	0.10	12.00	0.00
					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	Memo	Eng Fee	FYE	WIP	Progress	Hours	Amount	AR Balance
					upload 1099	0.00	Dec	24.00	0.00	0.20	24.00	0.00
					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	Memo	Eng Fee	FYE	WIP	Progress	Hours	Amount	AR Balance
					upload 1099	0.00	Dec	12.00	0.00	0.10	12.00	0.00
					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

7148.23 - McGinn, Smith Alarm Trading, LLC										
WIP - McGinn, Smith Alarm Trading, LLC (23) - Consulting										
					Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
					0.00	Dec	715.00	0.00	715.00	0.00
					Memo			Rate	Hours	Amount
TAX	MSCTX	10944 ANNUAL PAYROLL	Gross,Lynn	02/24/2013	upload 1099			120.00	0.10	12.00
					MSCTX Totals				0.10	12.00
TAX	OTHTX	10105 PLANNING	Horbachews	03/03/2013	talk to Brian Shea re records obtained from former accountant			190.00	0.20	38.00
TAX	OTHTX	10105 PLANNING	Horbachews	03/11/2013	Discussion with Steve Brady and review Bill Brown inquiry re issues with Qualified Settlement Fund			190.00	0.30	57.00
TAX	OTHTX	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			190.00	0.40	76.00
TAX	OTHTX	10105 PLANNING	Horbachews	04/09/2013	review e-mail from Bill Brown re Pre-filing Agreement - e-mails to Charlie Chiampoua, Steve Brady and Bill Brown re same			190.00	0.30	57.00
TAX	OTHTX	10105 PLANNING	Horbachews	04/10/2013	discussion with Charlie Chiampou re Pre-filing Agreement			190.00	0.30	57.00
TAX	OTHTX	10105 PLANNING	Horbachews	04/13/2013	work on response to Bill Brown re Pre-Filing Agreement			190.00	0.70	133.00
TAX	OTHTX	10105 PLANNING	Horbachews	04/15/2013	Send e-mail to Bill Brown re IRS Pre-Filing Agreement			190.00	0.20	38.00
TAX	OTHTX	10105 PLANNING	Horbachews	04/17/2013	review work to be done on various entities with Jill Andrews			190.00	0.30	57.00
TAX	OTHTX	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)			190.00	1.00	190.00
OTHTX Totals										
TAX Totals										
McGinn, Smith Alarm Trading, LLC (23)										
3.70										
3.80										
703.00										
715.00										
715.00										

7148.24 - McGinn Smith Firstline Funding

WIP - McGinn Smith Firstline Funding (24) - Tax				Memo	Rate	Hours	Amount
TAX	MSCTX	10944 ANNUAL PAYROLL	Gross,Lynn	02/24/2013	120.00	0.10	12.00
				upload 1099		0.10	12.00
				MSCTX Totals		0.10	12.00
				TAX Totals		0.10	12.00
				McGinn Smith Firstline Funding (24)		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)

7148.29 - MSFC Security Holdings, LLC

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

	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
	0.00	Dec	24.00	0.00	24.00	0.00
Memo						
	upload 1099					
	MSCTX Totals		120.00		0.20	24.00
	TAX Totals				0.20	24.00
	MSFC Security Holdings, LLC (29)				0.20	24.00

TAX MSCTX 10944 ANNUAL PAYROLL

Gross,Lynn

02/24/2013

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	Hours	Net WIP	AR Balance
					EXP Totals	0.00	Dec	1161.83	0.00		1161.83	0.00
					EXPEN Totals							
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			190.00		2.10		399.00
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	OTH TX	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	Eng Fee	FYE	WIP	Progress	Hours	Net WIP	AR Balance
						0.00	Dec	152.00	0.00		152.00	0.00
TAX	OTH TX	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
					OTH TX 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

Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
0.00	Dec	76.00	0.00	76.00	0.00
Memo	Rate	Hours	Amount		
Make partner address changes in system	190.00	0.20	38.00		
1065P Totals		0.20	38.00		
Review 2010 return for 74 State LLC received from IRS and forward copy to Brian Shea	190.00	0.20	38.00		
OTHX Totals		0.40	76.00		
TAX Totals		0.40	76.00		
74 State Capital, LP (33)					

Billing Worksheet

Primary Partner - Client Code

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

Primary Partner: Brady, Stephen R. (7)

7148.35 - TDDMM Cable Funding LLC

WIP - TDDMM Cable Funding LLC (35) - Tax

TAX	OTHX	10108 IRS/STATE CORRESPO	Horbachews	03/05/2013	Memo	Eng Fee	FYE	WIP	Progress	Hours	Amount	AR Balance
					Review notice from Alabama re need for Benchmark Communications tax filing for 2011 - e-mail to Brian Shea	0.00	Dec	76.00	0.00		76.00	0.00
					OTHX Totals					0.40	76.00	
					TAX Totals					0.40	76.00	
					TDDMM Cable Funding LLC (35)					0.40	76.00	

Billing Worksheet

Primary Partner - Client Code

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

Primary Partner: Brady, Stephen R. (7)

7148.48 - Integrated Excellence Sr. Trust 08

Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
0.00	Dec	12.00	0.00	12.00	0.00
Memo	Rate	Hours	Amount		
upload 1099	120.00	0.10	12.00		
MSCTX Totals		0.10	12.00		
TAX Totals		0.10	12.00		
Integrated Excellence Sr. Trust 08 (48)		0.10	12.00		

WIP - Integrated Excellence Sr. Trust 08 (48) - Trust

TAX MSCTX 10944 ANNUAL PAYROLL Gross,Lynn 02/24/2013



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

Rec'd 5/30/2013

WP

Charles W. Champion, 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 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 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><u>8,648.80</u></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

TAX	OTHTX	10105 PLANNING	Horbachews	05/14/2013	Memo	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
					review revised F/S info after adjustments posted	0.00	Dec	76.00	0.00	76.00	0.00
					OTHTX Totals						
					TAX Totals						
					Transaction Funding Corp. (08)						

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**

7148.12 - GPV Associates										
TAX	OTHTX	10105 PLANNING	Horbachews	05/09/2013	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
					0.00	Dec	114.00	0.00	114.00	0.00
WIP - GPV Associates (12) - Tax					Memo			Rate	Hours	Amount
					Review prior year returns and Brian Shea G/L					
					Activity reports to determine whether to treat					
					advances as capital distributions					
					OTHTX Totals					
					TAX Totals					
					GPV Associates (12)					
									0.60	114.00
									0.60	114.00
									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
						8.50	915.00

[illegible]

Billing Worksheet

Primary Partner - Client Code

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

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	OTH TX	10105 PLANNING	Horbachews	0.00	Dec	2061.00	0.00	2061.00	0.00
Memo				Rate	Hours	Amount			
TAX	OTH TX	10105 PLANNING	Horbachews	05/06/2013	Work with Jill (.2); e-mail with Brian re scheduling time to discuss McGinn & Smith A/R writeoffs	190.00	0.40		76.00
TAX	OTH TX	10105 PLANNING	Brady,Step	05/08/2013	t/c w brian shea and mary h re DCI, guaranteed payments, whcih years to report, etc	275.00	1.00		275.00
TAX	OTH TX	10105 PLANNING	Horbachews	05/08/2013	discuss with Steve Brady re certain entities with specific concerns (.3) ; conference call with Brian Shea to discuss A/R write off project (1.0);; develop spreadsheet to summarize entities, amounts to be reported, when and methodology to send to Bill Brown (1.3)	190.00	2.60		494.00
TAX	OTH TX	10105 PLANNING	Horbachews	05/08/2013	Review and analyze all entities with receiveable balance from Tim McGinn, Dave Smith and Matthew Rogers and determine proposed timing and method of expensing on entity and reporting income to recipient	190.00	1.90		361.00
TAX	OTH TX	10105 PLANNING	Horbachews	05/09/2013	continue work on spreadsheet summarizing recommended disposition of McGinn and Smith A/R's and Conference call with Brian Shea re same	190.00	1.20		228.00
TAX	OTH TX	10105 PLANNING	Horbachews	05/13/2013	conference call with Bill Brown and Brian Shea re timing and treatment of write-off of A/R from McGinn & Smith (.8); modify summary analysis (.7) discussion with Brian S (.2); scheduling staff to work on returns (.2)	190.00	1.90		361.00
TAX	OTH TX	10105 PLANNING	Horbachews	05/14/2013	review various entities and project to amend returns to write-off A/R with Kathy Grieco (.5) update Spreadsheet with info on entities, amount and timing of writeoffs; (.6)	190.00	1.10		209.00
TAX	OTH TX	10105 PLANNING	Horbachews	05/16/2013	e-mail correspondence with Brian Shea regarding entities affected by A/R writeoffs	190.00	0.30		57.00
OTH TX Totals							10.40		2061.00
TAX Totals							10.40		2061.00
McGinn, Smith Alarm Trading, LLC (23)							10.40		2061.00

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**

	Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
	0.00	Dec	513.00	0.00	513.00	0.00
Memo	Rate	Hours	Amount			
WIP - Mr. Cranberry, LLC (28) - Tax						
TAX OTHTX 10105 PLANNING	190.00	2.70	513.00			
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						
OTHTX Totals		2.70	513.00			
TAX Totals		2.70	513.00			
Mr. Cranberry, LLC (28)		2.70	513.00			

Billing Worksheet

Primary Partner - Client Code

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

Primary Partner: Brady, Stephen R. (7)

7148.48 - Integrated Excellence Sr. Trust 08

WIP - Integrated Excellence Sr. Trust 08 (48) - Trust

Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance
0.00	Dec	38.00	0.00	38.00	0.00
Memo		Rate	Hours	Amount	
Review revised financial statement info sent by Brian S	05/15/2013	190.00	0.20	38.00	
OTHX Totals			0.20	38.00	
TAX Totals			0.20	38.00	
Integrated Excellence Sr. Trust 08 (48)			0.20	38.00	



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Received 7/11/13
6

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		\$ 18,821.75
	Discount	20%	\$ (3,764.35)
	Total Amount Due		<u>15,057.40</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				Memo		Rate	Hours	Amount	
TAX	MSCTX	10944 ANNUAL PAYROLL	Gross,Lynn	06/18/2013	reviewing all 1099s - reprint 2010 + 2011, cover letter	100.00	1.90	190.00	
TAX	MSCTX	10944 ANNUAL PAYROLL	Gross,Lynn	06/20/2013	change phone numbers and fax numbers on 1096s	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.****WIP - Transaction Funding Corp. (08) - Tax**

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

Billing Worksheet

Primary Partner - Client Code

For the Period: 05/19/2013 - 06/29/2013

Primary Partner: Brady, Stephen R. (7)**7148.12 - GPV Associates**

	Eng Fee	FYE	WIP Thru 06/29/2013	WIP	Progress	Net WIP	AR Balance
	0.00	Dec	1621.50	1621.50	0.00	1621.50	91.20
WIP - GPV Associates (12) - Tax							
			Memo	Rate	Hours	Amount	
TAX 1065P 10652 1065 PREPARATION	Horbachews	06/14/2013	e-mail correspondence re filing amended returns	190.00	0.30	57.00	
TAX 1065P 10652 1065 PREPARATION	Horbachews	06/17/2013	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	190.00	1.00	190.00	
TAX 1065P 10652 1065 PREPARATION	Petersen,R	06/17/2013	Amended Returns	85.00	2.25	191.25	
TAX 1065P 10652 1065 PREPARATION	Petersen,R	06/18/2013	Amended Returns	85.00	2.75	233.75	
TAX 1065P 10652 1065 PREPARATION	Horbachews	06/19/2013	Discuss work to be done on amended and final returns with manager to review returns	190.00	0.40	76.00	
TAX 1065P 10653 1065 REVIEW	Pheils,Sea	06/19/2013	reviewing amended returns, including underlying workpapers and detail, for years 2009-2012	155.00	3.50	542.50	
TAX 1065P 10652 1065 PREPARATION	Andrews,Ji	06/27/2013	input final version of portfolio K-1 to engagement adjust boy bal sheet for changes made to 2009 tax return	130.00	0.50	65.00	
			1065P Totals		10.70	1355.50	
TAX OTHTX 10105 PLANNING	Horbachews	05/30/2013	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	190.00	0.40	76.00	
TAX OTHTX 10105 PLANNING	Horbachews	06/04/2013	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	190.00	1.00	190.00	
			OTHTX Totals		1.40	266.00	
			TAX Totals		12.10	1621.50	
			GPV Associates (12)		12.10	1621.50	

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		Rate	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		

Billing Worksheet

Primary Partner - Client Code

For the Period: 05/19/2013 - 06/29/2013

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 rollforward - 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.		130.00	2.25	292.50
TAX	1065P	10652 1065 PREPARATION	Ieraci, Nic	06/19/2013		
TAX	1065P	10652 1065 PREPARATION	Ieraci, Nic	06/20/2013		
TAX	1065P	10653 1065 REVIEW	Ieraci, Nic	06/21/2013		
		Respond to Jill Andrews questions re preparation of various year partnership returns		20.00	3.25	65.00
		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		20.00	4.75	95.00
		review 2004 amended returns - 1.0 review 2007 amended returns - 0.5		20.00	1.75	35.00
TAX	1065P	10652 1065 PREPARATION	Horbachews	06/21/2013		
		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		190.00	0.30	57.00
TAX	1065P	10652 1065 PREPARATION	Andrews, Ji	06/21/2013		
		review 2004 amended returns - 1.0 review 2007 amended returns - 0.5		130.00	3.75	487.50
TAX	1065P	10653 1065 REVIEW	Andrews, Ji	06/24/2013		
		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	06/25/2013		
		reviewed and fixed corrections of the amended return		130.00	3.50	455.00
TAX	1065P	10653 1065 REVIEW	Ieraci, Nic	06/26/2013		
		Finish corrections and preparing the form to be sent to the client.		20.00	2.00	260.00
TAX	1065P	10652 1065 PREPARATION	Andrews, Ji	06/27/2013		
		2012 - put together for processing, CA filing question, 1099 question - 1.0 recheck changes to amended tax returns - 0.25		130.00	0.75	15.00
		1065P Totals			1.25	25.00
TAX	1065P	10653 1065 REVIEW	Ieraci, Nic	06/27/2013		
		preparing 1099s for 2008		20.00	1.25	162.50
TAX	1065P	10652 1065 PREPARATION	Andrews, Ji	06/27/2013		
		all McGinn Smith 1099s - final, setting up for assembly, helping with assembly		130.00	1.25	162.50
		MSCTX Totals			80.60	9431.50
TAX	MSCTX	10944 ANNUAL PAYROLL	Gross, Lynn	05/24/2013		
TAX	MSCTX	10944 ANNUAL PAYROLL	Gross, Lynn	06/21/2013		
		preparing 1099s for 2008		100.00	0.45	45.00
		all McGinn Smith 1099s - final, setting up for assembly, helping with assembly		100.00	2.75	275.00
		TAX Totals			3.20	320.00
		MSCTX Totals			83.80	9751.50
		TAX Totals			83.80	9751.50
		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)

7148.23 - McGinn, Smith Alarm Trading, LLC

7148.23 - McGinn, Smith Alarm Trading, LLC											
					Eng Fee	FYE	WIP Thru 06/29/2013	WIP	Progress	Net WIP	AR Balance
					0.00	Dec	1007.00	1007.00	0.00	1007.00	1648.80
WIP - McGinn, Smith Alarm Trading, LLC (23) - Consulting											
						Memo			Rate	Hours	Amount
TAX	OTHX	10105 PLANNING	Horbachews	05/23/2013		prepare listing of 1099's to be prepared by year and payee and give to Lynn Gross - e-mail Brian Shea re addresses			190.00	1.00	190.00
TAX	OTHX	10105 PLANNING	Horbachews	05/29/2013		discussion with Lynne Gross re 1099's to be prepared for various entities - instruction forms and transmittal letter			190.00	0.30	57.00
TAX	OTHX	10105 PLANNING	Horbachews	06/14/2013		Preparation of prior year 1099's to McGinn and Smith			190.00	0.20	38.00
TAX	OTHX	10105 PLANNING	Horbachews	06/18/2013		Respond to Bill Brown e-mail re MS Billing matters			190.00	0.20	38.00
TAX	OTHX	10105 PLANNING	Horbachews	06/19/2013		Respond to Bill Brown re MS Billing matters			190.00	0.70	133.00
TAX	OTHX	10105 PLANNING	Horbachews	06/19/2013		Start review of various 1099's to be issued to McGinn & Smith - e-mail correspondence with Bill Brown re IRS characterization of income in RAR issued to Smith for 2006			190.00	0.50	95.00
TAX	OTHX	10108 IRS/STATE CORRESPONDENCE	Horbachews	06/20/2013		Review 1099's to be issued by various entities to McGinn & Smith; e-mail correspondence with Bill Brown			190.00	1.30	247.00
TAX	OTHX	10108 IRS/STATE CORRESPONDENCE	Horbachews	06/21/2013		Prepare transmittal letter to be sent with 1099's to IRS requesting abatement of penalty; review revisions to various 1099's to be issued to McGinn and Smith ; final review of 1099's to be mailed to Bill Brown			190.00	1.10	209.00
OTHTX Totals											
TAX Totals											
McGinn, Smith Alarm Trading, LLC (23)											
										5.30	1007.00
										5.30	1007.00
										5.30	1007.00

Billing Worksheet

Primary Partner - Client Code

For the Period: 05/19/2013 - 06/29/2013

Primary Partner: Brady, Stephen R. (7)**7148.28 - Mr. Cranberry, LLC****WIP - Mr. Cranberry, LLC (28) - Tax**

	Eng Fee	FYE	WIP Thru 06/29/2013	WIP	Progress	Net WIP	AR Balance
	0.00	Dec	570.00	570.00	0.00	570.00	410.40
		Memo		Rate	Hours	Amount	
TAX OTHTX 10105 PLANNING	06/06/2013	review workpapers from P&L and copy workpapers re questions on book vs tax basis of advances from McGinn & Smith		190.00	0.70	133.00	
TAX OTHTX 10105 PLANNING	06/07/2013	Summarize questions re book vs tax basis of advances to McGinn & Smith to send to Plaker & Lyons		190.00	1.40	266.00	
TAX OTHTX 10105 PLANNING	06/19/2013	schedule conference call with Brian Shea and Ron Simons to discuss issues raised		190.00	0.20	38.00	
TAX OTHTX 10105 PLANNING	06/21/2013	Review documentation and conference call with Ron Simons and Brian Shea re outstanding A/R from McGinn and Smith on Mr. Cranberry B/S		190.00	0.70	133.00	
OTHTX Totals					3.00	570.00	
TAX Totals					3.00	570.00	
Mr. Cranberry, LLC (28)					3.00	570.00	

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
0.00	Dec	475.00	475.00	0.00	475.00	0.00
Memo						
			Rate	Hours	Amount	
TAX 1065P 10652 1065 PREPARATION	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						
				0.70	133.00	
TAX OTHTX 10105 PLANNING	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	
TAX OTHTX 10105 PLANNING	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	
TAX OTHTX 10105 PLANNING	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	
TAX OTHTX 10105 PLANNING	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						
				1.80	342.00	
TAX Totals						
				2.50	475.00	
74 State Capital, LP (33)						
				2.50	475.00	

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
0.00	Dec	313.00	313.00	0.00	313.00	0.00
Memo						
			Rate	Hours	Amount	
TAX MSCTX 10944 ANNUAL PAYROLL	06/18/2013	1099s - 2006/2007/2009	100.00	0.85	85.00	
MSCTX Totals						
				0.85	85.00	
TAX OTHTX 10105 PLANNING	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	
TAX OTHTX 10108 IRS/STATE CORRESPONDENCE	06/18/2013	Summarize 1099's to be prepared and discuss with Lynne Gross	190.00	0.50	95.00	
OTHTX Totals						
				1.20	228.00	
TAX Totals						
				2.05	313.00	
TDM Cable Funding, LLC (34)						
				2.05	313.00	

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)

WIP - TDDMM Cable Funding LLC (35) - Tax									
		Eng Fee	FYE	WIP Thru 06/29/2013	WIP	Progress	Net WIP	AR Balance	
		0.00	Dec	500.00	500.00	0.00	500.00	0.00	
			Memo		Rate	Hours	Amount		
TAX	1065P	05/30/2013	Amended 2009 return		85.00	2.00	170.00		
TAX	1065P	05/30/2013	summarize info & discussion with Adam Ferrane re amended 2009 return to report write-off of advances		190.00	0.30	57.00		
TAX	1065P	06/21/2013	Reviewed amended 2009 return to reflect guaranteed payments to McGinn & Smith		190.00	1.20	228.00		
			1065P Totals			3.50	455.00		
TAX	MSCTX	05/24/2013	preparing 1099s for 2009		100.00	0.45	45.00		
			MSCTX Totals			0.45	45.00		
			TAX Totals			3.95	500.00		
			TDDMM Cable Funding LLC (35)			3.95	500.00		
7148.37 - TNA Associates									
		Eng Fee	FYE	WIP Thru 06/29/2013	WIP	Progress	Net WIP	AR Balance	
		0.00	Dec	1508.00	1508.00	0.00	1508.00	0.00	
			Memo		Rate	Hours	Amount		
TAX	1065P	06/14/2013	e-mail correspondence re filing of amended returns		190.00	0.30	57.00		
TAX	1065P	06/17/2013	Summarization of information to be included on amended 2010 return and final return for 2012; instruct staff and answer questions		190.00	1.00	190.00		
TAX	1065P	06/17/2013	Amended Returns		85.00	3.50	297.50		
TAX	1065P	06/19/2013	reviewing amended returns, including underlying workpapers and detail, for years 2010-2012		155.00	3.50	542.50		
TAX	1065P	06/20/2013	reviewing returns		155.00	0.50	77.50		
TAX	1065P	06/28/2013	reviewing amended returns		155.00	0.50	77.50		
			1065P Totals			9.30	1242.00		
TAX	OTHTX	05/30/2013	review e-mail from Brian with info from Piaker & Lyons on Advances from McGinn & Smith - send e-mail response to Brian		190.00	0.40	76.00		
TAX	OTHTX	06/04/2013	Review workpapers provided by Piaker & Lyons to support advances receivable on balance sheet; phone conversation with Brian Shea; e-mail to Bill Brown re recommended course of action to report advance to McGinn & Smith as income on amended returns		190.00	1.00	190.00		
			OTHTX Totals			1.40	266.00		
			TAX Totals			10.70	1508.00		
			TNA Associates (37)			10.70	1508.00		

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****WIP - Integrated Excellence Sr. Trust 08 (48) - Trust**

	Eng Fee	FYE	WIP Thru 06/29/2013	WIP	Progress	Net WIP	AR Balance
	0.00	Dec	1585.00	1585.00	0.00	1585.00	30.40
		Memo		Rate	Hours	Amount	
TAX 1041T 10412 1041 PREPARATION Ferrante,A	05/22/2013	Amended 2010 return		85.00	1.00	85.00	
TAX 1041T 10412 1041 PREPARATION Ferrante,A	05/22/2013	2011 return preparation		85.00	1.00	85.00	
TAX 1041T 10412 1041 PREPARATION Ferrante,A	05/22/2013	2012 return preparation		85.00	1.00	85.00	
TAX 1041T 10412 1041 PREPARATION Ferrante,A	05/22/2013	Amended 2008 1041 return		85.00	1.00	85.00	
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 debts 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	95.00	
TAX 1041T 10412 1041 PREPARATION Horbachews	05/28/2013	Discussion with Leanne Kemmer re review of returns		190.00	0.10	19.00	
TAX 1041T 10412 1041 PREPARATION Ferrante,A	05/28/2013	2012 return		85.00	0.50	42.50	
TAX 1041T 10412 1041 PREPARATION Ferrante,A	05/28/2013	Amended 2010 return		85.00	0.50	42.50	
TAX 1041T 10412 1041 PREPARATION Ferrante,A	05/28/2013	Amended 2008 return		85.00	0.50	42.50	
TAX 1041T 10412 1041 PREPARATION Ferrante,A	05/28/2013	2011 return		85.00	0.50	42.50	
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	202.50	
TAX 1041T 10413 1041 REVIEW Kemmer,Lea	05/29/2013	review corrections made		135.00	0.30	40.50	
TAX 1041T 10413 1041 REVIEW Horbachews	05/29/2013	review amended returns for 2008 and 2010 and 2011 and 2012 returns		190.00	0.20	38.00	
TAX 1041T 10413 1041 REVIEW Horbachews	05/29/2013	final review of amended returns - upload to client portal		190.00	1.30	247.00	
TAX 1041T 10413 1041 REVIEW Horbachews	05/30/2013			190.00	0.40	76.00	
		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	135.00	
TAX MSCTX 10944 ANNUAL PAYROLL Gross,Lynn	05/28/2013	self review forms		100.00	0.45	45.00	
TAX MSCTX 10944 ANNUAL PAYROLL Gross,Lynn	06/17/2013	discussing 1099s and plan with MH		100.00	0.25	25.00	
		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**

WIP - TDMM Cable Jr. Trust 09 (62) - Trust				Eng Fee	FYE	WIP Thru 06/29/2013	WIP	Progress	Net WIP	AR Balance
TAX	1041T	10412 1041 PREPARATION	Horbachews	05/22/2013	Memo	937.00	937.00	0.00	937.00	0.00
TAX	1041T	10412 1041 PREPARATION	Horbachews	05/23/2013	Summarize info necessary to prepare amended returns to report write off of A/R and payment of consulting fees to M&S					
TAX	1041T	10412 1041 PREPARATION	Ferrante,A	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	Ferrante,A	05/23/2013	Amended 2011 return		85.00	1.00	85.00	
TAX	1041T	10412 1041 PREPARATION	Ferrante,A	05/23/2013	Amended 2012 return		85.00	1.00	85.00	
TAX	1041T	10412 1041 PREPARATION	Ferrante,A	05/28/2013	Amended 2009 return		85.00	1.00	85.00	
TAX	1041T	10412 1041 PREPARATION	Ferrante,A	05/28/2013	Amended 2009 return		85.00	0.50	42.50	
TAX	1041T	10412 1041 PREPARATION	Ferrante,A	05/28/2013	Amended 2011 return		85.00	0.50	42.50	
TAX	1041T	10412 1041 PREPARATION	Ferrante,A	05/28/2013	Amended 2012 return		85.00	0.50	42.50	
TAX	1041T	10413 1041 REVIEW	Kemmer,Lea	05/28/2013	review 2009, 2011 and 2012 amended tax returns		135.00	0.80	108.00	
TAX	1041T	10413 1041 REVIEW	Kemmer,Lea	05/28/2013	review corrections made		135.00	0.30	40.50	
TAX	1041T	10413 1041 REVIEW	Horbachews	05/29/2013	Review amended returns		190.00	1.00	190.00	
TAX	1041T	10413 1041 REVIEW	Horbachews	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	Gross,Lynn	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

-----X
SECURITIES AND EXCHANGE COMMISSION :

Plaintiff,

vs.

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

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

Defendants,

LYNN A. SMITH and :
NANCY McGINN, :

Relief Defendants. and

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

Intervenor.

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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

-----X
SECURITIES AND EXCHANGE COMMISSION :

Plaintiff,

vs.

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

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

Defendants,

LYNN A. SMITH and
NANCY McGINN,

Relief Defendants. and

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

Intervenor.

-----X
CERTIFICATE OF SERVICE

I, Karen M. Ludlow, being at all times over 18 years of age, hereby certify that on 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
- **Elizabeth C. Coombe** - elizabeth.c.coombe@usdoj.gov, paul.condon@usdoj.gov, kelly.ciccarelli@usdoj.gov
- **William J. Dreyer** - wdreyer@dreyerboyajian.com, lbaldwin@dreyerboyajian.com, bhill@dreyerboyajian.com, lowens@dreyerboyajian.com

- **James D. Featherstonhaugh** - jdf@fwc-law.com, jsn@fwc-law.com, cr@fwc-law.com, shm@fwc-law.com
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- **Piaker & Lyons CPAs** - cswanekamp@jaeckle.com
- **RBS Citizen, N.A.** - mkornstein@coopererving.com
- **Terri L. Reicher** - Terri.Reicher@finra.org
- **Martin P. Russo** - mrusso@gkblaw.com
- **David P. Stoelting** - stoeltingd@sec.gov, mehrabanl@sec.gov, mcgrathk@sec.gov, paleym@sec.gov, wbrown@phillipslytle.com
- **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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7 Crowsnest Court
Waterford, NY 12188

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The Dunn Law Firm PLLC
99 Pine Street, Suite 210
Albany, NY 12207

Dated: September 13, 2013

/s/ Karen M. Ludlow
Karen M. Ludlow