

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

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

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

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Plaintiff,

vs.

Case No. 1:10-CV-457
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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

**SIXTH 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 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

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

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><i>Invoice #</i></u>	<u><i>Invoice Date</i></u>	<u><i>Period Covered</i></u>	<u><i>Amount</i></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.

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 /s/ Stephen R. Brady
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

Exhibit A

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK

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SECURITIES AND EXCHANGE COMMISSION :

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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 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:

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,

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

Exhibit B

Rec'd 6/23/2015
163



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*

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

Total Amount Due This Invoice

\$ 2488.76

*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 4/19/15 through 6/13/15

	<u>Entity</u>	<u>Total Hours</u>	<u>Total Amount</u>
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
	Sub-Total		3,110.95
	Post 4/15 Discount @ 20%	20%	(622.19)
	Total Amount Due		<u>2,488.76</u>

See detailed time description per attached Billing Worksheet

Billing Worksheet

Primary Partner - Client Code

For the Period: 04/19/2015 - 06/13/2015

Primary Partner: Brady, Stephen R. (7)

7148.02 - McGinn, Smith & Co., Inc.

			Eng Fee	FYE	WIP Thru 06/13/2015	WIP	Progress	Net WIP	AR Balance
			0.00	Dec	632.75	632.75	0.00	632.75	4594.32
				Memo					
				various emails look at schedule to when there is prep and review time prepare 1120					
TAX	1065P	10653 1065 REVIEW	04/28/2015			140.00		70.00	
TAX	1065P	10652 1065 PREPARATION	05/19/2015			85.00		170.00	
TAX	1120C	11202 1120 PREPARATION	05/18/2015			85.00		240.00	
TAX	1120C	11203 1120 REVIEW	05/19/2015			140.00		105.00	
TAX	1120C	11203 1120 REVIEW	05/20/2015			140.00		224.00	
				becki questions - 0.2 review final updates - 0.5 review 1120 updates and make changes				392.75	
				1120C Totals				632.75	
				TAX Totals				632.75	
				McGinn, Smith & Co., Inc. (02)				632.75	

Billing Worksheet

Primary Partner - Client Code

For the Period: 04/19/2015 - 06/13/2015

Primary Partner: Brady, Stephen R. (7)

7148.17 - McGinn, Smith Holdings, LLC

[illegible]

Billing Worksheet

Primary Partner - Client Code

For the Period: 04/19/2015 - 06/13/2015

Primary Partner: Brady, Stephen R. (7)

7148.23 - McGinn, Smith Alarm Trading, LLC

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

TAX	1065P	10652 1065 PREPARATION	Ornowski,A	Eng Fee	FYE	WIP Thru 06/13/2015	WIP	Progress	Net WIP	AR Balance
TAX	1065P	10653 1065 REVIEW	Andrews, Ji	0.00	Dec	30.20	30.20	0.00	30.20	11592.60
Memo						Rate	Hours	Amount		
discuss progress of extended returns w/ Jill				04/29/2015		115.00	0.08	9.20		
send various 2009 final returns to Brian Shea MS				05/18/2015		140.00	0.15	21.00		
Acceptance MS Asset Management MS										
Independent Services Verifier Capital Acq										
1065P Totals							0.23	30.20		
TAX Totals							0.23	30.20		
McGinn, Smith Alarm Trading, LLC (23)							0.23	30.20		

Billing Worksheet

Primary Partner - Client Code

For the Period: 04/19/2015 - 06/13/2015

Primary Partner: Brady, Stephen R. (7)

7148.29 - MSFC Security Holdings, LLC

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

TAX	1065P	10652 1065 PREPARATION	Chopra, Jer	04/21/2015	Eng Fee	FYE	WIP Thru 06/13/2015	WIP	Progress	Net WIP	AR Balance
TAX	1065P	10653 1065 REVIEW	Andrews, Ji	04/23/2015	0.00	Dec	361.50	361.50	0.00	361.50	978.50
						Memo		Rate	Hours	Amount	
TAX	1065P	10653 1065 REVIEW	Andrews, Ji	04/27/2015				140.00	0.20	28.00	
						prepared 1065 review 1065 and make changes prepared change of address forms save email from Brian Shea to binder move to Amanda O for second review		90.00	0.75	67.50	
						1065P Totals		140.00	1.60	224.00	
TAX	1120C	11203 1120 REVIEW	Andrews, Ji	05/20/2015				140.00	2.55	319.50	
						update change of address form and cover letter			0.30	42.00	
						1120C Totals			0.30	42.00	
						TAX Totals			2.85	361.50	
						MSFC Security Holdings, LLC (29)			2.85	361.50	

Billing Worksheet

Primary Partner - Client Code

For the Period: 04/19/2015 - 06/13/2015

Primary Partner: Brady, Stephen R. (7)**7148.32 - Seton Hall Associates****WIP - Seton Hall Associates (32) - Tax**

Eng Fee	FYE	WIP Thru 06/13/2015	WIP	Progress	Net WIP	AR Balance
0.00	Dec	70.00	70.00	0.00	70.00	2146.50
Memo			Rate	Hours	Amount	
05/04/2015	Andrews, Ji	save email regarding update to Tim McGinn's name to various binders	140.00	0.50	70.00	
		1065P Totals		0.50	70.00	
		TAX Totals		0.50	70.00	
		Seton Hall Associates (32)		0.50	70.00	



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

Rec'd 1/11/2016
hps

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

\$ 2,439.64

*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 6/14/15 through 12/31/15

	<u>Entity</u>	<u>Total Hours</u>	<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 Cutler 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		<u>2,439.64</u>

See detailed time description per attached Billing Worksheet

7148.02 - McGinn, Smith & Co., Inc.												
EXPEN		EXP	01950 COURIER SERVICES	Waterman,J	09/26/2015	Eng Fee	FYE	WIP Thru 12/31/2015	WIP	Progress	Net W/P	AR Balance
WIP - McGinn, Smith & Co., Inc. (02) - Tax						Memo				Hours	Amount	
					FOXY DELIVERY							21.00
					EXP Totals							21.00
					EXPEN Totals							21.00
TAX	1065P	10653 1065 REVIEW	Andrews, Ji	07/07/2015	assembly review				140.00	0.20		28.00
TAX	1065P	10652 1065 PREPARATION	Trautman,D	07/21/2015	1065P Totals				20.00	3.75		75.00
										3.95		103.00
TAX	1120C	11203 1120 REVIEW	Ornowski,A	07/01/2015	topside return, update XCM for pre-assembly				115.00	1.00		115.00
TAX	1120C	11203 1120 REVIEW	Ornowski,A	07/08/2015	check/fix assembly, add to portal, mail return				115.00	0.50		57.50
					1120C Totals					1.50		172.50
TAX	OTHTX	10105 PLANNING	Brady,Step	09/16/2015	review 5th interim pay application and create detailed report of returns by year, by jurisdiction, by entity type, and draft description of services provided for inclusion in pay app				280.00	2.30		644.00
					OTHTX Totals							
					TAX Totals							
					McGinn, Smith & Co., Inc. (02)					2.30		644.00
										7.75		919.50
										7.75		940.50

Jan 06, 2016

10:05:13 AM

Chiampou Travis Besaw & Kerstner LLP

Page: 1

Billing Worksheet

Primary Partner - Client Code

For the Period: 06/14/2015 - 12/31/2015

Primary Partner: Brady, Stephen R. (7)**7148.17 - McGinn, Smith Holdings, LLC****WIP - McGinn, Smith Holdings, LLC (17) - Tax**

				Eng Fee	FYE	WIP Thru 12/31/2015	WIP	Progress	Net WIP	AR Balance
					Memo			Rate	Hours	Amount
TAX	1065P	10653 1065 REVIEW	Omowski,A	08/24/2015	include tax loss on return, send to pre-assembly			115.00	0.50	57.50
TAX	1065P	10653 1065 REVIEW	Omowski,A	08/25/2015	check assembly, sign, upload to portal			115.00	0.50	57.50
					1065P Totals	898.00	898.00		1.00	115.00
TAX	1120C	11203 1120 REVIEW	Omowski,A	07/06/2015	review & make changes to return			115.00	4.00	460.00
TAX	1120C	11203 1120 REVIEW	Omowski,A	07/21/2015	set up tax basis schedules for investments sold, have intern get started w/ prep			115.00	0.67	77.05
					1120C Totals				4.67	537.05
TAX	OTHX	10105 PLANNING	Horbachews	07/07/2015	Discussion with Amanda Ornowski re determination of tax basis of partnership interest sold during 2014		200.00		0.20	40.00
TAX	OTHX	10108 IRS/STATE CORRESPO	Brady,Slep	11/13/2015	review IRS notice; research penalty rates for 2008, 2009 & 2011 to confirm that penalty related to late filing of 1065s; and email to AO/MH re same		280.00		0.60	168.00
TAX	OTHX	10108 IRS/STATE CORRESPO	Omowski,A	11/13/2015	review IRS notice, email Brian		115.00		0.33	37.95
					OTHX Totals				1.13	245.95
					TAX Totals				6.80	898.00
					McGinn, Smith Holdings, LLC (17)				6.80	898.00

Jan 06, 2016

10:06:34 AM

Chiampou Travis Besaw & Kershner LLP

Page: 1

Billing Worksheet

Primary Partner - Client Code

For the Period: 06/14/2015 - 12/31/2015

Primary Partner: Brady, Stephen R. (7)

7148.29 - MSFC Security Holdings, LLC

Eng Fee	FYE	WIP Thru 12/31/2015	WIP	Progress	Net WIP	AR Balance
0.00	Dec	105.80	105.80	0.00	105.80	289.20
Memo		Rate	Hours	Amount		
07/07/2015	topside return	115.00	0.42	48.30		
07/08/2015	check/fix assembly, add to portal, mail return	115.00	0.50	57.50		
	1065P Totals		0.92	105.80		
	TAX Totals		0.92	105.80		
	MSFC Security Holdings, LLC (29)		0.92	105.80		

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

TAX 1065P 10653 1065 REVIEW

Jan 06, 2016

10:05:58 AM

Chianpou Travis Besaw & Kershner LLP

Page: 1

Billing Worksheet

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	WIP	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 - FirstLine SR. Trust 07 (42) - Trust			Memo			Hours	Amount	
TAX	1041T 10412 1041 PREPARATION	Martineau,	12/29/2015	Rolling binder, pulling in workpapers, and preparing 1041 return	85.00	0.50	42.50	42.50
	1041T Totals					0.50	42.50	42.50
	TAX Totals					0.50	42.50	42.50
	FirstLine SR. Trust 07 (42)					0.50	42.50	42.50

7148.43 - FirstLine SR. Trust 07 series B		0.00	Dec	25.50	25.50	0.00	25.50	0.00
WIP - FirstLine SR. Trust 07 series B (43) - Trust			Memo			Hours	Amount	
TAX	1041T 10412 1041 PREPARATION	Martineau,	12/29/2015	Rolling binder, pulling in workpapers, and preparing 1041 return	85.00	0.30	25.50	25.50
	1041T Totals					0.30	25.50	25.50
	TAX Totals					0.30	25.50	25.50
	FirstLine SR. Trust 07 series B (43)					0.30	25.50	25.50

7148.44 - FirstLine Trust 07		0.00	Dec	25.50	25.50	0.00	25.50	0.00
WIP - FirstLine Trust 07 (44) - Trust			Memo			Hours	Amount	
TAX	1041T 10412 1041 PREPARATION	Martineau,	12/29/2015	Rolling binder, pulling in workpapers, and preparing 1041 return	85.00	0.30	25.50	25.50
	1041T Totals					0.30	25.50	25.50
	TAX Totals					0.30	25.50	25.50
	FirstLine Trust 07 (44)					0.30	25.50	25.50

7148.45 - FirstLine Trust 07 Series B		0.00	Dec	17.00	17.00	0.00	17.00	0.00
WIP - FirstLine Trust 07 Series B (45) - Trust			Memo			Hours	Amount	
TAX	1041T 10412 1041 PREPARATION	Martineau,	12/29/2015	Rolling binder, pulling in workpapers, and preparing 1041 return	85.00	0.20	17.00	17.00

Jan 06, 2016

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Chiampou Travis Besaw & Kershner LLP

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Billing Worksheet

Primary Partner - Client Code

For the Period: 06/14/2015 - 12/31/2015

Primary Partner: Brady, Stephen R. (7)**WIP - FirstLine Trust 07 Series B (45) - Trust**

Memo	Rate	Hours	Amount
1041T Totals		0.20	17.00
TAX Totals		0.20	17.00
FirstLine Trust 07 Series B (45)		0.20	17.00

7148.46 - Fortress Trust 08

Eng Fee	FYE	WIP Thru 12/31/2015	WIP	Progress	Net WIP	AR Balance
0.00	Dec	17.00	17.00	0.00	17.00	0.00

WIP - Fortress Trust 08 (46) - Trust

Memo	Rate	Hours	Amount
Rolling binder, pulling in workpapers, and preparing 1041 return	85.00	0.20	17.00
1041T Totals		0.20	17.00
TAX Totals		0.20	17.00
Fortress Trust 08 (46)		0.20	17.00

TAX 1041T 10412 1041 PREPARATION

Martineau,	12/29/2015	
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Billing Worksheet
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Feb 16, 2016

Primary Partner - Client Code
For the Period: 06/14/2015 - 12/31/2015

Client Number: Eng Client Name
Post Date
Primary Partner: Brady, Stephen R. (7)
7148.71 McGinn, Smith Alarm Trading Corp.

Svc
Comments/Desc
Init

Balance Brought Forward	Memo	Hours	Amount	Progress	Applied	Balance
						0
WIP: PLANNING	Ornowski, A	0.33	37.95			37.95
	Roll forward return listing, email Brian					

12/11/2015

Billing Worksheet

Primary Partner - Client Code
For the Period: 01/01/2015 - 12/31/2015

Primary Partner: Brady, Stephen R. (7)

7148.72 - Prime Vision Facilities of Cutler Cay LLC						
Eng Fee	FYE	WIP Thru 12/31/2015	WIP	Progress	Net WIP	AR Balance
0.00	Dec	145.05	145.05	0.00	145.05	0.00
WIP - Prime Vision Facilities of Cutler Cay LLC (72) -						
		Memo	Rate	Hours	Amount	
EXPEN EXP	01940 OTHER -(EXPLAIN)	Meier,Rach				
		Tax Processing Fee				22.00
		EXP Totals				22.00
		EXPEN Totals				22.00
TAX	OTHTX 10105 PLANNING	Ornowski,A	115.00	0.88		101.20
		review work completed to date for late returns to be filed				
TAX	OTHTX 10105 PLANNING	Ornowski,A	115.00	0.19		21.85
		meet with Mary RE: history on Prime Vision		1.07		123.05
		OTHTX Totals				
		TAX Totals		1.07		123.06
		Prime Vision Facilities of Cutler Cay LLC (72)		1.07		145.05

77148.73 - Prime Vision Communications of Keys Cove LLC

7148.73 - Prime Vision Communications of Keys Cove LLC									
	Eng Fee	FYE	WIP Thru 12/31/2015	WIP	Progress	Net WIP	AR Balance		
	0.00	Dec	345.80	345.80	0.00	345.80	0.00		
WIP - Prime Vision Communications of Keys Cove LLC (73) -									
		Memo		Rate	Hours	Amount			
EXPEN EXP	01940 OTHER - (EXPLAIN)	Meler,Rach	02/07/2015	Tax Processing Fee					
				EXP Totals			22.00		
				EXPEN Totals			22.00		
TAX	1065P 10652 1065 PREPARATION	Omowski,A	09/22/2015	update/receive information from Andrew	0.25		28.75		
				1065P Totals	0.25		28.75		
TAX	OTHTX 10105 PLANNING	Hotbachreus	12/09/2015	Discussion with Amanda Omowski re status of Prime Vision returns	0.30		60.00		
TAX	OTHTX 10105 PLANNING	Omowski,A	12/09/2015	review work completed to date for late returns to be filed	0.88		101.20		
TAX	OTHTX 10105 PLANNING	Omowski,A	12/14/2015	meet with Mary RE: history on Prime Vision	0.19		21.85		
TAX	OTHTX 10105 PLANNING	Brady,Step	12/17/2015	discuss status with Amanda, and review and email draft disclosure strnt to Bill Brown	0.40		112.00		
				OTHTX Totals					
				TAX Totals	1.77		295.05		
				Prime Vision Communications of Keys Cove LLC (73)	2.02		323.80		
					2.02		345.80		

77148.74 - Prime Vision Facilities of Keys Cove LLC

Memo	Rate	Hours	Amount
WIP - Prime Vision Facilities of Keys Cove LLC (74) -			

Jan 06, 2016

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Chiampou Travis Besaw & Kershner LLP

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Billing Worksheet

Primary Partner - Client Code

For the Period: 01/01/2015 - 12/31/2015

Primary Partner: Brady, Stephen R. (7)**WIP - Prime Vision Facilities of Keys Cove LLC (74) -**

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	Memo	Rate	Hours	Amount
					Tax Processing Fee			22.00
					EXP Totals			22.00
					EXPEN Totals			22.00
TAX	OTHTX	10105 PLANNING	Ornowski,A	12/09/2015	review work completed to date for late returns to be filed	115.00	0.88	101.20
TAX	OTHTX	10105 PLANNING	Ornowski,A	12/14/2015	meet with Mary RE: history on Prime Vision	115.00	0.18	20.70
					OTHTX Totals		1.06	121.90
					TAX Totals		1.06	121.90
					Prime Vision Facilities of Keys Cove LLC (74)		1.06	143.90

7148.75 - Prime Vision Communications of Cutler Cay LLC
 Eng Fee 0.00
 WIP Thru 12/31/2015
 FYE Dec
 WIP 305.05
 Progress 0.00
 Net WIP 305.05
 AR Balance 0.00

WIP - Prime Vision Communications of Cutler Cay LLC (75) -

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	Memo	Rate	Hours	Amount
					Tax Processing Fee			22.00
					EXP Totals			22.00
					EXPEN Totals			22.00
TAX	OTHTX	10105 PLANNING	Ornowski,A	12/09/2015	review work completed to date for late returns to be filed	115.00	0.88	101.20
TAX	OTHTX	10105 PLANNING	Horbachews	12/14/2015	Meet with Amanda Ornowski to review work completed on PRIME Vision entities and discuss work to be completed	200.00	0.80	160.00
TAX	OTHTX	10105 PLANNING	Ornowski,A	12/14/2015	meet with Mary RE: history on Prime Vision	115.00	0.19	21.85
					OTHTX Totals		1.87	283.05
					TAX Totals		1.87	283.05
					Prime Vision Communications of Cutler Cay LLC (75)		1.87	305.05



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

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*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

\$ 7,637.20

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 1.1.16 - 2.6.16

	<u>Entity</u>	<u>Total Hours</u>	<u>Total Amount</u>
1	McGinn, Smith & Co., Inc.	7.40 \$	768.50
2	McGinn, Smith Capital Holdings Corp	265.00 \$	308.50
3	Transaction Funding Corp	2.25 \$	240.00
4	Cruise Charter Ventures, LLC	0.25	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 \$	283.50
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		\$	<u>7,637.20</u>

See detailed time description per attached Billing Worksheet

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/01/2016 - 02/06/2016

Primary Partner: Brady, Stephen R. (7)

7148.02 - McGinn, Smith & Co., Inc.

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

Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Hours	Amount	AR Balance
0.00	Dec	768.50	768.50	0.00			1364.40
	Memo		Rate				
TAX 1120C 11202 1120 PREPARATION	01/12/2016 Martineau,	Rolling binder, sorting workpapers and preparing them for current year. Inputting available information into tax prep	90.00		1.75	157.50	
TAX 1120C 11203 1120 PREPARATION	01/12/2016 Ornowski,A	email Brian RE: 2014 discrepancy	130.00		0.25	32.50	
TAX 1120C 11202 1120 PREPARATION	01/13/2016 Ornowski,A	review changes to TB	130.00		0.25	32.50	
TAX 1120C 11202 1120 PREPARATION	01/14/2016 Martineau,	Finalizing return. Pulling new financials from Amanda into engagement and putting information into tax prep software.	90.00		1.25	112.50	
TAX 1120C 11202 1120 PREPARATION	01/26/2016 Martineau,	Entering revised financials into the binder and tax prep software	90.00		2.00	180.00	
TAX 1120C 11203 1120 REVIEW	02/02/2016 Andrews,Ji	review 1120	140.00		0.40	56.00	
TAX 1120C 11202 1120 PREPARATION	02/02/2016 Martineau,	Self review and moving in XCM	90.00		0.25	22.50	
TAX 1120C 11203 1120 REVIEW	02/03/2016 Andrews,Ji	review 1120	140.00		1.25	175.00	
		1120C Totals			7.40	768.50	
		TAX Totals			7.40	768.50	
		McGinn, Smith & Co., Inc. (02)			7.40	768.50	

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/01/2016 - 02/06/2016

Primary Partner: Brady, Stephen R. (7)**7148.06 - McGinn, Smith Capital Holdings Corp.**

WIP - McGinn, Smith Capital Holdings Corp. (06) - Tax		Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance
			Memo		Rate	Hours	Amount	
TAX	1120C 11202 1120 PREPARATION	Martineau,	01/11/2016					
				Rolling binder, sorting workpapers and preparing them for current year. Inputting information into tax prep and comparing to previous year.	90.00	1.25	112.50	
TAX	1120C 11203 1120 REVIEW	Andrews, Ji	01/22/2016	review - 0.7 look into NYS NOL change for 2015 - 0.5	140.00	1.20	168.00	
TAX	1120C 11203 1120 REVIEW	Andrews, Ji	01/25/2016	review changes to 2015 1120 return	140.00	0.20	28.00	
				1120C Totals		2.65	308.50	
				TAX Totals		2.65	308.50	
				McGinn, Smith Capital Holdings Corp. (06)		2.65	308.50	

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/01/2016 - 02/06/2016

Primary Partner: Brady, Stephen R. (7)

7148.08 - Transaction Funding Corp.**WIP - Transaction Funding Corp. (08) - Tax**

Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance
0.00	Dec	240.00	240.00	0.00	240.00	0.00
	Memo		Rate	Hours	Amount	
TAX 1120C 11202 1120 PREPARATION	Martineau, 01/12/2016	Rolling binder, sorting workpapers and preparing them for current year. Inputting information into tax prep and comparing to previous year.	90.00	1.25	112.50	
TAX 1120C 11203 1120 REVIEW	Andrews, Ji 01/22/2016	review	140.00	0.50	70.00	
TAX 1120C 11202 1120 PREPARATION	Martineau, 01/23/2016	Clearing review points	90.00	0.25	22.50	
TAX 1120C 11203 1120 REVIEW	Andrews, Ji 01/25/2016	review changes to 2015 1120	140.00	0.25	35.00	
		1120C Totals		2.25	240.00	
		TAX Totals		2.25	240.00	
		Transaction Funding Corp. (08)		2.25	240.00	

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/01/2016 - 02/06/2016

Primary Partner: Brady, Stephen R. (7)

7148.10 - Cruise Charter Ventures, LLC

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Billing Worksheet

Primary Partner - Client Code

For the Period: 01/01/2016 - 02/06/2016

Primary Partner: Brady, Stephen R. (7)**7148.14 - IP Investors LLC****WIP - IP Investors LLC (14) - Tax**

7148.14 - IP Investors LLC						
Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance
0.00	Dec	22.50	22.50	0.00	22.50	0.00
Memo			Rate	Hours	Amount	
TAX	1065P	10652 1065 PREPARATION	Meier,Rach	01/21/2016	IT 204LL preparation	90.00
					1065P Totals	0.25
					TAX Totals	0.25
					IP Investors LLC (14)	0.25

7148.15 - M&S Partners**WIP - M&S Partners (15) - Tax**

7148.15 - M&S Partners								
Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance		
0.00	Dec	381.50	381.50	0.00	381.50	0.00		
Memo		Rate	Hours	Amount				
TAX	1065P	10652 1065 PREPARATION	Martineau,	01/11/2016	Rolling binder, sorting workpapers and preparing them for current year. Inputting information into tax prep and comparing to previous year.	90.00	1.25	112.50
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	01/21/2016	review 1065	140.00	0.30	42.00
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	01/22/2016	review and make changes	140.00	1.00	140.00
TAX	1065P	10652 1065 PREPARATION	Martineau,	01/23/2016	Clearing review points	90.00	0.50	45.00
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	01/25/2016	Review 2015 1065	140.00	0.30	42.00
					1065P Totals		3.35	381.50
					TAX Totals		3.35	381.50
					M&S Partners (15)		3.35	381.50

7148.16 - McGinn Smith Group LLC**WIP - McGinn Smith Group LLC (16) - Tax**

7148.16 - McGinn Smith Group LLC			Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance
WIP - McGinn Smith Group LLC (16) - Tax			0.00	Dec	42.00	42.00	0.00	42.00	0.00
Memo			Rate		Hours		Amount		
ACCT	WRTUP	00105 GENERAL - WRITE-UP (Muench,Reb	01/05/2016	Discuss work to be done with Amanda O.		120.00	0.35	42.00	
				WRTUP Totals			0.35	42.00	
				ACCT Totals			0.35	42.00	
				McGinn Smith Group LLC (16)			0.35	42.00	

7148.17 - McGinn, Smith Holdings, LLC**WIP - McGinn, Smith Holdings, LLC (17) - Tax**

Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance
0.00	Dec	1009.50	1009.50	0.00	1009.50	2331.60
Memo		Rate	Hours	Amount		

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/01/2016 - 02/06/2016

Primary Partner: Brady, Stephen R. (7)

WIP - McGinn, Smith Holdings, LLC (17) - Tax		Memo	Rate	Hours	Amount
TAX	1065P	10652 1065 PREPARATION			
		01/12/2016			
		Martineau,			
		Rolling binder, sorting workpapers and preparing them for current year. Inputting available information into consolidated financials	90.00	2.00	180.00
TAX	1065P	10652 1065 PREPARATION			
		01/20/2016			
		Meier, Rach			
		IT 204LL preparation	90.00	1.50	135.00
TAX	1065P	10652 1065 PREPARATION			
		01/21/2016			
		Meier, Rach			
		IT 204LL preparation	90.00	0.25	22.50
TAX	1065P	10653 1065 REVIEW			
		01/21/2016			
		Cousins, Je			
		IT-204-LL review	130.00	0.90	117.00
TAX	1065P	10653 1065 REVIEW			
		01/22/2016			
		Cousins, Je			
		IT-204-LLs for all 18 entities - see cover letter in binder	130.00	1.50	195.00
TAX	1065P	10652 1065 PREPARATION			
		02/01/2016			
		Martineau,			
		Updating financials in consolidated excel report	90.00	3.00	270.00
TAX	1065P	10652 1065 PREPARATION			
		02/02/2016			
		Martineau,			
		Updating workpapers in engagement	90.00	1.00	90.00
		1065P Totals		10.15	1009.50
		TAX Totals		10.15	1009.50
		McGinn, Smith Holdings, LLC (17)		10.15	1009.50

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/01/2016 - 02/06/2016

Primary Partner: Brady, Stephen R. (7)

7148.23 - McGinn, Smith Alarm Trading, LLC				Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance
WIP - McGinn, Smith Alarm Trading, LLC (23) - Consulting				0.00	Dec	34.50	34.50	0.00	34.50	24.16
TAX	MSCTX	10944 ANNUAL PAYROLL	Gross,Lynn	01/26/2016		e-filing 1099 with IRS, downloading confirmation	130.00			
						MSCTX Totals		Hours	Amount	
								0.05	6.50	
								0.05	6.50	
TAX	OTHTX	10105 PLANNING	Andrews, Ji	02/01/2016		look into what returns are left to prep and review	140.00			
						OTHTX Totals		0.20	28.00	
						TAX Totals		0.20	28.00	
						McGinn, Smith Alarm Trading, LLC (23)		0.25	34.50	
								0.25	34.50	

7148.24 - McGinn Smith Firstline Funding

7148.24 - McGinn Smith Firstline Funding						Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance
WIP - McGinn Smith Firstline Funding (24) - Tax						0.00	Dec	403.60	403.60	0.00	403.60	0.00
						Memo		Rate	Hours	Amount		
TAX	1065P	10652 1065 PREPARATION	Ornowski,A	01/12/2016	email Brian re PY balances			130.00	0.17	22.10		
TAX	1065P	10653 1065 REVIEW	Andrews,Jl	01/20/2016	review & make changes			140.00	1.30	182.00		
TAX	1065P	10652 1065 PREPARATION	Meier,Rach	01/20/2016	IT 204LL preparation			90.00	0.25	22.50		
TAX	1065P	10653 1065 REVIEW	Andrews,Jl	01/25/2016	review changes to 2015 1065			140.00	0.30	42.00		
						1065P Totals			2.02	268.60		
TAX	1120C	11202 1120 PREPARATION	Martineau,	01/12/2016	Rolling binder, sorting workpapers and preparing them for current year. Inputting information into tax prep and comparing to previous year.			90.00	1.50	135.00		
						1120C Totals						
						TAX Totals			1.50	135.00		
						McGinn Smith Firstline Funding (24)			3.52	403.60		
									3.52	403.60		

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/01/2016 - 02/06/2016

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

WIP - Mr. Cranberry, LLC (28) - Tax		Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance
TAX	1065P							
		0.00	Dec	283.50	283.50	0.00	283.50	0.00
Memo					Rate	Hours	Amount	
TAX	1065P	01/05/2016		Rolling binder, pulling in workpapers, and preparing 1065 return	90.00	0.50	45.00	
TAX	1065P	01/21/2016		IT 204LL preparation	90.00	0.25	22.50	
TAX	1065P	01/22/2016		review and make changes	140.00	1.10	154.00	
TAX	1065P	01/23/2016		Clearing review points	90.00	0.30	27.00	
TAX	1065P	01/25/2016		review changes to 2015 1065	140.00	0.25	35.00	
				1065P Totals		2.40	283.50	
				TAX Totals		2.40	283.50	
				Mr. Cranberry, LLC (28)		2.40	283.50	

7148.29 - MSFC Security Holdings, LLC

WIP - MSFC Security Holdings, LLC (29) - Tax		Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance
TAX	1065P							
		0.00	Dec	317.50	317.50	0.00	317.50	373.84
Memo					Rate	Hours	Amount	
TAX	1065P	01/12/2016		Rolling binder, sorting workpapers and preparing them for current year. Inputting information into tax prep and comparing to previous year.	90.00	1.00	90.00	
TAX	1065P	01/20/2016		review 1065 & make changes - 0.85 look into MC:TD issues and why prosystem won't leave blank - 0.3	140.00	1.15	161.00	
TAX	1065P	01/21/2016		IT 204LL preparation	90.00	0.25	22.50	
TAX	1065P	01/23/2016		Clearing review points	90.00	0.10	9.00	
TAX	1065P	01/25/2016		review changes to 2015 1065	140.00	0.25	35.00	
				1065P Totals		2.75	317.50	
				TAX Totals		2.75	317.50	
				MSFC Security Holdings, LLC (29)		2.75	317.50	

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/01/2016 - 02/06/2016

Primary Partner: Brady, Stephen R. (7)

7148.32 - Seton Hall Associates									
WIP - Seton Hall Associates (32) - Tax			Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance
TAX	1065P	10652 1065 PREPARATION							
			0.00	Dec	389.00	389.00	0.00	389.00	56.00
				Memo					
TAX	1065P	10652 1065 PREPARATION	01/11/2016		Rolling binder, sorting workpapers and preparing them for current year. Inputting information into tax prep and comparing to previous year.	90.00	1.50	135.00	
TAX	1065P	10653 1065 REVIEW	01/19/2016		review - 0.8 go through various emails - note changes from Brian, which returns wanted first, etc - 0.4	140.00	1.20	168.00	
TAX	1065P	10653 1065 REVIEW	01/20/2016		review changes	140.00	0.35	49.00	
TAX	1065P	10652 1065 PREPARATION	01/23/2016		Clearing review points	90.00	0.10	9.00	
TAX	1065P	10653 1065 REVIEW	01/25/2016		review changes to 2015 1065	140.00	0.20	28.00	
					1065P Totals		3.35	389.00	
					TAX Totals		3.35	389.00	
					Seton Hall Associates (32)		3.35	389.00	

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/01/2016 - 02/06/2016

Primary Partner: Brady, Stephen R. (7)

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Billing Worksheet

Primary Partner - Client Code

For the Period: 01/01/2016 - 02/06/2016

Primary Partner: Brady, Stephen R. (7)

7148.42 - FirstLine SR. Trust 07

Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance
0.00	Dec	107.00	107.00	0.00	107.00	34.00
Memo		Rate	Hours	Amount		
01/04/2016	Andrews, Ji	140.00	0.60	84.00		
01/05/2016	Martineau,	90.00	0.10	9.00		
01/06/2016	Andrews, Ji	140.00	0.10	14.00		
review 2015 1041			0.80	107.00		
Attaching PDF of NOL to prosystems			0.80	107.00		
review 2015 1041 changes			0.80	107.00		
1041T Totals			0.80	107.00		
TAX Totals			0.80	107.00		
FirstLine SR. Trust 07 (42)			0.80	107.00		

7148.43 - FirstLine SR. Trust 07 series B

Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance
0.00	Dec	107.00	107.00	0.00	107.00	20.40
Memo		Rate	Hours	Amount		
01/04/2016	Andrews, Ji	140.00	0.60	84.00		
01/05/2016	Martineau,	90.00	0.10	9.00		
01/06/2016	Andrews, Ji	140.00	0.10	14.00		
review 2015 1041			0.80	107.00		
Attaching PDF of NOL to prosystems			0.80	107.00		
review 2015 1041 updates			0.80	107.00		
1041T Totals			0.80	107.00		
TAX Totals			0.80	107.00		
FirstLine SR. Trust 07 series B (43)			0.80	107.00		

7148.44 - FirstLine Trust 07

Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance
0.00	Dec	107.00	107.00	0.00	107.00	20.40
Memo		Rate	Hours	Amount		
01/04/2016	Andrews, Ji	140.00	0.60	84.00		
01/05/2016	Martineau,	90.00	0.10	9.00		
01/06/2016	Andrews, Ji	140.00	0.10	14.00		
review 2015 1041			0.80	107.00		
Updating balance sheet in Engagement			0.80	107.00		
review 2015 1041 changes			0.80	107.00		
1041T Totals			0.80	107.00		
TAX Totals			0.80	107.00		
FirstLine Trust 07 (44)			0.80	107.00		

7148.45 - FirstLine Trust 07 Series B

Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance
0.00	Dec	107.00	107.00	0.00	107.00	13.60
Memo		Rate	Hours	Amount		

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

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/01/2016 - 02/06/2016

Primary Partner: Brady, Stephen R. (7)**WIP - FirstLine Trust 07 Series B (45) - Trust**

TAX	1041T	10413 1041 REVIEW	Andrews, Ji	01/04/2016	Memo	Rate	Hours	Amount
TAX	1041T	10412 1041 PREPARATION	Martineau, Ji	01/05/2016	review 2015 1041	140.00	0.60	84.00
TAX	1041T	10413 1041 REVIEW	Andrews, Ji	01/06/2016	Attaching PDF of NOL to prosystems	90.00	0.10	9.00
					review 2015 1041 changes	140.00	0.10	14.00
					1041T Totals		0.80	107.00
					TAX Totals		0.80	107.00
					FirstLine Trust 07 Series B (45)		0.80	107.00

7148.46 - Fortress Trust 08

Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance
0.00	Dec	107.00	107.00	0.00	107.00	13.60

WIP - Fortress Trust 08 (46) - Trust

TAX	1041T	10413 1041 REVIEW	Andrews, Ji	01/04/2016	Memo	Rate	Hours	Amount
TAX	1041T	10412 1041 PREPARATION	Martineau, Ji	01/05/2016	review 2015 1041	140.00	0.60	84.00
TAX	1041T	10413 1041 REVIEW	Andrews, Ji	01/06/2016	Attaching PDF of NOL to prosystems	90.00	0.10	9.00
					review 2015 1041 changes	140.00	0.10	14.00
					1041T Totals		0.80	107.00
					TAX Totals		0.80	107.00
					Fortress Trust 08 (46)		0.80	107.00

7148.47 - Integrated Excellence Jr. Trust 08

Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance
0.00	Dec	69.00	69.00	0.00	69.00	0.00

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

TAX	1041T	10412 1041 PREPARATION	Martineau, Ji	01/05/2016	Memo	Rate	Hours	Amount
TAX	1041T	10413 1041 REVIEW	Andrews, Ji	01/07/2016	Rolling binder, pulling in workpapers, and preparing trust return in prosystems	90.00	0.30	27.00
					review 2015 1041	140.00	0.30	42.00
					1041T Totals		0.60	69.00
					TAX Totals		0.60	69.00
					Integrated Excellence Jr. Trust 08 (47)		0.60	69.00

7148.48 - Integrated Excellence Sr. Trust 08

Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance
0.00	Dec	69.00	69.00	0.00	69.00	0.00

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

TAX	1041T	10412 1041 PREPARATION	Martineau, Ji	01/05/2016	Memo	Rate	Hours	Amount
TAX	1041T	10413 1041 REVIEW	Andrews, Ji	01/07/2016	Rolling binder, pulling in workpapers, and preparing trust return in prosystems	90.00	0.30	27.00
					review 2015 1041	140.00	0.30	42.00
					1041T Totals		0.60	69.00
					TAX Totals		0.60	69.00
					Integrated Excellence Sr. Trust 08 (48)		0.60	69.00

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/01/2016 - 02/06/2016

Primary Partner: Brady, Stephen R. (7)

7148.49 - Pacific Trust 02

7148.49 - Pacific Trust 02									
WIP - Pacific Trust 02 (49) - Trust		Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance	
		0.00	Dec	69.00	69.00	0.00	69.00	0.00	
			Memo						
TAX	1041T	01/05/2016			90.00	0.30		27.00	
				Rolling binder, pulling in workpapers, and preparing trust return in prosystems review 2015 1041					
TAX	1041T	01/07/2016			140.00	0.30		42.00	
				1041T Totals		0.60		69.00	
				TAX Totals		0.60		69.00	
				Pacific Trust 02 (49)		0.60		69.00	

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/01/2016 - 02/06/2016

Primary Partner: Brady, Stephen R. (7)

7148.52 - TDM Cable Trust 06

Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance
0.00	Dec	486.50	486.50	0.00	486.50	0.00
Memo						
TAX	1041T	10412 1041 PREPARATION				
			Rate	Hours	Amount	
TAX	1041T	10413 1041 REVIEW				
TAX	1041T	10413 1041 REVIEW				
TAX	1041T	10412 1041 PREPARATION				
TAX	1041T	10413 1041 REVIEW				
			90.00	0.30	27.00	
		Rolling binder, pulling in workpapers, and preparing trust return in prosystems review 2015 1041				
		notes to Amanda O	140.00	0.40	56.00	
		discuss NY NOL w/ Jill	140.00	0.25	35.00	
		review	130.00	0.25	32.50	
		1041T Totals	140.00	0.40	56.00	
				1.60	206.50	
TAX	OTHX	10104 RESEARCH				
			140.00	2.00	280.00	
		talk with Amanda O re: NYS NOL calculating differently than prior year/talk with Zac M - 0.6 look into rules for NYS NOL/talk with Amanda - 1.2 Trust cover letter - 0.2				
		OTHX Totals		2.00	280.00	
		TAX Totals		3.60	486.50	
		TDM Cable Trust 06 (52)		3.60	486.50	

7148.53 - TDM Luxury Cruise Trust 07

Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance
0.00	Dec	69.00	69.00	0.00	69.00	0.00
Memo						
TAX	1041T	10412 1041 PREPARATION				
			Rate	Hours	Amount	
TAX	1041T	10413 1041 REVIEW				
			90.00	0.30	27.00	
		Rolling binder, pulling in workpapers, and preparing trust return in prosystems review 2015 1041				
		1041T Totals	140.00	0.30	42.00	
		TAX Totals		0.60	69.00	
		TDM Luxury Cruise Trust 07 (53)		0.60	69.00	
				0.60	69.00	

7148.54 - TDM Verifier Trust 07

Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance
0.00	Dec	97.00	97.00	0.00	97.00	0.00
Memo						
TAX	1041T	10412 1041 PREPARATION				
			Rate	Hours	Amount	
TAX	1041T	10413 1041 REVIEW				
TAX	1041T	10413 1041 REVIEW				
			90.00	0.30	27.00	
		Rolling binder, pulling in workpapers, and preparing trust return in prosystems review 2015 1041				
		review changes	140.00	0.30	42.00	
		1041T Totals	140.00	0.20	28.00	
		TAX Totals		0.80	97.00	
		TDM Verifier Trust 07 (54)		0.80	97.00	
				0.80	97.00	

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/01/2016 - 02/06/2016

Primary Partner: Brady, Stephen R. (7)

7148.55 - TDM Verifier Trust 07R

WIP - TDM Verifier Trust 07R (55) - Trust		Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance
TAX	1041T	01/05/2016	Dec	69.00	69.00	0.00	69.00	0.00
			Memo		Rate	Hours	Amount	
			Rolling binder, pulling in workpapers, and preparing trust return in prosystems review 2015 1041		90.00	0.30	27.00	
TAX	1041T	01/07/2016			140.00	0.30	42.00	
			1041T Totals			0.60	69.00	
			TAX Totals			0.60	69.00	
			TDM Verifier Trust 07R (55)			0.60	69.00	

7148.56 - TDM Verifier Trust 08

WIP - TDM Verifier Trust 08 (56) - Trust		Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance
TAX	1041T	01/05/2016	Dec	78.00	78.00	0.00	78.00	0.00
			Memo		Rate	Hours	Amount	
			Rolling binder, pulling in workpapers, and preparing trust return in prosystems review 2015 1041		90.00	0.40	36.00	
TAX	1041T	01/07/2016			140.00	0.30	42.00	
			1041T Totals			0.70	78.00	
			TAX Totals			0.70	78.00	
			TDM Verifier Trust 08 (56)			0.70	78.00	

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/01/2016 - 02/06/2016

Primary Partner: Brady, Stephen R. (7)

7148.58 - TDM Verifier Trust 09

Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance
0.00	Dec	78.00	78.00	0.00	78.00	0.00
	Memo		Rate	Hours	Amount	
01/05/2016		Rolling binder, pulling in workpapers, and				
01/07/2016		preparing trust return in prosystems				
		review 2015 1041	90.00	0.40	36.00	
		1041T Totals	140.00	0.30	42.00	
		TAX Totals		0.70	78.00	
		TDM Verifier Trust 09 (58)		0.70	78.00	
				0.70	78.00	

7148.59 - TDM Verifier Trust 11

Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance
0.00	Dec	78.00	78.00	0.00	78.00	0.00
	Memo		Rate	Hours	Amount	
01/05/2016		Rolling binder, pulling in workpapers, and				
01/07/2016		preparing trust return in prosystems				
		review 2015 1041	90.00	0.40	36.00	
		1041T Totals	140.00	0.30	42.00	
		TAX Totals		0.70	78.00	
		TDM Verifier Trust 11 (59)		0.70	78.00	
				0.70	78.00	

7148.60 - TDMM Benchmark Trust 09

Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance
0.00	Dec	78.00	78.00	0.00	78.00	0.00
	Memo		Rate	Hours	Amount	
01/05/2016		Rolling binder, pulling in workpapers, and				
01/07/2016		preparing trust return in prosystems				
		review 2015 1041	90.00	0.40	36.00	
		1041T Totals	140.00	0.30	42.00	
		TAX Totals		0.70	78.00	
		TDMM Benchmark Trust 09 (60)		0.70	78.00	
				0.70	78.00	

7148.61 - TDMM Cable Sr. Trust 09

Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance
0.00	Dec	113.00	113.00	0.00	113.00	0.00
	Memo		Rate	Hours	Amount	

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

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/01/2016 - 02/06/2016

Primary Partner: Brady, Stephen R. (7)**WIP - TDMM Cable Sr. Trust 09 (61) - Trust**

TAX	1041T	10412 1041 PREPARATION	Martineau,	01/05/2016	Memo	Rate	Hours	Amount
					Rolling binder, pulling in workpapers, and preparing trust return in prosystems	90.00	0.40	36.00
TAX	1041T	10413 1041 REVIEW	Andrews, Ji	01/07/2016	review 2015 1041	140.00	0.30	42.00
TAX	1041T	10413 1041 REVIEW	Andrews, Ji	01/11/2016	review changes	140.00	0.25	35.00
					1041T Totals		0.95	113.00
					TAX Totals		0.95	113.00
					TDMM Cable Sr. Trust 09 (61)		0.95	113.00

7148.62 - TDMM Cable Jr. Trust 09

Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance
0.00	Dec	78.00	78.00	0.00	78.00	0.00

WIP - TDMM Cable Jr. Trust 09 (62) - Trust

TAX	1041T	10412 1041 PREPARATION	Martineau,	01/05/2016	Memo	Rate	Hours	Amount
					Rolling binder, pulling in workpapers, and preparing trust return in prosystems	90.00	0.40	36.00
TAX	1041T	10413 1041 REVIEW	Andrews, Ji	01/07/2016	review 2015 1041	140.00	0.30	42.00
					1041T Totals		0.70	78.00
					TAX Totals		0.70	78.00
					TDMM Cable Jr. Trust 09 (62)		0.70	78.00

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/01/2016 - 02/06/2016

Primary Partner: Brady, Stephen R. (7)

7148.71 ~ McGinn, Smith Alarm Trading Corp.

7148.71 - McGinn, Smith Alarm Trading Corp.									
Eng Fee		FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance		
	0.00	Dec	84.50	84.50	0.00	84.50	30.36		
		Memo		Rate	Hours	Amount			
TAX	MSCTX 10944 ANNUAL PAYROLL	Gross,Lynn	01/13/2016						
TAX	MSCTX 10944 ANNUAL PAYROLL	Gross,Lynn	01/14/2016	130.00	0.20	26.00			
				130.00	0.20	26.00			
					0.40	52.00			
TAX	OTHX 10105 PLANNING	Ornowski,A	01/11/2016	130.00	0.25	32.50			
					0.25	32.50			
					0.65	84.50			
					0.65	84.50			
WIP - McGinn, Smith Alarm Trading Corp. (71) - Tax									
TAX	MSCTX 10944 ANNUAL PAYROLL	Gross,Lynn	01/13/2016						
TAX	MSCTX 10944 ANNUAL PAYROLL	Gross,Lynn	01/14/2016	130.00	0.20	26.00			
				130.00	0.20	26.00			
					0.40	52.00			
TAX	OTHX 10105 PLANNING	Ornowski,A	01/11/2016	130.00	0.25	32.50			
					0.25	32.50			
					0.65	84.50			
					0.65	84.50			
MSCTX Totals									
update 2015 return tracker, forward to Brian									
OTHX Totals									
TAX Totals									
McGinn, Smith Alarm Trading Corp. (71)									

7148.72 - Prime Vision Facilities of Cutler Cay LLC

7148.72 - Prime Vision Facilities of Cutler Cay LLC										
Eng Fee				FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance	
0.00				Dec	240.30	240.30	0.00	240.30	116.04	
<u>WIP - Prime Vision Facilities of Cutler Cay LLC (72) -</u>				<u>Memo</u>			<u>Rate</u>	<u>Hours</u>	<u>Amount</u>	
TAX	1065P	10652 1065 PREPARATION	Travis, Mei	01/18/2016	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)					
							90.00	2.67	240.30	
								2.67	240.30	
								2.67	240.30	

7148.73 - Prime Vision Communications of Keys Cove LLC

7148.73 - Prime Vision Communications of Keys Cove LLC					Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance
WIP - Prime Vision Communications of Keys Cove LLC (73) -					0.00	Dec	192.50	192.50	0.00	192.50	276.64
					Memo			Rate	Hours	Amount	
TAX	1065P	10652 1065 PREPARATION	Ornowski,A	01/13/2016	update Brian on status of returns			130.00	0.25	32.50	
TAX	1065P	10652 1065 PREPARATION	Ornowski,A	01/18/2016	explain project to Melissa			130.00	0.50	65.00	
					1065P Totals				0.75	97.50	
TAX	1120C	11202 1120 PREPARATION	Muench,Reb	01/17/2016	Review 2008 - 2012 binders to determine status of workpapers and returns.			120.00	0.25	30.00	
					1120C Totals				0.25	30.00	
TAX	OTHX	10105 PLANNING	Ornowski,A	01/26/2016	discuss status and plan to move forward with late returns w/ RM			130.00	0.50	65.00	

For the Period: 01/01/2016 - 02/06/2016

WIP - Prime Vision Communications of Keys Cove LLC (73) -

	WIP	Progress	Net WIP	AR Balance
7148.74 - Prime Vision Facilities of Keys Cove LLC				
	240.30	0.00	240.30	115.12
MIP - Prime Vision Facilities of Keys Cove LLC (74) -				

Eng Fee	FYE	WIP Thru 02/06/2016	WIP	Progress	Net WIP	AR Balance
148.75 - Prime Vision Communications of Cutler Cay LLC						
0.00	Dec	408.00	408.00			

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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

\$ 3,297.51

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 2.7.16 - 4.16.16

	<u>Entity</u>	<u>Total Hours</u>	<u>Total Amount</u>
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	Integrated 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			<u><u>3,297.51</u></u>

See detailed time description per attached Billing Worksheet

Billing Worksheet

Primary Partner - Client Code

For the Period: 02/07/2016 - 04/16/2016

Primary Partner: Brady, Stephen R. (7)**7148.02 - McGinn, Smith & Co., Inc.****WIP - McGinn, Smith & Co., Inc. (02) - Tax**

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Roth, Giova	Eng Fee	FYE	WIP Thru 04/16/2016	WIP	Progress	Net WIP	AR Balance
				0.00	Dec	175.10	175.10	0.00	175.10	2174.90
Memo										
EXPEN	EXP			02/13/2016	tax processing fee					23.00
					EXP Totals					23.00
					EXPEN Totals					23.00
TAX	1120C	11203 1120 REVIEW	Ornowski,A	02/15/2016	top side review, export & sign		130.00			87.10
TAX	1120C	11203 1120 REVIEW	Ornowski,A	03/07/2016	new NY NOL forms, pre assembly		130.00			42.90
TAX	1120C	11203 1120 REVIEW	Ornowski,A	03/08/2016	sign/mail return, add to portal		130.00			22.10
					1120C Totals				1.17	152.10
					TAX Totals				1.17	152.10
					McGinn, Smith & Co., Inc. (02)				1.17	175.10

Billing Worksheet

Primary Partner - Client Code

For the Period: 02/07/2016 - 04/16/2016

Primary Partner: Brady, Stephen R. (7)**7148.06 - McGinn, Smith Capital Holdings Corp.****WIP - McGinn, Smith Capital Holdings Corp. (06) - Tax**

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Roth, Giova	02/13/2016	Eng Fee	FYE	WIP Thru 04/16/2016	WIP	Progress	Hours	Net WIP	AR Balance
					0.00	Dec	120.50	120.50	0.00		120.50	308.50
						Memo					Amount	
EXPEN	EXP			02/13/2016		tax processing fee					23.00	
						EXP Totals					23.00	
						EXPEN Totals					23.00	
TAX	1120C	11203 1120 REVIEW	Ornowski,A	03/03/2016		review return		130.00		0.25	32.50	
TAX	1120C	11203 1120 REVIEW	Ornowski,A	03/07/2016		review new NY NOL forms, preassembly		130.00		0.33	42.90	
TAX	1120C	11203 1120 REVIEW	Ornowski,A	03/08/2016		sign/mail return, add to portal		130.00		0.17	22.10	
						1120C Totals				0.75	97.50	
						TAX Totals				0.75	97.50	
						McGinn, Smith Capital Holdings Corp. (06)				0.75	120.50	

Primary Partner - Client Code

For the Period: 02/07/2016 - 04/16/2016

7148.08 - Transaction Funding Corp.

7148.08 - Transaction Funding Corp.											
WIP - Transaction Funding Corp. (08) - Tax					Eng Fee	FYE	WIP Thru 04/16/2016	WIP	Progress	Net WIP	AR Balance
EXPEN	EXP	01940 OTHER - (EXPLAIN)	Roth,Giova	02/13/2016	Memo		120.50	120.50	0.00	120.50	240.00
					tax processing fee						
					EXP Totals					23.00	
					EXPEN Totals					23.00	
TAX	1120C	11203 1120 REVIEW	Ornowski,A	03/03/2016	review return			130.00	0.25		32.50
TAX	1120C	11203 1120 REVIEW	Ornowski,A	03/07/2016	review new NY NOL forms, pre-assembly			130.00	0.33		42.90
TAX	1120C	11203 1120 REVIEW	Ornowski,A	03/08/2016	sign/mail return, add to portal			130.00	0.17		22.10
					1200C Totals				0.75		97.50
					TAX Totals				0.75		97.50
					Transaction Funding Corp. (08)				0.75		120.50

Billing Worksheet

Primary Partner - Client Code

For the Period: 02/07/2016 - 04/16/2016

Primary Partner: Brady, Stephen R. (7)

7148.15 - M&S Partners

Eng Fee	FYE	WIP Thru 04/16/2016	WIP	Progress	Net WIP	AR Balance
0.00	Dec	163.40	163.40	0.00	163.40	381.50
Memo		Rate		Hours	Amount	
EXPEN EXP	01940 OTHER - (EXPLAIN)	Roth,Giova	02/13/2016	tax processing fee	23.00	
				EXP Totals	23.00	
				EXPEN Totals	23.00	
TAX 1065P	10653 1065 REVIEW	Omowski,A	02/09/2016	top side review, export & sign	0.75	97.50
TAX 1065P	10653 1065 REVIEW	Omowski,A	02/16/2016	check assembly, lock binders, upload to portal	0.33	42.90
				1065P Totals	1.08	140.40
				TAX Totals	1.08	140.40
				M&S Partners (15)	1.08	163.40

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/01/2015 - 05/31/2016

Primary Partner: Brady, Stephen R. (7)

7148.17 - McGinn, Smith Holdings, LLC

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

Progress billing balance for fiscal year ended 12/31/2016

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Roth, Giova	Eng Fee	FYE	WIP Thru 05/31/2016	WIP	Progress	Net WIP	AR Balance
				0.00	Dec	1602.40	1602.40	688.30	914.10	4029.40
					Memo			Hours	Amount	
EXPEN	TAX	10653 1065 REVIEW	Ornowski,A	02/09/2016	top side extension, export & sign					
TAX	1065P	10652 1065 PREPARATION	Martineau,	02/11/2016	Extension work					
TAX	1065P	10653 1065 REVIEW	Ornowski,A	02/16/2016	check assembly, lock binders, upload to portal					
TAX	1065P	10652 1065 PREPARATION	Martineau,	02/16/2016	Entering financial information					
TAX	1065P	10652 1065 PREPARATION	Martineau,	02/17/2016	Entering financial information to combining workpapers					
TAX	1065P	10653 1065 REVIEW	Ornowski,A	02/17/2016	answer questions fro Zac re: TAIN & Alarm					
TAX	1065P	10652 1065 PREPARATION	Martineau,	02/18/2016	Traders - email Brian Shea follow up questions					
TAX	1065P	10653 1065 REVIEW	Ornowski,A	02/18/2016	Update financials for FAIN & TAIN final payments					
TAX	1065P	10653 1065 REVIEW	Andrews, Ji	04/25/2016	review responses from Brian, go over presentation with Zac					
TAX	1065P	10653 1065 REVIEW	Andrews, Ji	04/26/2016	review					
TAX	1065P	10653 1065 REVIEW	Andrews, Ji	04/27/2016	review					
TAX	1065P	10652 1065 PREPARATION	Martineau,	04/27/2016	Clearing review points and finalizing return					
TAX	1065P	10653 1065 REVIEW	Ornowski,A	04/27/2016	follow up with Jill on final distribution from FAIN & TAIN					
					1065P Totals			13.73	1448.90	
TAX	1120C	11203 1120 REVIEW	Andrews, Ji	02/12/2016	extension review					
TAX	1120C	11203 1120 REVIEW	Ornowski,A	02/23/2016	respond to B. Shea					
TAX	1120C	11203 1120 REVIEW	Andrews, Ji	05/03/2016	review changes					
					1120C Totals					
					TAX Totals			14.68	1579.40	
					McGinn, Smith Holdings, LLC (17)			14.68	914.10	

Billing Worksheet

Primary Partner - Client Code

For the Period: 02/07/2016 - 04/16/2016

Primary Partner: Brady, Stephen R. (7)**7148.24 - McGinn Smith Firstline Funding**

Eng Fee	FYE	WIP Thru 04/16/2016	WIP	Progress	Net WIP	AR Balance
0.00	Dec	153.00	153.00	0.00	153.00	403.60
Memo		Rate		Hours	Amount	
EXPEN EXP	01940 OTHER - (EXPLAIN)	Roth, Giova	02/13/2016	tax processing fee	23.00	
				EXP Totals	23.00	
				EXPEN Totals	23.00	
TAX 1065P	10653 1065 REVIEW	Ornowski,A	02/09/2016	top side review, export & sign	87.10	
TAX 1065P	10653 1065 REVIEW	Ornowski,A	02/16/2016	check assembly, lock binders, upload to portal	42.90	
				1065P Totals	130.00	
				TAX Totals	130.00	
				McGinn Smith Firstline Funding (24)	153.00	

Billing Worksheet

Primary Partner - Client Code

For the Period: 02/07/2016 - 04/16/2016

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

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Roth, Giova	Eng Fee	FYE	WIP Thru 04/16/2016	WIP	Progress	Hours	Amount	Net WIP	AR Balance
EXPEN	EXP			02/13/2016	tax processing fee							
					EXP Totals					23.00		
					EXPEN Totals					23.00		
TAX	1065P	10653 1065 REVIEW	Ornowski,A	02/09/2016	top side review, export & sign				0.33			
TAX	1065P	10653 1065 REVIEW	Ornowski,A	02/16/2016	check assembly, lock binders, upload to portal				0.33			
					1065P Totals		130.00		0.66			
					TAX Totals		130.00		0.66			
					Mr. Cranberry, LLC (28)				0.66			
										108.80		

7148.29 - MSFC Security Holdings, LLC**WIP - MSFC Security Holdings, LLC (29) - Tax**

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Roth, Giova	Eng Fee	FYE	WIP Thru 04/16/2016	WIP	Progress	Hours	Amount	Net WIP	AR Balance
EXPEN	EXP			02/13/2016	tax processing fee							
					EXP Totals					23.00		
					EXPEN Totals					23.00		
TAX	1065P	10653 1065 REVIEW	Ornowski,A	02/09/2016	top side review, export & sign				0.42			
TAX	1065P	10653 1065 REVIEW	Ornowski,A	02/16/2016	check assembly, lock binders, upload to portal				0.33			
					1065P Totals		130.00		0.75			
					TAX Totals		130.00		0.75			
					MSFC Security Holdings, LLC (29)				0.75			
										120.50		

Primary Partner - Client Code

For the Period: 02/07/2016 - 04/16/2016

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7148.32 - Seton Hall Associates						
WIP - Seton Hall Associates (32) - Tax			FYE	WIP Thru 04/16/2016	WIP	Progress
Eng Fee			Memo		Rate	Hours
0.00			Dec	186.01	186.01	0.00
						Amount
EXPEN EXP	01940 OTHER - (EXPLAIN)	Roth,Giova	tax processing fee			23.00
EXPEN EXP	01950 COURIER SERVICES	Waterman,J	FED EX			32.21
			EXP Totals			55.21
			EXPEN Totals			55.21
TAX	1065P					
TAX	1065P	Ornowski,A	top side review export & sign		130.00	0.33
TAX	1065P	Martineau,	Updating financials		90.00	0.50
		Ornowski,A	check assembly, lock binders, upload to portal		130.00	0.33
			1065P Totals			1.16
			TAX Totals			1.16
			Seton Hall Associates (32)			130.80
						186.01

Billing Worksheet

Primary Partner - Client Code

For the Period: 02/07/2016 - 04/16/2016

Primary Partner: Brady, Stephen R. (7)**7148.35 - TDMM Cable Funding LLC**

Eng Fee	FYE	WIP Thru 04/16/2016	WIP	Progress	Net WIP	AR Balance
0.00	Dec	98.40	98.40	0.00	98.40	214.50
Memo						
WIP - TDMM Cable Funding LLC (35) - Tax			Rate	Hours	Amount	
EXPEN EXP	01940 OTHER - (EXPLAIN)	Roth, Giova	02/13/2016	tax processing fee		23.00
				EXP Totals		23.00
				EXPEN Totals		23.00
TAX 1065P	10653 1065 REVIEW	Ornowski,A	02/09/2016	top side review, export & sign		32.50
TAX 1065P	10653 1065 REVIEW	Ornowski,A	02/16/2016	check assembly, lock binders, upload to portal		42.90
				1065P Totals		75.40
				TAX Totals		75.40
				TDMM Cable Funding LLC (35)		98.40

Billing Worksheet

Primary Partner - Client Code

For the Period: 02/07/2016 - 04/16/2016

Primary Partner: Brady, Stephen R. (7)

7148.42 - FirstLine SR. Trust 07									
Eng Fee		FYE	WIP Thru 04/16/2016	WIP	Progress	Net WIP	AR Balance		
0.00		Dec	55.50	55.50	0.00	55.50	141.00		
Memo		Rate	Hours	Amount					
EXPEN	EXP	01940 OTHER - (EXPLAIN)	Roth,Giova	02/13/2016	tax processing fee		23.00		
EXP Totals							23.00		
EXPEN Totals							23.00		
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/15/2016	top side review, export & sign		32.50		
1041T Totals							32.50		
TAX Totals							32.50		
FirstLine SR. Trust 07 (42)							55.50		
7148.43 - FirstLine SR. Trust 07 series B									
Eng Fee		FYE	WIP Thru 04/16/2016	WIP	Progress	Net WIP	AR Balance		
0.00		Dec	76.30	76.30	0.00	76.30	127.40		
Memo		Rate	Hours	Amount					
EXPEN	EXP	01940 OTHER - (EXPLAIN)	Roth,Giova	02/13/2016	tax processing fee		23.00		
EXP Totals							23.00		
EXPEN Totals							23.00		
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/15/2016	topside review, export & sign		42.90		
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/16/2016	check assembly, lock binder, upload to portal		10.40		
1041T Totals							53.30		
TAX Totals							53.30		
FirstLine SR. Trust 07 series B (43)							76.30		
7148.44 - FirstLine Trust 07									
Eng Fee		FYE	WIP Thru 04/16/2016	WIP	Progress	Net WIP	AR Balance		
0.00		Dec	86.70	86.70	0.00	86.70	127.40		
Memo		Rate	Hours	Amount					
EXPEN	EXP	01940 OTHER - (EXPLAIN)	Roth,Giova	02/13/2016	tax processing fee		23.00		
EXP Totals							23.00		
EXPEN Totals							23.00		
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/15/2016	topside review, export & sign		42.90		
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/16/2016	check assembly, lock binder, upload to portal		10.40		
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/16/2016	check assembly, lock binder, upload to portal		10.40		
1041T Totals							63.70		
TAX Totals							63.70		
FirstLine Trust 07 (44)							86.70		

Billing Worksheet

Primary Partner - Client Code

For the Period: 02/07/2016 - 04/16/2016

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)	Roth,Giova	Eng Fee	FYE	WIP Thru 04/16/2016	WIP	Progress	Hours	Amount	Net WIP	AR Balance
				0.00	Dec	76.30	76.30	0.00			76.30	120.60
					Memo							
					tax processing fee							
					EXP Totals						23.00	
					EXPEN Totals						23.00	
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/15/2016	topside review, export & sign		130.00		0.33		42.90	
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/16/2016	check assembly, lock binder, upload to portal		130.00		0.08		10.40	
					1041T Totals				0.41		53.30	
					TAX Totals				0.41		53.30	
					FirstLine Trust 07 Series B (45)				0.41		76.30	

7148.46 - Fortress Trust 08

WIP - Fortress Trust 08 (46) - Trust

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Roth,Giova	Eng Fee	FYE	WIP Thru 04/16/2016	WIP	Progress	Hours	Amount	Net WIP	AR Balance
				0.00	Dec	76.30	76.30	0.00			76.30	120.60
					Memo							
					tax processing fee							
					EXP Totals						23.00	
					EXPEN Totals						23.00	
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/15/2016	topside review, export & sign		130.00		0.33		42.90	
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/16/2016	check assembly, lock binder, upload to portal		130.00		0.08		10.40	
					1041T Totals				0.41		53.30	
					TAX Totals				0.41		53.30	
					Fortress Trust 08 (46)				0.41		76.30	

7148.47 - Integrated Excellence Jr. Trust 08

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

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Roth,Giova	Eng Fee	FYE	WIP Thru 04/16/2016	WIP	Progress	Hours	Amount	Net WIP	AR Balance
				0.00	Dec	76.30	76.30	0.00			76.30	69.00
					Memo							
					tax processing fee							
					EXP Totals						23.00	
					EXPEN Totals						23.00	
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/15/2016	topside review, export & sign		130.00		0.33		42.90	
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/16/2016	check assembly, lock binder, upload to portal		130.00		0.08		10.40	
					1041T Totals				0.41		53.30	
					TAX Totals				0.41		53.30	
					Integrated Excellence Jr. Trust 08 (47)				0.41		76.30	

Billing Worksheet

Primary Partner - Client Code

For the Period: 02/07/2016 - 04/16/2016

Primary Partner: Brady, Stephen R. (7)**7148.48 - Integrated Excellence Sr. Trust 08****WIP - Integrated Excellence Sr. Trust 08 (48) - Trust**

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Roth, Giova	Eng Fee	FYE	WIP Thru 04/16/2016	WIP	Progress	Hours	Amount	Net WIP	AR Balance
				0.00	Dec	76.30	76.30	0.00			76.30	69.00
					Memo							
EXPEN	EXP	02/13/2016			tax processing fee					23.00		
					EXP Totals					23.00		
					EXPEN Totals					23.00		
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/15/2016	topside review, export & sign				0.33	42.90		
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/16/2016	check assembly, lock binder, upload to portal				0.08	10.40		
					1041T Totals				0.41	53.30		
					TAX Totals				0.41	53.30		
					Integrated Excellence Sr. Trust 08 (48)				0.41	76.30		

7148.49 - Pacific Trust 02**WIP - Pacific Trust 02 (49) - Trust**

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Roth, Giova	Eng Fee	FYE	WIP Thru 04/16/2016	WIP	Progress	Hours	Amount	Net WIP	AR Balance
				0.00	Dec	76.30	76.30	0.00			76.30	69.00
					Memo							
EXPEN	EXP	02/13/2016			tax processing fee					23.00		
					EXP Totals					23.00		
					EXPEN Totals					23.00		
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/15/2016	topside review, export & sign				0.33	42.90		
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/16/2016	check assembly, lock binder, upload to portal				0.08	10.40		
					1041T Totals				0.41	53.30		
					TAX Totals				0.41	53.30		
					Pacific Trust 02 (49)				0.41	76.30		

Billing Worksheet

Primary Partner - Client Code

For the Period: 02/07/2016 - 04/16/2016

Primary Partner: Brady, Stephen R. (7)

7148.55 - TDM Verifier Trust 07R

WIP - TDM Verifier Trust 07R (55) - Trust

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Roth, Giova	Eng Fee	FYE	WIP Thru 04/16/2016	WIP	Progress	Net WIP	AR Balance
				0.00	Dec	76.30	76.30	0.00	76.30	69.00
Memo								Hours	Amount	
					tax processing fee					23.00
					EXP Totals					23.00
					EXPEN Totals					23.00
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/15/2016	topside review, export & sign		130.00	0.33		42.90
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/16/2016	check assembly, lock binder, upload to portal		130.00	0.08		10.40
					1041T Totals			0.41		53.30
					TAX Totals			0.41		53.30
					TDM Verifier Trust 07R (55)			0.41		76.30

7148.56 - TDM Verifier Trust 08

WIP - TDM Verifier Trust 08 (56) - Trust

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Roth, Giova	Eng Fee	FYE	WIP Thru 04/16/2016	WIP	Progress	Net WIP	AR Balance
				0.00	Dec	76.30	76.30	0.00	76.30	78.00
Memo								Hours	Amount	
					tax processing fee					23.00
					EXP Totals					23.00
					EXPEN Totals					23.00
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/15/2016	topside review, export & sign		130.00	0.33		42.90
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/16/2016	check assembly, lock binder, upload to portal		130.00	0.08		10.40
					1041T Totals			0.41		53.30
					TAX Totals			0.41		53.30
					TDM Verifier Trust 08 (56)			0.41		76.30

7148.58 - TDM Verifier Trust 09

WIP - TDM Verifier Trust 09 (58) - Trust

EXPEN	EXP	01940 OTHER - (EXPLAIN)	Roth, Giova	Eng Fee	FYE	WIP Thru 04/16/2016	WIP	Progress	Net WIP	AR Balance
				0.00	Dec	76.30	76.30	0.00	76.30	78.00
Memo								Hours	Amount	
					tax processing fee					23.00
					EXP Totals					23.00
					EXPEN Totals					23.00
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/15/2016	topside review, export & sign		130.00	0.33		42.90
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/16/2016	check assembly, lock binder, upload to portal		130.00	0.08		10.40
					1041T Totals			0.41		53.30
					TAX Totals			0.41		53.30
					TDM Verifier Trust 09 (58)			0.41		76.30

Billing Worksheet

Primary Partner - Client Code

For the Period: 02/07/2016 - 04/16/2016

Primary Partner: Brady, Stephen R. (7)

7148.59 - TDM Verifier Trust 11

7148.59 - TDM Verifier Trust 11					Eng Fee	FYE	WIP Thru 04/16/2016	WIP	Progress	Net WIP	AR Balance
WIP - TDM Verifier Trust 11 (59) - Trust						Memo			Hours	Amount	
EXPEN	EXP	01940 OTHER - (EXPLAIN)	Roth, Giova	02/13/2016	0.00	Dec	76.30	76.30	0.00	76.30	78.00
						tax processing fee				23.00	
						EXP Totals				23.00	
						EXPEN Totals				23.00	
TAX	1041T	10413 1041 REVIEW	Ornowski, A	02/15/2016		topside review, export & sign		130.00	0.33	42.90	
TAX	1041T	10413 1041 REVIEW	Ornowski, A	02/16/2016		check assembly, lock binder, upload to portal		130.00	0.08	10.40	
						1041T Totals			0.41	53.30	
						TAX Totals			0.41	53.30	
						TDM Verifier Trust 11 (59)			0.41	76.30	

7148.60 - TDMM Benchmark Trust 09

7148.60 - TDMM Benchmark Trust 09				Eng Fee	FYE	WIP Thru 04/16/2016	WIP	Progress	Net WIP	AR Balance
WIP - TDMM Benchmark Trust 09 (60) - Trust					Memo		Rate	Hours	Amount	
EXPEN	EXP	01940 OTHER - (EXPLAIN)	Roth,Giova	02/13/2016						
					tax processing fee					23.00
					EXP Totals					23.00
					EXPEN Totals					23.00
TAX	1041T	10413 1041 REVIEW	Ornowski A	02/15/2016	topside review, export & sign		130.00	0.33		42.90
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/16/2016	check assembly, lock binder, upload to portal		130.00	0.08		10.40
					1041T Totals			0.41		53.30
					TAX Totals			0.41		53.30
					TDMM Benchmark Trust 09 (60)			0.41		76.30

7148.61 - TDMM Cable Sr. Trust 09

7148.61 - TDDMM Cable Sr. Trust 09									
WIP - TDDMM Cable Sr. Trust 09 (61) - Trust									
EXPEN	EXP	01940 OTHER - (EXPLAIN)	Eng Fee	FYE	WIP Thru 04/16/2016	WIP	Progress	Net WIP	AR Balance
			0.00	Dec	76.30	76.30	0.00	76.30	113.00
				Memo			Rate	Hours	Amount
EXPEN	EXP	01940 OTHER - (EXPLAIN)	Roth, Giova	02/13/2016	tax processing fee				23.00
					EXP Totals				23.00
					EXPEN Totals				23.00
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/15/2016	topside review, export & sign	130.00	0.33	42.90	
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/16/2016	check assembly, lock binder, upload to portal	130.00	0.08	10.40	
					1041T Totals		0.41	53.30	
					TAX Totals		0.41	53.30	
					TDDMM Cable Sr. Trust 09 (61)		0.41	76.30	

Billing Worksheet

Primary Partner - Client Code

For the Period: 02/07/2016 - 04/16/2016

Primary Partner: Brady, Stephen R. (7)

7148.62 - TDMM Cable Jr. Trust 09

		Eng Fee	FYE	WIP Thru 04/16/2016	WIP	Progress	Net WIP	AR Balance
			Memo		Rate	Hours	Amount	
EXPEN	EXP	02/13/2016	tax processing fee					
			EXP Totals				23.00	
			EXPEN Totals				23.00	
TAX	1041T	02/15/2016	topside review, export & sign		130.00	0.33		
TAX	1041T	02/16/2016	check assembly, lock binder, upload to portal		130.00	0.08		
			1041T Totals			0.41		
			TAX Totals			0.41		
			TDMM Cable Jr. Trust 09 (62)			0.41		
							76.30	78.00



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
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, CGFP

*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

\$ 965.28

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

Please include invoice number on all correspondence and checks.

Tax Identification number 16-1468002

Thank you

McGinn Smith et al 4.17.16 - 10.01.16

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

See detailed time description per attached Billing Worksheet

Oct 11, 2016

3:06:43 PM

Chiampon Travis Besaw & Kershner LLP

Page: 1

Billing Worksheet

Primary Partner - Client Code

For the Period: 04/17/2016 - 10/01/2016

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

Eng Fee	FYE	WIP Thru 10/01/2016	WIP	Progress	Net WIP	AR Balance
0.00	Dec	1872.80	1872.80	688.30	1184.50	4029.40
Memo						
WIP - McGinn, Smith Holdings, LLC (17) - Tax						
Progress billing balance for fiscal year ended 12/31/2016						
TAX 1065P	10653 1065 REVIEW	Andrews, Ji	04/25/2016	review		
TAX 1065P	10653 1065 REVIEW	Andrews, Ji	04/26/2016	review		
TAX 1065P	10653 1065 REVIEW	Andrews, Ji	04/27/2016	review		
TAX 1065P	10652 1065 PREPARATION	Martineau,	04/27/2016	Clearing review points and finalizing return		
TAX 1065P	10653 1065 REVIEW	Ornowski, A	04/27/2016	follow up with Jill on final distribution from FAIN & TAIN		
TAX 1065P	10653 1065 REVIEW	Ornowski, A	07/11/2016	review return		
TAX 1065P	10653 1065 REVIEW	Ornowski, A	07/13/2016	sign/mail return, upload electronic copy to portal		
				1065P Totals		
TAX 1120C	11203 1120 REVIEW	Andrews, Ji	05/03/2016	review changes		
				1120C Totals		
				TAX Totals		
				McGinn, Smith Holdings, LLC (17)		
					1184.50	
					496.20	
					1128.50	
					227.50	
					42.90	
					1128.50	
					56.00	
					56.00	
					1184.50	
					496.20	

Billing Worksheet

Primary Partner - Client Code

For the Period: 04/17/2016 - 10/01/2016

Primary Partner: Brady, Stephen R. (7)

7148.06 - McGinn, Smith Capital Holdings Corp.

7148.06 - McGinn, Smith Capital Holdings Corp.				Eng Fee	FYE	WIP Thru 10/01/2016	WIP	Progress	Net WIP	AR Balance
WIP - McGinn, Smith Capital Holdings Corp. (06) - Tax					Memo		Rate	Hours	Amount	
Progress billing balance for fiscal year ended 12/31/2016							0.00	0.00	-120.50	
TAX	OTHX	10108 IRS/STATE CORRESPO	Ornowski,A	06/14/2016	review notice received & respond to Brian		130.00	0.17	22.10	
					OTHX Totals			0.17	22.10	
					TAX Totals			0.17	22.10	
					McGinn, Smith Capital Holdings Corp. (06)			0.17	-98.40	

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
**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

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

-----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 October 14, 2016, a true and correct copy of the Sixth Interim Application of Chaimpou Travis Besaw & Kershner LLP for Approval of Fees ("Chiaimpou 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, jsn@fwc-law.com, cr@fwc-law.com, shm@fwc-law.com
- **Erin K. Higgins** EHiggins@ckrpf.com
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- **E. Stewart Jones, Jr** bessetca@esjlaw.com, sangerki@esjlaw.com

- **Jack Kaufman** kaufmanja@sec.gov
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- **Charles C. Swanekamp** Cswanekamp@jaeckle.com,Jmoore@jaeckle.com
- **Benjamin Zelsermyer** 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:

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426-8th Avenue
Troy, NY 12182

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Albany, NY 12207

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

Dated: October 14, 2016

/s/ Karen M. Ludlow
Karen M. Ludlow