UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF NEW YORK	Y
SECURITIES AND EXCHANGE COMMISSION	1
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

NOTICE OF SIXTH INTERIM APPLICATION OF CHIAMPOU TRAVIS BESAW & KERSHNER LLP <u>FOR APPROVAL OF FEES</u>

PLEASE TAKE NOTICE that upon the Sixth Interim Application of Chiampou

Travis Besaw & Kershner LLP ("Chiampou") for Approval of Fees ("Application"), Phillips

Lytle LLP as counsel to William J. Brown, Receiver, on behalf of the Application of Chiampou

Case 1:10-cv-00457-GLS-CFH Document 903 Filed 10/14/16 Page 2 of 2

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 **November 17, 2016 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 October 14, 2016

PHILLIPS LYTLE LLP

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

and

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

Doc #01-2987428.1

UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF NEW YORK	
SECURITIES AND EXCHANGE COMMISSION	x :
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.	•
SIXTH INTERIM APPLICATION OF	^A CHAIMPOU TRAVIS BESA

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 17-month period from April 19, 2015 through October 1, 2016 ("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

Case 1:10-cv-00457-GLS-CFH Document 903-1 Filed 10/14/16 Page 2 of 5

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 October 14, 2016, a copy of which is attached to this Application as **Exhibit A**, Chiampou was retained by the Receiver to provide primarily tax but also some minimal accounting and consulting services on behalf of the Receiver.

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

5. Chiampou commenced its post-petition services to the Receiver in May 2010 in connection with advice on accounting and bank account procedures and thereafter has worked preparing 2014 through 2015 tax returns throughout the Application Period. During the Application Period, Chiampou has prepared 32 federal, 31 state and various other municipality tax returns plus 18 other required 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, third, fourth and fifth 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

- 2 -

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application of Chiampou in the amount of \$56,949.02, on December 27, 2011 approving the second interim fee application of Chiampou in the amount of \$29,885.37, on August 22, 2012 approving the third interim fee application of Chiampou in the amount of \$57,339.23, on October 2, 2013 approving the fourth interim fee application of Chiampou in the amount of \$70,351.23, and on January 5, 2016 approving the fifth interim fee application of Chiampou in the amount of \$109,947.90.

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

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

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

<u>Invoice #</u>	<u>Invoice Date</u>	<u>Period Covered</u>	<u>Amount</u>
72467	6/13/15	4/19/15 - 6/13/15	\$2,488.76
76072	12/13/15	6/14/15 - 12/31/15	\$2,439.64
76659	2/6/16	1/1/16 - 2/6/16	\$7,637.20
79209	4/30/16	2/7/16 - 4/16/16	\$3,297.51
82217	10/1/16	4/17/16 - 10/1/16	\$ 965.28
		TOTAL	<u>\$16,828.39</u>

- 11. During the Application Period, Chiampou provided the following services:
 - a) Prepared the following tax returns and extension requests:

Corporate entities:

- Two 2014 corporate returns
- Six 2015 Corporate returns

Partnerships/LLC's:

- Two 2014 partnership returns
- Thirty-two 2015 partnership returns
- Two 2015 extension requests
- One 2015 Form 1099

Trusts:

• Thirty-six 2015 trust returns

b) Reviewed and replied to tax notices; and

- c) Calculated the tax basis for partnership interests sold.
- 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.

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16. Chiampou accordingly makes this Application to the Court for

compensation.

NOTICE

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

WHEREFORE, Chiampou respectfully requests compensation of \$16,828.39 for

fees during the Application Period, and for such other and further relief as is proper.

Dated: October 14, 2016

CHIAMPOU TRAVIS BESAW & KERSHNER LLP

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

Dated: October 14, 2016

PHILLIPS LYTLE LLP

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

and

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

Doc #01-2987425.1

Case 1:10-cv-00457-GLS-CFH Document 903-2 Filed 10/14/16 Page 1 of 4



UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF NEW YORK	-x
SECURITIES AND EXCHANGE COMMISSION	
Plaintiff,	: : Case No. 1:10-CV-457
VS.	: (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, 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 SIXTH 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:

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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 Sixth 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,

- 2 -

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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 \$16,828.39.

Dated: October 14, 2016

/s/ Stephen R. Brady Stephen R. Brady

Doc #01-2987434.1

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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 Michael Schaffstall, CPA Garret R. Alexin, CPA, MBA David A. Urban, CPA, MBA Cheryl A. Jankowski, CPA Karen M. Antonelli, CCIFP

McGinn, Smith & Co., Inc. Attn: Mr. William Brown c/o Phillips Lytle LLP One Canalside 125 Main Street Buffalo, NY 14203-2887

> Invoice No. 72467 Date 06/13/2015 Client No. 7148.02

Lei 4 6 23 2015

For professional services rendered from April 19, 2015 through June 13, 2015 per detailed attachment.

Total Amount Due This Invoice

\$<u>2488.76</u>

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

McGinn Smith et 4/19/15 through 6/13/15

	Entity	Total Hours	Total Amount
1	McGinn, Smith & Co., Inc.	5.60	632.75
2	McGinn, Smith Holdings, LLC	18.60	2,016.50
3	McGinn, Smith Alarm Trading, LLC	0.23	30,20
4	MSFC Security Holdings, LLC	2,85	361.50
5	Seton Hall Associates	0.50	70.00
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	Post 4/15 Discount @ 20%	20%	(622.19)
	Total Amount Due		2,488.76

See detailed time description per attached Billing Worksheet

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Jun 19, 2015	

Chiampou Travis Besaw & Kershner LLP Billing Worksheet Primary Partner - Client Code For the Period: 04/19/2015 - 06/13/2015

Page: 1

Prima	ıry Partı	Primary Partner: Brady, Stephen R. (7)								
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Chiampou Travis Besaw & Kershner LLP Billing Worksheet

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Jun 19, 2015	

Chiampou Travis Besaw & Kershner LLP Billing Worksheet Primary Partner - Client Code For the Period: 04/19/2015 - 06/13/20

Page: 1

				For	he Period: 04/19/	For the Period: 04/19/2015 - 06/13/2015				
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Page: 1		Net WIP	50 70 70 70	00.100	Amount	67.50 224.00	00.82	319.50	42.00 42.00	361.50 361.50
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Chiampou Travis Besaw & Kershner LLP Billing Worksheet Primary Partner - Client Code	rul ule reriod: 04/19/2015 - 06/13/2015	WIP Thru 06/13/2015	361.50			prepared 1065 review 1065 and make changes prepared change	of address forms save email from Brian Shea to binder move to	scond review	update change of address form and cover letter	TAX Totals MSFC Security Holdings, LLC (29)
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Jun 19, 2015

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11:04:09 AM	
Jun 19, 2015	

Chiampou Travis Besaw & Kershner LLP

Page: 1

Billing Worksheet Primary Partner - Client Code For the Period: 04/19/2015 - 06/13/2015

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Prim	ary Part	Primary Partner: Brady, Stephen R. (7)								
				Eng Fee	FΥE	WIP Thru 06/13/2015	dIW	Progress	Net WIP	AR Batance
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Rec'd 1/ 11/2016



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

McGinn, Smith & Co., Inc. Attn: Mr. William Brown c/o Phillips Lytle LLP One Canalside 125 Main Street Buffalo, NY 14203-2887

> Invoice No. 76072 Date 12/31/2015 Client No. 7148.02

For professional services rendered from June 14, 2015 through December 31, 2015 per detailed attachment.

Total Amount Due This Invoice

\$<u>2,439.64</u>

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

Charles W. Chlampou, CPA, JD Robert J. Travis, CPA Kelly G. Besaw, CPA CVA Eugene G. Kershner, CPA D. Scott Sutherland, CPA Stephen R. Brady, CPA, JD Jon K. Pellish, CPA Eric D. Colca, CPA, CVA Michael Schaffstall, CPA Garret R. Alexin, CPA, MBA David A, Urban, CPA, MBA Cheryl A, Jankowski, CPA Karen M. Antonelli, CPA, CCIFP

McGinn Smith et al 6/14/15 through 12/31/15

	Entity	Total Hours	<u>Total Amount</u>
1	McGinn, Smith & Co., Inc.	7.75	940.50
2	McGinn, Smith Holdings, LLC	6.80	898.00
3	MSFC Security Holdings, LLC	0.92	105.80
4	FirstLine SR. Trust 07	0.50	42.50
5	FirstLine SR, Trust 07 series B	0.30	25.50
6	FirstLine Trust 07	0.30	25.50
7	FirstLine Trust 07 series B	0.20	17.00
8	Fortress Trust 08	0.20	17.00
9	McGinn, Smith Alarm Trading Corp.	0.33	37.95
10	Prime Vision Facilities of Cutier Cay LLC	1.07	145.05
11	Prime Vision Communications of Keys Cove LLC	2.02	345.80
12	Prime Vision Facilities of Keys Cove LLC	1.06	143.90
13	Prime Vision Communications of Cutler Cay LLC	1.87	305.05
	Sub-Total	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	3,049.55
	Post 4/15 Discount @ 20%	20%	(609.91)
	Total Amount Due	2.4.000 The Contract of Contra	2,439.64

See detailed time description per attached Billing Worksheet

10:04:53 AM	
2016	
Jan 06,	

Chiampou Travis Besaw & Kershner LLP Billing Worksheet

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Primary 7148.02 EXPEN E TAX 10 TAX 10 TAX 10 TAX 10 TAX 10 TAX 10 TAX 10 TAX 10	Partné - McG 065P 065P 120C 120C 120C	er: Brady, Stephen R. (7) inn, Smith & Co., Inc. 01950 COURIER SERVICES 10653 1065 REVIEW 10652 1065 PREPARATION 11203 1120 REVIEW 11203 1120 REVIEW 11203 1120 REVIEW 10105 PLANNING	f Waterman,J Andrews,Ji Trautman,D Ornowski,A Ornowski,A Brady,Step	Fee 07/2 08/7 16/7 16/7	Primary Partner - 4 he Period: 05/14/2 FYE Dec Memo FOXY DELIVERY FOXY DELIVERY FOXY DELIVERY FOXY DELIVERY FOXY DELIVERY FOXY DELIVERY FOXY DELIVERY FOXY DELIVERY FOX Totals assembly review 1065P Totals topside return, up checkfik assembly 1120C Totals 1120C Totals Totals for interim deview 5th interim deview 5th interim tovided for inclus topside depind of the full by entity type, and provided for inclus totals TAX Totals TAX Totals	Client Code 015 - 12/31/2015 WIP Thru 12/31/2015 940.50 940.50 date XCM for pre-assembly ly, add to portal, mail return the assembly by year, by jursidiction, and draft description of services sion in pay app	WIP 940.50 140.00 20.00 115.00 115.00 280.00	Progress 0.00 0.00 1.00 1.00 1.50 1.50 1.50 1.50	Net WiP 940.50 Amc 22 23 24 26 4 4 29 29 29 29 20 20 20 20 20 20 20 20 20 20 20 20 20	AR Balance 612.00 612.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00	Primary Partner - Client Code For the Period: 06/14/2015 - 12/31/2015	Primary Partner: Brady, Stephen R. (7)	FYE WIP Thru 12/31/2015 WIP Progress Net WIP	940.50 940.50 0.00 940.50	Rate	Waterman, J 09/26/2015	1065P 10653 1065 REVIEW Andrews, Ji 07/07/2015 assembly review 140.00 1065P 10652 1065 PREPARATION Trautman, D 07/21/2015 1065P Totals 20.00	1120C 11203 1120 REVIEW Ornowski,A 07/01/2015 topside return, update XCM for pre-assembly 115.00 1120C 11203 1120 REVIEW Ornowski,A 07/08/2015 check/fix assembly, add to portal, mail return 115.00 1120C 11203 1120 REVIEW 07/08/2015 check/fix assembly, add to portal, mail return 115.00	OTHTX 10105 PLANNING Brady,Step 09/16/2015 review 5th interim pay application and create 280.00 detailed report of returns by year, by jursidiction, by entity type, and draft description of services provided for inclusion in pay app 0 OTHTX Totals TAX Totals McGinn, Smith & Co., Inc. (02)
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Chiampou Travis Besaw & Kershner LLP Billing Worksheet Primary Partner - Client Code

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Prima	iry Partn	Primary Partner: Brady, Stephen R. (7)	Sector and a sector sector for the sector sect							
			udof	Eng Fee	FYE	WIP Thru 12/31/2015	WIP	Progress	Net WIP	AR Balance
7148.	17 - McG	7148.17 - McGinn, Smith Holdings, LLC	•	0.00	Dec	898.00	898.00	0.00	898.00	1613.20
MP-1	VcGinn, Sr	WIP - McGinn, Smith Holdings, LLC (17) - Tax	nord and set of the se		Memo	ومحمد والمحمد	Rafe	Hours	Amount	mt
TAX TAX	1065P 1065P	10653 1065 REVIEW 10653 1065 REVIEW	Ornowski,A Ornowski,A	08/24/2015 08/25/2015	include tax loss on f check assembly, sig 1065P Totals	include tax loss on return, send to pre-assembly check assembly, sign, upload to portal 1065P Totals	115.00 115.00	0.50 0.50	나라 (A) (A)	57.50 57.50 115.00
TAX TAX	1120C 1120C	11203 1120 REVIEW 11203 1120 REVIEW	Omowski,A Ornowski,A	07/06/2015 07/21/2015	review & make changes to return set up tax basis schedules for inv have intern get started w/ prep 1120C Totals	review & make changes to return set up tax basis schedules for investmnets sold, have intern get started w/ prep 1120C Totals	115.00	4.00 0.67 4.67	23 ¹ 19	460.00 77.05 537.05
TAX	хтнто	10105 PLANNING	Horbachews	07/07/2015	Discussion with Am determination of tax sold during 2014	Discussion with Amanda Ornowski re determination of tax basis of partnership interest sold durino 2014	200.00	0.20	4	40.00
TAX	отнтх	10108 IRS/STATE CORRESPO	Brady, Step	11/13/2015	review its notice; re 2009 & 2011 to con filing of 1065s: and	review its notice; research penalty rates for 2008, 2009 & 2011 to confirm that penalty related to late film of 1066s; and email to AOMMH re same	280.00	0.60	0	168.00
TAX	ОТНТХ	10108 IRS/STATE CORRESPO	Ornowski,A	11/13/2015	review IRS notice, email Brian OTHTX Totals TAX Totals McGinn, Smith Holdings, LL	review IRS notice, email Brian OTHTX Totals TAX Totals McGlnn, Smith Holdings, LLC (17)	115.00	0.33 1.13 6.80 6.80	88877 N	37,95 245,95 898,00 898,00

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Chiampou Travis Besaw & Kershner LLP **Billing Worksheet**

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289.20 AR Balance 48.30 57.50 105.80 105.80 Amount 105.80 Net WIP Hours 0.00 Progress Rate 115.00 115.00 105.80 МP topside return check/fix assembly, add to portal, mail return 1055P Totals 105.80 WIP Thru 12/31/2015 TAX Totals MSFC Security Holdings, LLC (29) Primary Partner - Client Code For the Period: 06/14/2015 - 12/31/2015 FYΕ Dec Memo 07/07/2015 07/08/2015 Eng Fee 0.0 Ornowski,A Ornowski,A 7148.29 - MSFC Security Holdings, LLC Primary Partner: Brady, Stephen R. (7) WIP - MSFC Security Holdings, LLC (29) - Tax 10653 1065 REVIEW 10653 1065 REVIEW 1065P 1065P

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Chiampou Travis Besaw & Kershner LLP **Billing Worksheet**

	Por Por Por Por	Primary Partner - Client Code the Period: 06/14/2015 - 12/31/	Primary Partner - Client Code For the Period: 06/14/2015 - 12/31/2015				
Primary Partner: Brady, Stephen R. (7)							
	Eng Fee	FYE	WIP Thru 12/31/2015	MIP	Progress	Net WIP	AR Balance
7148.42 - FirstLine SR. Trust 07	0,00	Dec	42.50	42.50	0.00	42.50	0,00
WIP - Firstillne SR. Trust 07 (42) - Trust		Memo		Rate	Hours	Amount	ti
TAX 1041T 10412 1041 PREPARATION Martineau,	12/29/2015	Rolling binder, pulling in wor preparing 1041 return 1041T Totals TAX Totals FirstLine SR. Trust 07 (42)	Rolling binder, pulling in workpapers, and preparing 1041 return 1041T Totals TAX Totals FirstLine SR. Trust 07 (42)	85.00	0.50 0.50 0.50 0.50	र्षे के के क	42.50 42.50 42.50 42.50
	Eng Fee	FYE	WIP Thru 12/31/2016	MIP	Progress	Net WIP	AR Balance
7148.43 - FirstLine SR. Trust 07 series B	0.00	Dec	25.50	25.50	0.00	25.50	0.00
WIP - FirstLine S.R. Trust 07 series B [43] - Trust	, and the second se	Memo	na se di kana di kana di kana se di kana se di kana se d	Rate	Hours	Amount	tun
TAX 1041T 10412 1041 PREPARATION Martineau,	12/29/2015	Rolling binder, pulling preparing 1041 return 1041T Totals TAX Totals FirstLine SR. Trust 0	Rolling binder, pulling in workpapers, and preparing 1041 return 1041T Totals TAX Totals FirstLine SR. Trust 07 series B (43)	85.00	0.30 0.30 0.30 0.30	~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~	25.50 25.50 25.50 25.50 25.50
	Eng Fee	FYE	WIP Thru 12/31/2015	MIP	Progress	Net WIP	AR Balance
7148.44 - FirstLine Trust 07	000	Dec	25,50	25.50	0.00	25.50	0.00
WiP - FirstLine Trust 07 (44) - Trust		Memo		Rate	Hours	Am	Amount
TAX 1041T 10412 1041 PREPARATION Martineau,	12/29/2015	Rolling binder, pulling in prepenting 1041 return 1041T Totals TAX Totals FirstLine Trust 07 (44)	Rolling binder, pulling in workpapers, and preparing 1041 return 1041T Totals TAX Totals FirstLine Trust 07 (44)	85.00	0.30 0.30 0.30 0.30		25.50 25.50 25.50 25.50
	Eng Fee	FYE	WiP Thru 12/31/2015	WIP	Progress	Net WIP	AR Balance

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17.00

0.00

17.00

17.00

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0.0

7148.45 - FirstLine Trust 07 Series B

Memo

17.00

0.20 Hours

Rolling binder, pulling in workpapers, and preparing 1041 return

12/29/2015

Martineau.

TAX 1041T 10412 1041 PREPARATION

WIP - FirstLine Trust 07 Series B (46) - Trust

Amount

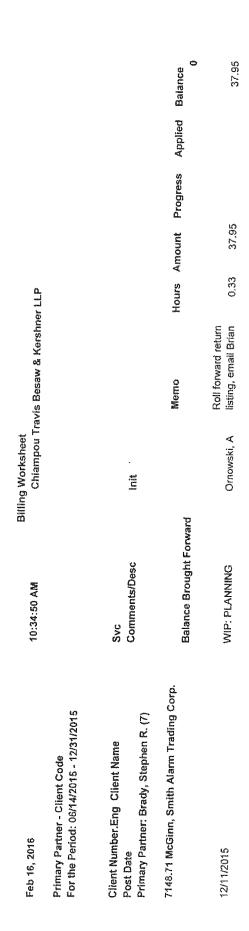
Rate 85.00

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d d		Amount	17.00 17.00 17.00	Net WIP	17.00	Amount	-7- -7- -7-7-
		Hours	0.20 0.20 0.20	Progress	0.00	Hours	0.20 0.20 0.20 0.20
		Rate		WIP	17.00	Rate	85,00
Chiampou Travis Besaw & Kershner LLP Billing Worksheet Primary Partner - Client Code For the Period: 06/14/2015 - 12/31/2015		ومعاليهم والمحافظ	1041T Totals TAX Totals FirstLine Trust 07 Series B (45)	WiP Thru 12/31/2015	17.00		Rolling binder, pulling in workpapers, and preparing 1041 return 1041T Totals TAX Totals Fortress Trust 08 (46)
npou Travis Besaw & Kershner Billing Worksheet Primary Partner - Client Code the Period: 06/14/2015 - 12/31/2		Memo	1041T Totals TAX Totals FirstLine Trust	FYE	Dec	Memo	Rolling binder, pulling i preparing 1041 return 1041T Totals TAX Totals Fortress Trust 08 (46)
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							Martineau,
10:05:58 AM	Primary Partner: Brady, Stephen R. (7)	WIP - FirstLine Trust 07 Serles B (45) - Trust			7148.46 - Fortress Trust 08	WiP - Fortress Trust 08 (46) - Trust	1041T 10412 1041 PREPARATION
Jan 05, 2016	imary Partn	P - FirstLine Tr		and the second	148.46 - Forti	IP - Fortress Tr	TAX 1041T

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Primar	y Partne	Primary Partner: Brady, Stephen R. (7)		Eng Fee	FYE	WiP Thru 12/31/2015	MIP	Progress	Net WIP	AR Balance	ι O
7448.7.	2 - Prim	7148.72 - Prime Vision Facilities of Cutler Cay LLC		0.00	Dec	145.05	145.05	0.00	145.05	0.00	0
WIP - Pri	ime Vislo	WIP - Prime Vision Facilities of Cutier Cay LLC (72) -	1-		Memo		Rate	Short	Amo	Amount	
EXPEN EXP	EXD	01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	Tax Processing Fee EXP Totals EXPEN Totals	ę			NNN	22.00 22.00 22.00	
TAX TAX	отнтх отнтх	10105 PLANNING 10105 PLANNING	Ornowski,A Ornowski,A	12/09/2015 12/14/2015	review work comp be filed meet with Mary Ri	review work completed to date for late returns to be filed meet with Mary RE: fistory on Prime Vision	115.00 115.00	0.88 0.19	φ ¢	101.20 21.85	
					TAX Totals Prime Vision Fac	TAX Totals TAX Totals Prime Vision Facilities of Cutier Cay LLC (72)		1.07	4 (N (C)	123.06 145.05	1
				Eng Fee	PYE	WIP Thru 12/31/2015	diW	Progress	Net WIP	AR Balance	, ¢
7148.7	r3 - Prin	7148.73 - Prime Vision Communications of Keys Cove LL 0.00	of Keys Co	ve LLC 0.00	Dec	345.80	345.80	0.00	345,80	0.00	Q
WIP - P	rime Visik	WIP - Prime Vision Communications of Keys Cove LLC (73)	e LLC (73) -		Memo	ىرىنى خىلىغىنى بىلىغانىيىنى بىلىغانىيىنى بىلىغانىيىنى بىلىغانىيىنى بىلىغانىيىنى بىلىغانىيىنى بىلىغانىيىنى بىلى بىلىغانىيى	Rate	Hours	M	Amount	
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TAX	1065P	10652 1065 PREPARATION	Omowski,A	09/22/2015	update/receive in 1065P Totals	update/receive information from Andrew 1065P Totais	115.00	0.25		28.75 28.75	1
TAX	ОТНТХ	10105 PLANNING	Horbachews	12/09/2015	Discussion with /	Discussion with Amanda Ornowski re status of	200,00	0.30	ŗ	60.00	
TAX	отнтх	10105 PLANNING	Ornowski, A	12/09/2015	raine vision remains review work complet	rune vision remuse review work completed to date for late returns to the filer	115.00	0.88	¥.	101.20	
XAT XAT	XTHTO XTHTO	10105 PLANNING 10105 PLANNING	Ornowski,A Brady,Step	12/14/2015 12/17/2015		meet with Mary RE: history on Prime Vision discuss status with Amanda, and review and email	115.00 280.00	0.19 0.40	ά	21.85	
					oran disclosure s OTHTX Totals TAX Totals Prime Vision Co	orait disclosure stimt to bill brown 0THTX Totals TAX Totals Prime Vision Communications of Keys Cove LLC (73)	(67)	1.77 2.02 2.02		295.05 323.80 345.80	
				Eng Fee	FYE	WiP Thru 12/31/2015	dIM	Progress	Net WIP	AR Balance	4 8
7148	.74 - Pri	7148.74 - Prime Vision Facilities of Keys Cove LLC	s Cove LLC	0.00	Dec	143.90	143.90	0.00	143.90	0.0	0.00
WP.	Prime Vis	WIP - Prime Vision Facilities of Keys Cove LLC (74) -	- [4]		Memo		Rate	Hours		Amount	

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Chiampou Travis Besaw & Kershner LLP Billing Worksheet Primary Partner - Client Code

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Fine Vision Facilities of Keys Cove LLC (74)1.061.061.01Eng FeeFYEWIP Thru 12/31/2015WIPProgressNet WIPAR BalCay LLCDec 305.05 305.05 305.05 305.05 305.05 305.05 1.00 Dec 305.05 305.05 305.05 305.05 305.05 305.05 1.01 Dec 305.05 305.05 305.05 305.05 305.05 305.05 1.01 Tax Processing Fee 2300 22.00 22.00 1.01 Tax Processing Fee 222.00 22.00 1.01 Tax Processing Fee $21/4/2015$ review work 200.00 0.80 101.20 $1.01/2015$ review work 200.00 0.80 101.20 21.06 $1.01/2015$ review work 200.00 0.80 100.120 $1.01/4/2015$ Review work 200.00 0.80 101.20 $1.01/4/2015$ Review work 200.00 0.80 100.120 $1.01/4/2015$ Review work 200.00 0.80 100.120 $1.01/4/2015$ Review work 200.00 0.80 100.120 $1.01/4/2015$ Review work 115.00 0.80 100.120 $1.01/4/2015$ Review work 200.00 0.80 100.120 $1.01/4/2015Review work100.00115.00100.001.01/4/2015Review work100.00115.00100.001.01/4/2015Review review work$	TAX	ОТНТХ	10105 PLANNING	Ornowski _e A	12/14/2015	meet with Mary RE: history OTHTX Totals TAX Totals	on Prime Vision	115.00	0.18 1.06 1.06	225	06.
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Cay LLC Dec 305.05 0.00 305.05					Eng Fee		ıru 12/31/2015	WIP	Progress	Net WIP	AR Balance
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						Prime Vision Communica	ations of Cutier Cay LLC (7	5)	1.87	30	0.5

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Charles W. Chiampou, CPA, JD Robert J. Travis, CPA Kelly G. Besaw, CPA CVA Eugene G. Kershner, CPA D. Scott Sutherland, CPA Stephen R. Brady, CPA, JD Jon K. Pellish, CPA Eric D. Colca, CPA, CVA Michael Schaffstall, CPA Garret R. Alexin, CPA, MBA David A. Urban, CPA, MBA Cheryl A. Jankowski, CPA

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

McGinn, Smith & Co., Inc. Attn: Mr. William Brown c/o Phillips Lytle LLP One Canalside 125 Main Street Buffalo, NY 14203-2887

> Invoice No. 76659 Date 02/06/2016 Client No. 7148.02

For professional services rendered from January 1, 2016 through February 6, 2016 per detailed attachment.

Total Amount Due This Invoice

\$<u>7,637.20</u>

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

McGinn Smith et al 1.1.16 - 2.6.16

	Entity	Total Hours	Total Amount
1	McGinn, Smith & Co., Inc.	7.40	
2	McGinn, Smith Capital Holdings Corp	265.00	
3	Transaction Funding Corp	2.25	
4	Cruise Charter Ventures, LLC	0.25	¢ 240.00 22.50
5	IP Investors LLC	0.25	22.50
6	M&S Partners	3.35	381.50
7	McGinn, Smith Group LLC	0.35	42.00
8	McGinn, Smith Holdings, LLC	10.15	1,009.50
9	McGinn, Smith Alarm Trading, LLC	0.25	34.50
10	McGinn Smith Firstline Fuding	3.52	403.60
11	MR Cranberry, LLC	2.40	
12	MSFC Security Holdings, LLC	2.75	317.50
13	Seton Hall Associates	3.35	389.00
14	TDM Cable Funding, LLC	0.75	67.50
15	TDMM Cable Funding LLC	1.8	214.50
16	FirstLine SR. Trust 07	0.8	107.00
17	FirstLine SR. Trust 07 series B	0.8	107.00
18	FirstLine Trust 07	0.8	107.00
19	FirstLine Trust 07 Series B	0.8	107.00
20	Fortress Trust 08	0.8	107.00
21	Intergrated Excellence Jr. Trust 08	0.6	69.00
22	Integrated Excellence Sr. Trust 08	0.6	69.00
23	Pacific Trust 02	0.6	69.00
24	TDM Cable Trust 06	3.6	486.50
25	TDM Luxury Cruise Trust 07	0.6	69.00
26	TDM Verifier Trust 07	0.8	97.00
27	TDM Verifier Trust 07R	0.6	69.00
28	TDM Verifier Trust 08	0.7	78.00
29	TDM Verifier Trust 09	0.7	78.00
30	TDM Verifier Trust 11	0.7	78.00
31	TDMM Benchmark Trust 09	0.7	78.00
32	TDMM Cable Sr. Trust 09	0.95	113.00
33	TDMM Cable Jr. Trust 09	0.7	78.00
34	McGinn Smith Alarm Trading Corp.	0.65	84.50
35	Prime Vision Facilities of Cutler Cay LLC	2.67	240.30
36	Prime Vision Communication of Keys Cove LLC	1.5	192.50
37	Prime Vision Facilities of Key Cove LLC	2.67	240.30
38	Prime Vision Communication of Cutler Cay LLC	3.4	408.00
	Total Amount Due	\$	7,637.20

See detailed time description per attached Billing Worksheet

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Feb 09, 2016	

Chiampou Travis Besaw & Kershner LLP Billing Worksheet Primary Partner - Client Code For the Period: 01/01/2016 - 02/06/2016

Page: 1

Prim	ary Partr	Primary Partner: Brady, Stephen R. (7)								
				Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance
7148.	.02 - McC	7148.02 - McGinn, Smith & Co., Inc.		0.00	Dec	768.50	768.50	0.00	768.50	1364 40
WIP - N	McGinn, Sı	WIP - McGinn, Smith & Co., Inc. (02) - Tax			Memo		Rate	Hours	Amount	
TAX	1120C	11202 1120 PREPARATION	Martineau,	01/12/2016	Rolling binder, so them for current y	Rolling binder, sorting workpapers and preparing them for current year. Inputting available	00.06	1.75	157.50	.50
TAX TAX TAX	1120C 1120C 1120C	11202 1120 PREPARATION 11202 1120 PREPARATION 11202 1120 PREPARATION	Ornowski,A Ornowski,A Martineau,	01/12/2016 01/13/2016 01/14/2016	information into tax prep email Brian RE: 2014 discrepancy review changes to TB Finalizing return. Pulling new finan Amanda into ennagement and put	information into tax prep email Brian RE: 2014 discrepancy review changes to TB Finalizing return. Pulling new financials from Amanda into engagement and purting information	130.00 130.00 90.00	0.25 0.25 1.25	32.50 32.50 112.50	32.50 32.50 12.50
TAX	1120C	11202 1120 PREPARATION	Martineau,	01/26/2016	into tax prep software. Entering revised finan	into tax prep software. Entering revised financials into the binder and tax	90.00	2.00	180.00	00
TAX TAX XAT	1120C 1120C 1120C	11203 1120 REVIEW 11202 1120 PREPARATION 11203 1120 REVIEW	Andrews,Ji Martineau, Andrews,Ji	02/02/2016 02/02/2016 02/03/2016	prep software review 1120 Self review and moving in XCM review 1120	oving in XCM	140.00 90.00 140.00	0.40 0.25 1.25	56.00 22.50 175.00	56.00 22.50
					1120C Totals TAX Totals McGinn, Smith & Co., Inc. (02)	. Co., Inc. (02)		7.40	768.50 768.50 768.50	2 2 2 2

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Chiampou Travis Besaw & Kershner LLP Billing Worksheet Primary Partner - Client Code For the Period: 01/01/2016 - 02/06/2016

Page: 1

Prim	ary Partr	Primary Partner: Brady, Stephen R. (7)								
				Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP AR	AR Balance
7148	.06 - McC	7148.06 - McGinn, Smith Capital Holdings Corp.	orp.	0.00	Dec	308.50	308.50	0.00	308.50	0.00
- div	McGinn, SI	<u> WIP - McGinn, Smith Capital Holdings Corp. (06) - Tax</u>			Memo		Rate	Hours	Amount	
TAX	1120C	1120C 11202 1120 PREPARATION M	Martineau,	01/11/2016	Rolling binder, so them for current y	Rolling binder, sorting workpapers and preparing them for current year. Inputting information into tax	90.06	1.25	112.50	
TAX	1120C	11203 1120 REVIEW	Andrews, Ji	01/22/2016	prep and compari review - 0.7 look i 0 5	prep and comparing to previous year. review - 0.7 look into NYS NOL change for 2015 - 0.5	140.00	1.20	168.00	
TAX	1120C	11203 1120 REVIEW Ar	Andrews, Ji	01/25/2016	review changes to	c.o review changes to 2015 1120 return 1120C Totals	140.00	0.20	28.00	
					TAX Totals McGinn, Smith C	TAX Totals McGinn, Smith Capital Holdings Corp. (06)		2.65 2.65 2.65	308.50 308.50 308.50	

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Chiampou Travis Besaw & Kershner LLP Billing Worksheet Primary Partner - Client Code For the Period: 01/01/2016 - 02/06/2016

Page: 1

Primary Partner: Brady, Stephen R. (7)

) - TaxMemoRateHoursAmount\RATIONMartineau,01/12/2016Rolling binder, sorting workpapers and preparing them for current year. Inputting information into tax90.001.25112.50\RATIONMartineau,01/12/2016Review review review them for current year.90.001.25112.50\RATIONMartineau,01/22/2016Review points review changes to 2015 1120140.000.5070.00\RATIONMartineau,01/25/2016Review points review changes to 2015 1120140.000.25240.00\RATIONMartineau,01/25/2016Transaction Funding Corp. (08)2.25240.00\RATIONTansaction Funding Corp. (08)2.25240.00	brauy ction F	7148.08 - Transaction Funding Corp.	Ш о́	Eng Fee 0.00	FYE Dec	WIP Thru 02/06/2016 240.00	WIP 240.00	Progress 0.00	Net WIP 240.00	AR Balance 0.00
Martineau,01/12/2016Rolling binder, sorting workpapers and preparing them for current year. Inputting information into tax90.001.25Andrews, Ji01/12/2016them for current year. Inputting information into tax90.000.50Andrews, Ji01/22/2016review review140.000.25Andrews, Ji01/25/2016review points90.000.25Andrews, Ji01/25/2016review points140.000.25Andrews, Ji01/25/2016review changes to 2015 1120140.000.25Tax TotalsTax Totals2.252.25Tax TotalsTarnsaction Funding Corp. (08)2.25	WIP - Transaction Funding Corp. (08) - Tax	3) - Tax			Memo		Rate	Hours	Amou	t
Andrews, Ji 01/22/2016 review company to provide year. 140.00 0.50 ATION Martineau, 01/23/2016 review changes to 2015 1120 90.00 0.25 Andrews, Ji 01/25/2016 review changes to 2015 1120 140.00 0.25 Andrews, Ji 01/25/2016 review changes to 2015 1120 140.00 0.25 Andrews, Ji 01/25/2016 review changes to 2015 1120 140.00 0.25 Andrews, Ji 01/25/2016 review changes to 2015 0120 1200 0.25 Andrews, Ji 01/25/2016 review changes to 2015 0120 1200 0.25 Andrews, Ji 01/25/2016 review changes to 2015 0120 1200 0.25 Andrews, Ji 01/25/2016 review changes to 2015 0120 2.25 2.25 Tax Totals 2.25 2.25 2.25 2.25	PREI	1120C 11202 1120 PREPARATION Martin		01/12/2016	Rolling binder, sort them for current ye	ting workpapers and preparing sar. Inputting information into tax	90.00	1.25	112.	00
	11203 1120 REVIEW 11202 1120 PREPAR 11203 1120 REVIEW	ATION		01/22/2016 01/23/2016 01/25/2016	review review Clearing review po review changes to review changes to 1120C Totals TAX Totals Tansaction Fund	ints 2015 1120 iing Corp. (08)	140.00 90.00 140.00	0.50 0.25 2.25 2.25 2.25	70. 35. 240. 240.	

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Primary Partner: Brady, Stephen R. (7)

			Eng Fee	FYE WI	WIP Thru 02/06/2016	WIP	Progress	Net WIP AR Balance	lance
7148.10 - Cruise	7148.10 - Cruise Charter Ventures, LLC		0.00	Dec	22.50	22.50	0.00	22.50	0.00
WIP - Cruise Charte	WIP - Cruise Charter Ventures, LLC (10) - Tax			Memo		Rate	Hours	Amount	
TAX 1065P 1	TAX 1065P 10652 1065 PREPARATION	Meier, Rach	Meier,Rach 01/20/2016	IT 204LL preparation 1065P Totals TAX Totals Cruise Charter Ventures, LLC (10)	res, LLC (10)	00.00	0.25 0.25 0.25 0.25	22.50 22.50 22.50	

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Primar	y Partni	Primary Partner: Brady, Stephen R. (7)		1						
				Eng Fee	FYE	WIP Thru 02/06/2016	MIP	Progress	Net WIP	AR Balance
7148.1	4 - IP In	7148.14 - IP Investors LLC		0.00	Dec	22.50	22.50	0.00	22.50	0.00
WIP - IP	Investors	WIP - IP Investors LLC (14) - Tax			Memo		Rate	Hours	Amount	unt
TAX	1065P	10652 1065 PREPARATION	Meier, Rach	01/21/2016	IT 204LL preparation 1065P Totals TAX Totals IP Investors LLC (14)	on (14)	90.00	0.25 0.25 0.25 0.25	3 5 5 6	22.50 22.50 22.50
				Eng Fee	FYE	WIP Thru 02/06/2016	MIP	Progress	Net WIP	AR Balance
7148.15		- M&S Partners		0.00	Dec	381.50	381.50	0.00	381.50	0.00
WIP - M8	WIP - M&S Partners (15)	rs (15) - Tax			Memo		Rate	Hours	Amount	unt
TAX	1065P	10652 1065 PREPARATION	Martineau,	01/11/2016	Rolling binder, sort them for current ye	Rolling binder, sorting workpapers and preparing them for current year. Inputting information into tax	90.00	1.25	112	112.50
TAX TAX TAX TAX	1065P 1065P 1065P 1065P	10653 1065 REVIEW 10653 1065 REVIEW 10652 1065 PREPARATION 10653 1065 REVIEW	Andrews,Ji Andrews,Ji Martineau, Andrews,Ji	01/21/2016 01/22/2016 01/23/2016 01/25/2016	prep and comparing to pre review 1065 review and make changes Clearing review points Review 2015 1065 1065P Totals	prep and comparing to previous year. review 1065 review and make changes Clearing review points Review 2015 1065	140.00 140.00 90.00 140.00	0.30 0.50 0.33 0.33	442 445 445 456 456 456 456 456 456 456 456	42.00 140.00 45.00 331.50
					I AX I otals M&S Partners (15)			3.35 3.35	381.50 381.50	.50
				Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance
7148.1	6 - McG	7148.16 - McGinn Smith Group LLC		0.00	Dec	42.00	42.00	0.00	42.00	0.00
WIP - M	cGinn Sm	WIP - McGinn Smith Group LLC (16) - Tax			Memo		Rate	Hours	Amount	
ACCT	WRTUP	00105 GENERAL - WRITE-UP (Muench, Reb	01/05/2016	Discuss work to be done with Ar WRTUP Totals ACCT Totals McGinn Smith Group LLC (16)	Discuss work to be done with Amanda O. WRTUP Totals ACCT Totals McGinn Smith Group LLC (16)	120.00	0.35 0.35 0.35	442 442 424 424 424 424 42 42 42 42 42 4	42.00 42.00 42.00 42.00
				Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance
7148.1	17 - McG	7148.17 - McGinn, Smith Holdings, LLC		0.00	Dec	1009.50	1009.50	0.00	1009.50	2331.60
WIP - M	lcGinn, Sı	<u> WIP - McGinn, Smith Holdings, LLC (17) - Tax</u>			Memo		Rate	Hours	Amount	Int

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		AR Balance	24 16 24				-	AR Balance		0.00	-			
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		Progress	00.0	Hours	0.05	0.20	0.25	Progress		0.00	Hours	0.17 0.17 0.25 0.30 2.02	1.50	1.50 3.52 3.52
		WIP	34.50	Rate	130.00	140.00		WIP		403.60	Rate	130.00 140.00 90.00 140.00	00.00	
Primary Partner - Client Code he Period: 01/01/2016 - 02/06/2016		: WIP Thru 02/06/2016	34.50		e-filing 1099 with IRS, downloading confirmation MSCTX Totals	look into what returns are left to prep and review OTHTX Totals TAX Totals	McGinn, Smith Alarm Trading, LLC (23)	WIP Thru 02/06/2016		403.60		email Brian re PY balances review & make changes T 204LL preparation review changes to 2015 1065 1065P Totals	Rolling binder, sorting workpapers and preparing them for current year. Inputting information into tax	and comparing to previous year. 1120C Totals FAX Totals McGinn Smith Firstline Funding (24)
Primary Parine For the Period:		FΥE	Dec	Memo			McGinn, S	FYE	Dar	200	Memo	email Brian re PY ba review & make chang IT 204LL preparation review changes to 20 1065P Totals	Rolling bind them for cu	nep and com 1120C Totals TAX Totals McGinn Smith
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			, LLC	onsulting	Gross,Lynn	Andrews, Ji			bu			Ornowski,A Andrews,Ji Meier,Rach Andrews,Ji	Martineau,	
	Primary Partner: Brady, Stephen R. (7)		7148.23 - McGinn, Smith Alarm Trading, LLC	<u> WIP - McGinn, Smith Alarm Trading, LLC (23) - Consulting</u>	MSCTX 10944 ANNUAL PAYROLL	(10105 PLANNING			7148.24 - McGinn Smith Firstline Funding		WIF - MCGINN Smith Firstline Funding (24) - Tax	10652 1065 PREPARATION 10653 1065 REVIEW 10652 1065 PREPARATION 10653 1065 REVIEW	11202 1120 PREPARATION	
	mary Pan		l8.23 - Mc	- McGinn,		ОТНТХ			8.24 - Mc	o mitori	- MICGINN S	1065P 1065P 1065P 1065P	1120C	
	Pri		714	MIP	TAX	TAX			714		2	TAX TAX TAX TAX	TAX	

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Chiampou Travis Besaw & Kershner LLP Billing Worksheet

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		AR Release				.1			AR Balanco		373.84							
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		Progress)	0.00	Hours		0.25 0.30 0.30 0.25 700 2.40 2.40 2.40 2.40	2.40	Progress	5	0.00	Hours		00	1.15	0.25 0.10 0.25	2.75 2.75 2.75	
		۵.			Rate		90.00 90.00 90.00 140.00		Pr			Rate			140.00	90.00 90.00 140.00		
		WIP		283.50		0	0401		WIP		317.50	UL.	00	5	140	90 140		
ner LLP et de	01045	WIP Thru 02/06/2016		283.50		papers. and			WIP Thru 02/06/2016		317.50		Rolling binder, sorting workpapers and preparing	for current year. Inputting information into tax and comparing to previous year.	review Tubb & make changes - 0.85 fook into MCTD issues and why prosystem won't leave		C (29)	
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Chiampou Travis B Billing V Primary Partn For the Period: 01		FYE		Dec	Memo	Rolling binder	preparing 1065 return IT 204LL preparation reveiw and make changes Clearing review points review changes to 2015 10 1065P Totals TAX Totals	Mr. Cranberry, LLC (28)	FYE		Dec	Memo	Rolling binder,	them for currer prep and comp	MCTD issues	Diamk - U.3 IT 204LL preparation Clearing review points review changes to 2015 1065	INDER LOTAIS TAX Totals MSFC Security	
Chia		Eng Fee		0.00		01/05/2016	01/21/2016 01/22/2016 01/23/2016 01/25/2016		Eng Fee		0.00		01/12/2016	atoc/06/10	010707110	01/21/2016 01/23/2016 01/25/2016		
						Martineau,	Meier,Rach Andrews,Ji Martineau, Andrews,Ji						Martineau,	Andraws Ii	in and a share	Meier,Rach Martineau, Andrews,Ji		
5:24:35 PM	Primary Partner: Brady, Stephen R. (7)		7148.28 - Mr. Cranberry, LLC		<u> WIP - Mr. Cranberry, LLC (28) - Tax</u>	10652 1065 PREPARATION	10652 1065 PREPARATION 10653 1065 REVIEW 10652 1065 PREPARATION 10653 1065 REVIEW			7148.29 - MSFC Security Holdings, LLC		WIP - MSFC Security Holdings, LLC (29) - Tax	10652 1065 PREPARATION	10653 1065 REVIEW		10652 1065 PREPARATION 10652 1065 PREPARATION 10653 1065 REVIEW		
reb	ary Partı		28 - Mr.		<u>Mr. Cranbe</u>	1065P	1065P 1065P 1065P 1065P			29 - MSF		ASFC Sect	1065P	1065P		1065P 1065P 1065P		
reb US	Prìm		7148.		- UIP	TAX	TAX TAX TAX TAX			7148.		M - AIM	TAX	TAX		TAX TAX TAX		

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Primi	ary Parti	Primary Partner: Brady, Stephen R. (7)								
				Eng Fee	FYE	WIP Thru 02/06/2016	MIP	Progress	Net WIP	AR Balance
7148.	.32 - Set	7148.32 - Seton Hall Associates		0.00	Dec	389.00	389.00	00.0	389.00	56.00
S- din	Seton Hall	WIP - Seton Hall Associates (32) - Tax			Memo		Rata			
TAX	1065P	10652 1065 PREPARATION	Martineau,	01/11/2016	Rolling binder, so	Rolling binder, sorting workpapers and preparing	90.00	1.50	Amount 135.00	
ТАХ	1065P	10653 1065 REVIEW	Andrews, Ji	01/19/2016	prep and compari review - 0.8 go th	utern for current year. Inputting information into tax prep and comparing to previous year. review - 0.8 go through various emails - note	140.00	1.20	168.00	
TAX TAX TAX	1065P 1065P 1065P	10653 1065 REVIEW 10652 1065 REVIEW 10653 1065 REVIEW	Andrews,Ji Martineau, Andrews,Ji	01/20/2016 01/23/2016 01/25/2016	crianges from Brian, which rei etc - 0.4 review changes Clearing review points review changes to 2015 1065	crianges from Brian, which returns wanted first, etc - 0.4 review changes Clearing review points review changes to 2015 1065	140.00 90.00 140.00	0.35 0.10	49.00 9.00	
					1065P Totals TAX Totals Seton Hall Associates (32)	ciates (32)))	3.35 3.35 3.35 3.35	28.00 389.00 389.00 389.00	000

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Chiampou Travis Besaw & Kershner LLP Billing Worksheet Primary Partner - Client Code For the Period: 04/04/2046

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		Not WID		67 FN	00.10	Amount	45.00		67.50	67.50 67.50	Net WID		24 A RO	00.412	Amount	45.00	22.50	105.00	214.50	214.50 214.50	
		Progress		0.00	-	Hours	0.50	0.25	0.75	0.75 0.75	Progress			0	Hours	0.50	0.25	0.75 0.30	1.80	1.80 1.80	
		WIP		67.50		LALE	90.00	90.00			WIP		214.50		Rate	00.06	90.00	140.00			
the Period: 01/01/2016 - 02/06/2016		FYE WIP Thru 02/06/2016		Dec 67.50	Memo		Rolling binder, pulling in workpapers, and preparing extension	IT 204LL preparation	1065P Totals TAY Totals	TDM Cable Funding, LLC (34)	FYE WIP Thru 02/06/2016		Dec 214.50	Memo		Rolling binder, pulling in workpapers, and preparing 1065 return	IT 2-2-10 - 2000	review changes to 2015 1065	IU05PF IOTAIS TAX Totals	TDMM Cable Funding LLC (35)	
For		Eng Fee		0.00			iwartineau, 01/05/2016	Meier,Rach 01/21/2016			Eng Fee		0.00			Martineau, 01/05/2016	_	Andrews,Ji 01/25/2016			
nary Partner: Brady, Stochon D. (7)			7148.34 - TDM Cable Funding, LLC		WIP - TDM Cable Funding, LLC (34) - Tax	1065P 10652 1065 PREPARATION		1065PREPARATION N				7148.35 - TDMM Cable Funding LLC		WIP - TDMM Cable Funding LLC (35) - Tax		1002 1005 PREPARATION	ATION	10653 1065 KEVIEW			
Prin	-		714{		- dIM	TAX	ł	¥.				7148		- UIP	TAX		TAX TAX	<u>{</u>			

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Primary Parti	Primary Partner: Brady, Stephen R. (7)									
			Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance	C
7148.42 - Firs	7148.42 - FirstLine SR. Trust 07		0.00	Dec	102 00	107.00				Case
WIP - FirstLine S	WIP - FirstLine SR. Trust 07 (42) - Trust			Memo		etca etca		00.701	34.00	1:10
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Chiampou Travis Besaw & Kershner LLP Billing Worksheet Primary Partner - Client Code	- OF LIFE FERROR. 01/01/2016 - 02/06/2016			Dec 84.50	Memo	review 1099s, create e-file file sign and move 1099s MSCTX Totals	update 2015 return tracker, forward to Brian OTHTX Totals TAX Totals McGinn, Smith Alarm Trading Corp. (71)		FYE WIP Thru 02/06/2016	Dec 240.30	Memo		organize information, detail where information is located in binder, determine status of financial	statements and tax returns, ensure all paper copy information is in electronic binder and filed appropriately	1065P Totals TAX Totals Prime Vision Facilities of Cutler Cay LLC (72)		FYE WIP Thru 02/06/2016	Dec		update Brian on status of returns	explain project to Melissa 1065P Totals	Review 2008 - 2012 binders to determine status of workpapers and returns.		discuss status and plan to move forward with late returns w/ RM
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Primary Partner: Brady, Stephen R. (7)

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Charles W. Chiampou, CPA, JD Robert J. Travis, CPA Kelly G. Besaw, CPA CVA Eugene G. Kershner, CPA D. Scott Sutherland, CPA Stephen R. Brady, CPA, JD Jon K. Pellish, CPA Eric D. Colca, CPA, CVA Michael Schaffstall, CPA Garret R. Alexin, CPA, MBA David A. Urban, CPA, MBA Cheryl A. Jankowski, CPA Karen M. Antonelli, CPA, CCIFP

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

McGinn, Smith & Co., Inc. Attn: Mr. William Brown c/o Phillips Lytle LLP One Canalside 125 Main Street Buffalo, NY 14203-2887

> Invoice No. 79209 Date 04/30/2016 Client No. 7148.02

For professional services rendered from February 7, 2016 through April 16, 2016 per detailed attachment.

Total Amount Due This Invoice

\$<u>3,297.51</u>

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

McGinn Smith et al 2.7.16 - 4.16.16

	Entity	Total Hours	Total Amount
1	McGinn, Smith & Co., Inc.	1.17	175.10
2	McGinn, Smith Capital Holdings Corp	0.75	120.50
3	Transaction Funding Corp	0.75	120.50
4	M&S Partners	1.08	163.40
5	McGinn, Smith Holdings, LLC	6.71	688.30
6	McGinn Smith Firstline Fuding	1.00	153.00
7	MR Cranberry, LLC	0.66	108.80
8	MSFC Security Holdings, LLC	0.75	120,50
9	Seton Hall Associates	1.16	186.01
10	TDMM Cable Funding LLC	0.58	98.40
11	FirstLine SR. Trust 07	0.25	55.50
12	FirstLine SR. Trust 07 series B	0.41	76.30
13	FirstLine Trust 07	0.49	86.70
14	FirstLine Trust 07 Series B	0.41	76.30
15	Fortress Trust 08	0.41	76.30
16	Intergrated Excellence Jr. Trust 08	0.41	76.30
17	Integrated Excellence Sr. Trust 08	0.41	76.30
18	Pacific Trust 02	0.41	76.30
19	TDM Cable Trust 06	0.41	76.30
20	TDM Luxury Cruise Trust 07	0.41	76.30
21	TDM Verifier Trust 07	0.41	76.30
22	TDM Verifier Trust 07R	0.41	76.30
23	TDM Verifier Trust 08	0.41	76.30
24	TDM Verifier Trust 09	0.41	76.30
25	TDM Verifier Trust 11	0.41	76.30
26	TDMM Benchmark Trust 09	0.41	76.30
27	TDMM Cable Sr. Trust 09	0.41	76.30
28	TDMM Cable Jr. Trust 09	0.41	76.30
	Total Amount Due		3,297.51

See detailed time description per attached Billing Worksheet

Chiampou Travis Besaw & Kershner LLP Billing Worksheet Primary Partner - Client Code For the Period: 02/07/2016 - 04/16/2016		FYE WiP Thru 04/16/2016 WIP Progress	Dec 175.10 175.10 0.00	Memo Rate Hours	tax processing fee EXP Totals EXPEN Totals
Chiampo Bi For the		Eng Fee	0.00	Me	Roth,Giova 02/13/2016 tax E3 E3
10:05:55 AM	Primary Partner: Brady, Stephen R. (7)		7148.02 - McGinn, Smith & Co., Inc.	WIP - McGinn, Smith & Co., Inc. (02) - Tax	01940 OTHER - (EXPLAIN)
May 04, 2016	Primary Partn		7148.02 - McC	WIP - McGinn, SI	EXPEN EXP

AR Balance

Net WIP

Page: 1

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175.10

87.10 42.90 22.10 **152.10 152.10 175.10**

0.67 0.33 0.17 1.17 1.17

130.00 130.00 130.00

top side review, export & sign new NY NOL forms, pre assembly sign/mail return, add to portal 1120C Totals TAX Totals McGinn, Smith & Co., Inc. (02)

02/15/2016 03/07/2016 03/08/2016

Ornowski,A Ornowski,A Ornowski,A

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TAX TAX TAX

23.00 **23.00 23.00**

Amount

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Primary Pan	Primary Partner: Brady, Stephen R. (7)								
			Eng Fee	ΕYE	WIP Thru 04/16/2016	WIP	Progress	Net WIP	AR Balance
7148.06 - Mc	7148.06 - McGinn, Smith Capital Holdings Corp.	s Corp.	00.0	Dec	120.50	120.50	0.00	120.50	308.50
WIP - McGinn,	WIP - McGinn, Smith Capital Holdings Corp. (06) - Tax	Тах		Memo		Rate	Hours	Amount	H.
EXPEN EXP	01940 OTHER - (EXPLAIN)	Roth,Giova	02/13/2016	tax processing fee EXP Totals EXPEN Totals	Ð			23.00 23.00 23.00	
TAX 1120C TAX 1120C TAX 1120C	11203 1120 REVIEW 11203 1120 REVIEW 11203 1120 REVIEW	Ornowski,A Ornowski,A Ornowski,A	03/03/2016 03/07/2016 03/08/2016	review return review new NY NOL forms, pi sign/mail return, add to portal 1120C Totals TAX Totals	review return review new NY NOL forms, preassembly sign/mail return, add to portal 1120C Totals TAX Totals	130.00 130.00 130.00	0.25 0.33 0.17 0.75 0.75	32.50 42.90 22.10 97.50 97.50	
					McGinn, Smith Capital Holdings Corp. (06)	ĺ	0.75	120.50	0

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May 04, 2016	

	ı R. (7)
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	ner: Brady
	rimary Partner: Brady, S
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	AR Balance	240.00			
	AR		Amount	23.00 23.00 23.00	32.50 42.90 22.10 97.50 97.50
	Net WIP	120.50	4		
	Progress	0.00	Hours		0.25 0.33 0.17 0.75 0.75
	MiP	120.50	Rate		130.00 130.00 130.00
	WIP Thru 04/16/2016	120.50		0	review return review new NY NOL forms, pre-assembly sign/mail return, add to portal 1120C Totals TAX Totals Transaction Funding Corp. (08)
	FYE	Dec	Memo	tax processing fee EXP Totals EXPEN Totals	review return review new NY NOL forms, pr sign/mail return, add to portal 1120C Totals TAX Totals Transaction Funding Corp.
	Eng Fee	0.00		02/13/2016	03/03/2016 03/07/2016 03/08/2016
				Roth,Giova	Ornowski,A Ornowski,A Ornowski,A
Filliary Facules. Drauy, Stephieli N. (1)		7148.08 - Transaction Funding Corp.	WIP - Transaction Funding Corp. (08) - Tax	01940 OTHER - (EXPLAIN)	11203 1120 REVIEW 11203 1120 REVIEW 11203 1120 REVIEW
מו א רמו נו		.08 - Tra	Transactic	EXPEN EXP	1120C 1120C 1120C
		7148.	- div	EXPE	TAX TAX TAX

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Primary Parti	Primary Partner: Brady, Stephen R. (7)								
			Eng Fee	FYE	WIP Thru 04/16/2016	WIP	Progress	Net WIP	AR Balance
7148.15 - M&S Partners	S Partners		0.00	Dec	163.40	163.40	00.0	163.40	381.50
WIP - M&S Partners (15) - Tax	iers (15) - Tax			Memo		Rate	Hours	Amount	nnt
EXPEN EXP	01940 OTHER - (EXPLAIN)	Roth,Giova	02/13/2016	tax processing fee EXP Totals EXPEN Totals	0			888	23.00 23.00 23.00
TAX 1065P TAX 1065P	10653 1065 REVIEW 10653 1065 REVIEW	Ornowski,A Ornowski,A	02/09/2016 02/16/2016	top side review, export & sign check assembly, lock binders, 1065P Totals TAX Totals M&S Partners (15)	top side review, export & sign check assembly, lock binders, upload to portal 1065P Totals TAX Totals M&S Partners (15)	130.00	0.75 0.33 1.08 1.08	97 44 140 163	97.50 42.90 140.40 140.40 163.40

ry Part	Primary Partner: Brady, Stephen R. (7)					:				
			Eng Fee	FYE	WIP Thru 05/31/2016	WIP	Progress	Net WIP	AR Balance	ance
Mc	7148.17 - McGinn, Smith Holdings, LLC		0.00	Dec	1602.40	1602.40	688.30	914.10	402	4029.40
nn, S	WIP - McGinn, Smith Holdings, LLC (17) - Tax			Memo		Rate	te Hours		Amount	
	Progress billing balance for fiscal year ended 12/31/2016	year ended 12/3	1/2016			0.00	0.00	·	-688.30	
EXP	01940 OTHER - (EXPLAIN)	Roth, Giova	02/13/2016	tax processing fee EXP Totals EXPEN Totals					23.00 23.00 23.00	
1065P 1065P	10653 1065 REVIEW	Ornowski,A Martineau	02/09/2016	top side extension, export & sign Extension work	, export & sign	130.00	0.08		10.40	
1065P	10653 1065 REVIEW	Ornowski,A	02/16/2016	check assembly, lo	check assembly, lock binders, upload to portal	130.00			42.90	
1065P	10652 1065 PREPARATION	Martineau,	02/16/2016	Entering financial information	nformation	90.00			45.00	
1065P 1065P	10652 1065 PREPARATION 10653 1065 REVIEW	Martineau, Ornowski.A	02/17/2016 02/17/2016	Entering financial answer guestions	Entering financial information to combining workpapers answer guestions fro Zac re: TAIN & Alarm	90.00 130.00	0 2.75 0.25		247.50 32.50	
				Traders - email Bri	raders - email Brian Shea follow up questions					
1065P 1065P	10652 1065 PREPARATION 10653 1065 REVIEW	Martineau, Ornowski,A	02/18/2016 02/18/2016	Update financials 1 review responses	Jpdate financials for FAIN & TAIN final payments eview responses from Brian, go over presentation with 7 ar	90.00 130.00	0 1.50 0 0.25	~-	32.50	
1065P	10653 1065 REVIEW	Andrews.Ji	04/25/2016	review		140.00			280.00	
1065P	10653 1065 REVIEW	Andrews, Ji		review		140.00			126.00	
1065P	10653 1065 REVIEW	Andrews, Ji	04/27/2016	reveiw		140.00			70.00	
1065P	10652 1065 PREPARATION	Martineau,	04/27/2016	Clearing review po	Clearing review points and finalizing return	90.06			360.00	
1065P	10653 1065 REVIEW	Ornowski,A	04/27/2016	follow up with Jill o TAIN	ollow up with Jill on final distribution from FAIN & TAIN	130.00	0 0.17	0	22.10	
				1065P Totals			13.73		1448.90	
1120C	11203 1120 REVIEW	Andrews, Ji	02/12/2016	extension review		140.00			42.00	
1120C	11203 1120 REVIEW	Ornowski,A	02/23/2016	respond to B. Shea		130.00	0 0.25		32.50	
202		Allurews, J		1120C Totals		140.0			30.00 130.50	
				TAX Totals			14.68	~	1579.40	
				McGinn, Smith Holdings, LLC (17)	oldings, LLC (17)		14.68		914.10	

Page: 1

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May 04, 2016	

Primary Part	Primary Partner: Brady, Stephen R. (7)								
			Eng Fee	FYE \	WIP Thru 04/16/2016	WIP	Progress	Net WIP	AR Balance
7148.24 - Mc	7148.24 - McGinn Smith Firstline Funding	5	00.0	Dec	153.00	153.00	00.0	153.00	403.60
WIP - McGinn S	WIP - McGinn Smith Firstline Funding (24) - Tax			Memo		Rate	Hours	Amount	ti
EXPEN EXP	01940 OTHER - (EXPLAIN)	Roth, Giova	02/13/2016	tax processing fee EXP Totals EXPEN Totals				23.00 23.00 23.00	0.00
TAX 1065P TAX 1065P	10653 1065 REVIEW 10653 1065 REVIEW	Ornowski,A Ornowski,A	02/09/2016	top side review, export & sign check assembly, lock binders, upload t 1065P Totals TAX Totals McGinn Smith Firstline Funding (24)	top side review, export & sign check assembly, lock binders, upload to portal 1065P Totals TAX Totals McGinn Smith Firstline Funding (24)	130.00	0.67 0.33 1.00	87.10 42.90 130.00 153.00	

May 04, 2016	116	10:09:24 AM		Chiar	mpou Travis Besaw & Kershne Billing Worksheet	Chiampou Travis Besaw & Kershner LLP Billing Worksheet			Paç	Page: 1	
				For	Primary Partner - Client Code the Period: 02/07/2016 - 04/16/	Primary Partner - Client Code For the Period: 02/07/2016 - 04/16/2016					
Primary F	Partne	Primary Partner: Brady, Stephen R. (7)									11
				Eng Fee	FYE	WIP Thru 04/16/2016	WIP	Progress	Net WIP	AR Balance	
7148.28 -	- Mr. c	7148.28 - Mr. Cranberry, LLC		0.00	Dec	108.80	108.80	0.00	108.80	283.50	ase 1
WIP - Mr. CI	Cranberr	WIP - Mr. Cranberry, LLC (28) - Tax			Memo		Rate	Hours	Amount	nt	.:10
EXPEN EXP		01940 OTHER - (EXPLAIN)	Roth, Giova	02/13/2016	tax processing fee EXP Totals EXPEN Totals	Ð			23.00 23.00 23.00	888	-cv-004
TAX 106 TAX 106	1065P 1065P	10653 1065 REVIEW 10653 1065 REVIEW	Ornowski,A Ornowski,A	02/09/2016 02/16/2016	top side review, export & sign check assembly, lock binders, 1065P Totals TAX Totals Mr. Cranberry, LLC (28)	top side review, export & sign check assembly, lock binders, upload to portal 1065P Totals Mr. Cranberry, LLC (28)	130.00	0.33 0.66 0.66	42.90 42.90 85.80 85.80 108.80	88 888	157-GLS-CF
				Eng Fee	FYE	WIP Thru 04/16/2016	MIP	Progress	Net WIP	AR Balance	
7148.29 -	- MSF(7148.29 - MSFC Security Holdings, LLC		0.00	Dec	120.50	120.50	0.00	120.50	691.34	Jocun ⁺
WIP - MSFC	C Secur	WIP - MSFC Security Holdings, LLC (29) - Tax			Memo		Rate	Hours	Amount	nt	nen
EXPEN EXP		01940 OTHER - (EXPLAIN)	Roth, Giova	02/13/2016	tax processing fee EXP Totals EXPEN Totals	99			23.00 23.00 23.00	9 9 9	t 903-3
TAX 106 TAX 106	1065P	10653 1065 REVIEW 10653 1065 REVIEW	Ornowski,A Ornowski,A	02/09/2016 02/16/2016	top side review, export & sign check assembly, lock binders 1065P Totals TAX Totals MSFC Security Holdings, LI	top side review, export & sign check assembly, lock binders, upload to portal 1065P Totals MSFC Security Holdings, LLC (29)	130.00	0.42 0.33 0.75 0.75	54.60 42.90 97.50 97.50 120.50		Filed 10/:
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		C		:10	-cv-0045 ⁻	7-GLS-CFH	Document 903-3	Filed 10/14/16	Page 52 of 65
Page: 1		AR Balance	445.00	nt	8222	888885			
Paç		Net WIP	186.01	Amount	23.00 32.21 55.21	42.90 42.00 42.90 130.80 130.80 186.01			
		Progress	0.00	Hours		0.33 0.50 0.33 1.16 1.16			
		WIP	186.01	Rate		130.00 90.00 130.00			
Chiampou Travis Besaw & Kershner LLP Billing Worksheet Primary Partner - Client Code For the Period: 02/07/2016 - 04/16/2016		WIP Thru 04/16/2016	186.01		ψ	top side review, export & sign Updating financials check assembly, lock binders, upload to portal 1065P Totals TAX Totals Seton Hall Associates (32)			,
mpou Travis Besaw & Kershne Billing Worksheet Primary Partner - Client Code the Period: 02/07/2016 - 04/16/7		FYE	Dec	Memo	tax processing fee FED EX EXP Totals EXPEN Totals	top side review, export & sign Updating financials check assembly, lock binders, 1065P Totals TAX Totals Seton Hall Associates (32)			
Chian For t		Eng Fee	0.00		02/13/2016 03/05/2016	02/09/2016 02/12/2016 02/16/2016			
					Roth,Giova Waterman,J	Ornowski,A Martineau, Ornowski,A			
10:09:56 AM	Primary Partner: Brady, Stephen R. (7)		7148.32 - Seton Hall Associates	WIP - Seton Hall Associates (32) - Tax	01940 OTHER - (EXPLAIN) 01950 COURIER SERVICES	10653 1065 REVIEW 10652 1065 PREPARATION 10653 1065 REVIEW			
1, 2016	ary Partn		32 - Setc	Seton Hall	N EXP	1065P 1065P 1065P			
May 04, 2016	Prim		7148.	WIP -	EXPEN EXPEN	TAX TAX TAX			

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May 04, 2016	

	lance	214.50 T	10-		004	57-		L.	3.	·CF
	AR Balance	ъ	unt	3.00	23.00 23.00	2.50	42.90	5.40	5.40	8.40
	Net WIP	98.40	Amount	5	22	32	4	11	17	6
	Progress	0.00	Hours			0.25	0.33	0.58	0.58	0.58
	WIP	98.40	Rate			130.00	130.00			
	WIP Thru 04/16/2016	98.40		υ		export & sign	check assembly, lock binders, upload to portal			nding LLC (35)
	FYE	Dec	Memo	tax processing fee	EXP Totals EXPEN Totals	top side review, export & sign	check assembly,	1065P Totals	TAX Totals	TDMM Cable Funding LLC (35)
	Eng Fee	00.00		02/13/2016		02/09/2016	02/16/2016			
				Roth,Giova		Ornowski,A	Ornowski,A			
Primary Partner: Brady, Stephen R. (7)		7148.35 - TDMM Cable Funding LLC	WIP - TDMM Cable Funding LLC (35) - Tax	01940 OTHER - (EXPLAIN)		10653 1065 REVIEW	10653 1065 REVIEW			
ary Parti		3.35 - TDI	TDMM Cal	EXPEN EXP		1065P	1065P			
Prim		7148	- diw	EXPE		TAX	TAX			

May 04, 2016	016	10:10:54 AM		Chiampo Bi Pri	mpou Travis Besaw & Kershne Billing WorkSheet Primary Partner - Client Code the Period: 02/07/2016 - 04/16/2	Chiampou Travis Besaw & Kershner LLP Billing Worksheet Primary Partner - Client Code For the Period: 02/07/2016 - 04/16/2016			L.	Page: 1	
Primary	Partn	Primary Partner: Brady, Stephen R. (7)									
				Eng Fee	FYE	WIP Thru 04/16/2016	WIP	Progress	Net WIP	AR Balance	
7148.42 -	- Firs	7148.42 - FirstLine SR. Trust 07		00.00	Dec	55.50	55.50	0.00	55.50	141	ase 1 00.141
WIP - First	tLine S	WIP - FirstLine SR. Trust 07 (42) - Trust			Memo		Rate	Hours	Am	Amount	:10-
EXPEN EX	EXP	01940 OTHER - (EXPLAIN)	Roth,Giova	02/13/2016	tax processing fee EXP Totals EXPEN Totals	۵				23.00 23.00 23.00	-cv-004
TAX 10	1041T	10413 1041 REVIEW	Ornowski,A	02/15/2016	top side review, export & sign 1041T Totals TAX Totals FirstLine SR. Trust 07 (42)	v, export & sign Trust 07 (42)	130.00	0.25 0.25 0.25 0.25	നനസ ം	32.50 32.50 32.50 55.50	57-GLS-C
				Eng Fee	FYE	WiP Thru 04/16/2016	WIP	Progress	Net WIP	AR Balance	
7148.43 -	- Firs	7148.43 - FirstLine SR. Trust 07 series B		00.0	Dec	76.30	76.30	0.00	76.30	127.40	
WIP - First	tLine S	WIP - FirstLine SR. Trust 07 series B (43) - Trust			Memo		Rate	Hours	Amo	Amount	me
EXPEN EX	EXP	01940 OTHER - (EXPLAIN)	Roth,Giova	02/13/2016	tax processing fee EXP Totals EXPEN Totals	61			000	23.00 23.00 23.00	nt 903-3
TAX 10 TAX 10	1041T 1041T	10413 1041 REVIEW 10413 1041 REVIEW	Ornowski,A Ornowski,A	02/15/2016 02/16/2016	topside review, exp check assembly, lo 1041T Totals TAX Totals FirstLine SR. Tru:	topside review, export & sign check assembly, lock binder, upload to portal 1041T Totals TAX Totals FirstLine SR. Trust 07 series B (43)	130.00	0.33 0.08 0.41 0.41	4 ÷ 0 0 K	42.90 10.40 53.30 53.30 76.30	3 Filed 10/
				Eng Fee	FYE	WIP Thru 04/16/2016	WIP	Progress	Net WIP	AR Balance	
7148.44	- Firs	7148.44 - FirstLine Trust 07		0.00	Dec	86.70	86.70	0.00	86.70	127.40	
WIP - First	tLine T	WIP - FirstLine Trust 07 (44) - Trust			Memo		Rate	Hours	Amo	Amount	ge !
EXPEN EY	EXP	01940 OTHER - (EXPLAIN)	Roth, Giova	02/13/2016	tax processing fee EXP Totals EXPEN Totals	ſ			N N N	23.00 23.00 23.00	54 of 65
TAX 10 TAX 10 TAX 10	1041T 1041T 1041T	10413 1041 REVIEW 10413 1041 REVIEW 10413 1041 REVIEW	Ornowski,A Ornowski,A Ornowski,A	02/15/2016 02/16/2016 02/16/2016	topside review, export & sign check assembly, lock binder, check assembly, lock binder, 1041T Totals TAX Totals FirstLine Trust 07 (44)	topside review, export & sign check assembly, lock binder, upload to portal check assembly, lock binder, upload to portal 1041T Totals TAX Totals FirstLine Trust 07 (44)	130.00 130.00 130.00	0.33 0.08 0.49 0.49 0.49	4 − − 0 0 8	42.90 10.40 63.70 63.70 86.70	;
											[[

		For	Primary Partner - Client Code For the Period: 02/07/2016 - 04/16/2016	- Client Code 2016 - 04/16/2016				
Primary Partner: Brady, Stephen R. (7)	(2							
		Eng Fee	FYE	WIP Thru 04/16/2016	WIP	Progress	Net WIP	AR Balance
7148.45 - FirstLine Trust 07 Series B		0.00	Dec	76.30	76.30	0.00	76.30	ase 1 150.60
WIP - FirstLine Trust 07 Series B (45) - Trust			Memo		Rate	Hours	Amount	
EXPEN EXP 01940 OTHER - (EXPLAIN)	Roth,Giova	02/13/2016	tax processing fee EXP Totals EXPEN Totals	۵			3 3 3	23.00 23.00 23.00
TAX 1041T 10413 1041 REVIEW TAX 1041T 10413 1041 REVIEW	Ornowski,A Ornowski,A	02/15/2016 02/16/2016	topside review, export & sign check assembly, lock binder, uple 1041T Totals TAX Totals FirstLine Trust 07 Series B (45)	topside review, export & sign check assembly, lock binder, upload to portal 1041T Totals TAX Totals FirstLine Trust 07 Series B (45)	130.00	0.33 0.08 0.41 0.41	76 53 76 76 76	57-GLS-CF
		Eng Fee	FYE	WIP Thru 04/16/2016	WIP	Progress	Net WIP	AR Balance
7148.46 - Fortress Trust 08		0.00	Dec	76.30	76.30		76 30	
<u> WIP - Fortress Trust 08 (46) - Trust</u>			Memo		Rate	Hours		0.04
EXPEN EXP 01940 OTHER - (EXPLAIN)	Roth, Giova	02/13/2016	tax processing fee EXP Totals EXPEN Totals				23.00 23.00 23.00	
TAX 1041T 10413 1041 REVIEW TAX 1041T 10413 1041 REVIEW	Ornowski,A Ornowski,A	02/15/2016 02/16/2016	topside review, export of check assembly, lock t 1041T Totals TAX Totals Fortress Trust 08 (46)	topside review, export & sign toeck assembly, lock binder, upload to portal 1041T Totals TAX Totals Fortress Trust 08 (46)	130.00 130.00	0.33 0.08 0.41 0.41	42.90 10.40 53.30 53.30	
		Eng Fee	FYE	WIP Thru 04/16/2016	MIP	Progress	Net WIP	AL Balance
7148.47 - Integrated Excellence Jr. Trust 08	ust 08	0.00	Dec	76.30	76.30	00.0	76.30	Page 00.69
WIP - Integrated Excellence Jr. Trust 08 (47) - Trust	Trust		Memo		Rate	Hours	Amount	
EXPEN EXP 01940 OTHER - (EXPLAIN)	Roth,Giova	02/13/2016	tax processing fee EXP Totals EXPEN Totals	<i>î</i>			23.00 23.00 23.00	5 of 65
TAX 1041T 10413 1041 REVIEW TAX 1041T 10413 1041 REVIEW	Ornowski,A Ornowski,A	02/15/2016 02/16/2016	topside review, ex check assembly, lo 1041T Totals TAX Totals Integrated Excell	topside review, export & sign check assembly, lock binder, upload to portal 1041T Totals TAX Totals Integrated Excellence Jr. Trust 08 (47)	130.00	0.33 0.08 0.41 0.41	42.90 10.40 53.30 53.30 76.30	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

Chiampou Travis Besaw & Kershner LLP Billing Worksheet

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May 04, 2016	016	10:10:54 AM		Chiar	npou Travis Besa Dilling W/C	Chiampou Travis Besaw & Kershner LLP Billing Mortschoot			ä	Page: 3
				For	DIIIII VOLASIICCI Primary Partner - Client Code the Period: 02/07/2016 - 04/16/2	PIIIIII VOLKSIIGCI Primary Partner - Client Code For the Period: 02/07/2016 - 04/16/2016				
Primary	Partn	Primary Partner: Brady, Stephen R. (7)								
				Eng Fee	FYE	WIP Thru 04/16/2016	MIP	Progress	Net WIP	AR Balance
7148.48	- Inte(7148.48 - Integrated Excellence Sr. Trust 08	ω	0.00	Dec	76.30	76.30	0.00	76.30	69.00
WIP - Inteç	grated	WIP - Integrated Excellence Sr. Trust 08 (48) - Trust			Memo		Rate	Hours	Amount	unt
EXPEN EXP	ЧX	01940 OTHER - (EXPLAIN) F	Roth, Giova	02/1.3/2016	tax processing fee EXP Totals EXPEN Totals	9			888	23.00 23.00 23.00
TAX 10 TAX 10	1041T 1041T	10413 1041 REVIEW 0 10413 1041 REVIEW 0	Ornowski,A Ornowski,A	02/15/2016 02/16/2016	topside review, export & sign check assembly, lock binder, 1041T Totals TAX Totals Integrated Excellence Sr. T	topside review, export & sign check assembly, lock binder, upload to portal 1041T Totals TAX Totals Integrated Excellence Sr. Trust 08 (48)	130.00	0.33 0.08 0.41 0.41	24 25 25 P	42.90 10.40 53.30 55.33 76.30
				Eng Fee	FYE	WIP Thru 04/16/2016	MIP	Progress	Net WIP	AR Balance
7148.49	- Paci	7148.49 - Pacific Trust 02		0.00	Dec	76.30	76.30	0.00	76.30	69.00
WIP - Paci	ific Tru	WIP - Pacific Trust 02 (49) - Trust			Memo		Rate	Hours	Amount	unt
EXPEN EXP	ЧХ	01940 OTHER - (EXPLAIN) F	Roth,Giova	02/13/2016	tax processing fee EXP Totals EXPEN Totals	Φ			53 53	23.00 23.00 23.00
TAX 10 TAX 10	1041T 1041T	10413 1041 REVIEW 10413 1041 REVIEW 0	Ornowski,A Ornowski,A	02/15/2016 02/16/2016	topside review, export & sign check assembly, lock binder, 1041T Totals TAX Totals Pacific Trust 02 (49)	topside review, export & sign check assembly, lock binder, upload to portal 1041T Totals TAX Totals Pacific Trust 02 (49)	130.00	0.33 0.41 0.41	76 53 76 76 76 76 76 76 76 76 76 76 76 77 76 77 76 77 76 77 76 77 76 77 76 77 76 77 76 77 76 77 76 77 77	42.90 10.40 53.30 53.30 76.30

Case 1:10-cv-00457-GLS-CFH Document 903-3 Filed 10/14/16 Page 56 of 65

		For	Primary Partner - Client Code For the Period: 02/07/2016 - 04/16/	IIIIIG VOLKSNGEL nary Partner - Client Code Period: 02/07/2016 - 04/16/2016				
Primary Partner: Brady, Stephen R. (7)							a a constant	
		Eng Fee	FYE	WIP Thru 04/16/2016	WIP	Progress	Net WIP	AR Balance 🤇
7148.52 - TDM Cable Trust 06		00.0	Dec	76.30	76.30	0.00	76.30	486.50
WIP - TDM Cable Trust 06 (52) - Trust			Memo		Rate	Hours	Amount	
EXPEN EXP 01940 OTHER - (EXPLAIN)	Roth,Giova	02/13/2016	tax processing fee EXP Totals EXPEN Totals	90			3 3 73	
TAX 1041T 10413 1041 REVIEW TAX 1041T 10413 1041 REVIEW	Ornowski,A Ornowski,A	02/15/2016 02/16/2016	topside review, export & s check assembly, lock bin 1041T Totals TAX Totals TDM Cable Trust 06 (52)	topside review, export & sign check assembly, lock binder, upload to portal 1041T Totals TAX Totals TDM Cable Trust 06 (52)	130.00	0.33 0.08 0.41 0.41	76 73 76 76 76 76 76 76 76 70 76 70 70 70 70 70 70 70 70 70 70 70 70 70	57-GLS-CF
		Eng Fee	FYE	WIP Thru 04/16/2016	WIP	Progress	Net WIP	AR Balance
7148.53 - TDM Luxury Cruise Trust 07		0.00	Dec	76.30	76.30		76 30	
<u> WIP - TDM Luxury Cruise Trust 07 (53) - Trust</u>			Memo		Rate	Hours		03.00
EXPEN EXP 01940 OTHER - (EXPLAIN)	Roth, Giova	02/13/2016	tax processing fee EXP Totals EXPEN Totals	φ			23.00 23.00 23.00	
TAX 1041T 10413 1041 REVIEW TAX 1041T 10413 1041 REVIEW	Ornowski,A Ornowski,A	02/15/2016 02/16/2016	topside review, ex check assembly, 1041T Totals TAX Totals TDM Luxury Cru	topside review, export & sign check assembly, lock binder, upload to portal 1041T Totals TAX Totals TDM Luxury Cruise Trust 07 (53)	130.00	0.33 0.08 0.41 0.41	42.90 10.40 53.30 53.30 76.30	
		Eng Fee	FYE	WIP Thru 04/16/2016	WIP	Progress	Net WIP	AR Balance
7148.54 - TDM Verifier Trust 07		0.00	Dec	76.30	76.30	00.0	76.30	
WIP - TDM Verifier Trust 07 (54) - Trust			Memo		Rate	Hours	Amount	
EXPEN EXP 01940 OTHER - (EXPLAIN)	Roth,Giova	02/13/2016	tax processing fee EXP Totals EXPEN Totals	υ			23.00 23.00 23.00	
TAX 1041T 10413 1041 REVIEW TAX 1041T 10413 1041 REVIEW	Ornowski,A Ornowski,A	02/15/2016 02/16/2016	topside review, export & sign check assembly, lock binder, 1041T Totals TAX Totals TDM Verifier Trust 07 (54)	topside review, export & sign check assembly, lock binder, upload to portal 1041T Totals TAX Totals TDM Verifier Trust 07 (54)	130.00	0.33 0.08 0.41 0.41	42.90 10.40 53.30 53.30 76.30	3 3 3 4 0 0

Chiampou Travis Besaw & Kershner LLP Billing Worksheet

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			For	Primary Partner - Client Code For the Period: 02/07/2016 - 04/16/2016	- Client Code 2016 - 04/16/2016					
Primary Part	Primary Partner: Brady, Stephen R. (7)									в
			Eng Fee	FYE	WIP Thru 04/16/2016	WIP	Progress	Net WIP	AR Balance	
7148.55 - TD	7148.55 - TDM Verifier Trust 07R		0.00	Dec	76.30	76.30	0.00	76.30	69.00	
WIP - TDM Veri	WIP - TDM Verifier Trust 07R (55) - Trust			Memo		Rate	Hours	Amount		
EXPEN EXP	01940 OTHER - (EXPLAIN)	Roth, Giova	02/13/2016	tax processing fee EXP Totals EXPEN Totals	ω			5 5 5 5 5	23.00 23.00 23.00)-cv-004
TAX 1041T TAX 1041T	10413 1041 REVIEW 10413 1041 REVIEW	Ornowski,A Ornowski,A	02/15/2016 02/16/2016	topside review, export & sign check assembly, lock binder, 1041T Totals TAX Totals TDM Verifier Trust 07R (55)	topside review, export & sign check assembly, lock binder, upload to portal 1041T Totals TAX Totals TDM Verifier Trust 07R (55)	130.00 130.00	0.33 0.08 0.41 0.41	42.90 10.40 53.30 53.30 76.30	42.90 10.40 53.30 53.30 76.30	I57-GLS-CF
			Eng Fee	FYE	WIP Thru 04/16/2016	WIP	Progress	Net WIP	AR Balance	
7148.56 - TD	7148.56 - TDM Verifier Trust 08		0.00	Der	76.30	20 7				
WIP - TDM Verit	<u> WIP - TDM Verifier Trust 08 (56) - Trust</u>			Memo		0.0/	0.00	76.30	78.00	
EXPEN EXP	01940 OTHER - (EXPLAIN)	Roth, Giova	02/13/2016	tax processing fee EXP Totals EXPEN Totals		1486	SIDOL	23.00 23.00 23.00		nt 903-3
TAX 1041T TAX 1041T	10413 1041 REVIEW 10413 1041 REVIEW	Ornowski,A Ornowski,A	02/15/2016 02/16/2016	topside review, export & sig check assembly, lock binde 1041T Totals TAX Totals TDM Verifier Trust 08 (56)	topside review, export & sign check assembly, lock binder, upload to portal 1041T Totals TAX Totals TDM Verifier Trust 08 (56)	130.00 130.00	0.33 0.41 0.41	42.90 10.40 53.30 53.30 76.30	06 0 5 00 00 00	Filed 10/1
			Eng Fee	FYE	WIP Thru 04/16/2016	WIP	Progress	Net WIP	AR Balance	4/16
7148.58 - TD	7148.58 - TDM Verifier Trust 09		0.00	Dec	76.30	76.30	00.0	76.30	78 00	Pag
WIP - TDM Verit	WIP - TDM Verifier Trust 09 (58) - Trust			Memo		Rate	Hours	Amount		je 5
Z	01940 OTHER - (EXPLAIN)	Roth,Giova	02/13/2016	tax processing fee EXP Totals EXPEN Totals				23.00 23.00 23.00	0.00	8 of 65
TAX 1041T TAX 1041T	10413 1041 REVIEW 10413 1041 REVIEW	Ornowski,A Ornowski,A	02/15/2016 02/16/2016	topside review, export & sign check assembly, lock binder, 1041T Totals TAX Totals TDM Verifier Trust 09 (58)	topside review, export & sign check assembly, lock binder, upload to portal 1041T Totals TAX Totals TDM Verifier Trust 09 (58)	130.00	0.33 0.41 0.41	42.90 10.40 53.30 53.30 76.30		1.1

Chiampou Travis Besaw & Kershner LLP Billing Worksheet

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May 04, 2016	10:11:44 AM		Chiar For t	mpou Travis Besaw & Kershne Billing Worksheet Primary Partner - Client Code the Period: 02/07/2016 - 04/16/	Chiampou Travis Besaw & Kershner LLP Billing Worksheet Primary Partner - Client Code For the Period: 02/07/2016 - 04/16/2016			ů.	Page: 3
Primary Parti	Primary Partner: Brady, Stephen R. (7)								
			Eng Fee	FYE	WIP Thru 04/16/2016	WIP	Progress	Net WIP	AR Balance
7148.59 - TDI	7148.59 - TDM Verifier Trust 11		0.00	Dec	76.30	76.30	0.00	76.30	78.00
WIP - TDM Verifi	WIP - TDM Verifier Trust 11 (59) - Trust			Memo		Rate	Hours	Amount	
EXPEN EXP	01940 OTHER - (EXPLAIN)	Roth,Giova	02/13/2016	tax processing fee EXP Totals EXPEN Totals	Đ			3 3 3	
TAX 1041T TAX 1041T	10413 1041 REVIEW 10413 1041 REVIEW	Ornowski,A Ornowski,A	02/15/2016 02/16/2016	topside review, export & sign check assembly, lock binder, 1041T Totals TAX Totals TDM Verifier Trust 11 (59)	topside review, export & sign check assembly, lock binder, upload to portal 1041T Totals TAX Totals TDM Verifier Trust 11 (59)	130.00	0.33 0.08 0.41 0.41	76 53 76 76	157-GLS-CF
			Eng Fee	FYE	WIP Thru 04/16/2016	WIP	Progress	Net WIP	AR Balance
7148.60 - TDI	7148.60 - TDMM Benchmark Trust 09		0.00	Dec	76.30	76.30	0.00	76.30	78.00
WIP - TDMM Ber	WIP - TDMM Benchmark Trust 09 (60) - Trust			Memo		Rate	Hours	Amount	
EXPEN EXP	01940 OTHER - (EXPLAIN)	Roth, Giova	02/13/2016	tax processing fee EXP Totals EXPEN Totals	93			3 3 3	
TAX 1041T TAX 1041T	10413 1041 REVIEW 10413 1041 REVIEW	Ornowski,A Ornowski,A	02/15/2016 02/16/2016	topside review, export & sign check assembly, lock binder, uplo 1041T Totals TAX Totals TDMM Benchmark Trust 09 (60)	topside review, export & sign check assembly, lock binder, upload to portal 1041T Totals TAX Totals TDMM Benchmark Trust 09 (60)	130.00	0.33 0.08 0.41 0.41	53 53 10 42 76 53 53	76.30
			Eng Fee	FYE	WIP Thru 04/16/2016	WIP	Progress	Net WIP	AR Balance
7148.61 - TDI	7148.61 - TDMM Cable Sr. Trust 09		0.00	Dec	76.30	76.30	0.00	76.30	113.00
WIP - TDMM Cal	WIP - TDMM Cable Sr. Trust 09 (61) - Trust			Memo		Rate	Hours	Amount	
EXPEN EXP	01940 OTHER - (EXPLAIN)	Roth,Giova	02/13/2016	tax processing fee EXP Totals EXPEN Totals	Φ			23. 23.	3 0 1 65 3 3 0 0 5 1 0 0 5 1 0 0 5 1 0 0 5 10 0 5
TAX 1041T TAX 1041T	10413 1041 REVIEW 10413 1041 REVIEW	Ornowski,A Ornowski,A	02/15/2016 02/16/2016	topside review, export & sign check assembly, lock binder, ur 1041T Totals TAX Totals TDMM Cable Sr. Trust 09 (61)	topside review, export & sign check assembly, lock binder, upload to portal 1041T Totals TAX Totals TDMM Cable Sr. Trust 09 (61)	130.00	0.33 0.08 0.41 0.41	42.90 10.40 53.30 53.30 76.30	90 30 30 30

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May 04, 2016	

			Eng Fee	FYE	WIP Thru 04/16/2016	WIP	Progress	Net WIP AF	AR Balance
7148.62 - TI	7148.62 - TDMM Cable Jr. Trust 09		0.00	Dec	76.30	76.30			
WIP - TDMM C	WIP - TDMM Cable Jr. Trust 09 (62) - Trust			Memo			0000	10.30	/8.00
						Kate	Hours	Amount	
EAFEN EAF	01940 OTHER - (EXPLAIN)	Roth,Giova	02/13/2016	tax processing fee	Φ			23.00	
				EXPEN Totals				23.00	
TAX 1041T TAX 1041T	10413 1041 REVIEW 10413 1041 REVIEW	Ornowski,A Ornowski,A	02/15/2016 02/16/2016	topside review, export & sign check assembly, lock binder, 1041T Totals	topside review, export & sign check assembly, lock binder, upload to portal 1041T Totals	130.00 130.00	0.33 0.08 0.41	42.90 42.90 10.40	
				TDMM Cable Jr. Trust 09 (62)	Trust 09 (62)		0.41	53.30 76.30	
							14.5	00.01	

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Charles W. Chiampou, CPA, JD Robert J. Travis, CPA Kelly G. Besaw, CPA CVA Eugene G. Kershner, CPA D. Scott Sutherland, CPA Stephen R. Brady, CPA, JD Jon K. Pellish, CPA Eric D. Colca, CPA, CVA Michael Schaffstall, CPA Garret R. Alexin, CPA, MBA David A. Urban, CPA, MBA Cheryl A. Jankowski, CPA Karen M. Antonelli, CPA, CGIP

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

McGinn, Smith & Co., Inc. Attn: Mr. William Brown c/o Phillips Lytle LLP One Canalside 125 Main Street Buffalo, NY 14203-2887

> Invoice No. 82217 Date 10/01/2016 Client No. 7148.02

For professional services rendered from April 17, 2016 through October 1, 2016 per detailed attachment.

Total Amount Due This Invoice

\$<u>965.28</u>

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

McGinn Smith et al 4.17.16 - 10.01.16

2 5	<u>Entity</u> McGinn, Smith Capital Holdings Corp McGinn, Smith Holdings, LLC	<u>Total Hours</u> 0.17 10.05	To	<u>tal Amount</u> 22.10 1,184.50
	Total Amount Due	-		1,206.60
	Contractual Discount @ 20%	-		(241.32)
	Total Amount Due		\$	965.28

See detailed time description per attached Billing Worksheet

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2016	
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Mind	ary Partr	Primary Partner: Brady, Stephen R. (7)								
				Eng Fee	FYE	WiP Thru 10/01/2016	WIP	Progress	Net WIP	AR Balance
7148,	.17 - Mc(7148.17 - McGinn, Smith Holdings, LLC		0.00	Dec	1872.80	1872.80	688.30	1184.50	4029.40
WIP-I	McGinn, S	WIP - McGinn, Smith Holdings, LLC (17) - Tax			Nemo		Rate	Hours	Amount	nt
		Progress billing balance for fiscal year ended 12/31/2016	ar ended 12/31	/2016			0.00	0.00	-688.30	30
XAT	1065P	10653 1065 REVIEW	Andrews, Ji	04/25/2016	review		140.00	2.00	280	00
₹Ž	1065P	10653 1065 REVIEW	Andrews, Ji Andrews, Ji	04/27/2016	reveiw		140.00	0.50	70.00	88
TAX	1065P	10652 1065 PREPARATION	Martineau,	04/27/2016	Clearing review po	Clearing review points and finalizing return	80.00	4.00	360.00	00
TĂ	1065P	10653 1065 REVIEW	Ornowski,A	04/27/2016	follow up with Jill o TAIN	ollow up with Jill on final distribution from FAIN & TAIN	130.00	0.17	22.10	10
TAX	1065P	10653 1065 REVIEW	Ornowski, A	07/11/2016	review return		130.00	1.75	227.50	50
TAX	1065P	10653 1065 REVIEW	Ornowski,A	07/13/2016	sign/mail return, uj 1065P Totals	sign/mail réturn, upload electronic copy to portal 1065P Totals	130.00	0.33 9.65	42.90	808
TAX	11200	11203 1120 REVIEW	Andrews Ji	05/03/2016	review changes		140.00	0.40	56.00	00
2					1120C Totals			0.40	56.00	00
					TAX Totals			10.05	1184.50	50
					McGinn, Smith H	McGinn, Smith Holdings, LLC (17)		10.05	496.20	20
Construction of Construction										

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Chiampou Travis Besaw & Kershner LLP Billing Worksheet Primary Partner - Client Code For the Period: 04/17/2016 - 10/01/2016

Page: 1

			2	FOI UIC FEILOU. 04/11/2010 - 10/01/2010					
Primary P	Partne	Primary Partner: Brady, Stephen R. (7)							
			Eng Fee	FYE	WIP Thru 10/01/2016	WIP	Progress	Net WIP	AR Balance
7148.06 -	- McG	7148.06 - McGinn, Smith Capital Holdings Corp.	0000	Dec	142.60	142.60	120.50	22.10	429.00
WIP - McGin	inn, Sn	WIP - McGinn, Smith Capital Holdings Corp. (06) - Tax		Memo		Rate	Hours	Amount	비
		Progress billing balance for fiscal year ended 12/31/2016	12/31/2016			0,00	0.00	-120.50	20
TAX OTH	отнтх	10108 IRS/STATE CORRESPO Ornowski,A	A 06/14/2016	review notice recontract of the notice recontract of TAX Totals	review notice received & respond to Brian OTHTX Totals TAX Totals	130.00	0.17	22.10 22.10 22.10	0.00
				McGinn, Smith (McGinn, Smith Capital Holdings Corp. (06)		0.17	80.	0

UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF NEW YORK	
NORTHERN DISTRICT OF NEW TORK	v
SECURITIES AND EXCHANGE COMMISSION	· A :
Plaintiff,	: : Case No. 1:10-CV-457
vs.	: Case No. 1:10-C V-437 : (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

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

Upon the Application of Chiampou Travis Besaw & Kershner LLP ("Chiampou")

for Approval of the Sixth Interim Application for Fees dated October 14, 2016 ("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

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

ORDERED, that the Application is approved such that compensation for services rendered between April 19, 2015 and October 1, 2016 in the amount of \$16,828.39 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: _____, 2016

Hon. Christian F. Hummel United States Magistrate Judge

Doc #01-2987446.1

UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF NEW YORK	
SECURITIES AND EXCHANGE COMMISSION	X
<i>Plaintiff</i> , 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.	
<u>CERTIFICATE OI</u>	S SERVICE

I, Karen M. Ludlow, being at all times over 18 years of age, hereby certify that on October 14, 2016, a true and correct copy of the Sixth Interim Application of Chaimpou Travis Besaw & Kershner LLP for Approval of Fees ("Chiampou Sixth Fee Application") was caused to be served by e-mail upon all parties who receive electronic notice in this case pursuant to the Court's ECF filing system, and by First Class Mail to the parties indicated below:

- William J. Brown wbrown@phillipslytle.com,khatch@phillipslytle.com
- 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
- Scott J. Ely sely@elylawpllc.com,shm@fwc-law.com
- James D. Featherstonhaugh jdf@fwc-law.com,jsm@fwc-law.com,cr@fwc-law.com
- Erin K. Higgins EHiggins@ckrpf.com
- Benjamin W. Hill bhill@dreyerboyajian.com,jhurry@dreyerboyajian.com
- E. Stewart Jones, Jr bessetca@esjlaw.com,sangerki@esjlaw.com

- Jack Kaufman kaufmanja@sec.gov
- Michael A. Kornstein mkornstein@coopererving.com
- James P. Lagios jlagios@icrh.com,rlaport@icrh.com,mlohman@icrh.com
- James D. Linnan jdlinnan@linnan-fallon.com,lawinfo@linnan-fallon.com
- Haimavathi V. Marlier marlierh@sec.gov
- Jonathan S. McCardle jsm@fwc-law.com
- Kevin P. McGrath mcgrathk@sec.gov
- Lara S. Mehraban mehrabanl@sec.gov,marlierh@sec.gov,newvillej@sec.gov
- Michael J. Murphy mmurphy@carterconboy.com, sboncke@carterconboy.com, abell@carterconboy.com
- Joshua M. Newville newvillej@sec.gov
- Craig H. Norman norman@wilhelmnorman.com,jbugos@coopererving.com
- Thomas E. Peisch TPeisch@ckrpf.com,apower@ckrpf.com
- Terri L. Reicher Terri.Reicher@finra.org
- Richard L. Reiter reiterr@wemed.com,richard.reiter@wilsonelser.com
- **David P. Stoelting** stoeltingd@sec.gov, mehrabanl@sec.gov, mcgrathk@sec.gov,paleym@sec.gov,wbrown@phillipslytle.com
- Charles C. Swanekamp Cswanekamp@jaeckle.com,Jmoore@jaeckle.com
- Benjamin Zelermyer bzlaw@optonline.net,steincav@aol.com

And, I hereby certify that on October 14, 2016, I mailed, via first class mail using the United States Postal Service, a copy of the Chiampou Sixth Fee Application to the individuals listed below:

Nancy McGinn 426-8th Avenue Troy, NY 12182

Michael L. Koenig, Esq. Greenberg Traurig, LLP 54 State Street, 6th Floor Albany, NY 12207

Jill A. Dunn, Esq. The Dunn Law Firm PLLC 99 Pine Street, Suite 210 Albany, NY 12207

Charles C. Swanekamp, Esq. Bond, Schoeneck & King PLLC Avant Building - Suite 900 200 Delaware Avenue Buffalo, NY 14202-2107

The Shoma Group 3470 NW 82nd Ave., Suite 988 Doral, FL 33122

Dated: October 14, 2016

Thomas J Urbelis Urbelis & Fieldsteel, LLP 155 Federal Street Boston, MA 02110-1727

Martin H. Kaplan, Esq. Gusrae, Kaplan, Bruno & Nusbaum PLLC 120 Wall Street New York, NY 10005

Iseman, Cunningham, Riester & Hyde, LLP 9 Thurlow Terrace Albany, NY 12203

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

> /s/ Karen M. Ludlow Karen M. Ludlow

Doc #01-2987439.1