

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK

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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, :
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 FIFTH INTERIM APPLICATION OF
CHIAMPOU TRAVIS BESAW & KERSHNER LLP
FOR APPROVAL OF FEES**

PLEASE TAKE NOTICE that upon the Fifth 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 **December 17, 2015 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 26, 2015

PHILLIPS LYTLE LLP

By 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 #01-2763848.2

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK

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SECURITIES AND EXCHANGE COMMISSION :

Plaintiff,

vs.

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

**FIFTH INTERIM APPLICATION OF CHAIMPOU 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 20-month period from June 30, 2013 through April 18, 2015 (“Application Period”).

In support of this Application, Chiampou respectfully represents:

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

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

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

3. Based on Chiampou’s expertise and the Declaration of Stephen R. Brady dated September 16, 2015, 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 2004 through 2014 tax returns throughout the Application Period. During the Application Period, Chiampou has prepared 73 federal, 100 state and various other municipality tax returns plus 17 extension requests and 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 and fourth 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, and on October 2, 2013 approving the fourth interim fee application of Chiampou in the amount of \$70,351.23.

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

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

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

<u>Invoice #</u>	<u>Invoice Date</u>	<u>Period Covered</u>	<u>Amount</u>
59297	7/27/13	6/30/13 - 7/27/13	\$16,075.20
59633	8/24/13	7/28/13 – 8/24/13	\$ 5,728.69
60491	10/5/13	8/25/13 - 10/5/13	\$ 6,371.27
61524	11/30/13	10/6/13 - 11/20/13	\$14,398.40
62057	12/28/13	12/1/13 - 12/28/13	\$ 2,823.20
62318	1/25/14	12/29/13 - 1/25/14	\$17,228.50

62774	2/22/14	1/26/14 - 2/22/14	\$12,451.75
64412	4/19/14	2/23/14 - 4/19/14	\$ 3,018.40
65680	4/19/14	4/20/14 - 6/14/14	\$10,237.44
66299	7/26/14	6/15-14 - 7/26/14	\$ 3,036.80
68480	12/27/14	7/27/14 - 12/27/14	\$ 3,566.40
69141	2/7/15	12/28/14 - 2/7/15	\$ 9,929.05
70973	4/18/15	2/8/15 - 4/18/15	<u>\$ 5,082.80</u>
		TOTAL	<u>\$109,947.90</u>

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

- a) Prepared the following tax returns and extension requests:

Corporate entities:

- Four 2012 corporate returns
- Six 2013 corporate returns
- Four 2014 corporate returns
- Four extension requests

Partnerships/LLC's:

- Fifteen 2012 partnership returns
- Thirty-five 2013 partnership returns
- Thirty-seven 2014 partnership returns
- Ten extension requests

Trusts:

- Thirty-six 2013 trust returns
- Thirty-six 2014 trust returns
- Three extension requests

- b) Researched and provided consultation regarding tax implications of several transactions.
- c) Prepared 2013 and 2014 forms 1099 for MS entities.
- d) Research and analysis of DCI, syndication costs, bad debts and other items as related to dissolution of State Capital LP.

e) Analysis and consultation with respect to advances to Timothy McGinn and David Smith reflected on the balance sheets of various MS entities and the timing and manner in which income to be reported to McGinn and Smith; and preparation of amended returns for multiple entities to report such advances as income/capital distributions to McGinn and Smith for 2004 through 2012.

f) Preparation of amended Forms 1099 for 2006-2009.

g) Phone conversation with Wanda Shaw to develop final journal entries needed to close-out books for Luxury Cruise receivables and White Glove Cruises, LLC.

h) Complete Power of Attorney and send to NYS Department of Taxation Bankruptcy Section to discuss and resolve 2012 balance due for McGinn, Smith & Co., Inc.

i) Review Broadband Solutions financial data and sale documents and telephone conference with Brian Shea regarding same.

j) Telephone conference with Matthew Rogers to discuss character of payment from Prime Vision; review documentation on ATP note and transaction with Verifier Capital; telephone conference with Brian Shea regarding same.

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

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

14. The amounts requested by Chiampou are fair and reasonable given:

(a) the complexity of the matters; (b) the actual time expended; (c) the nature and extent of services rendered; and (d) the value of such services.

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

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

16. Chiampou accordingly makes this Application to the Court for compensation.

NOTICE

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

WHEREFORE, Chiampou respectfully requests compensation of \$109,947.90 for fees during the Application Period, and for such other and further relief as is proper.

Dated: October 26, 2015

CHIAMPOU TRAVIS BESAW & KERSHNER LLP

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

Dated: October 26, 2015

PHILLIPS LYCLE LLP

By 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 #01-2763846.4

Exhibit A

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK

SECURITIES AND EXCHANGE COMMISSION :	:	x
	:	
vs.	:	
	:	
<i>Plaintiff,</i>	:	
	:	
	:	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,	:	
	:	
<i>Defendants,</i>	:	
	:	
LYNN A. SMITH and	:	
NANCY McGINN,	:	
	:	
<i>Relief Defendants. and</i>	:	
	:	
GEOFFREY R. SMITH, Trustee of the	:	
David L. and Lynn A. Smith Irrevocable	:	
Trust U/A 8/04/04,	:	
	:	
<i>Intervenor.</i>	:	
	x	

**DECLARATION OF STEPHEN R. BRADY IN SUPPORT OF FIFTH 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 Fifth 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.

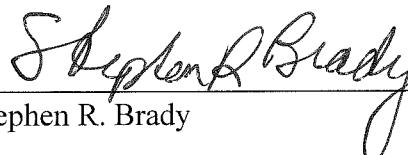
6. The Interim Compensation sought by Chiampou is based upon the nature, the extent and the value of the services rendered. These matters are detailed more particularly in the time itemizations attached to the Application as Exhibit B.

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 \$109,947.90.

Dated: October 26, 2015



Stephen R. Brady

Doc #01-2763816.2

Exhibit B-1



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. Pulfano, CPA
D. Scott Sutherland, CPA
Stephen R. Brady, CPA, JD
Jon K. Pellish, CPA
Eric D. Coica, CPA, CVA
Mike Schaffstall, CPA
Garret R. Alexrin, CPA, MBA

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

*Invoice No. 59297
Date 07/27/2013
Client No. 7148.02*

For professional services rendered from June 30, 2013 through July 27, 2013 per detailed attachment.

Total Amount Due This Invoice \$ 16,075.20

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

Tax Identification number 16-1468002

Thank you

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

	<u>Entity</u>	<u>Total Hours</u>	<u>Total Amount</u>
1	McGinn, Smith & Co., Inc.	6.80	1,004.50
2	GPV Associates	11.05	1,373.25
3	M&S Partners	8.95	1,122.75
4	McGinn, Smith Holdings LLC	50.10	7,581.50
5	McGinn, Smith Alarm Trading, LLC	7.70	1,463.00
6	McGinn, Smith Funding, LLC	0.70	133.00
7	Mr Cranberry	7.95	906.75
8	74 State Capital, LP	31.05	4,130.00
9	TDM Cable Funding, LLC	2.35	235.00
10	TDMM Cable Funding, LLC	3.30	439.50
11	TNA Associates	9.55	1,704.75
	Sub-total		\$ 20,094.00
	Discount	20% \$	(4,018.80)
	Total Amount Due		<u><u>16,075.20</u></u>

See detailed time description per attached Billing Worksheet

Eng	Date	Employee	Cat	SubCat	Memo	Hours	Billed
02	7/8/2013	Andrews	TAX	1120C	finish up 2012 tax return - received Pine Street K-1 docket, project list, save draft to binder	2.25	292.50
02	7/9/2013	Andrews	TAX	1120C	Review 2012 Federal and NYS returns	0.25	32.50
02	7/12/2013	Grieco	TAX	1120C	Discussion with Jill Andrews re open items needed to complete 2012 return	2	270.00
02	7/2/2013	Horbachewski	TAX	1120C	discussion with Jill Andrews re Pine St capital K-1 treatment	0.3	57.00
02	7/3/2013	Horbachewski	TAX	1120C	review answers and make changes, get ready for assembly	0.4	76.00
02	7/16/2013	Grieco	TAX	1120C	Review 2012 corporate return	0.5	67.50
02	7/16/2013	Horbachewski	TAX	1120C	sign and process 2012 corporate return	0.8	152.00
02	7/17/2013	Horbachewski	TAX	1120C		0.3	57.00
						6.8	1,004.50

7148.12 - GPV Associates

Eng	Date	Employee	Cat	SubCat	Service	Memo	Hours	Billed
12	7/2/2013	Horbachewski	TAX	1065P	10652	summarize changes to be made to amended returns to reflect distributions rather than guaranteed payments	0.2	38.00
12	7/12/2013	Petersen	TAX	1065P	10652	Prepare amended 2009 Federal and NYS return	0.75	63.75
12	7/8/2013	Petersen	TAX	1065P	10652	Prepares 2011 Federal and NYS return	3	265.00
12	7/6/2013	Petersen	TAX	1065P	10652	Prepares 2012 Federal and NYS return	2	170.00
12	7/1/2013	Phells	TAX	1065P	10653	discussing plan to prepare amended tax returns and respective partnership allocations	0.5	77.50
12	7/17/2013	Horbachewski	TAX	1065P	10653	assist Rob Petersen on prep of return for 2012	0.2	38.00
12	7/22/2013	Horbachewski	TAX	1065P	10653	Review amended 2009 and 2012 partnership returns	1.4	266.00
12	7/16/2013	Phells	TAX	1065P	10653	reviewing final Form 1065 for partnership	3	465.00
							11.05	1,373.25

7148.15 - M&S Partners

Eng	Date	Employee	Cat	SubCat	Service	Memo	Hours	Billed
15	7/6/2013	Honbachewski/TAX	1065P	10652	Assist staff with questions on changes to amended returns to reflect distributions rather than guaranteed payments		0.3	57.00
15	7/9/2013	Honbachewski/TAX	1065P	10652	assist Rob Petersen with changes to amended 2008 return and 2011 and 2012 returns		0.3	57.00
15	7/10/2013	Petersen	TAX	1065P	Revisions to amended Fed & NYS 2008 & 2009 amended returns; finalized 2011 and 2012 returns		2.7	229.50
15	7/26/2013	Grieco	TAX	1065P	Review amended Fed & NYS 2008 & 2009 amended returns; review final 2011 and 2012 returns		5.35	722.25
15	7/17/2013	Honbachewski/TAX	1065P	10653	Answer Kathy Grieco questions re amended M&S partnership returns for 2009 and 2010		0.3	57.00
							8.95	1,122.75

Billing Worksheet

Primary Partner - Client Code

For the Period: 06/30/2013 - 07/27/2013

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 07/27/2013	WIP	Progress	Net WIP	AR Balance		
ACCT	WRTUP	00105 GENERAL - WRITE-UP (Heller,Lis	07/09/2013	Dec	7581.50	7581.50	0.00	7581.50	13477.12
		<u>WIP - McGinn, Smith Holdings, LLC (17) - Tax</u>			<u>Memo</u>					
TAX	1065P	10652 1065 PREPARATION	Horbachews	07/01/2013	with Mary, explanation of reviewing the 2004 and 2007 amended return	135.00	0.25	33.75		
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	07/02/2013	WRTUP Totals		0.25	33.75		
					ACCT Totals		0.25	33.75		
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	07/02/2013	Discussion with Jill Andrews re changes to be made on returns to reflect distributions rather than guaranteed payments	190.00	0.20	38.00		
TAX	1065P	10652 1065 PREPARATION	Horbachews	07/02/2013	get notes together to talk with Mary .0.5 talk with Mary - 0.5 2008 changes - 0.75 2009 changes - 0.75 2010 changes - 0.5	130.00	3.00	390.00		
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	07/04/2013	mark up 2004 amended return for Nick to make changes - 0.75 same for 2007 - 0.5	130.00	1.25	162.50		
TAX	1065P	10652 1065 PREPARATION	Horbachews	07/02/2013	Discussion with Jill Andrews re changed to be made to 2004 and 2007 amended returns and 2008-2010 returns to reflect capital distributions instead of guaranteed payments; discuss various open items on 2008-2010 returns	190.00	0.80	152.00		
TAX	1065P	10653 1065 REVIEW	Horbachews	07/03/2013	start review of 2008 returns	190.00	1.70	323.00		
TAX	1065P	10653 1065 REVIEW	Ieraci,Nic	07/03/2013	Changed the new corrections for the amended return	20.00	3.00	60.00		
TAX	1065P	10652 1065 PREPARATION	Horbachews	07/08/2013	review revised financial statements for various LLC's sent by Brian Shea for inclusion in MS Holdings return	190.00	0.60	114.00		
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	07/08/2013	update consolidated financials & provision based on client changes - changed from guaranteed payments to distributions for various years	130.00	1.25	162.50		
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	07/09/2013	review 2004 amended return - 0.25 review 2007 amended return - 0.5 changes to 2010 return - 2.0 update equity rollforward - 0.5	130.00	3.25	422.50		
TAX	1065P	10652 1065 PREPARATION	Horbachews	07/09/2013	discuss various issues on returns with Jill Andrews discussion with Lisa Heiler re amended 2004 and 2007 partnership returns to report distributions	190.00	0.50	95.00		
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	07/12/2013	2010 changes - 0.5 2011 changes - 1.0 2012 changes - 2.25	130.00	3.75	487.50		
TAX	1065P	10653 1065 REVIEW	Horbachews	07/12/2013	review 2008 and 2009 partnership return s	190.00	3.10	589.00		
TAX	1065P	10653 1065 REVIEW	Horbachews	07/15/2013	Review 2009 partnership return (1.0); review 2010 partnership return (3.8); review amended 2007	190.00	7.20	1368.00		
TAX	1065P	10653 1065 REVIEW	Horbachews	07/16/2013	return (1.0); review 2011 partnership return (1.4)	190.00	2.60	494.00		
TAX	1065P	10653 1065 REVIEW	Horbachews	07/17/2013	Review changes to amended 2007 partnership return	190.00	0.30	57.00		
TAX	1065P	10653 1065 REVIEW	Horbachews	07/23/2013	review changes made to 2007 amended return (.4); discussion with Jill Andrews re changes to be	190.00	0.90	171.00		

Billing Worksheet

Primary Partner - Client Code
For the Period: 06/30/2013 - 07/27/2013

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

			Memo	Rate	Hours	Amount
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji 07/23/2013 made to 2008-2012 returns (.5) changes to amended 2004 - 0.25 2008 clean up - 4.0	130.00	4.25	552.50
TAX	1065P	10653 1065 REVIEW	Horbachews 07/24/2013 final review and sign amended 2004 partnership return	190.00	0.40	76.00
TAX	1065P	10653 1065 REVIEW	Horbachews 07/25/2013 review revisions made to 2008-2012 partnership returns, sign and put in for processing; prepare cover letter to Bill Brown; cover letter to send to Brian Shea with K-1 copies for distribution to partners; upload returns to portal	190.00	4.50	855.00
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji 07/25/2013 2009 clean up - 1.25 2008 clean up - 0.5 2010 clean up - 2.5 2011 clean up - 0.75	130.00	5.00	650.00
TAX	1065P	10653 1065 REVIEW	Horbachews 07/26/2013 correspondence with Bill Brown re returns to be filed	190.00	0.40	76.00
			1065P Totals		48.35	7371.50
TAX	1120C	11203 1120 REVIEW	Heller,Lis 07/19/2013 Review of amended 2004 amended return	135.00	0.75	101.25
			1120C Totals		0.75	101.25
TAX	MSCTX	10944 ANNUAL PAYROLL	Gross,Lynn 07/16/2013 1099C MSCTX Totals	100.00	0.75	75.00
			TAX Totals		0.75	75.00
			McGinn, Smith Holdings, LLC (17)		49.85	7547.75
					50.10	7581.50

Billing Worksheet
 Primary Partner - Client Code
 For the Period: 06/30/2013 - 07/27/2013

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 07/27/2013	WIP	Progress	Net WIP	AR Balance
			Dec	1463.00	1463.00	0.00	1463.00	2454.40
		Memo			Rate	Hours	Amount	
TAX	OTHTX	10105 PLANNING	Horbachews	07/01/2013	Various phone and e-mail discussion with Bill Brown Brian Shea re change in manner of reporting income to McGinn and Smith for advances made out of various entities	190.00	1.50	285.00
TAX	OTHTX	10105 PLANNING	Horbachews	07/02/2013	Phone conversation and e-mail correspondence with Brian Shea re 1099 reporting issues	190.00	0.50	95.00
TAX	OTHTX	10105 PLANNING	Horbachews	07/08/2013	phone conversation with Brian Shea re 1099 reporting for Matthew Rogers to correspond to verdict; revised list of 1099's previous mailed to Bill Brown (.2)	190.00	0.60	114.00
TAX	OTHTX	10105 PLANNING	Horbachews	07/09/2013	Revise 1099's to be prepared; conversation with Lynn Gross	190.00	0.80	152.00
TAX	OTHTX	10105 PLANNING	Horbachews	07/10/2013	review changes made to 1099's	190.00	0.40	76.00
TAX	OTHTX	10105 PLANNING	Horbachews	07/11/2013	final review of 1099's and mailing	190.00	0.70	133.00
TAX	OTHTX	10105 PLANNING	Horbachews	07/17/2013	correspondence with Bill Brown office re documentation for billing to be submitted to courts	190.00	0.30	57.00
TAX	OTHTX	10105 PLANNING	Horbachews	07/18/2013	respond to Bill Brown e-mail re tax implications of sale of common and preferred shares on various MS entities(1.1) ; e-mail correspond with Bill Brown re CTBK billing to be submitted to Court (.2)	190.00	1.30	247.00
TAX	OTHTX	10105 PLANNING	Horbachews	07/19/2013	review CTBK billing summaries; prepare language to send to Bill Brown to include in CTBK billing to be submitted to Courts	190.00	1.60	304.00
		OTH TX Totals					7.70	1463.00
		TAX Totals					7.70	1463.00
		McGinn, Smith Alarm Trading, LLC (23)					7.70	1463.00

Billing Worksheet

Primary Partner - Client Code
For the Period: 06/30/2013 - 07/27/2013

Page: 1

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 07/27/2013	WIP	Progress	Net WIP	AR Balance
		Dec	133.00	133.00	Rate	Hours	Amount	
	7148.25 - McGinn, Smith Funding, LLC	0.00						0.00
	WIP - McGinn, Smith Funding, LLC (25) - Consulting							
TAX	MSCTX 10944 ANNUAL PAYROLL	Horbachews	07/17/2013	review changes to Marlene Brustle 1099-C MSCTX Totals	190.00	0.30	57.00	
TAX	OTHTX 10105 PLANNING	Horbachews	07/09/2013	discussion with Brian Shee re Marlene Brustle debt cancellation and 1099 reporting OTHTX Totals	190.00	0.40	76.00	
				TAX Totals	0.40		76.00	
				McGinn, Smith Funding, LLC (25)	0.70		133.00	
					0.70		133.00	

Eng	Date	Employee	Cat	SubCat	Service	Memo	Hours	Billed
28	7/17/2013	Horbachewski	TAX	1065P	10652	Summarize information on 2005-2008 amended returns to be prepared; correspond with Brian Shea	0.7	133.00
28	7/18/2013	Horbachewski	TAX	1065P	10652	Instruct Rob Peterson on amended returns to be prepared for 2005-2007; e-mail correspondence with Brian Shea	0.7	133.00
28	7/19/2013	Horbachewski	TAX	1065P	10652	respond to Rob Peterson questions in connection with preparation of amended partnership returns for 200 and 2006	0.3	57.00
28	7/22/2013	Horbachewski	TAX	1065P	10652	assist Rob Peterson with preparation of amended -2005-2008 partnership returns	0.3	57.00
28	7/22/2013	Petersen	TAX	1065P	10652	Prepare amended Fed & NYS returns for 2005, 2006 and 2008; finalize partnership returns for 2011 and 2012	5.75	488.75
28	7/25/2013	Horbachewski	TAX	1065P	10653	discuss amendments made to return with Jill Andrews who will be review returns	0.2	38.00
							7.95	905.75

7148-33-74 State Capital LP

Eng	Date	Employee	Cat	SubCat	Service	Memo	Hours	Billed
33	7/12/2013	Andrews	TAX	1065P	10653	get info organized and get Rob set up for preparing amended tax returns	0.75	97.50
33	7/12/2013	Horbachewsk TAX	OTHTX	10105	10105	work with Jill on schedule 74 State amended return prep	0.1	19.00
33	7/16/2013	Horbachewsk TAX	1065P	10652	Start work on 2011 and 2012 amended returns; analyze K-1's issued by Lurie & Co and determine impact to partners of dissolution of partnership	2.2	418.00	
33	7/17/2013	Brady	TAX	OTHTX	10105	discuss DCI and bad debt allocations and other issues for state capital and state hospitality with Mary H	0.55	118.75
33	7/17/2013	Horbachewsk TAX	OTHTX	10105	10104	resume analysis of tax impact of dissolution of partnership (1-2); meet with Steve Brady to discuss issues with K-1 reporting (6)	1.8	342.00
33	7/18/2013	Horbachewsk TAX	OTHTX	1065P	10652	research re tax treatment or write-off of syndication costs upon dissolution of partnership	2	380.00
33	7/18/2013	Petersen	TAX	1065P	10652	amended return/2011 and 2012 return prep	7.75	658.75
33	7/19/2013	Petersen	TAX	1065P	10652	Prepare amended Federal and NYS Amended 2011 returns	4.75	403.75
33	7/22/2013	Horbachewsk TAX	1065P	10653	start review of 2011 amended return	0.6	114.00	
33	7/23/2013	Horbachewsk TAX	1065P	10653	complete review and process 2011 and 2012 amended returns; P/C with Brian Shear draft letter to be send to partners with amended K-1's; sign at ar	5.2	988.00	
33	7/23/2013	Petersen	TAX	1065P	10652	Review assembly of 2011 and 2012 amended returns.	0.4	34.00
33	7/24/2013	Horbachewsk TAX	1065P	10653	review revised transmittal letter to send with amended K-1's to partners	0.2	38.00	
33	7/24/2013	Petersen	TAX	1065P	10652	update trial balance for L.P. based on 2011 and 2012 K-1's received late to determine balance sheet and book income for each year	4.05	344.25
33	7/29/2013	Horbachewsk TAX	1065P	10652	discussion with Brian Shear re status of K-1's needed for amended 2011 and 2012 returns	0.6	114.00	
							31.05	4,130.00

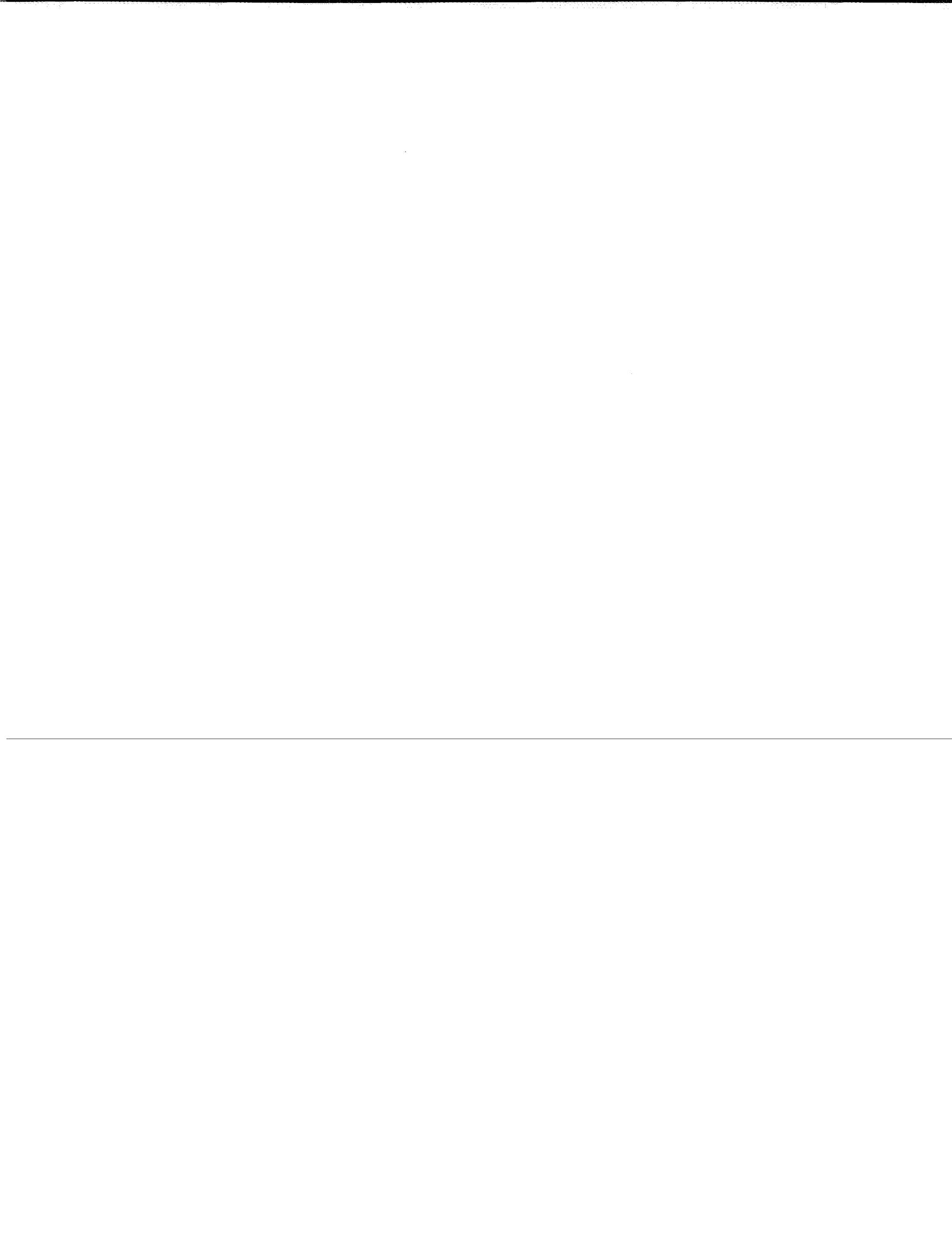
7148.34 - TDM Cable Funding, LLC							
WIP - TDM Cable Funding, LLC (34) - Tax				WIP Thru 07/27/2013			
Eng Fee	FYE	WIP	Progress	Net WIP	AR Balance		
0.00	Dec	235.00	235.00	0.00	235.00		250.40
	Memo		Rate	Hours	Amount		
TAX	MSCTX 10944 ANNUAL PAYROLL	Gross, Lynn	07/09/2013	100.00	0.25	25.00	
TAX	MSCTX 10944 ANNUAL PAYROLL	Gross, Lynn	07/10/2013	100.00	2.10	210.00	
	discussing with MHorb, changes to 2006 - 2009 revising various 1099s, changing cover letters and summary sheets, rescanning, minor change to on 1099 - update PDFs						
	MSCTX Totals						
	TAX Totals						
	TDM Cable Funding, LLC (34)						

7148.35 - TDMM Cable Funding LLC

Eng	Date	Employee	Cat	SubCat	Service	Memo	Hours	Billed
35	7/8/2013	Andrews	TAX	1120C	11202	look at prior year returns was going to start but didn't see 2012 info	0.5	65.00
35	7/2/2013	Horbachewsk	TAX	1065P	10652	Summarize changes to be made to 2009 amended return	0.3	57.00
35	7/11/2013	Horbachewsk	TAX	1065P	10653	review 2009 Federal & NYS amended return	0.8	152.00
35	7/12/2013	Petersen	TAX	1065P	10652	Make revisions to 2009 amended returns	1.5	127.50
35	7/17/2013	Horbachewsk	TAX	1065P	10653	review 2009 amended return	0.2	38.00
							3.3	439.50

7148.37 * TNA Associates

Eng Fee	FYE	WIP Thru 07/27/2013	WIP	Progress	Net WIP	Run Date
WIP - TNA Associates (37) - Tax	0.00	Dec	1704.75	1704.75	0.00	1704.75
		Memo		Rate	Hours	Amount
TAX	1065P	10652 1065 PREPARATION	Horbachews	07/08/2013	190.00	0.20
TAX	1065P	10652 1065 PREPARATION	Horbachews	07/10/2013	190.00	0.50
TAX	1065P	10652 1065 PREPARATION	Horbachews	07/11/2013	190.00	0.30
TAX	1065P	10652 1065 PREPARATION	Phelis,Sea	07/15/2013	155.00	2.00
TAX	1065P	10652 1065 PREPARATION	Phelis,Sea	07/17/2013	155.00	1.50
TAX	1065P	10653 1065 REVIEW	Horbachews	07/17/2013	190.00	0.20
TAX	1065P	10653 1065 REVIEW	Horbachews	07/17/2013	190.00	0.20
TAX	1065P	10652 1065 PREPARATION	Horbachews	07/18/2013	190.00	0.30
TAX	1065P	10653 1065 REVIEW	Horbachews	07/19/2013	190.00	2.80
TAX	1065P	10653 1065 REVIEW	Horbachews	07/22/2013	190.00	1.60
		1065P Totals			9.40	1663.50
TAX	OTHTX	10105 PLANNING	Brady,Step	07/17/2013	275.00	0.15
					41.25	
		discuss with Mary H allocation of income in absence of operating agreements vis-a-vis curative allocations				
		OTHTX Totals			0.15	41.25
		TAX Totals			9.55	1704.75
		TNA Associates (37)			9.55	1704.75





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

Rec'd 9/6/2013
WP

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

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

*Invoice No. 59633
Date 08/24/2013
Client No. 7148.02*

For professional services rendered from July 28, 2013 through August 24, 2013 per detailed attachment.

Total Amount Due This Invoice \$ 5,728.69

*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 7/28/13 through 8/24/13

	<u>Entity</u>	<u>Total Hours</u>	<u>Total Amount</u>
1	Transaction Funding Corp	3.50	455.00
2	M&S Partners	14.25	2,198.75
3	McGinn, Smith Holdings LLC	2.15	319.70
4	McGinn, Smith Alarm Trading, LLC	2.10	399.00
5	Mr Cranberry	14.35	2,168.58
6	74 State Capital, LP	FedEx	17.33
7	TDMM Cable Funding, LLC	0.60	114.00
8	Upstate Imaging Associates	1.20	228.00
9	White Glove Cruises, LLC	7.55	<u>1,260.50</u>
	Sub-total		\$ 7,160.86
	Discount	20%	<u>\$ (1,432.17)</u>
	Total Amount Due		<u><u>5,728.69</u></u>

See detailed time description per attached Billing Worksheet

Billing Worksheet

Primary Partner - Client Code

For the Period: 07/28/2013 - 08/24/2013

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Primary Partner: Brady, Stephen R. (7)

Billing Worksheet

Primary Partner - Client Code

For the Period: 07/28/2013 - 08/24/2013

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 08/24/2013	WIP	Progress	Net WIP	AR Balance
		Dec	2198.75	2198.75	0.00	2198.75	1794.80
WIP - M&S Partners (15) - Tax							
TAX	1065P	10653 1065 REVIEW	Horbachews	07/29/2013	Final review of 2008 and 2009 amended returns	190.00	1.30
TAX	1065P	10653 1065 REVIEW	Grieco,Kat	07/29/2013	review and make changes to 2008, 2009 and	135.00	5.25
TAX	1065P	10653 1065 REVIEW	Grieco,Kat	07/30/2013	2011 amended and finalized returns		
					update amended returns and rollforwards, review		
					2012, try to get cancellation of debt to allocate		
					properly		
TAX	1065P	10653 1065 REVIEW	Horbachews	07/30/2013	review of changes to amended 2009 return; final	190.00	2.40
					review of 2011 and 2012 returns; sign returns,		
					upload to portal and send K-1's to Brian Shea		
					Final review of revisions to 2011 and 2012		
					partnership returns		
					1065P Totals	14.25	2198.75
					TAX Totals	14.25	2198.75
					M&S Partners (15)	14.25	2198.75

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 08/24/2013	WIP	Progress	Net WIP	AR Balance
		Dec		319.70	319.70	0.00	319.70	19542.32
		Memo			Rate	Hours	Amount	
7148.17 - McGinn, Smith Holdings, LLC							16.20	
WIP - McGinn, Smith Holdings, LLC (17) - Tax		0.00					16.20	
EXPEN EXP	01950 COURIER SERVICES	Latt,Jessi	08/17/2013	123 EXP Totals EXPEN Totals			16.20	
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	07/29/2013	clean up 2011 - 0.25 clean up 2012 - 1.5		1.75	227.50
TAX	1065P	10652 1065 PREPARATION	Horbachews	07/31/2013	Respond to Bill Brown inquiry re returns		0.20	38.00
TAX	1065P	10653 1065 REVIEW	Horbachews	08/01/2013	2010 return e-filing issues		0.20	38.00
					1065P Totals		2.15	303.50
					TAX Totals		2.15	303.50
					McGinn, Smith Holdings, LLC (17)		2.15	319.70

Billing Worksheet

Primary Partner - Client Code

For the Period: 07/28/2013 - 08/24/2013

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 08/24/2013	WIP	Progress	Net WIP	AR Balance
		Dec		399.00	399.00	0.00	399.00	3624.80
		Memo			Rate	Hours		Amount
TAX	OTHTX 10105 PLANNING	Horbachews	07/31/2013	respond to Bill Brown e-mail/listing re status of entities and returns yet to be completed	190.00	0.40	76.00	
TAX	OTHTX 10105 PLANNING	Horbachews	08/09/2013	respond to Bill Brown e-mail requesting additional detailed information for billing purposes	190.00	1.00	190.00	
TAX	OTHTX 10105 PLANNING	Horbachews	08/12/2013	e-mail revised billing information to Bill Brown	190.00	0.20	38.00	
TAX	OTHTX 10105 PLANNING	Horbachews	08/19/2013	e-mail correspondence with Brian Shea re 1039-C for mr. Few	190.00	0.20	38.00	
TAX	OTHTX 10105 PLANNING	Horbachews	08/20/2013	update listing of entities for which 2013 returns to be prepared	190.00	0.30	57.00	
		OTH TX Totals			2.10		399.00	
		TAX Totals			2.10		399.00	
		McGinn, Smith Alarm Trading, LLC (23)			2.10		399.00	

Billing Worksheet

Primary Partner - Client Code

For the Period: 07/28/2013 - 08/24/2013

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 08/24/2013	WIP	Progress	Net WIP	AR Balance
					Rate	Hours		Amount
7148.28 - Mr. Cranberry, LLC		0.00	Dec	2168.58	2168.58	0.00	2168.58	1591.80
WIP - Mr. Cranberry, LLC (28) - Tax			Memo					
EXPEN EXP	01950 COURIER SERVICES	Latt,Jessi	08/10/2013	FedEx EXP Totals EXPEN Totals				27.08 27.08
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	07/29/2013	review 2005 amended return - 0.75 review 2006 amended return - 0.75 2005 basis calc update and review - 0.25 review 2009 amended return - 0.75 final review 2005 amended return	130.00	2.50	325.00
TAX	1065P	10653 1065 REVIEW	Horbachews	07/30/2013	print hard copy of 2005 & 2006 mended returns - 0.5 bals calc 2005-2010 - 0.25 review 2009 amended return - 0.75 finish up print for	190.00	0.30	57.00
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	07/30/2013	processing, filing instructions, attachments, etc for 2005 & 2006 - 2.25 final review 2005 and 2006 partnership returns Final return of 2009 amended return and 2011 and 2012 partnership returns	190.00	3.30	627.00
TAX	1065P	10652 1065 PREPARATION	Horbachews	07/31/2013				
TAX	1065P	10653 1065 REVIEW	Horbachews	08/01/2013				
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	08/01/2013	review 2009 amended return and get ready for processing - 1.0 review 2011 return - 1.75 review 2012 return - 0.75	130.00	3.50	455.00
					1065P Totals			
							14.35	2141.50
					TAX Totals		14.35	2168.58
					Mr. Cranberry, LLC (28)			

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 08/24/2013	WIP	Progress	Net WIP	AR Balance
WIP - 74 State Capital, LP (33) - Tax	0.00	Dec	17.33	17.33	0.00	17.33	3684.00
EXPEN EXP	01950 COURIER SERVICES	Latt,Jessi	08/03/2013	Memo	Rate	Hours	Amount
				FedEx			17.33
				EXP Totals			17.33
				EXPEN Totals			17.33
				74 State Capital, LP (33)			17.33

Billing Worksheet

Primary Partner - Client Code

For the Period: 07/28/2013 - 08/24/2013

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 08/24/2013	WIP	Progress	Net WIP	AR Balance
					Hours	Amount	
7148.35 - TDMM Cable Funding LLC	0.00	Dec	114.00	114.00	0.00	114.00	751.60
WIP - TDMM Cable Funding LLC (35) - Tax							
TAX OTHTX 10105 PLANNING	Horbachews	08/19/2013	review info needed to prepare 2012 returns OTHTX Totals TAX Totals TDMM Cable Funding LLC (35)	190.00	0.60 0.60 0.60 0.60	114.00 114.00 114.00 114.00	

Billing Worksheet

Primary Partner - Client Code

For the Period: 07/28/2013 - 08/24/2013

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 08/24/2013	WIP	Progress	Net WIP	AR Balance
					Hours	Amount	
7148.38 - Upstate Imaging Associates	0.00	Dec	228.00	228.00	0.00	228.00	0.00
WIP - Upstate Imaging Associates (38) - Tax		<u>Memo</u>					
TAX OTHTX 10105 PLANNING	Horbachews	08/12/2013	preparation for and conference call with Burt Fisher accountant re 2012 Upstate K-1 information reported	190.00	1.00	190.00	
TAX OTHTX 10105 PLANNING	Horbachews	08/13/2013	Respond to additional e-mails from Burt Fisher accountant	190.00	0.20	38.00	
			OTHTX Totals				
			TAX Totals				
			Upstate Imaging Associates (38)				
				1.20	1.20	228.00	
				1.20	1.20	228.00	
				1.20	1.20	228.00	

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/28/2013 - 08/24/2013

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 08/24/2013	WIP	Progress	Net WIP	AR Balance
					Rate	Hours	Amount	
7148.39 - White Glove Cruises, LLC		0.00	Dec	1260.50	1260.50	0.00	1260.50	0.00
WIP - White Glove Cruises, LLC (39) - Tax			Memo					
EXPEN EXP	01940 OTHER - (EXPLAIN)	Milicia,Pe	02/03/2013	Tax Processing Fee EXP Totals EXPEN Totals			21.00	
TAX	1065P	10652 1065 PREPARATION	Horbachews	08/20/2013	Phone conversation with Wanda Shaw - develop final journal entries needed to closeout books for Luxury Cruise receivables and White Gloves; summarize info for Jill Andrews p/c with Wanda Shaw respond to Jill Andrews questions prep 2012 return - 2.25 depreciation update - 1.0 1065P Totals	190.00	3.50	665.00
TAX	1065P	10652 1065 PREPARATION	Horbachews	08/21/2013				
TAX	1065P	10652 1065 PREPARATION	Horbachews	08/22/2013				
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	08/22/2013				
TAX	OTHTX	10105 PLANNING	Horbachews	08/19/2013	review info needed to wrap up 2012 returns - e-mail to Wanda Shaw OTHTX Totals TAX Totals White Glove Cruises, LLC (39)	190.00	0.30	57.00
							0.30	
							7.55	1239.50
							7.55	1260.50





CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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

Rec'd 10/19/2013
WJS

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Eugene G. Kershner, CPA
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Jon K. Pellish, CPA
Eric D. Colca, CPA, CVA
Michael Schaffstall, CPA
Garret R. Alexin, CPA, MBA

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

*Invoice No. 60491
Date 10/05/2013
Client No. 7148.02*

For professional services rendered from August 25, 2013 through October 5, 2013 per detailed attachment.

Total Amount Due This Invoice \$ 6,371.27

*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 8/25/13 through 10/05/13

	<u>Entity</u>	<u>Total Hours</u>	<u>Total Amount</u>
1	McGinn, Smith & Co., Inc.	FedEx	13.11
1	McGinn, Smith & Co., Inc.	3.10	529.00
2	McGinn, Smith Capital Holdings Corp	1.40	206.00
3	Transaction Funding Corp	5.60	884.00
4	McGinn, Smith Holdings LLC	0.40	76.00
5	McGinn, Smith Alarm Trading, LLC	0.20	38.00
6	Portfolio Partners	0.20	38.00
7	74 State Capital, LP	0.20	38.00
8	TDM Cable Funding, LLC	0.20	38.00
9	TDMM Cable Funding, LLC	34.70	5,439.20
10	White Glove Cruises, LLC	4.15	623.50
11	Integrated eXcellence Sr. Trust 08	0.20	38.00
	Sub-total		\$ 7,960.81
	Discounted Time 1 - 11 above	20%	\$ (1,589.54)
	Total Amount Due		<u><u>6,371.27</u></u>

See detailed time description per attached Billing Worksheet

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 10/05/2013	WIP	Progress	Net WIP	AR Balance
					Rate	Hours		Amount
7148.02 - McGinn, Smith & Co., Inc.		0.00	Dec	542.11		0.01	542.10	803.61
WIP - McGinn, Smith & Co., Inc. (02) - Tax			<u>Memo</u>					
EXPEN EXP	01950 COURIER SERVICES	Latt,Jessi	09/21/2013	FedEx EXP Totals				13.11
TAX	1120C 11202 1120 PREPARATION	Andrews,Ji	09/16/2013	NYS POA 1120C Totals	130.00	1.00	130.00	130.00
TAX	OTHTX 10108 IRS/STATE CORRESPO	Horbachews	09/16/2013	complete NYS Power of Attorney forms to respond to NYS notice on behalf of MS & CO	190.00	0.60	114.00	
TAX	OTHTX 10108 IRS/STATE CORRESPO	Horbachews	09/19/2013	send signed POA forms to NYS Bankruptcy Section	190.00	0.20	38.00	
TAX	OTHTX 10108 IRS/STATE CORRESPO	Horbachews	09/25/2013	talk to rept of NYS Bankruptcyunit re notice received	190.00	0.80	152.00	
TAX	OTHTX 10108 IRS/STATE CORRESPO	Horbachews	09/30/2013	speak with representative at NYS Dept of Tax & Finance re notice received re balance due for 2012 tax year; e-mail to bill Brown re resolution	190.00	0.50	95.00	
				OTHTX Totals				
				TAX Totals				
				McGinn, Smith & Co., Inc. (02)				
					2.10	399.00		
					3.10	529.00		
					3.10	542.11		

Billing Worksheet

Primary Partner - Client Code

For the Period: 08/25/2013 - 10/05/2013

Primary Partner: Brady, Stephen R. (7)

Primary Partner: Brady, Stephen R. (7)		Eng Fee	FYE	WIP Thru 10/05/2013	WIP	Progress	Net WIP	AR Balance
					Rate	Hours	Amount	
WIP - McGinn, Smith Capital Holdings Corp. (06) - Tax			Memo					
TAX	1120C	11202 1120 PREPARATION	Andrews,Ji	09/16/2013	NYS POA 1120C Totals	130.00	1.00	130.00
TAX	OTHTX	10108 IRS/STATE CORRESP	Horbacheww	09/13/2013	review notice from NYS and respond to Bill Brown e-mail re recommendations OTHTX Totals TAX Totals McGinn, Smith Capital Holdings Corp. (06)	190.00	0.40	76.00

Billing Worksheet

Primary Partner - Client Code
For the Period: 08/25/2013 - 10/05/2013

Primary Partner: Brady, Stephen R. (7)**7148.08 - Transaction Funding Corp.**

	Eng Fee	FYE	WIP Thru 10/05/2013	WIP	Progress	Net WIP	AR Balance
		Dec	884.00	884.00	0.00	884.00	364.00
WIP - Transaction Funding Corp. (08) - Tax		Memo		Rate	Hours		Amount
TAX	1120C	11203 1120 REVIEW	Horbachews	08/26/2013	e-mail correspondence with Brian Shea		
	1120C	11203 1120 REVIEW	Andrews, Ji	08/26/2013	review 1120 also NOL's		
	1120C	11203 1120 REVIEW	Andrews, Ji	08/27/2013	final review, print, etc.		
	1120C	11203 1120 REVIEW	Horbachews	08/27/2013	final review of 2012 return		
	1120C	11203 1120 REVIEW	Horbachews	08/28/2013	Final review of 2012 corporate returns, sign and load to portal		
					1120C Totals		
						5.00	770.00
TAX	OTHTX	10105 PLANNING	Horbachews	09/18/2013	review Brian Shea e-mail re Few loan settlement		
	OTHTX	10105 PLANNING	Horbachews	09/19/2013	respond to Brian Shea and revise AJE's to record		
					Few Loan settlement reached		
					OTHTX Totals		
						0.60	114.00
						5.60	884.00
						5.60	884.00

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 10/05/2013	WIP	Progress	Net WIP	AR Balance
WIP - McGinn, Smith Holdings, LLC (17) - Tax		Dec	76.00	76.00	0.00	76.00	6320.96
	Memo			Rate	Hours	Amount	
7148.17 - McGinn, Smith Holdings, LLC	0.00			190.00	0.40	76.00	
TAX OTHTX 10105 PLANNING	Horbachews	10/04/2013	resolve issue re e-filing transmission of 2010 return				
			OTHTX Totals	0.40	76.00		
			TAX Totals	0.40	76.00		
			McGinn, Smith Holdings, LLC (17)	0.40	76.00		

Billing Worksheet

Primary Partner - Client Code

For the Period: 08/25/2013 - 10/05/2013

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 10/05/2013	WIP	Progress	Net WIP	AR Balance
				Rate	Hours	Amount	
7148.23 - McGinn, Smith Alarm Trading, LLC	0.00	Dec	38.00	38.00	0.00	38.00	1489.60
WIP - McGinn, Smith Alarm Trading, LLC (23) - Consulting		<u>Memo</u>					
TAX OTHTX 10105 PLANNING	Horbachews	09/09/2013	respond to Bill Brown e-mail re invoice to be submitted to court	190.00	0.20	38.00	
			OTHTX Totals			38.00	
			TAX Totals			38.00	
			McGinn, Smith Alarm Trading, LLC (23)			38.00	

Billing Worksheet

Primary Partner - Client Code

For the Period: 08/25/2013 - 10/05/2013

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 10/05/2013	WIP	Progress	Net WIP	AR Balance
WIP - Portfolio Partners (31) - Tax		Dec	38.00	38.00	0.00	38.00	0.00
TAX	1065P	10652 1065 PREPARATION	Horbachews	09/17/2013	Memo reload MS Partners and Portfolio Partners to portal per request of Brian Shea	190.00	0.20
					1065P Totals	0.20	38.00
					TAX Totals	0.20	38.00
					Portfolio Partners (31)	0.20	38.00

Billing Worksheet

Primary Partner - Client Code

For the Period: 08/25/2013 - 10/05/2013

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 10/05/2013	WIP	Progress	Net WIP	AR Balance
		Dec	38.00	38.00	0.00	38.00	3317.86	
<u>WIP - 74 State Capital, LP (33) - Tax</u>		Memo						
TAX	1065P	10652 1065 PREPARATION	Horbachews	09/27/2013	load requested returns to portal 1065P Totals TAX Totals 74 State Capital, LP (33)	190.00	0.20	38.00
						0.20	38.00	
						0.20	38.00	

		Eng Fee	FYE	WIP Thru 10/05/2013	WIP	Progress	Net WIP	AR Balance
		Dec	38.00	38.00	0.00	38.00	188.00	
<u>WIP - TDM Cable Funding, LLC (34) - Tax</u>		Memo						
TAX	OTHTX	10105 PLANNING	Horbachews	08/27/2013	search for H-Control closing documents OTHTX Totals TAX Totals TDM Cable Funding, LLC (34)	190.00	0.20	38.00
						0.20	38.00	
						0.20	38.00	

		Eng Fee	FYE	WIP Thru 10/05/2013	WIP	Progress	Net WIP	AR Balance
		Dec	5439.20	5439.20	0.00	5439.20	442.80	
<u>WIP - TDMM Cable Funding LLC (35) - Tax</u>		Memo						
EXPEN	EXP	01950 COURIER SERVICES	Latt,Jessi	09/28/2013	123 EXP Totals EXPEN Totals			
							16.20	
							16.20	

TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	08/27/2013	look through prior year return and current year info	130.00	1.75	227.50
TAX	1065P	10652 1065 PREPARATION	Horbachews	08/29/2013	discussion with Brian Shea	190.00	0.10	19.00
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	09/03/2013	prepare Benchmark part of return workpapers	130.00	2.75	357.50
TAX	1065P	10652 1065 PREPARATION	Horbachews		complete review of 2011 partnership tax return (3.5); review Broadband Solutions financial data add sale documents; phone conversation with Brian Shea as to how much sales proceeds to allocate to TDMM (2.5)	190.00	5.50	1045.00
					discussion with Jill Andrews re information needed to start work on 2012 return; phone conversation with Brian Shea re sale of Florida assets, revise entries to record sale of assets and consolidation of TDMM Companies for prep of 2012 return			
TAX	1065P	10652 1065 PREPARATION	Horbachews	09/05/2013		190.00	3.40	646.00

Billing Worksheet

Primary Partner - Client Code

For the Period: 08/25/2013 - 10/05/2013

Primary Partner: Brady, Stephen R. (7)**WIP - TDMM Cable Funding LLC (35) - Tax**

			Memo	Rate	Hours	Amount
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	09/05/2013	130.00	4.75
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	09/06/2013	130.00	5.50
TAX	1065P	10652 1065 PREPARATION	Horbachews	09/06/2013	190.00	1.10
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	09/09/2013	130.00	4.50
TAX	1065P	10653 1065 REVIEW	Horbachews	09/09/2013	190.00	3.00
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	09/10/2013	130.00	0.25
TAX	1065P	10653 1065 REVIEW	Horbachews	09/10/2013	190.00	1.50
TAX	1065P	10653 1065 REVIEW	Horbachews	09/16/2013	190.00	0.20
1065P Totals				34.30		5347.00
TAX	OTHTX	10105 PLANNING	Horbachews	08/28/2013	190.00	0.20
TAX	OTHTX	10105 PLANNING	Horbachews	08/29/2013	190.00	0.20
OTHTX Totals				0.40		76.00
TAX Totals				34.70		5423.00
TDMM Cable Funding LLC (35)				34.70		5439.20

Billing Worksheet

Primary Partner - Client Code

For the Period: 08/25/2013 - 10/05/2013

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 10/05/2013	WIP	Progress	Net WIP	AR Balance
					Rate	Hours	Amount
7148.39 - White Glove Cruises, LLC	0.00	Dec	623.50	623.50	0.00	623.50	1008.40
WIP - White Glove Cruises, LLC (39) - Tax		<u>Memo</u>					
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	8594 - 0.25 Federal - 0.5 Florida - 1.0	130.00	1.75	227.50
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	08/26/2013	130.00	1.00	130.00
TAX	1065P	10652 1065 PREPARATION	Horbachews	08/27/2013	190.00	1.40	266.00
				correspondence with Wanda Shaw and send final AJE's to post to close out books			
				1065P Totals			
				TAX Totals	4.15	623.50	
				White Glove Cruises, LLC (39)	4.15	623.50	

Oct 16, 2013

11:02:47 AM

Chiampou Travis Besaw & Kershner LLP

Billing Worksheet

Primary Partner - Client Code

For the Period: 08/25/2013 - 10/05/2013

Page: 1

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 10/05/2013	WIP	Progress	Net WIP	AR Balance
7148.48 - Integrated Excellence Sr. Trust 08	0.00	Dec	38.00	38.00	0.00	38.00	0.00
WIP - Integrated Excellence Sr. Trust 08 (48) - Trust		Memo		Rate	Hours	Amount	
TAX	OTHTX	10108 IRS/STATE CORRESPON	Horbachews	09/23/2013	e-mail reponse to Brian Shea re IRS notice OTHTX Totals TAX Totals Integrated Excellence Sr. Trust 08 (48)	190.00 0.20 0.20 0.20 38.00	0.20 0.20 0.20 38.00





CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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

Rec'd 12/11/2013
WB

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

McGinn, Smith & Co., Inc.

*Attn: Mr. William Brown
c/o Phillips Lytle LLP
One Canalside
125 Main Street
Buffalo, NY 14203-2887*

*Invoice No. 61524
Date 11/30/2013
Client No. 7148.02*

For professional services rendered from October 6, 2013 through November 20, 2013 per detailed attachment.

Total Amount Due This Invoice \$ 14,398.40

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

Tax Identification number 16-1468002

Thank you

McGinn Smith et al 10/06/13 through 11/30/13

	<u>Entity</u>	<u>Total Hours</u>	<u>Total Amount</u>
1	McGinn, Smith & Co., Inc.	0.20	38.00
2	IP Investors LLC	0.20	38.00
3	McGinn, Smith Alarm Trading, LLC	2.95	435.50
4	McGinn Smith Firstline Fuding	0.40	76.00
5	MSFC Security Holdings, LLC	0.60	114.00
6	TDM Cable Funding, LLC	38.90	6,191.00
7	TDMM Cable Funding, LLC	2.20	418.00
8	TDM Cable Trust 06	19.95	2,431.50
9	Prime Vision Facilities of Cutler Cay LLC	26.70	3,003.00
10	Prime Vision Communications of Keys Cove LLC	12.75	1,942.50
11	Prime Vision Facilities of Keys Cove LLC	22.70	2,293.00
12	Prime Vision Communications of Cutler Cay LLC	7.75	1,017.50
	Sub-total		\$ 17,998.00
	Discount	20%	\$ (3,599.60)
	Total Amount Due		<u><u>14,398.40</u></u>

See detailed time description per attached Billing Worksheet

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 11/30/2013	WIP	Progress	Net WIP	AR Balance
7148.02 - McGinn, Smith & Co., Inc.	0.00	Dec	38.00	38.00	0.00	38.00	1345.72
<u>WIP - McGinn, Smith & Co., Inc. (02) - Tax</u>		<u>Memo</u>		<u>Rate</u>	<u>Hours</u>	<u>Amount</u>	
TAX OTHTX 10108 IRS/STATE CORRESPON	Horbachews	10/15/2013	e-mail correspondence with Brian Shea re updated notice received from NYS OTHTX Totals TAX Totals McGinn, Smith & Co., Inc. (02)	190.00	0.20	38.00	38.00

Billing Worksheet

Primary Partner - Client Code
For the Period: 10/06/2013 - 11/30/2013

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 11/30/2013	WIP	Progress	Net WIP	AR Balance
					Rate	Hours	Amount
7148.14 - IP Investors LLC	0.00	Dec	38.00	38.00	0.00	0.00	0.00
WIP - IP Investors LLC (14) - Tax		Memo					
TAX OTHTX 10105 PLANNING	Horbachews	11/11/2013	load returns to portal in response to Brian Shea request OTHTX Totals TAX Totals IP Investors LLC (14)	190.00	0.20	0.20	38.00

Billing Worksheet

Primary Partner - Client Code

For the Period: 10/06/2013 - 11/30/2013

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 11/30/2013	WIP	Progress	Net WIP	AR Balance
		Dec	435.50	435.50	0.00	435.50	435.50	1520.00
		Memo			Rate	Hours	Amount	
WIP - McGinn, Smith Alarm Trading, LLC (23) - Consulting								
TAX	OTHTX 10108 IRS/STATE CORRESPON	Horbachews	10/29/2013	review CA notice re 2006 tax year - send e-mail to Bill and Brian re suggested response	190.00	0.60	114.00	
TAX	OTHTX 10105 PLANNING	Horbachews	11/07/2013	conference call with Bill Brown and Brian Shea to discuss IRS SOL issues with respect to making payments to creditors and filing final returns for various entities	190.00	0.50	95.00	
TAX	OTHTX 10105 PLANNING	Horbachews	11/11/2013	Work with Jeremy Chopra on engagement binders to be rolled for McGinn SMith entities	190.00	0.30	57.00	
TAX	OTHTX 10105 PLANNING	Chopra,Jer	11/12/2013	rolled electronic tax binders	90.00	1.25	112.50	
TAX	OTHTX 10105 PLANNING	Horbachews	11/25/2013	change receivers' address in system for each entity	190.00	0.30	57.00	
		OTHTX Totals					2.95	435.50
		TAX Totals					2.95	435.50
		McGinn, Smith Alarm Trading, LLC (23)					2.95	435.50
		Eng Fee	FYE	WIP Thru 11/30/2013	WIP	Progress	Net WIP	AR Balance
		Dec	76.00	76.00	0.00	76.00	76.00	0.00
		Memo			Rate	Hours	Amount	
WIP - McGinn Smith Firstline Funding (24) - Tax								
TAX	1065P 10652 1065 PREPARATION	Horbachews	10/16/2013	update partner address in software 1065P Totals	190.00	0.20	38.00	
TAX	OTHTX 10105 PLANNING	Horbachews	10/15/2013	load electronic copies of returns to portal OTHTX Totals	190.00	0.20	38.00	
		TAX Totals					0.40	76.00
		McGinn Smith Firstline Funding (24)					0.40	76.00

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 11/30/2013	WIP	Progress	Net WIP	AR Balance
					Rate	Hours	Amount
7148.29 - MSSFC Security Holdings, LLC	0.00	Dec	114.00	114.00	0.00	0.00	114.00
<u>WIP - MSSFC Security Holdings, LLC (29) - Tax</u>		<u>Memo</u>					
TAX	OTHTX	10105 PLANNING	Horbachews	11/11/2013	Review and respond to Brian Shea e-mail re tax impact of potential wind down of LLC OTHTX Totals TAX Totals MSFC Security Holdings, LLC (29)	190.00	0.60
						114.00	114.00

Billing Worksheet

Primary Partner - Client Code
For the Period: 10/06/2013 - 11/30/2013

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 11/30/2013	WIP	Progress	Net WIP	AR Balance
				Rate	Hours		Amount	
7148.34 - TDM Cable Funding, LLC								
WIP - TDM Cable Funding, LLC (34) - Tax		0.00	Dec	6191.00	0.00		6191.00	218.40
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	11/05/2013	0.25	sit with Mary H to go over what need to be done for 2006-2012 returns - 0.5 start to organize info -	130.00	97.50
TAX	1065P	10652 1065 PREPARATION	Horbachews	11/05/2013		meet with Jill Andrews to discuss information needed to prepare TDM Cable amended returns for 2006 and 2007 and partnership returns for 2008-2012	190.00	190.00
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	11/06/2013		sort through data to start 2006 amended return input original 2006 return info into prosystem so CTBK can generate amended return - 1.25 locate updated 2006 workpapers and amended 2006 tax returns, docket, letters, attachments - 3.25 input original 2007 return info into prosystem to be able to generate an amended return - 0.75	130.00	65.00
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	11/07/2013		2007 amended return - 1.0 2008 sort through info to see what we need to file and what info we have - 1.5 set up combined financial statements	130.00	682.50
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	11/08/2013		workpapers for 2008 - 1.0	130.00	3.50
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	11/12/2013		2008 tax prep - 2.5 2008 combined financials - 0.75 2009 combined financials - 0.5 2009 tax prep - 0.75	130.00	455.00
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	11/13/2013		2009 return prep	130.00	0.25
TAX	1065P	10652 1065 PREPARATION	Horbachews	11/18/2013		review 2006 and 2007 Piaker & Lyon Workpapers, phone discussion with Brian Shea, propose adjustments to financials for 2007-2010	190.00	1.80
TAX	1065P	10652 1065 PREPARATION	Horbachews	11/19/2013		review 2008-2011 financials and discuss necessary adjustments with Brian Shea; prepare AJE's to send to make necessary adjustments for 2008-2011	190.00	1.80
TAX	1065P	10652 1065 PREPARATION	Horbachews	11/20/2013		conference call with Matthew Rogers to discuss character of Payment from Prime Vision; review documentation on ATP note and transaction with Verifier Capital; phone conversations with Brian Shea; complete AJE's	190.00	3.10
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	11/20/2013		go through new information received for 2006 - 2012 prep	130.00	589.00
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	11/21/2013		sit with Mary Keys Kove partnership income for 2008 and 2009; review e-mail to Bill Brown re treatment of ADT Note assumption	130.00	0.50
TAX	1065P	10652 1065 PREPARATION	Horbachews	11/22/2013		review revised 2006-2011 financials for TDM Cable Funding; e-mail correspondence with Jill	190.00	32.50
TAX	1065P	10652 1065 PREPARATION	Horbachews				190.00	304.00
TAX	1065P	10652 1065 PREPARATION					114.00	

Primary Partner: Brady, Stephen R. (7)

<u>WIP - TDM Cable Funding, LLC (34) - Tax</u>	<u>Memo</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
TAX 1065P 10652 1065 PREPARATION	Horbachews 11/25/2013 Andrews re preparation of returns discuss status of changes with Jill Andrews and review info sent by Brian Shea go through emails and save to binder - 0.75 2006 amended returns; look into filing of 1065X - not in prosystem - prepared in e-forms - 2.75 2007 amended returns - 0.5 prep 2008 save Prime Vision K-1's to binder	190.00	0.60	114.00
TAX 1065P 10652 1065 PREPARATION	Andrews,Ji 11/26/2013	130.00	4.00	520.00
TAX 1065P 10652 1065 PREPARATION	Andrews,Ji 11/27/2013	130.00	0.50	65.00
TAX OTHTX 10105 PLANNING	Horbachews 10/25/2013 review e-mail from Brian Shea and response re returns to be prepared for TDM Cable Funding	30.50		4595.00
TAX OTHTX 10105 PLANNING	Horbachews 10/28/2013 review 2006-2009 financial information sent for TDM Cable Funding, LLC and TDM Cable Trust; discussion with Brian Shea re inclusion of Trust financial information in Funding's 2006 and 2007 returns; review Key Cove and Cutler Kay information	190.00	0.30	57.00
TAX OTHTX 10105 PLANNING	Horbachews 10/30/2013 e-mail to Brian Shea with entries to be posted for 2006 and 2007 on TDM Cable Funding LLC	190.00	0.50	95.00
TAX OTHTX 10105 PLANNING	Horbachews 10/31/2013 review revised 2006-09 financials forwarded by Brian Shea; reconcile 2006 and 2007 combined info for TDM Cable Funding and Trust to Fundings 2006 and 2007 returns; phone conversation with Brian Shea; schedule meeting	190.00	1.80	342.00
TAX OTHTX 10105 PLANNING	Horbachews 11/01/2013 conference call with Matthew Rogers and Brian Shea re Keys Cove and Cutler Cay financial information for 2008-2012 (1.0); review info in preparation for call (.5); review e-mails from Brian Shea intercompany transactions with FJIN and FAIN (.5)	190.00	2.00	380.00
TAX OTHTX 10105 PLANNING	Horbachews 11/07/2013 respond to staff questions			
	OTHTX Totals			
	TAX Totals			
	TDM Cable Funding, LLC (34)			

<u>Eng Fee</u>	<u>FYE</u>	<u>WIP Thru 11/30/2013</u>	<u>WIP</u>	<u>Progress</u>	<u>Net WIP</u>	<u>AR Balance</u>
7148.35 - TDMM Cable Funding LLC						
<u>WIP - TDMM Cable Funding LLC (35) - Tax</u>	<u>Memo</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>		
TAX OTHTX 10105 PLANNING	Horbachews 10/23/2013 review e-mail with Benchmark Sales documents	418.00	0.00	418.00		4794.16
TAX OTHTX 10105 PLANNING	Horbachews 10/24/2013 review Benchmark Sales documents, prepare analysis summarizing potential gain on sale and purchase price allocation; phone conversation with	190.00	0.20	38.00		
		190.00	2.00	380.00		

Billing Worksheet

Primary Partner - Client Code

For the Period: 10/06/2013 - 11/30/2013

Primary Partner: Brady, Stephen R. (7)

WIP - TDMM Cable Funding LLC (35) - Tax

Memo	Rate	Hours	Amount
Brian Shea	2.20	2.20	418.00
OTHTX Totals		2.20	418.00
TAX Totals		2.20	418.00
TDMM Cable Funding LLC (35)			

Billing Worksheet

Primary Partner - Client Code

For the Period: 10/06/2013 - 11/30/2013

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 11/30/2013	WIP	Progress	Net WIP	AR Balance
		0.00	Dec	2431.50	2431.50	0.00	2431.50	0.00
						Rate	Hours	Amount
7148.52 - TDM Cable Trust 06								
TAX	1041T	10412 1041 PREPARATION	Horbachews	11/18/2013	Review Plakler & Lyon Workpapers from 2006 and 2007; phone discussion with Brian Shea re capitalization of organization costs and differences prepare journal entries to be posted for 2007-2010 work on write up of additional AJE's to adjust financials for 2008-2011	190.00	0.80	152.00
TAX	1041T	10412 1041 PREPARATION	Horbachews	11/19/2013		190.00	0.60	114.00
TAX	1041T	10412 1041 PREPARATION	Horbachews	11/19/2013		190.00	0.50	95.00
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	11/22/2013	find available staff to prep and get them set up with returns	130.00	0.75	97.50
TAX	1041T	10412 1041 PREPARATION	Huebsch,Ti	11/25/2013		90.00	6.00	540.00
TAX	1041T	10412 1041 PREPARATION	Huebsch,Ti	11/26/2013		90.00	1.50	135.00
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	11/27/2013	review 2006; look at Pacific Trust & Integrated Excellance for presentation - 1.75 review 2007 - 0.5 review 2008 - 0.5 review 2009 - 0.25 review 2010 - 0.5 review 2011 - 0.25 review 2012 - 0.25 amortization detail to 2006-2008 - 0.5 email notes to Tim H to clear along with general comments - 0.5	130.00	5.00	650.00
					1041T Totals			
						15.15	1783.50	
						2.00	260.00	
						2.00	260.00	
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	11/21/2013	changes to 1099 to Lynn - 0.25 set up 2006 return so Tim H can prepare 2006-2012 returns - 1.75 1065P Totals	130.00		
TAX	MSCTX	10944 ANNUAL PAYROLL	Gross,Lynn	11/19/2013		100.00	1.35	135.00
TAX	MSCTX	10944 ANNUAL PAYROLL	Gross,Lynn	11/21/2013	change to addresses on 1099s MSCTX Totals	100.00	0.25	25.00
TAX	OTHTX	10105 PLANNING	Horbachews	10/31/2013	review Trust financial information for 2006-2009 - reconcile info to TDM Cable Funding LLC returns review P&L workpapers sent by Brian Shea	190.00	1.60	160.00
TAX	OTHTX	10105 PLANNING	Horbachews	11/15/2013	OTHTX Totals	190.00	1.00	190.00
					TAX Totals			
					TDM Cable Trust 06 (52)			
						19.95	38.00	
						1.20	228.00	
						2431.50	2431.50	
						19.95	2431.50	

Primary Partner: Brady, Stephen R. (7)**7148.72 - Prime Vision Facilities of Cutler Cay LLC**

Eng Fee

WIP Thru 11/30/2013

WIP

Progress

Net WIP

AR Balance

		FYE	WIP Thru 11/30/2013	WIP	Progress	Net WIP	AR Balance
		Dec	3003.00	3003.00	0.00	3003.00	0.00
WIP - Prime Vision Facilities of Cutler Cay LLC (72) -		Memo		Rate	Hours	Amount	
TAX	1065P	10652 1065 PREPARATION	Horbachews	11/04/2013	Prepared proforma financial statements for 2008 and 2009 based on information provided by Matthew Rogers	190.00	0.70
TAX	1065P	10652 1065 PREPARATION	Muench,Reb	11/05/2013	Discuss with Mary H. preparation of 2007 - 2012 returns for Prime Vision Management tax returns. Review workpapers provided by clients. Create organization chart beginning 6/1/08. Create binder, set up T/B and workpapers. Record 2008 activity. Set up client in fixed assets software and lock up NY bonus depreciation rules 2008-2012. Set up tax grouping report and fixed assets software. Revise Organization chart per review of 2007 returns. Prepare 2008 return.	90.00	2.80
TAX	1065P	10652 1065 PREPARATION	Muench,Reb	11/06/2013	Special allocations for 2008 return - set up workpaper and enter in tax return. Research section 754 depreciation rules. Revisions to 2008 special allocation and M-3 adjustments. Set up 2009 workpapers. Prepare AJEs and FTJE's. Enter 2009 fixed asset additions and calculate depreciation.	90.00	2.00
TAX	1065P	10652 1065 PREPARATION	Muench,Reb	11/07/2013	start review of 2008 return Go over review comments with Mary for 2008. Make changes to 2008 return - remove section 754 depreciation and amortization. Adjust beginning balances. Compute due from H Control. Remove special allocations in tax return. Print draft of return highlighting addresses that will need to be updated for review.	90.00	1.00
TAX	1065P	10652 1065 PREPARATION	Horbachews	11/11/2013	review 2008 return	190.00	0.50
TAX	1065P	10652 1065 PREPARATION	Muench,Reb	11/11/2013	2008 return revise capital and due to/from Cutler Cay Facilities/Communications.	90.00	1.60
TAX	1065P	10653 1065 REVIEW	Horbachews	11/12/2013	2008 return - adjust beginning balances to final 2008. Request IT to prepare a proforma of 2008 to 2009.	190.00	1.50
TAX	1065P	10652 1065 PREPARATION	Muench,Reb	11/13/2013	Adjust 2008 A/P and Due from H Control. JE to adjust A/P and Due from H Control for 2009. Prepare 2009 return and print PDF for review.	90.00	0.30
TAX	1065P	10652 1065 PREPARATION	Muench,Reb	11/13/2013	Roll 2009 binder for 2010. Record unadjusted TB. Record CY activity and allocate to two companies. Enter CY depreciation additions and calculate fed, amt and nys depreciation. Prepare 2010 return.	90.00	0.50
TAX	1065P	10653 1065 REVIEW	Horbachews	11/15/2013	review 2009 return	190.00	1.50
TAX	1065P	10652 1065 PREPARATION	Muench,Reb	11/15/2013	Revisions to 2010 return partner nonrecourse liabilities and depreciation.	90.00	0.40

Billing Worksheet

Primary Partner - Client Code
For the Period: 10/06/2013 - 11/30/2013

Primary Partner: Brady, Stephen R. (7)

<u>WIP - Prime Vision Facilities of Cutler Cay LLC (72) -</u>			<u>Memo</u>					
			Rate	Hours		Amount		
TAX	1065P	10653 1065 REVIEW	Horbachews	11/18/2013	review 2009 return	190.00	0.90	171.00
TAX	1065P	10652 1065 PREPARATION	Muench, Reb	11/18/2013	Make revisions to 2009 and 2010 NYS return MC/TD gross income percentage and federal return depreciation. Enter new mailing address in 2008 and 2009 returns. Make changes for bonus depreciation, AMT, and Accounts payable.	90.00	1.30	117.00
TAX	1065P	10652 1065 PREPARATION	Muench, Reb	11/18/2013	Enter 2011 activity, depreciation and amortization JE's into TB. Enter fixed asset additions in software. Prepare 2011 return.	90.00	0.80	72.00
TAX	1065P	10652 1065 PREPARATION	Horbachews	11/19/2013	adjustment to 2008 and 2009 opening balance sheet based on changes to TDM Cable Funding Print 2009 returns for review. Discuss revisions to 2008 and 2009 with Mary H.	190.00	0.40	76.00
TAX	1065P	10652 1065 PREPARATION	Muench, Reb	11/19/2013	run through changes in opening BS based on increase in Note Recible from Prime Vision made on TDM Cable Funding and capital contributions/distributions identified	90.00	0.40	36.00
TAX	1065P	10652 1065 PREPARATION	Horbachews	11/20/2013	Discuss changes to purchase price and effects on balance sheet with Mary.	190.00	0.50	95.00
TAX	1065P	10652 1065 PREPARATION	Muench, Reb	11/21/2013	Discuss revisions to purchase price and B/S with Mary. Make changes to 2008 return. Rollforward to 2009. Capital contributions and distributions for 2009. Recalculate 2008 - 2010 depreciation based upon half-year method and update tax returns. Rollforward 2009 to 2010 and make changes to 2010 tax return.	90.00	0.20	18.00
TAX	1065P	10652 1065 PREPARATION	Muench, Reb	11/25/2013	Revise 2010 depreciation, depreciation in fixed assets software. Enter revised B/S in 2010 tax prep software. Revise beginning balance sheet for 2011 and 2011 depreciation. Reconcile 2011 fixed assets workpaper to software. Prepare 2011 return.	90.00	2.30	207.00
TAX	1065P	10652 1065 PREPARATION	Muench, Reb	11/26/2013	1065P Totals TAX Totals Prime Vision Facilities of Cutler Cay LLC (72)	90.00	1.20	108.00
<u>7148.73 - Prime Vision Communications of Keys Cove LLC</u>			Eng Fee	FYE	WIP Thru 11/30/2013	WIP	Progress	Net WIP
<u>WIP - Prime Vision Communications of Keys Cove LLC (73) -</u>			0.00	Dec	1942.50	1942.50	0.00	1942.50
						Rate	Hours	Amount
TAX	1065P	10652 1065 PREPARATION	Horbachews	11/04/2013	summarize information prepared by Matthew Rogers to prepare proforma financial for 2008 and 2009	190.00	2.00	380.00
TAX	1065P	10652 1065 PREPARATION	Horbachews	11/05/2013	work with Becky Muench on financial information need to prepare 2008 partnership return	190.00	0.60	114.00

Billing Worksheet

Primary Partner - Client Code

For the Period: 10/06/2013 - 11/30/2013

Primary Partner: Brady, Stephen R. (7)

<u>WIP - Prime Vision Communications of Keys Cove LLC (73) -</u>			<u>Memo</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
TAX	1065P	10652 1065 PREPARATION	Horbachews	11/07/2013	190.00	0.30
TAX	1065P	10652 1065 PREPARATION	Cousins,Je	11/07/2013	100.00	0.50
TAX	1065P	10653 1065 REVIEW	Horbachews	11/08/2013	190.00	1.70
TAX	1065P	10652 1065 PREPARATION	Muench,Reb	11/11/2013	90.00	0.60
TAX	1065P	10652 1065 PREPARATION				
TAX	1065P	10652 1065 PREPARATION	Chopra,Jer	11/13/2013	90.00	2.50
TAX	1065P	10652 1065 PREPARATION	Horbachews	11/13/2013	190.00	0.60
TAX	1065P	10652 1065 PREPARATION	Horbachews	11/13/2013	190.00	0.50
TAX	1065P	10653 1065 REVIEW	Horbachews	11/14/2013	190.00	0.50
TAX	1065P	10653 1065 REVIEW	Horbachews	11/14/2013	190.00	0.50
TAX	1065P	10652 1065 PREPARATION	Chopra,Jer	11/14/2013	90.00	1.25
TAX	1065P	10653 1065 REVIEW	Horbachews	11/15/2013	190.00	0.50
			1065P Totals		12.05	1809.50
TAX	OTHTX	10104 RESEARCH	Horbachews	11/08/2013	190.00	0.70
			research making 754 election with short period return after technical termination			
			OTHTX Totals		0.70	133.00
			TAX Totals		12.75	1942.50
			Prime Vision Communications of Keys Cove LLC (73)		12.75	1942.50

<u>7148.74 - Prime Vision Facilities of Keys Cove LLC</u>			<u>Eng Fee</u>	<u>FYE</u>	<u>WIP</u>	<u>Progress</u>	<u>Net WIP</u>	<u>AR Balance</u>
			0.00	Dec	2293.00	0.00	2293.00	0.00
<u>WIP - Prime Vision Facilities of Keys Cove LLC (74) -</u>			<u>Memo</u>		<u>Rate</u>	<u>Hours</u>	<u>Amount</u>	
TAX	1065P	10652 1065 PREPARATION	Horbachews	11/04/2013	190.00	0.70	133.00	
TAX	1065P	10652 1065 PREPARATION	Muench,Reb	11/05/2013	90.00	2.80	252.00	
TAX	1065P	10652 1065 PREPARATION	Muench,Reb	11/06/2013	90.00	1.90	171.00	
TAX	1065P	10652 1065 PREPARATION	Muench,Reb	11/07/2013	90.00	1.00	90.00	
TAX	1065P	10652 1065 PREPARATION	Muench,Reb	11/08/2013	90.00	1.90	171.00	

Billing Worksheet

Primary Partner - Client Code

For the Period: 10/06/2013 - 11/30/2013

Primary Partner: Brady, Stephen R. (7)

<u>WIP - Prime Vision Facilities of Keys Cove LLC (74) -</u>	<u>Memo</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
TAX 1065P 10652 1065 PREPARATION Muench,Reb 11/11/2013	AJE's and FTJE's. Enter 2009 fixed asset additions and calculate depreciation. Go over review comments with Mary for 2008. Make changes to 2008 return - remove section 754 depreciation and amortization. Adjust beginning balances. Compute due from H Control. Remove special allocations in tax return. Print draft of return highlighting addresses that will need to be updated for review.	90.00	1.60	144.00
TAX 1065P 10653 1065 REVIEW 10652 1065 PREPARATION Muench,Reb 11/11/2013	Review changes needed to 2008 return 2009 return - adjust beginning balances to final 2008. Request IT to prepare a proforma of 2008 to 2009.	190.00 90.00	0.50 0.50	95.00 45.00
TAX 1065P 10652 1065 PREPARATION Muench,Reb 11/14/2013	Adjust 2008 A/P and Due from H Control. JE to adjust A/P and Due from H Control for 2009. Prepare 2009 return and print PDF for review.	90.00	1.40	126.00
TAX 1065P 10652 1065 PREPARATION Muench,Reb 11/15/2013	Revisions to 2010 return partner nonrecourse liabilities and depreciation.	90.00	0.50	45.00
TAX 1065P 10652 1065 PREPARATION Muench,Reb 11/15/2013	Roll 2009 binder for 2010. Record unadjusted TB. Record CY activity and allocate to two companies. Enter CY depreciation additions and calculate fed, amt and nys depreciation. Prepare 2010 return.	90.00	2.40	216.00
TAX 1065P 10652 1065 PREPARATION Muench,Reb 11/18/2013	Make revisions to 2009 and 2010 NY/S return MCTD gross income percentage and federal return depreciation. Enter new mailing address in 2008 and 2009 returns. Make changes for bonus depreciation, AMT, and Accounts payable.	90.00	1.30	117.00
TAX 1065P 10652 1065 PREPARATION Muench,Reb 11/18/2013	Enter 2011 activity, depreciation and amortization JE's into TB. Enter fixed asset additions in software. Prepare 2011 return.	90.00	0.80	72.00
TAX 1065P 10652 1065 PREPARATION Muench,Reb 11/18/2013	review 2009 return	190.00	0.80	152.00
TAX 1065P 10653 1065 REVIEW 10652 1065 PREPARATION Muench,Reb 11/19/2013	Print 2009 returns for review. Discuss revisions to 2008 and 2009 with Mary H.	90.00	0.40	36.00
TAX 1065P 10652 1065 PREPARATION Horbachews 11/20/2013	run through changes in opening BS based on increase in Note Recible from Prime Vision made on TDM Cable Funding and capital contributions/distributions identified	190.00	0.50	95.00
TAX 1065P 10652 1065 PREPARATION Muench,Reb 11/21/2013	Discuss changes to purchase price and effects on balance sheet with Mary.	90.00	0.20	18.00
TAX 1065P 10652 1065 PREPARATION Muench,Reb 11/25/2013	Discuss revisions to purchase price and B/S with Mary. Make changes to 2008 return. Rollforward to 2009. Recalculate 2008 - 2010 depreciation based upon half-year method and update tax returns. Rollforward 2009 to 2010 and make changes to 2010 tax return.	90.00	2.30	207.00
TAX 1065P 10652 1065 PREPARATION Muench,Reb 11/26/2013	Revise 2010 depreciation, depreciation in fixed assets software. Enter revised B/S in 2010 tax	90.00	1.20	108.00

Billing Worksheet

Primary Partner - Client Code
For the Period: 10/06/2013 - 11/30/2013

Primary Partner: Brady, Stephen R. (7)

<u>WIP</u> - Prime Vision Facilities of Keys Cove LLC (74) -	<u>Memo</u>
	prep software. Revise beginning balance sheet for 2011 and 2011 depreciation. Reconcile 2011 fixed assets workpaper to software. Prepare 2011 return.
1065P Totals	22.70
TAX Totals	22.70
Prime Vision Facilities of Keys Cove LLC (74)	22.70

<u>WIP</u> - Prime Vision Communications of Cutler Cay LLC (75) -	<u>Memo</u>
Eng Fee	FYE
	WIP Thru 11/30/2013
0.00	Dec
	1017.50
	Rate
	1017.50
	Progress
	0.00
	Hours
	0.00
	Rate
	190.00
	Progress
	1017.50
	AR Balance
	0.00

<u>7148.75 - Prime Vision Communications of Cutler Cay LLC (75) -</u>	<u>Memo</u>
TAX	1065P 10652 1065 PREPARATION
	Horbachews 11/04/2013
TAX	1065P 10652 1065 PREPARATION
	Horbachews 11/05/2013
TAX	1065P 10652 1065 PREPARATION
	Horbachews 11/07/2013
TAX	1065P 10652 1065 PREPARATION
	Muench, Reb 11/11/2013
TAX	1065P 10652 1065 PREPARATION
	Muench, Reb 11/13/2013
TAX	1065P 10652 1065 PREPARATION
	Chopra, Jer 11/13/2013
TAX	1065P 10652 1065 PREPARATION
	Chopra, Jer 11/14/2013
TAX	1065P 10652 1065 PREPARATION
	1065P Totals
TAX	1065P 10652 1065 PREPARATION
	TAX Totals
	Prime Vision Communications of Cutler Cay LLC (75)





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

Rec'd 1/10/14 -k

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. Pelish, CPA
Eric D. Colca, CPA, CVA
Michael Schaffstall, CPA
Garret R. Alexin, CPA, MBA

McGinn, Smith & Co., Inc.

Attn: Mr. William Brown

c/o Phillips Lytle LLP

One Canalside

125 Main Street

Buffalo, NY 14203-2887

Invoice No. 62057

Date 12/28/2013

Client No. 7148.02

For professional services rendered from December 1, 2013 through December 28, 2013 per detailed attachment.

Total Amount Due This Invoice \$ 2,823.20

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

Tax Identification number 16-1468002

Thank you

McGinn Smith et al 12/01/13 through 12/28/13

	<u>Entity</u>	<u>Total Hours</u>	<u>Total Amount</u>
1	GPV Associates	0.30	57.00
2	McGinn, Smith Holdings, LLC	0.05	4.50
3	First Independent Income Notes, LLC	0.10	9.00
4	First Excelsior Income Notes LLC	0.05	4.50
5	Third Albany Income Notes, LLC	0.10	9.00
6	First Advisory Income Notes, LLC	0.05	4.50
7	McGinn, Smith Alarm Trading, LLC	1.25	232.50
8	McGinn Smith Firstline Fuding	0.25	42.50
9	McGinn Smith Fuding, LLC	0.05	4.50
10	MSFC Security Holdings, LLC	0.10	9.00
11	Seton Hall Associates	0.05	4.50
12	TDM Cable Funding, LLC	13.10	1,829.00
13	White Glove Cruises, LLC	0.40	76.00
14	Fortress Trust 08	0.05	4.50
15	Integrated Excellence Sr. Trust 08	0.10	9.00
16	TDM Cable Trust 06	3.25	362.50
17	TDM Verifier Trust 07	0.05	4.50
18	Prime Vision Facilities of Cutler Cay LLC	3.80	412.00
19	Prime Vision Facilities of Keys Cove LLC	4.00	450.00
	Sub-total		\$ 3,529.00
	Discount	20%	\$ (705.80)
	Total Amount Due		<u><u>2,823.20</u></u>

See detailed time dsecription per attached Billing Worksheet

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/01/2013 - 12/28/2013

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 12/28/2013	WIP	Progress	Net WIP	AR Balance
				Rate	Hours	Amount	
7148.12 - GPV Associates	0.00	Dec	57.00	57.00	0.00	57.00	1098.60
WIP - GPV Associates (12) - Tax		Memo					
TAX OTHTX 10108 IRS/STATE CORRESPON	Horbachews	12/27/2013	review NYS Penalty notice and consult with Brian Sheea on response OTHTX Totals TAX Totals GPV Associates (12)	190.00	0.30	57.00	57.00

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/01/2013 - 12/28/2013

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 12/28/2013	WIP	Progress	Net WIP	AR Balance
7148.17 - McGinn, Smith Holdings, LLC	0.00	Dec	4.50	4.50	0.00	4.50	6381.76
WIP - McGinn, Smith Holdings, LLC (17) - Tax		Memo		Rate	Hours	Amount	
TAX	MSCTX 10944 ANNUAL PAYROLL	Curry,Suzu	12/04/2013	1099 Template MSCTX Totals TAX Totals McGinn, Smith Holdings, LLC (17)	90.00	0.05 0.05 0.05 0.05	4.50 4.50 4.50 4.50

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/01/2013 - 12/28/2013

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 12/28/2013	WIP	Progress	Net WIP	AR Balance
		Dec	9.00	9.00	0.00	Hours	Amount	
WIP - First Independent Income Notes, LLC (19) - Consulting		<u>Memo</u>			<u>Rate</u>	<u>Hours</u>	<u>Amount</u>	
TAX	MSCTX 10944 ANNUAL PAYROLL	Curry,Suzi	12/04/2013	1099 Template MSCTX Totals TAX Totals First Independent Income Notes, LLC (19)	90.00	0.10 0.10 0.10	9.00 9.00 9.00	
7148.19 - First Independent Income Notes, LLC		<u>Memo</u>			<u>Rate</u>	<u>Hours</u>	<u>Amount</u>	
TAX	MSCTX 10944 ANNUAL PAYROLL	Curry,Suzi	12/04/2013	1099 Template MSCTX Totals TAX Totals First Independent Income Notes, LLC (19)	90.00	0.10 0.10 0.10	9.00 9.00 9.00	
7148.20 - First Excelsior Income Notes LLC		<u>Memo</u>			<u>Rate</u>	<u>Hours</u>	<u>Amount</u>	
TAX	MSCTX 10944 ANNUAL PAYROLL	Curry,Suzi	12/04/2013	1099 Template MSCTX Totals TAX Totals First Excelsior Income Notes LLC (20)	90.00	0.05 0.05 0.05	4.50 4.50 4.50	
7148.21 - Third Albany Income Notes, LLC		<u>Memo</u>			<u>Rate</u>	<u>Hours</u>	<u>Amount</u>	
TAX	MSCTX 10944 ANNUAL PAYROLL	Curry,Suzi	12/04/2013	1099 Template MSCTX Totals TAX Totals Third Albany Income Notes, LLC (21)	90.00	0.10 0.10 0.10	9.00 9.00 9.00	
7148.22 - First Advisory Income Notes, LLC		<u>Memo</u>			<u>Rate</u>	<u>Hours</u>	<u>Amount</u>	
TAX	MSCTX 10944 ANNUAL PAYROLL	Curry,Suzi	12/04/2013	1099 Template MSCTX Totals TAX Totals First Advisory Income Notes, LLC (22)	90.00	0.05 0.05 0.05	4.50 4.50 4.50	

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/01/2013 - 12/28/2013

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 12/28/2013	WIP	Progress	Net WIP	AR Balance
		Dec	232.50	232.50	0.00	Hours	Amount	
WIP - McGinn, Smith Alarm Trading, LLC	0.00							
WIP - McGinn, Smith Funding, LLC (23) - Consulting		<u>Memo</u>						
TAX MSCTX 10944 ANNUAL PAYROLL	Curry,Suza	12/04/2013	1099 Template MSCTX Totals		90.00	0.05	0.05	4.50
TAX OTHTX 10105 PLANNING	Horbachews	12/12/2013	respond to Bill Brown e-mail re tax liens	190.00	0.30	57.00		
TAX OTHTX 10105 PLANNING	Horbachews	12/16/2013	Update entity listing of all returns filed for all MS Entities and send to Brian Shea	190.00	0.70	133.00		
TAX OTHTX 10105 PLANNING	Horbachews	12/17/2013	send Brian Shea FL intangible return mailing addresses	190.00	0.20	38.00		
			OTH TX Totals					
			TAX Totals					
			McGinn, Smith Alarm Trading, LLC (23)					
7148.23 - McGinn, Smith Firstline Funding	0.00							
WIP - McGinn Smith Firstline Funding (24) - Tax		<u>Memo</u>						
TAX MSCTX 10944 ANNUAL PAYROLL	Curry,Suza	12/04/2013	1099 Template MSCTX Totals		90.00	0.05	0.05	4.50
TAX OTHTX 10105 PLANNING	Horbachews	12/27/2013	download copy of 2010 return to portal as requested	190.00	0.20	38.00		
			OTH TX Totals					
			TAX Totals					
			McGinn Smith Firstline Funding (24)					
7148.24 - McGinn Smith Firstline Funding	0.00							
WIP - McGinn, Smith Funding, LLC (25) - Consulting		<u>Memo</u>						
TAX MSCTX 10944 ANNUAL PAYROLL	Curry,Suza	12/04/2013	1099 Template MSCTX Totals		90.00	0.05	0.05	4.50
			TAX Totals					
			McGinn, Smith Funding, LLC (25)					

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/01/2013 - 12/28/2013

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 12/28/2013	WIP	Progress	Net WIP	AR Balance
				Rate	Hours	Amount	
7148.29 - MSFC Security Holdings, LLC	0.00	Dec	9.00	9.00	0.00	9.00	91.20
WIP - MSFC Security Holdings, LLC (29) - Tax		<u>Memo</u>					
TAX	MSCTX	10944 ANNUAL PAYROLL	Curry,Suzi	12/04/2013	1099 Template MSCTX Totals TAX Totals MSFC Security Holdings, LLC (29)	90.00 0.10 0.10 0.10 0.10	9.00 9.00 9.00 9.00

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/01/2013 - 12/28/2013

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 12/28/2013	WIP	Progress	Net WIP	AR Balance
WIP - Seton Hall Associates (32) - Tax	0.00	Dec	4.50	4.50	0.00	4.50	0.00
	Memo			Rate	Hours	Amount	
TAX	MSCTX 10944 ANNUAL PAYROLL	Curry,Suzanne	12/04/2013	1099 Template MSCTX Totals TAX Totals Seton Hall Associates (32)	90.00	0.05 0.05 0.05 0.05	4.50 4.50 4.50 4.50

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 12/28/2013	WIP	Progress	Net WIP	AR Balance
					Rate	Hours	Amount	
7148.34 - TDM Cable Funding, LLC								
WIP - TDM Cable Funding, LLC (34) - Tax		0.00	Dec	1829.00		0.00	1829.00	5171.20
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	12/02/2013	save Primevision K-1's to engagement - 0.75 prep 2006 return - 0.5 prep 2007 return - 0.75 prep 2008 return - 1.75			
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	12/05/2013	prep 2008 return - 1.5 prep 2009 return - 2.0			
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	12/09/2013	sort and get 2008 & 2009 notes to Mary - 0.5 2010 prep - 2.25 2011 prep - 0.75			
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	12/12/2013	finish up 2006 & 2007 amended to give to Mary for review			
					1065P Totals			
TAX	OTHTX	10105 PLANNING	Horbachews	12/02/2013	PC with Kelly Marks at Phillips Lytle re recording of liability assoc with ADT Note; PC with Brian Shea and determine cash flow from Operations of Cutler Cay and Keys Cove partnerships to calculate potential contingent payment to ADT (1.2)			
TAX	OTHTX	10105 PLANNING	Horbachews	12/03/2013	e-mail to Brian Shea re Cash flow generated by Cutler Cay & Keys Cove			
					OTHTX Totals			
					TAX Totals			
					TDM Cable Funding, LLC (34)			

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/01/2013 - 12/28/2013

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 12/28/2013	WIP	Progress	Net WIP	AR Balance
					Rate	Hours	Amount
7148.39 - White Glove Cruises, LLC	0.00	Dec	76.00	76.00	0.00	76.00	1507.20
<u>WIP - White Glove Cruises, LLC (39) - Tax</u>		<u>Memo</u>					
TAX OTHTX 10108 IRS/STATE CORRESPO	Horbachews	12/18/2013	respond to Brian e-mail with inquiry on IRS Notice for late filing penalty OTHTX Totals TAX Totals White Glove Cruises, LLC (39)	190.00	0.40	0.40	76.00

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 12/28/2013	WIP	Progress	Net WIP	AR Balance
					Rate	Hours	Amount
7148.46 - Fortress Trust 08	0.00	Dec	4.50	4.50		0.00	4.50
WIP - Fortress Trust 08 (46) - Trust		Memo					
TAX MSCTX 10944 ANNUAL PAYROLL	Curry,Suzu	12/04/2013	1099 Template MSCTX Totals TAX Totals Fortress Trust 08 (46)	90.00		0.05 0.05 0.05 0.05	4.50 4.50 4.50 4.50

Primary Partner: Brady, Stephen R. (7)

Primary Partner - Client Code
For the Period: 12/01/2013 - 12/28/2013

		Eng Fee	FYE	WIP Thru 12/28/2013	WIP	Progress	Net WIP	AR Balance
		Dec		9.00	9.00	0.00	9.00	30.40
		Memo			Rate	Hours	Amount	
7148.48 - Integrated Excellence Sr. Trust 08		0.00						
WIP - Integrated Excellence Sr. Trust 08 (48) - Trust								
TAX	MSCTX 10944 ANNUAL PAYROLL	Curry,Suzanne	12/04/2013	1099 Template MSCTX Totals TAX Totals Integrated Excellence Sr. Trust 08 (48)	90.00	0.10 0.10 0.10 0.10	9.00 9.00 9.00 9.00	9.00 9.00 9.00 9.00

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/01/2013 - 12/28/2013

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 12/28/2013	WIP	Progress	Net WIP	AR Balance
		Dec	362.50	362.50	0.00	362.50	1945.20	
		Memo		Rate	Hours	Amount		
714852 - TDM Cable Trust 06								
TAX	1041T 10413 1041 REVIEW	Andrews,Ji	12/02/2013	review 1041's 2006-2012 summarize amortization schedule to be able to input detail on 4562	130.00	0.50	65.00	
TAX	1041T 10412 1041 PREPARATION	Huebsch,Ti	12/02/2013					
TAX	1041T 10413 1041 REVIEW	Andrews,Ji	12/05/2013	review final changes 2006-2012 and give to Mary	90.00	0.75	67.50	
TAX	1041T 10412 1041 PREPARATION	Huebsch,Ti	12/05/2013					
				1041T Totals				
				TAX Totals	3.25	3.25	362.50	
				TDM Cable Trust 06 (52)	3.25	362.50		

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 12/28/2013	WIP	Progress	Net WIP	AR Balance
					Rate	Hours	Amount
7148.54 - TDM Verifier Trust 07	0.00	Dec	4.50	4.50		0.00	4.50
WIP - TDM Verifier Trust 07 (54) - Trust							
TAX	MSCTX 10944 ANNUAL PAYROLL	Curry,Suzanne	12/04/2013	1099 Template MSCTX Totals TAX Totals TDM Verifier Trust 07 (54)	90.00	0.05 0.05 0.05 0.05	4.50 4.50 4.50 4.50

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/01/2013 - 12/28/2013

Primary Partner: Brady, Stephen R. (7)

7148.72 - Prime Vision Facilities of Cutler Cay LLC		Eng Fee	FYE	WIP Thru 12/28/2013	WIP	Progress	Net WIP	AR Balance
WIP - Prime Vision Facilities of Cutler Cay LLC (72) -		Dec	412.00	412.00	0.00	412.00	412.00	2402.40
		Memo			Rate	Hours	Amount	
TAX	1065P	10652 1065 PREPARATION	Muench,Reb	12/10/2013	Meet with Mary to discuss preparation of 2012 return. Rollforward 2011 to 2012.	90.00	0.30	27.00
TAX	1065P	10652 1065 PREPARATION	Muench,Reb	12/11/2013	2012 return prep - enter activity, calculate depreciation, roll forward equity, prepare return. Set up workpaper for entry to record sale of assets and business.	90.00	2.20	198.00
TAX	1065P	10652 1065 PREPARATION	Horbachews	12/11/2013	Work with Becky Muench and answer questions on return prep.	190.00	0.40	76.00
TAX	1065P	10652 1065 PREPARATION	Muench,Reb	12/12/2013	Set up workpapers for closing entry 2012 and to allocate purchase price to different classes of assets to complete Form 8594.	90.00	0.60	54.00
					1065P Totals			
						3.50	355.00	
TAX	OTHTX	10105 PLANNING	Horbachews	12/03/2013	PC with Rebecca M re continuing work on partnership returns	190.00	0.30	57.00
					OTHTX Totals			
						0.30	57.00	
					TAX Totals	3.80	412.00	
					Prime Vision Facilities of Cutler Cay LLC (72)	3.80	412.00	

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 12/28/2013	WIP	Progress	Net WIP	AR Balance
					Rate	Hours	Amount	
7148.74 - Prime Vision Facilities of Keys Cove LLC		0.00	Dec	450.00	450.00	0.00	450.00	1834.40
WIP - Prime Vision Facilities of Keys Cove LLC (74) -			Memo					
TAX	1065P	10652 1065 PREPARATION	Horbachews	12/09/2013	Discussion with Rebecca Muench re determination & reporting of sale of Cutler Kay and Keys Cove assets in 2012	190.00	0.90	171.00
TAX	1065P	10652 1065 PREPARATION	Muench,Reb	12/10/2013	Meet with Mary to discuss preparation of 2012 return. Rollforward 2011 to 2012.	90.00	0.30	27.00
TAX	1065P	10652 1065 PREPARATION	Muench,Reb	12/11/2013	2012 return prep - enter activity, calculate depreciation, roll forward equity, prepare return.	90.00	2.20	198.00
					Set up workpaper for entry to record sale of assets and business.			
TAX	1065P	10652 1065 PREPARATION	Muench,Reb	12/12/2013	Set up workpapers for closing entry 2012 and to allocate purchase price to different classes of assets to complete Form 8594.	90.00	0.60	54.00
					1065P Totals		4.00	450.00
					TAX Totals		4.00	450.00
					Prime Vision Facilities of Keys Cove LLC (74)		4.00	450.00





CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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

Rec'd 2/1/2014
WOB

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

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

*Invoice No. 62318
Date 01/25/2014
Client No. 7148.02*

For professional services rendered from December 29, 2013 through January 25, 2014 per detailed attachment.

Total Amount Due This Invoice \$ 17,228.50

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

McGinn Smith et al 12/29/13 through 1/25/14

	<u>Entity</u>	<u>Total Hours</u>	<u>Total Amount</u>
1	McGinn, Smith & Co., Inc.	2.65	273.00
2	McGinn, Smith Capital Holdings, Corp	2.60	345.00
3	Transaction Funding Corp.	7.50	1,118.00
4	Cruise Charter Ventures, LLC	2.15	270.00
5	IP Investors LLC	7.80	986.50
6	M&S Partners	5.70	715.00
7	McGinn, Smith Holdings, LLC	7.65	1,188.75
8	McGinn, Smith Advisors, LLC	1.00	136.50
9	First Independent Income Notes, LLC	1.75	213.25
10	First Excelsior Income Notes LLC	1.75	213.25
11	Third Albany Income Notes, LLC	1.55	186.25
12	First Advisory Income Notes, LLC	1.75	213.25
13	McGinn, Smith Alarm Trading, LLC	9.55	1,799.25
14	McGinn Smith Firstline Fuding	5.95	719.00
15	McGinn Smith Fuding, LLC	1.05	99.25
16	McGinn Smith Licensing, LLC	1.00	136.50
17	107th Associates, LLC	2.50	339.00
18	Mr Cranberry, LLC	4.60	561.25
19	MSFC Security Holdings, LLC	2.95	401.25
20	NEI Capital LLC	0.90	116.50
21	Seton Hall Associates	0.40	80.00
22	TDM Cable Funding, LLC	2.15	245.75
23	TDMM Cable Funding LLC	7.35	1,377.00
24	FirstLine SR. Trust 07	2.00	225.00
25	FirstLine SR. Trust 07 series B	3.20	388.75
26	FirstLine Trust 07	1.65	226.25
27	FirstLine Trust 07 Series B	1.95	231.25
28	Fortress Trust 08	4.50	562.50
29	Intergrated Excellence Jr. Trust 08	2.90	361.25
30	Integrated Excellence Sr. Trust 08	2.40	327.50
31	Pacific Trust 02	2.95	374.50
32	TDM Cable Trust 06	0.25	22.50
33	TDM Luxury Cruise Trust 07	1.90	224.50
34	TDM Verifier Trust 07	1.65	202.00
35	TDM Verifier Trust 07R	1.45	175.00
36	TDM Verifier Trust 08	3.05	358.25
37	TDM Verifier Trust 09	2.70	304.50
38	TDM Verifier Trust 11	1.85	218.75
39	TDMM Benchmark Trust 09	1.05	138.75
40	TDMM Cable Sr. Trust 09	1.05	138.75
41	TDMM Cable Jr. Trust 09	0.75	78.75
42	Benchmark Com. Corporation	6.55	936.25

Total Amount Due \$ 17,228.50

See detailed time description per attached Billing Worksheet

Billing Worksheet

Primary Partner - Client Code
For the Period: 12/29/2013 - 01/25/2014

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 01/25/2014	WIP	Progress	Net WIP	AR Balance
				Rate	Hours	Amount	
7148.02 - McGinn, Smith & Co., Inc.	0.00	Dec	273.00	273.00	0.00	273.00	1376.12
WIP - McGinn, Smith & Co., Inc. (02) - Tax		Memo					
TAX	1120C 11202 1120 PREPARATION	Molina,Kri	01/06/2014	Began putting together list of IT-204-LLs that will need to be filed for 2013	90.00	1.50	135.00
				1120C Totals			
TAX	MSCTX 10944 ANNUAL PAYROLL	Gross,Lynn	01/23/2014	1099 templates arrived - adding projects to XCM, assigning to Eileen	120.00	1.15	138.00
				MSCTX Totals			
				TAX Totals			
				McGinn, Smith & Co., Inc. (02)			
				2.65			
				273.00			

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 01/25/2014	WIP	Progress	Net WIP	AR Balance
		Dec	345.00	345.00	0.00	345.00	164.80
7148.06 - McGinn, Smith Capital Holdings Corp.	0.00						
WIP - McGinn, Smith Capital Holdings Corp. (06) - Tax							
TAX	1120C	11202 1120 PREPARATION	Molina,Kri	01/13/2014	Updated binder with 2013 information and prepared return.	90.00	0.50
TAX	1120C	11202 1120 PREPARATION	Horbachews	01/13/2014	correspond with Brian Shea re 2013 financial info	200.00	0.20
TAX	1120C	11202 1120 PREPARATION	Horbachews	01/14/2014	review preliminary 2013 financial data	200.00	0.40
TAX	1120C	11203 1120 REVIEW	Andrews,Ji	01/23/2014	review 1120	135.00	0.75
TAX	1120C	11203 1120 REVIEW	Andrews,Ji	01/24/2014	review 1120	135.00	0.25
TAX	1120C	11202 1120 PREPARATION	Molina,Kri	01/25/2014	Cleared review notes on return.	90.00	0.50
					1120C Totals		
					TAX Totals		
					McGinn, Smith Capital Holdings Corp. (06)		

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/29/2013 - 01/25/2014

Primary Partner: Brady, Stephen R. (7)

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/29/2013 - 01/25/2014

Primary Partner: Brady, Stephen R. (7)

Primary Partner: Brady, Stephen R. (7)	Eng Fee	FYE	WIP Thru 01/25/2014	WIP	Progress	Net WIP	AR Balance
WIP - Cruise Charter Ventures, LLC (10) - Tax	0.00	Dec	270.00	270.00	0.00	270.00	0.00
	Memo			Rate	Hours	Amount	
TAX	1065P	1065 PREPARATION	Horbachews	01/07/2014	200.00	0.20	40.00
TAX	1065P	1065 PREPARATION	Molina,Kri	01/09/2014	90.00	0.25	22.50
TAX	1065P	1065 REVIEW	Andrews,Ji	01/13/2014	135.00	0.30	40.50
TAX	1065P	1065 PREPARATION	Molina,Kri	01/14/2014	90.00	0.30	27.00
TAX	1065P	10653 1065 REVIEW	Horbachews	01/22/2014	200.00	0.30	60.00
TAX	1065P	10653 1065 REVIEW	Mauro,Lind	01/24/2014	135.00	0.40	54.00
		Review 1099's				1.75	244.00
		1065P Totals					
TAX	MSCTX	10944 ANNUAL PAYROLL	Sia,Eileen	01/23/2014	65.00	0.40	26.00
		1099s; Create 1099 tabs					
		MSCTX Totals					
		TAX Totals					
		Cruise Charter Ventures LLC (10)					

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/29/2013 - 01/25/2014

Primary Partner: Brady, Stephen R. (7)

Primary Partner: Brady, Stephen R. (7)		Eng Fee	FYE	WIP Thru 01/25/2014	WIP	Progress	Net WIP	AR Balance
7148.14 - IP Investors LLC (14) - Tax		0.00	Dec	986.50	986.50	0.00	986.50	30.40
WIP - IP Investors LLC (14) - Tax			Memo		Rate	Hours	Amount	
TAX	1065P	1065 PREPARATION	Horbachevs Molina,Kri	01/02/2014 01/07/2014	Review preliminary 2013 financials Updated binder and prepared return. Waiting on SSN for investor and if any 1099's were issued.	200.00 90.00	0.30 0.75	60.00 67.50
TAX	1065P	1065 PREPARATION	Molina,Kri	01/09/2014	Prepared IT-204-LI for review.	90.00	0.25	22.50
TAX	1065P	1065 PREPARATION	Andrews,Ji	01/10/2014	review 1065	135.00	0.25	33.75
TAX	1065P	1065 REVIEW	Andrews,Ji	01/13/2014	review IT-204-LI	135.00	0.30	40.50
TAX	1065P	1065 REVIEW	Molina,Kri	01/14/2014	Updated instructions, printed final copy to PDF and inserted into binder.	90.00	0.30	27.00
TAX	1065P	1065 PREPARATION						
TAX	1065P	1065 REVIEW	Andrews,Ji	01/20/2014	review 1065	135.00	1.75	236.25
TAX	1065P	1065 notes to Mary and Kristina	Andrews,Ji	01/21/2014	review 1065 notes to Mary and Kristina	135.00	1.75	236.25
TAX	1065P	1065 REVIEW	Andrews,Ji	01/22/2014	review cleared notes	135.00	1.00	135.00
TAX	1065P	1065 REVIEW	Horbachevs	01/22/2014	Final review and sign IT-204-LI	200.00	0.30	60.00
TAX	1065P	1065 PREPARATION	Molina,Kri	01/22/2014	Cleared review comments on return.	90.00	0.50	45.00
		1065P Totals					7.45	963.75
TAX	1065P	1065 REVIEW	Sta,Eileen	01/25/2014	1099s	65.00	0.35	22.75
		MSCTX Totals					0.35	22.75
		TAX Totals					7.80	986.50
		IP Investors LLC (14)						986.50

Billing Worksheet

Primary Partner - Client Code
For the Period: 12/29/2013 - 01/25/2014

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 01/25/2014	WIP	Progress	Net WIP	AR Balance
		Dec	715.00	715.00	0.00	715.00	2657.20
		Memo		Rate	Hours		Amount
7148.15 - M&S Partners	0.00						
WIP - M&S Partners (15) - Tax							
TAX	1065P	10653 1065 REVIEW	Horbachews	01/06/2014	Preliminary review of 2013 financials	200.00	0.20
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/10/2014	Updated binder with current year financials and prepared return for review.	90.00	1.25
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	01/17/2014	review workpapers - 0.5 review 1065 - 0.5 review 1065	135.00	1.00
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	01/20/2014	review 1065 - 1.0 review changes - 0.5	135.00	1.50
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	01/22/2014	Cleared review comments, attached combined financials to return and printed to PDF for assembly of return.	90.00	0.25
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/22/2014			22.50
		1065P Totals				5.70	715.00
		TAX Totals				5.70	715.00
		M&S Partners (15)				5.70	715.00

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 01/25/2014	WIP	Progress	Net WIP	AR Balance
		Dec	1188.75	1188.75	0.00	1188.75	6385.36	
		Memo		Rate	Hours		Amount	
WIP - McGinn, Smith Holdings, LLC (17) - Tax								
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	01/07/2014	review spreadsheet for IT-204-LL prep for 2013	135.00	1.50	202.50
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	01/08/2014	review IT-204-LL spreadsheet - 1.0 various emails & tc with Kristina - 0.25	135.00	1.25	168.75
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/09/2014	Prepared IT-204-LL for review.	90.00	0.25	22.50
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	01/14/2014	REVIEW IT-204-LL	135.00	0.30	40.50
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/14/2014	Updated instructions, printed final copy to PDF and inserted into binder.	90.00	0.30	27.00
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/20/2014	Exported all IT-204-LL's for efilng.	90.00	0.50	45.00
TAX	1065P	10653 1065 REVIEW	Molina,Kri	01/21/2014	Prepared extension for review.	90.00	0.25	22.50
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/22/2014	Final review and sign off IT-204-LL	200.00	0.30	60.00
		1065P Totals					4.65	588.75
TAX	OTHTX	10105 PLANNING	Horbachews	12/30/2013	Phone Discussion with Tom Livingston personal accountant and send copies of MS Holdings K-1 for 2007	200.00	0.50	100.00
TAX	OTHTX	10108 IRS/STATE CORRESP	Horbachews	01/14/2014	review and edit Brian Shea letter written in Response to IRS Penalty notice for late filing	200.00	1.30	260.00
TAX	OTHTX	10108 IRS/STATE CORRESP	Horbachews	01/14/2014	locate date of e-file acceptance documentation for inclusion in response to IRS Penalty notice	200.00	1.00	200.00
TAX	OTHTX	10105 PLANNING	Horbachews	01/20/2014	e-mail correspondence with Brian Shea re Tim McGinn state of residence	200.00	0.20	40.00
		OTHTX Totals					3.00	600.00
		TAX Totals					7.65	1188.75
		McGinn, Smith Holdings, LLC (17)					7.65	1188.75
WIP - McGinn, Smith Advisors, LLC (18) - Consulting								
		Eng Fee	FYE	WIP Thru 01/25/2014	WIP	Progress	Net WIP	AR Balance
		Dec	136.50	136.50	0.00	136.50	0.00	
		Memo		Rate	Hours		Amount	
7148.18 - McGinn, Smith Advisors, LLC								
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/09/2014	Prepared IT-204-LL for review.	90.00	0.10	9.00
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	01/13/2014	REVIEW IT-204-LL	135.00	0.30	40.50
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/14/2014	Updated instructions, printed final copy to PDF and inserted into binder.	90.00	0.30	27.00
TAX	1065P	10653 1065 REVIEW	Horbachews	01/23/2014	final review and sign IT-204-LL	200.00	0.30	60.00
		1065P Totals					1.00	136.50
		TAX Totals					1.00	136.50
		McGinn, Smith Advisors, LLC (18)					1.00	136.50
7148.19 - First Independent Income Notes, LLC								
		Eng Fee	FYE	WIP Thru 01/25/2014	WIP	Progress	Net WIP	AR Balance
		Dec	136.50	136.50	0.00	136.50	0.00	
		Memo		Rate	Hours		Amount	

Billing Worksheet

Primary Partner - Client Code

For the Period: 1/29/2013 - 01/25/2014

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 01/25/2014	WIP	Progress	Net WIP	AR Balance
	0.00	Dec	213.25	213.25	0.00	213.25	7.20
		Memo		Rate	Hours	Amount	
WIP - First Independent Income Notes, LLC (19) - Consulting							
TAX	1065P	10652 1065 PREPARATION	Molina,Kri Andrews,Ji Molina,Kri	01/09/2014 01/13/2014 01/14/2014	Prepared IT-204-LL for review. review IT-204-LL Updated instructions, printed final copy to PDF and inserted into binder.	90.00 135.00 90.00	0.10 0.30 0.30
TAX	1065P	10653 1065 REVIEW					
TAX	1065P	10652 1065 PREPARATION					
TAX	1065P	10653 1065 REVIEW	Horbachews Mauro,Lind	01/23/2014 01/24/2014	final review and sign IT-204-LL Review 1099's 1065P Totals	200.00 135.00	0.30 0.40 1.40
TAX	1065P	10653 1065 REVIEW					
TAX	MSCTX	10944 ANNUAL PAYROLL	Sia,Eileen	01/23/2014	1099s MSCTX Totals TAX Totals First Independent Income Notes, LLC (19)	65.00	0.35 0.35 1.75 213.25
7148.20 - First Excelsior Income Notes LLC							
WIP - First Excelsior Income Notes LLC (20) - Consulting							
TAX	1065P	10652 1065 PREPARATION	Molina,Kri Andrews,Ji Molina,Kri	01/09/2014 01/13/2014 01/14/2014	Prepared IT-204-LL for review. review IT-204-LL Updated instructions, printed final copy to PDF and inserted into binder.	90.00 135.00 90.00	0.10 0.30 0.30
TAX	1065P	10653 1065 REVIEW					
TAX	1065P	10652 1065 PREPARATION					
TAX	1065P	10653 1065 REVIEW	Horbachews Mauro,Lind	01/23/2014 01/24/2014	final review and sign IT-204-LL Review 1099's 1065P Totals	200.00 135.00	0.30 0.40 1.40
TAX	1065P	10653 1065 REVIEW					
TAX	MSCTX	10944 ANNUAL PAYROLL	Sia,Eileen	01/23/2014	1099s MSCTX Totals TAX Totals First Excelsior Income Notes LLC (20)	65.00	0.35 0.35 1.75 213.25
7148.21 - Third Albany Income Notes, LLC							
WIP - Third Albany Income Notes, LLC (21) - Consulting							
TAX	1065P	10652 1065 PREPARATION	Molina,Kri Molina,Kri	01/09/2014 01/14/2014	Prepared IT-204-LL for review. Updated instructions, printed final copy to PDF and inserted into binder.	90.00 90.00	0.10 0.30
TAX	1065P	10652 1065 PREPARATION					

Billing Worksheet

Primary Partner - Client Code
For the Period: 1/29/2013 - 01/25/2014

Primary Partner: Brady, Stephen R. (7)

WIP - Third Albany Income Notes, LLC (21) - Consulting				Memo	Rate	Hours	Amount
TAX	1065P	10653 1065 REVIEW	Andrews, Ji	01/15/2014	135.00	0.50	67.50
TAX	1065P	10653 1065 REVIEW	Horbachews	01/24/2014	200.00	0.30	60.00
						1.20	163.50

WIP - Third Albany Income Notes, LLC (21)				Memo	Rate	Hours	Amount
TAX	1065P	10653 1065 REVIEW	Andrews, Ji	01/15/2014	135.00	0.50	67.50
TAX	1065P	10653 1065 REVIEW	Horbachews	01/24/2014	200.00	0.30	60.00
						1.20	163.50
TAX	MSCTX	10944 ANNUAL PAYROLL	Sia, Eileen	01/25/2014	65.00	0.35	22.75
						0.35	22.75
						1.55	186.25
						1.55	186.25

WIP - First Advisory Income Notes, LLC (22) - Consulting				Memo	Rate	Hours	Amount
TAX	1065P	10652 1065 PREPARATION	Molina, Kri	01/09/2014	90.00	0.10	9.00
TAX	1065P	10653 1065 REVIEW	Andrews, Ji	01/13/2014	135.00	0.30	40.50
TAX	1065P	10652 1065 PREPARATION	Molina, Kri	01/14/2014	90.00	0.30	27.00
TAX	1065P	10653 1065 REVIEW	Horbachews	01/23/2014	200.00	0.30	60.00
TAX	1065P	10653 1065 REVIEW	Mauro, Lind	01/24/2014	135.00	0.40	54.00
						1.40	190.50
TAX	MSCTX	10944 ANNUAL PAYROLL	Sia, Eileen	01/23/2014	65.00	0.35	22.75
						0.35	22.75
						1.75	213.25
						1.75	213.25

7148.22 - First Advisory Income Notes, LLC				Memo	Rate	Hours	Amount
0.00		Dec	213.25		213.25		3.60

7148.23 - McGinn, Smith Alarm Trading, LLC				Memo	Rate	Hours	Amount
0.00		Dec	1799.25		1799.25		2054.40

WIP - McGinn, Smith Alarm Trading, LLC (23) - Consulting				Memo	Rate	Hours	Amount
TAX	1065P	10652 1065 PREPARATION	Horbachews	01/06/2014	200.00	0.30	60.00
TAX	1065P	10652 1065 PREPARATION	Horbachews	01/08/2014	200.00	0.20	40.00
TAX	1065P	10652 1065 PREPARATION	Molina, Kri	01/09/2014	90.00	0.10	9.00
TAX	1065P	10653 1065 REVIEW	Andrews, Ji	01/13/2014	135.00	0.30	40.50
TAX	1065P	10652 1065 PREPARATION	Molina, Kri	01/14/2014	90.00	0.30	27.00
TAX	1065P	10652 1065 PREPARATION	Horbachews	01/16/2014	200.00	0.20	40.00
						1.40	216.50

Primary Partner: Brady, Stephen R. (7)

<u>WIP - McGinn, Smith Alarm Trading, LLC (23) - Consulting</u>	<u>Memo</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
TAX MSCTX 10944 ANNUAL PAYROLL	Horbachews 01/20/2014 Discussion with Brian Shea re 1099 reporting	200.00	0.20	40.00
TAX MSCTX 10944 ANNUAL PAYROLL	Horbachews 01/22/2014 respond to Brian Shea re 1099 reportable transaction	200.00	0.30	60.00
TAX MSCTX 10944 ANNUAL PAYROLL	Sia,Eileen 01/25/2014 1099s	65.00	0.35	22.75
	MSCTX Totals		0.85	122.75
TAX OTHTX 10105 PLANNING	Horbachews 12/31/2013 review Brian Shea listing of all taxing authorities for which MS entity may have tax exposure	200.00	0.60	120.00
TAX OTHTX 10105 PLANNING	Horbachews 01/03/2014 update entity list of returns to be prepared for 2013	200.00	0.20	40.00
TAX OTHTX 10105 PLANNING	Horbachews 01/07/2014 respond to Kristina Molina inquiry re IT-204-L's set up various McGinn Smith entities in XCM	200.00	0.20	40.00
TAX OTHTX 10105 PLANNING	Horbachews 01/09/2014 set up various McGinn Smith entities in XCM process software	200.00	1.50	300.00
TAX OTHTX 10105 PLANNING	Horbachews 01/10/2014 1099 template question	200.00	0.30	60.00
TAX OTHTX 10105 PLANNING	Horbachews 01/13/2014 discussion with Kristina Molina on IT-204-LL for various MS entities	200.00	0.20	40.00
TAX OTHTX 10105 PLANNING	Horbachews 01/15/2014 Discussion with Jill Andrews re issues with various IT-204-LL filings and instruct as to NOL C/F schedules to be created for all MS Trusts	200.00	0.50	100.00
TAX OTHTX 10105 PLANNING	Horbachews 01/16/2014 Conference call with Bill Brown and Brian Shea re copying of all returns to be provided to US Justice Dept; conversation with Steve Brady and IT Dept; e-mail correspondence with Bill Brown and start uploading files	200.00	1.10	220.00
TAX OTHTX 10105 PLANNING	Horbachews 01/17/2014 update MS entity listing showing all returns filed by CTBK (.7); work on uploading copies of return files to be provided to Justice Dept	200.00	2.30	460.00
TAX OTHTX 10105 PLANNING	Horbachews 01/21/2014 respond to e-mails from Brian Shea	200.00	0.40	80.00
	OTHTX Totals		7.30	1460.00
	TAX Totals		9.55	1799.25
	McGinn, Smith Alarm Trading, LLC (23)		9.55	1799.25

<u>WIP - McGinn Smith Firstline Funding (24) - Tax</u>	<u>Eng Fee</u>	<u>FYE</u>	<u>WIP Thru 01/25/2014</u>	<u>WIP</u>	<u>Progress</u>	<u>Net WIP</u>	<u>AR Balance</u>
7148-24 - McGinn Smith Firstline Funding	0.00	Dec	719.00	719.00	0.00	719.00	94.80
<u>WIP - McGinn Smith Firstline Funding (24) - Tax</u>	<u>Memo</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>			
TAX 1065P 10652 1065 PREPARATION	Horbachews 01/06/2014 preliminary review of 2013 financial information	200.00	0.20	40.00			
TAX 1065P 10652 1065 PREPARATION	Molina,Kri 01/09/2014 Prepared IT-204-LL for review.	90.00	0.25	22.50			
TAX 1065P 10652 1065 PREPARATION	Molina,Kri 01/09/2014 Prepared IT-204-LL for review.	90.00	0.25	22.50			
TAX 1065P 10652 1065 PREPARATION	Molina,Kri 01/10/2014 Updated binder and prepared return for review.	90.00	1.25	112.50			
TAX 1065P 10653 1065 REVIEW	Andrews,Ji 01/10/2014 Cleared review comments on return.	135.00	1.25	168.75			
TAX 1065P 10653 1065 REVIEW	Ji 01/13/2014 review 1065	135.00	0.30	40.50			
TAX 1065P 10652 1065 PREPARATION	Molina,Kri 01/14/2014 Updated instructions, printed final copy to PDF and inserted into binder.	90.00	0.30	27.00			

Billing Worksheet

Primary Partner - Client Code
For the Period: 12/29/2013 - 01/25/2014

Primary Plaintiff - Credit Suisse
For the Period: 12/29/2013 - 01/25/2014

Primary Partner: Brady, Stephen R. (7)

WIP - McGinn Smith Firstline Funding (24) - Tax				Memo	Rate	Hours	Amount
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	01/22/2014 review changes	135.00	1.00	135.00
TAX	1065P	10653 1065 REVIEW	Horbachews	01/22/2014 Final review and sign off IT-204-LL	200.00	0.30	60.00
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	01/23/2014 review changes	135.00	0.50	67.50
				1065P Totals		5.60	696.25
TAX	MSCTX	10944 ANNUAL PAYROLL	Sta,Eileen	01/25/2014 1099s	65.00	0.35	22.75
				MSCTX Totals		0.35	22.75
				TAX Totals		5.95	719.00
				McGinn Smith Firstline Funding (24)		5.95	719.00

WIP - McGinn, Smith Funding, LLC		FYE	WIP Thru 01/25/2014	WIP	Progress	Net WIP	AR Balance
Eng Fee	Memo				Hours	Amount	
0.00		Dec	99.25	99.25	0.00	99.25	110.00
TAX	1065P 1065 PREPARATION	Molina,Kri Andrews,Ji	01/09/2014 01/13/2014 01/14/2014	Prepared IT-204 LL for review. REVIEW IT-204 LL Updated instructions, printed final copy to PDF and inserted into binder.	90.00 135.00 90.00	0.10 0.30 0.30	9.00 40.50 27.00
TAX	1065P 1065 REVIEW	Molina,Kri					
TAX	1065P 1065 PREPARATION						
				1065P Totals	0.70	76.50	
TAX	MSCTX 10944 ANNUAL PAYROLL	Sia,Eileen	01/25/2014	1099S MSCTX Totals TAX Totals McGinn, Smith Funding, LLC (25)	65.00	0.35 0.35 1.05 1.05	22.75 22.75 99.25 99.25

WIP - McGinn, Smith Licensing, LLC (26) - Consulting		FYE	WIP Thru 01/25/2014	WIP	Progress	Net WIP	AR Balance
					Hours	Amount	
TAX	1065P	10652 1065 PREPARATION	Molina,Kri Molina,Kri	01/09/2014 01/14/2014	Prepared IT-204-LL for review. Updated instructions, printed final copy to PDF and inserted into binder.	90.00 90.00	0.10 0.30
TAX	1065P	10652 1065 PREPARATION					
TAX	1065P	10653 1065 REVIEW	Andrews,Ji Horbachews	01/14/2014 01/23/2014	REVIEW IT-204-LL Final review and sign IAT-204-LL	135.00 200.00	0.30 0.30
TAX	1065P	10653 1065 REVIEW					
TAX Totals					1.00	136.50	
McGinn, Smith Licensing, LLC (26)						1.00	136.50

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Primary Partner - Client Code

For the Period: 12/29/2013 - 01/25/2014

Primary Partner: Brady, Stephen R. (7)

Primary Partner: Brady, Stephen R. (7)							AR Balance
WIP - 107th Associates, LLC (27) - Consulting		Eng Fee	FYE	WIP Thru 01/25/2014	WIP	Progress	Net WIP
		0.00	Dec	339.00	339.00	0.00	339.00
			Memo				Amount
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/09/2014	Prepared IT-204-LL for review.	90.00	9.00
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	01/13/2014	review IT-204-LL	135.00	40.50
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/14/2014	Updated instructions, printed final copy to PDF and inserted into binder.	90.00	27.00
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	01/21/2014	send all 18 entities to Kristina via XCM "to be prepared"	135.00	33.75
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	01/22/2014	IT-204-LL's - talk to Mary about changes deletion of 1065 taxk questions to Mary Ellen and email list to Ellen sign off XCM and move to Mary	135.00	168.75
TAX	1065P	10653 1065 REVIEW	Horbachews	01/23/2014	final review and sign IT-204-LL	200.00	60.00
TAX	1065P	10653 1065 REVIEW			1065P Totals	0.30	339.00
					TAX Totals	2.50	339.00
					107th Associates, LLC (27)	2.50	339.00

7148.28 - Mr. Cranberry, LLC		Eng Fee	FYE	WIP Thru 01/25/2014	WIP	Progress	Net WIP	AR Balance
WIP - Mr. Cranberry, LLC (28) - Tax			Dec	561.25	561.25	0.00	561.25	2460.26
		Memo			Rate	Hours	Amount	
TAX	1065P	10652 1065 PREPARATION	Horbachews	01/02/2014	review preliminary 2013 financial statements	200.00	0.30	60.00
TAX	1065P	10652 1065 PREPARATION	Molina, Kri	01/07/2014	Updated binder and prepared return.	90.00	0.75	67.50
TAX	1065P	10652 1065 PREPARATION	Molina, Kri	01/09/2014	Prepared IT-204-LL for review.	90.00	0.25	22.50
TAX	1065P	10652 1065 PREPARATION	Molina, Kri	01/14/2014	Updated instructions, printed final copy to PDF and inserted into binder.	90.00	0.30	27.00
TAX	1065P	10653 1065 REVIEW	Andrews, Jj	01/14/2014	REVIEW IT-204-LL	135.00	0.30	40.50
TAX	1065P	10653 1065 REVIEW	Andrews, Jj	01/23/2014	review 1065	135.00	1.75	236.25
TAX	1065P	10652 1065 PREPARATION	Molina, Kri	01/24/2014	Cleared review notes on return.	90.00	0.75	67.50
TAX	1065P	10653 1065 REVIEW	Horbachews	01/24/2014	final review and sign IT-204-LL	200.00	0.20	40.00
1065P Totals							4.60	561.25
TAX Totals							4.60	561.25
Mr. Cranberry, LLC (28)							4.60	561.25

Eng Fee	FYE	WIP Thru 01/25/2014	WIP	Progress	Net WIP	AR Balance
0.00	Dec	401.25	401.25	0.00	401.25	98.40
	Memo			Rate	Hours	Amount
				200.00	0.30	60.00

Primary Partner - Client Code
For the Period: 12/29/2013 - 01/25/2014

Primary Partner: Brady, Stephen R. (7)

<u>WIP - MSFC Security Holdings, LLC (29) - Tax</u>				<u>Memo</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/09/2014 Prepared IT-204-LL for review. Updated binder and prepared return for review.	90.00	0.50	45.00
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	01/14/2014 REVIEW IT-204-LL	135.00	0.30	40.50
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/14/2014 Updated instructions, printed final copy to PDF and inserted into binder.	90.00	0.30	27.00
TAX	1065P	10653 1065 REVIEW	Horbachews	01/22/2014 Final review and sign off IT-204-LL review 1065 and made changes	200.00	0.30	60.00
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	01/23/2014 1065P Totals	135.00	1.25	168.75
				TAX Totals		2.95	401.25
				MSFC Security Holdings, LLC (29)		2.95	401.25
						401.25	401.25

<u>WIP - NEI Capital LLC</u>				<u>Eng Fee</u>	<u>FYE</u>	<u>WIP Thru 01/25/2014</u>	<u>WIP</u>	<u>Progress</u>	<u>Net WIP</u>	<u>AR Balance</u>
<u>WIP - NEI Capital LLC (30) - Tax</u>				<u>Dec</u>	<u>116.50</u>	<u>116.50</u>	<u>0.00</u>	<u>0.00</u>	<u>116.50</u>	<u>0.00</u>
TAX	1065P	10652 1065 PREPARATION	Horbachews	01/07/2014 preliminary review of 2013 financial info	200.00	0.20	40.00			
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/09/2014 Prepared IT-204-LL for review.	90.00	0.10	9.00			
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/14/2014 Updated instructions, printed final copy to PDF and inserted into binder.	90.00	0.30	27.00			
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	01/14/2014 REVIEW IT-204-LL	135.00	0.30	40.50			
				1065P Totals		0.90	116.50			
				TAX Totals		0.90	116.50			
				NEI Capital LLC (30)		0.90	116.50			

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 01/25/2014	WIP	Progress	Net WIP	AR Balance
					Rate	Hours		
			Memo				Amount	
7148.32 - Seton Hall Associates		0.00	Dec	80.00	80.00	0.00	80.00	3.60
<u>WIP - Seton Hall Associates (32) - Tax</u>								
TAX	1065P	10552 1065 PREPARATION	Horbachews	01/14/2014	preliminary review of 2013 financial statements - e-mail to Jill Andrews 1065P Totals TAX Totals Seton Hall Associates (32)	200.00	0.40	80.00

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Primary Partner - Client Code
For the Period: 12/29/2013 - 01/25/2014

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 01/25/2014	WIP	Progress	Net WIP	AR Balance
		Dec		245.75	0.00	Hours	245.75	6634.40
			Memo		Rate		Amount	
7148.34 - TDM Cable Funding, LLC		0.00						
WIP - TDM Cable Funding, LLC (34) - Tax								
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/09/2014 Prepared IT-204-LL for review.	90.00	0.25	22.50	
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	01/14/2014 REVIEW IT-204-LL	135.00	0.25	33.75	
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/14/2014 Updated instructions, printed final copy to PDF and inserted into binder.	90.00	0.30	27.00	
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/21/2014 Prepared extension for review.	90.00	0.25	22.50	
TAX	1065P	10653 1065 REVIEW	Horbachnews	01/22/2014 Final review and sign off IT-204-LL	200.00	0.30	60.00	
TAX	1065P	10653 1065 REVIEW	Mauro,Lind	01/24/2014 Review 1099's	135.00	0.40	54.00	
				1065P Totals		1.75	219.75	
TAX	MSCTX	10944 ANNUAL PAYROLL	Sia,Eileen	01/23/2014 1099-MISC; Create 1099 tabs	65.00	0.40	26.00	
				MSCTX Totals		0.40	26.00	
				TAX Totals		2.15	245.75	
				TDM Cable Funding, LLC (34)		2.15	245.75	
7148.35 - TDMM Cable Funding LLC		0.00						
WIP - TDMM Cable Funding LLC (35) - Tax								
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/14/2014 Updated instructions, printed final copy to PDF and inserted into binder.	90.00	0.30	27.00	
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	01/15/2014 REVIEW IT-204-LL	135.00	0.50	67.50	
TAX	1065P	10652 1065 PREPARATION	Horbachnews	01/15/2014 review Benchmark Communication YTD Info and conversion to tax basis balance sheet; review documentation re: sale to Hunt Communications, review transactions; compute loss on sale of assets	200.00	2.20	440.00	
TAX	1065P	10652 1065 PREPARATION	Horbachnews	01/16/2014 review Sales Agreement; Benchmark Communications financials; p/c with Brian Shea with questions on transactions; review TDMM Cable Fund LLC preliminary 2013 financials; prepare and send adjusting journal entries to be posted to TDMM Cable Funding; prepare Form 8594 with allocation of purchase price to provide to buyer (Hunt)	200.00	3.00	600.00	
TAX	1065P	10652 1065 PREPARATION	Horbachnews	01/21/2014 revise Form 8594 and respond to e-mail from Kelly Marks	200.00	0.80	160.00	
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/21/2014 Prepared extension for review.	90.00	0.25	22.50	
TAX	1065P	10653 1065 REVIEW	Horbachnews	01/22/2014 Final review and sign IT-204-LL	200.00	0.30	60.00	
				1065P Totals		7.35	1377.00	
				TAX Totals		7.35	1377.00	
				TDMM Cable Funding LLC (35)		7.35	1377.00	

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Primary Partner - Client Code

For the Period: 12/29/2013 - 01/25/2014

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 01/25/2014	WIP	Progress	Net WIP	AR Balance
	Dec	225.00	225.00	0.00	Hours	Amount	
WIP - FirstLine SR. Trust 07 (42) - Trust							
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/08/2014	Updated binder and prepared return for review.	90.00	45.00
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	01/16/2014	review 1041	135.00	101.25
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/20/2014	Created NOL deduction calculation spreadsheet for current year return. Entered deduction into return and attached calculation for e-filing.	90.00	45.00
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	01/24/2014	review NOL	135.00	33.75
					1041T Totals	2.00	225.00
					TAX Totals	2.00	225.00
					FirstLine SR. Trust 07 (42)	2.00	225.00
	Eng Fee	FYE	WIP Thru 01/25/2014	WIP	Progress	Net WIP	AR Balance
	Dec	388.75	388.75	0.00	Hours	Amount	
7148.43 - FirstLine SR. Trust 07 series B							
TAX	1041T	10412 1041 PREPARATION	Horbachews	01/06/2014	Preliminary review of 2013 financial information	200.00	40.00
TAX	1041T	10413 1041 PREPARATION	Molina,Kri	01/07/2014	Updated binder and prepared return for review.	90.00	45.00
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/10/2014	Cleared review comments.	90.00	22.50
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	01/10/2014	review 1041	135.00	101.25
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	01/16/2014	review cleared notes	135.00	33.75
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	01/17/2014	review 1041	135.00	33.75
TAX	1041T	10413 1041 REVIEW	Molina,Kri	01/20/2014	Created NOL deduction calculation spreadsheet for current year return. Entered deduction into return and attached calculation for e-filing.	90.00	45.00
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	01/24/2014	review NOL	135.00	67.50
					1041T Totals	3.20	388.75
					TAX Totals	3.20	388.75
					FirstLine SR. Trust 07 series B (43)	3.20	388.75
	Eng Fee	FYE	WIP Thru 01/25/2014	WIP	Progress	Net WIP	AR Balance
	Dec	226.25	226.25	0.00	Hours	Amount	
7148.44 - FirstLine Trust 07 (44) - Trust							
TAX	1041T	10412 1041 PREPARATION	Horbachews	01/03/2014	Review preliminary 2013 financial date	200.00	40.00
TAX	1041T	10412 1041 PREPARATION	Horbachews	01/06/2014	preliminary review of 2013 financial information	200.00	40.00
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/08/2014	Updated binder and prepared return for review.	90.00	45.00
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	01/15/2014	talk to Mary about trust NOL carryover schedules	135.00	33.75

Billing Worksheet

Primary Partner - Client Code
For the Period: 12/29/2013 - 01/25/2014

Primary Partner: Brady, Stephen R. (7)**WIP - FirstLine Trust 07 (44) - Trust**

			Memo			Rate		Hours		Amount
TAX	1041T	10413 1041 REVIEW	Andrews, Ji	01/16/2014	review 1041			0.25		33.75
TAX	1041T	10413 1041 REVIEW	Andrews, Ji	01/24/2014	review NOL			0.25		33.75
					1041T Totals					
					TAX Totals					226.25
					FirstLine Trust 07 (44)					226.25

7148.45 - FirstLine Trust 07 Series B

		Eng Fee	FYE	WIP Thru 01/25/2014	WIP	Progress		Net WIP		AR Balance
		Dec		231.25	231.25	0.00		231.25		0.00
			Memo				Rate		Hours	
TAX	1041T	10412 1041 PREPARATION	Horbachews	01/03/2014	Review preliminary 2013 financial data		200.00		0.20	40.00
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/07/2014	Updated binder and prepared return for review.		90.00		0.50	45.00
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	01/15/2014	get Kristina M set up to update NOL carryover		135.00		0.25	33.75
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	01/16/2014	schedules for trusts					
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/21/2014	review 1041		135.00		0.25	33.75
TAX	1041T	10413 1041 REVIEW	Molina,Kri	01/21/2014	Created NOL deduction calculation spreadsheet		90.00		0.50	45.00
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	01/24/2014	for current year return. Entered deduction into					
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	01/24/2014	return and attached calculation for e-filing.					
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	01/24/2014	review NOL		135.00		0.25	33.75
					1041T Totals					
					TAX Totals					231.25
					FirstLine Trust 07 Series B (45)					231.25

7148.46 - Fortress Trust 08

		Eng Fee	FYE	WIP Thru 01/25/2014	WIP	Progress		Net WIP		AR Balance
		Dec		562.50	562.50	0.00		562.50		3.60
			Memo				Rate		Hours	
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/09/2014	Updated binder and prepared return for review.		90.00		0.25	22.50
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	01/10/2014	review 1041 - includes updating XCM - new		135.00		0.75	101.25
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/10/2014	Cleared review comments on return		90.00		0.25	22.50
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	01/16/2014	review cleared notes, make changes, talk to KM &		135.00		1.00	135.00
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	01/17/2014	MEM regarding XCM issues					
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	01/21/2014	review cleared notes		135.00		1.00	135.00
TAX	1041T	10413 1041 REVIEW	Molina,Kri	01/21/2014	review NOL schedule		90.00		0.25	33.75
TAX	1041T	10412 1041 PREPARATION	Andrews,Ji	01/21/2014	Created NOL deduction calculation spreadsheet					
TAX	1041T	10413 1041 REVIEW	Molina,Kri	01/21/2014	for current year return. Entered deduction into					
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	01/22/2014	return and attached calculation for e-filing.					
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	01/22/2014	review NOL		135.00		0.50	67.50
					1041T Totals					562.50
					TAX Totals					562.50
					Fortress Trust 08 (46)					562.50

Billing Worksheet

Primary Partner - Client Code
For the Period: 12/29/2013 - 01/25/2014

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 01/25/2014	WIP	Progress	Net WIP	AR Balance
	Memo			Rate	Hours	Amount	
7148.47 - Integrated Excellence Jr. Trust 08	0.00	Dec	361.25	361.25	0.00	361.25	0.00
WIP - Integrated Excellence Jr. Trust 08 (47) - Trust							
TAX 1041T 10412 1041 PREPARATION	Horbachews Molina,Kri	01/06/2014 Updated binder and prepared return for review.		200.00	0.20	40.00	
TAX 1041T 10412 1041 PREPARATION	Molina,Kri	01/08/2014 Cleared review comments on return.		90.00	0.50	45.00	
TAX 1041T 10412 1041 PREPARATION	Andrews,Ji	01/10/2014 review 1041		90.00	0.25	22.50	
TAX 1041T 10413 1041 REVIEW	Andrews,Ji	01/10/2014 review cleared notes		135.00	0.75	101.25	
TAX 1041T 10413 1041 REVIEW	Horbachews Molina,Kri	01/16/2014 work with Kristina M on NOL C/F Schedule		135.00	0.25	33.75	
TAX 1041T 10412 1041 PREPARATION	Horbachews Molina,Kri	01/20/2014 Created NOL deduction calculation spreadsheet		200.00	0.20	40.00	
TAX 1041T 10412 1041 PREPARATION	Molina,Kri	01/21/2014 for current year return. Entered deduction into		90.00	0.50	45.00	
TAX 1041T 10413 1041 REVIEW	Andrews,Ji	01/24/2014 return and attached calculation for e-filing.					
TAX 1041T 10413 1041 REVIEW	Andrews,Ji	01/24/2014 review NOL	135.00	0.25	33.75		
		1041T Totals			2.90	361.25	
		TAX Totals			2.90	361.25	
		Integrated Excellence Jr. Trust 08 (47)			2.90	361.25	
7148.48 - Integrated Excellence Sr. Trust 08	0.00	Dec	327.50	327.50	0.00	327.50	37.60
WIP - Integrated Excellence Sr. Trust 08 (48) - Trust							
TAX 1041T 10412 1041 PREPARATION	Horbachews Molina,Kri	01/06/2014 Preliminary review of 2013 financial info		200.00	0.20	40.00	
TAX 1041T 10412 1041 PREPARATION	Andrews,Ji	01/08/2014 Updated binder and prepared return for review.		90.00	0.50	45.00	
TAX 1041T 10413 1041 REVIEW	Andrews,Ji	01/17/2014 review 1041		135.00	0.75	101.25	
TAX 1041T 10413 1041 REVIEW	Horbachews Molina,Kri	01/20/2014 review 1041		135.00	0.25	33.75	
TAX 1041T 10412 1041 PREPARATION	Andrews,Ji	01/20/2014 work with Kristina Molina on NOL C/F schedule		200.00	0.20	40.00	
TAX 1041T 10413 1041 REVIEW	Andrews,Ji	01/24/2014 view NOL		135.00	0.50	67.50	
		1041T Totals			2.40	327.50	
		TAX Totals			2.40	327.50	
		Integrated Excellence Sr. Trust 08 (48)			2.40	327.50	
7148.49 - Pacific Trust 02	0.00	Dec	374.50	374.50	0.00	374.50	0.00
WIP - Pacific Trust 02 (49) - Trust							
TAX 1041T 10412 1041 PREPARATION	Horbachews Molina,Kri	01/06/2014 Preliminary review of 2013 financial information		200.00	0.20	40.00	
TAX 1041T 10412 1041 PREPARATION	Molina,Kri	01/07/2014 Updated binder and inserted current information.		90.00	0.25	22.50	
TAX 1041T 10412 1041 PREPARATION	Molina,Kri	01/13/2014 Updated binder with 2013 information and prepared return.		90.00	0.50	45.00	

Primary Partner: Brady, Stephen R. (7)**WIP - Pacific Trust 02 (49) - Trust**

			Memo					
					Rate	Hours	Amount	
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	01/17/2014	review 1041	135.00	0.50	67.50
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	01/20/2014	review 1041	135.00	0.20	27.00
TAX	1041T	10412 1041 PREPARATION	Horbachews	01/20/2014	NOL C/F schedule	200.00	0.30	60.00
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/21/2014	Created NOL deduction calculation spreadsheet for current year return. Entered deduction into return and attached calculation for e-filing.	90.00	0.50	45.00
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	01/24/2014	review NOL	135.00	0.50	67.50
					1041T Totals		2.95	374.50
					TAX Totals		2.95	374.50
					Pacific Trust 02 (49)		2.95	374.50

Billing Worksheet

Primary Partner - Client Code
For the Period: 12/29/2013 - 01/25/2014

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 01/25/2014	WIP	Progress	Net WIP	AR Balance
		Dec	22.50	22.50	0.00	22.50	22.50	2235.20
		Memo		Rate	Hours	Amount		
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/21/2014	Prepared extension for review.	90.00	0.25	22.50
					1041T Totals	0.25	22.50	
					TAX Totals	0.25	22.50	
					TDM Cable Trust 06 (52)	0.25	22.50	

		Eng Fee	FYE	WIP Thru 01/25/2014	WIP	Progress	Net WIP	AR Balance
		Dec	224.50	224.50	0.00	224.50	224.50	0.00
		Memo		Rate	Hours	Amount		
TAX	1041T	10413 1041 REVIEW	Horbachews	01/06/2014	preliminary review of 2013 financials	200.00	0.20	40.00
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/08/2014	Updated binder and prepared return for review.	90.00	0.50	45.00
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	01/11/2014	review 1041	135.00	0.25	33.75
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	01/20/2014	review 1041	135.00	0.20	27.00
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/20/2014	Created NOL deduction calculation spreadsheet for current year return. Entered deduction into return and attached calculation for e-filing.	90.00	0.50	45.00
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	01/24/2014	review NOL	135.00	0.25	33.75
					1041T Totals	1.90	224.50	
					TAX Totals	1.90	224.50	
					TDM Luxury Cruise Trust 07 (53)	1.90	224.50	

		Eng Fee	FYE	WIP Thru 01/25/2014	WIP	Progress	Net WIP	AR Balance
		Dec	202.00	202.00	0.00	202.00	202.00	3.60
		Memo		Rate	Hours	Amount		
TAX	1041T	10412 1041 PREPARATION	Horbachews	01/06/2014	Preliminary review of 2013 financial information	200.00	0.20	40.00
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/09/2014	Updated binder and prepared return for review.	90.00	0.25	22.50
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	01/11/2014	review 1041	135.00	0.25	33.75
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	01/20/2014	review 1041	135.00	0.20	27.00
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	01/20/2014	Created NOL deduction calculation spreadsheet for current year return. Entered deduction into return and attached calculation for e-filing.	90.00	0.50	45.00
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	01/24/2014	review NOL	135.00	0.25	33.75
					1041T Totals	1.65	202.00	
					TAX Totals	1.65	202.00	
					TDM Verifier Trust 07 (54)	1.65	202.00	

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 01/25/2014	WIP	Progress	Net WIP	AR Balance
	Dec	175.00	175.00	0.00	Hours	Amount	
WIP - TDM Verifier Trust 07R (55) - Trust		Memo					
TAX	1041T 10412 1041 PREPARATION	Horbachews Molina,Kri	01/06/2014 01/09/2014	preliminary review of 2013 financial information Updated binder and prepared return for review.	200.00 90.00	0.20 0.25	40.00 22.50
TAX	1041T 10412 1041 PREPARATION	Andrews,Ji	01/17/2014	review 1041	135.00	0.25	33.75
TAX	1041T 10413 1041 REVIEW	Molina,Kri	01/20/2014	Created NOL deduction calculation spreadsheet for current year return. Entered deduction into return and attached calculation for e-filing.	90.00	0.50	45.00
TAX	1041T 10412 1041 PREPARATION						
TAX	1041T 10413 1041 REVIEW	Andrews,Ji	01/24/2014	review NOL	135.00	0.25	33.75
				1041T Totals		1.45	175.00
				TAX Totals		1.45	175.00
				TDM Verifier Trust 07R (55)		1.45	175.00
<hr/>							
7148.55 - TDM Verifier Trust 07R		Eng Fee	FYE	WIP Thru 01/25/2014	WIP	Progress	Net WIP
		0.00	Dec	358.25	358.25	0.00	358.25
			Memo				
WIP - TDM Verifier Trust 08 (56) - Trust							
TAX	1041T 10412 1041 PREPARATION	Horbachews	01/07/2014	preliminary review of 2013 financial information and correspondence with Brian Shea	200.00	0.30	60.00
TAX	1041T 10412 1041 PREPARATION	Molina,Kri	01/13/2014	Updated binder with 2013 information and prepared return.	90.00	0.50	45.00
TAX	1041T 10413 1041 REVIEW	Andrews,Ji	01/17/2014	review 1041	135.00	0.25	33.75
TAX	1041T 10412 1041 PREPARATION	Molina,Kri	01/20/2014	Created NOL deduction calculation spreadsheet for current year return. Entered deduction into return and attached calculation for e-filing.	90.00	0.50	45.00
TAX	1041T 10413 1041 REVIEW	Andrews,Ji	01/20/2014	review 1041	135.00	0.20	27.00
TAX	1041T 10413 1041 REVIEW	Andrews,Ji	01/24/2014	review NOL	135.00	0.50	67.50
TAX	1041T 10413 1041 REVIEW	Mauro,Lind	01/24/2014	Review 1089's 1041T Totals	135.00	0.40	54.00
TAX	MSCTX	10944 ANNUAL PAYROLL	Sia,Eileen	01/23/2014	1099s: Create 1099s tabs MSCTX Totals	2.65	332.25
				TAX Totals		3.05	358.25
				TD M Verifier Trust 08 (56)		3.05	358.25

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/29/2013 - 01/25/2014

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 01/25/2014	WIP	Progress	Net WIP	AR Balance
	Dec		304.50	304.50	0.00	304.50	0.00
	Memo			Rate	Hours	Amount	
WIP - TDM Verifier Trust 09 (58) - Trust							
TAX 1041T 10412 1041 PREPARATION	Horbachews Molina,Kri	01/07/2014 01/13/2014	preliminary review of 2013 financial information and updated binder with 2013 information and prepared return.	200.00 90.00	0.20 0.50	40.00 45.00	
TAX 1041T 10412 1041 PREPARATION	Andrews,Ji	01/17/2014					
TAX 1041T 10413 1041 REVIEW	Andrews,Ji	01/20/2014	review 1041	135.00	0.25	33.75	
TAX 1041T 10413 1041 REVIEW	Molina,Kri	01/20/2014	review 1041	135.00	0.20	27.00	
TAX 1041T 10412 1041 PREPARATION			Created NOL deduction calculation spreadsheet for current year return. Entered deduction into return and attached calculation for e-filing.	90.00	0.50	45.00	
TAX 1041T 10413 1041 REVIEW	Andrews,Ji	01/24/2014	review NOL	135.00	0.25	33.75	
TAX 1041T 10413 1041 REVIEW	Mauro,Lind	01/24/2014	Review 1099's	135.00	0.40	54.00	
			1041T Totals		2.30	278.50	
TAX MSCTX 10944 ANNUAL PAYROLL	Sia,Eileen	01/23/2014	1099s; Create 1099 tabs	65.00	0.40	26.00	
			MSCTX Totals		0.40	26.00	
			TAX Totals		2.70	304.50	
			TDM Verifier Trust 09 (58)		2.70	304.50	
WIP - TDM Verifier Trust 11 (59) - Trust							
7148.59 - TDM Verifier Trust 11							
	Eng Fee	FYE	WIP Thru 01/25/2014	WIP	Progress	Net WIP	AR Balance
	Dec		218.75	218.75	0.00	218.75	0.00
	Memo			Rate	Hours	Amount	
WIP - TDM Verifier Trust 11 (59) - Trust							
TAX 1041T 10412 1041 PREPARATION	Horbachews Molina,Kri	01/15/2014 01/21/2014	preliminary review 2013 financial information and updated binder and prepared return for review.	200.00 90.00	0.30 0.50	60.00 45.00	
TAX 1041T 10412 1041 PREPARATION	Mauro,Lind	01/24/2014	Review 1099's	135.00	0.40	54.00	
TAX 1041T 10413 1041 REVIEW	Andrews,Ji	01/24/2014	review 1041 & NOL	135.00	0.25	33.75	
TAX 1041T 10413 1041 REVIEW			1041T Totals		1.45	192.75	
TAX MSCTX 10944 ANNUAL PAYROLL	Sia,Eileen	01/23/2014	1099s; Create 1099 tabs	65.00	0.40	26.00	
			MSCTX Totals		0.40	26.00	
			TAX Totals		1.85	218.75	
			TDM Verifier Trust 11 (59)		1.85	218.75	
WIP - TDMM Benchmark Trust 09 (60) - Trust							
7148.60 - TDMM Benchmark Trust 09							
	Eng Fee	FYE	WIP Thru 01/25/2014	WIP	Progress	Net WIP	AR Balance
	Dec		138.75	138.75	0.00	138.75	0.00
	Memo			Rate	Hours	Amount	

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/29/2013 - 01/25/2014

Primary Partner: Brady, Stephen R. (7)

<u>WIP - TDMM Benchmark Trust 09 (60) - Trust</u>			<u>Memo</u>		
TAX 1041T 10412 1041 PREPARATION	Horbachews Molina,Kri Andrews,Ji	01/15/2014 01/21/2014 01/24/2014	preliminary review 2013 financial data Updated binder and prepared return for review. review 1041 & NOL	200.00 90.00 135.00	0.30 0.50 0.25
TAX 1041T 10412 1041 PREPARATION					
TAX 1041T 10413 1041 REVIEW					
			1041T Totals	1.05	138.75
			TAX Totals	1.05	138.75
			TDMM Benchmark Trust 09 (60)	1.05	138.75

<u>Eng Fee</u>			<u>FYE</u>		
<u>WIP - TDMM Cable Sr. Trust 09 (61) - Trust</u>			<u>WIP Thru 01/25/2014</u>		
0.00	Dec	138.75	138.75	0.00	138.75
			<u>Memo</u>		
			preliminary review 2013 financial data Updated binder and prepared return for review. review 1041 & NOL		
			1041T Totals	0.30 0.50 0.25	60.00 45.00 33.75
			TAX Totals	1.05	138.75
			TDMM Cable Sr. Trust 09 (61)	1.05	138.75

<u>Eng Fee</u>			<u>FYE</u>		
<u>WIP - TDMM Cable Sr. Trust 09 (61) - Trust</u>			<u>WIP Thru 01/25/2014</u>		
0.00	Dec	78.75	78.75	0.00	78.75
			<u>Memo</u>		
			Updated binder and prepared return for review. review 1041 & NOL		
			1041T Totals	0.50 0.25 0.75	45.00 33.75 78.75
			TAX Totals	0.75	78.75
			TDMM Cable Jr. Trust 09 (62)	0.75	78.75

<u>Eng Fee</u>			<u>FYE</u>		
<u>WIP - TDMM Cable Jr. Trust 09 (62) - Trust</u>			<u>WIP Thru 01/25/2014</u>		
0.00	Dec	78.75	78.75	0.00	78.75
			<u>Memo</u>		
			Updated binder and prepared return for review. review 1041 & NOL		
			1041T Totals	0.50 0.25 0.75	45.00 33.75 78.75
			TAX Totals	0.75	78.75
			TDMM Cable Jr. Trust 09 (62)	0.75	78.75

Billing Worksheet

Primary Partner - Client Code
For the Period: 12/29/2013 - 01/25/2014

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 01/25/2014	WIP	Progress	Net WIP	AR Balance
				Rate	Hours	Amount	
7148.64 - Benchmark Com. Corporation	0.00	Dec	936.25		0.00	936.25	0.00
WIP - Benchmark Com. Corporation (64) - Tax		Memo					
TAX	1065P	10652 1065 PREPARATION	Horbachews	01/06/2014	correspondence with Brian Shea re sale of assets and preliminary review of 2013 Financials update cy benchmark part of TDMM Cable Funding	200.00	0.40
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	01/08/2014	update current year Benchmark workpaper within TDMM Cable Funding consolidated workpapers - 0.5 update tax depreciation & amort schedule - input to balance sheet - 2.75 set up new tab for assembly - new cy - 0.25	135.00	2.25
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	01/09/2014	1065P Totals	135.00	3.50
						6.15	856.25
TAX	OTHTX	10105 PLANNING	Horbachews	01/20/2014	upload prior year returns prepared by Piaker & Lyons for Justice Dept	200.00	0.40
					OTHTX Totals	80.00	80.00
					TAX Totals	936.25	
					Benchmark Com. Corporation (64)	936.25	

Exhibit B-2



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

Rec'd 3/4/2014
WB

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

McGinn, Smith & Co., Inc.

*Attn: Mr. William Brown
c/o Phillips Lytle LLP
One Canalside
125 Main Street
Buffalo, NY 14203-2887*

*Invoice No. 62774
Date 02/22/2014
Client No. 7148.02*

For professional services rendered from January 26, 2014 through February 22, 2014 per detailed attachment.

Total Amount Due This Invoice \$ 12,451.75

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

Please include invoice number on all correspondence and checks.

Tax Identification number 16-1468002

Thank you

McGinn Smith et al 1/26/14 through 2/22/14

	<u>Entity</u>	<u>Total Hours</u>	<u>Total Amount</u>
1	McGinn, Smith & Co., Inc.	2.00	361.25
2	McGinn, Smith Acceptance Corp	0.20	40.00
3	McGinn, Smith Capital Holdings, Corp	2.45	387.00
4	Transaction Funding Corp.	1.05	165.25
5	Cruise Charter Ventures, LLC	0.30	68.50
6	IP Investors LLC	2.30	366.25
7	M&S Partners	1.70	285.75
8	McGinn, Smith Holdings, LLC	2.15	359.75
9	First Independent Income Notes, LLC	0.30	68.50
10	First Excelsior Income Notes LLC	0.30	68.50
11	Third Albany Income Notes, LLC	0.90	162.50
12	First Advisory Income Notes, LLC	0.30	68.50
13	McGinn, Smith Alarm Trading, LLC	11.10	1,620.00
14	McGinn Smith Firstline Fuding	2.35	392.50
15	McGinn Smith Fuding, LLC	0.70	122.50
16	Mr Cranberry, LLC	1.95	319.50
17	MSFC Security Holdings, LLC	1.20	218.25
18	Seton Hall Associates	5.35	848.25
19	TDM Cable Funding, LLC	2.60	383.00
20	TDMM Cable Funding LLC	19.65	2,993.25
21	FirstLine SR. Trust 07	0.65	128.50
22	FirstLine SR. Trust 07 series B	0.80	145.75
23	FirstLine Trust 07	0.90	162.25
24	FirstLine Trust 07 Series B	0.55	112.00
25	Fortress Trust 08	2.55	382.00
26	Intergrated Excellence Jr. Trust 08	0.80	145.75
27	Integrated Excellence Sr. Trust 08	0.55	112.00
28	Pacific Trust 02	1.20	222.25
29	TDM Cable Trust 06	1.00	178.50
30	TDM Luxury Cruise Trust 07	0.90	165.75
31	TDM Verifier Trust 07	0.90	165.75
32	TDM Verifier Trust 07R	0.65	132.00
33	TDM Verifier Trust 08	1.20	212.25
34	TDM Verifier Trust 09	1.20	212.25
35	TDM Verifier Trust 11	0.95	178.50
36	TDMM Benchmark Trust 09	0.65	132.00
37	TDMM Cable Sr. Trust 09	0.90	165.75
38	TDMM Cable Jr. Trust 09	0.90	165.75
39	Benchmark Com. Corporation	0.25	33.75

Total Amount Due **\$ 12,451.75**

See detailed time description per attached Billing Worksheet

Billing Worksheet

For the Period: 01/26/2014 - 02/22/2014

Primary Partner: Brady, Stephen R. (7)							Net WIP	AR Balance
WIP - McGinn, Smith & Co., Inc. (02) - Tax	ACCT	Eng Fee	FYE	WIP Thru 02/22/2014	WIP	Progress		
		0.00	Dec	361.25	361.25	0.00	361.25	1649.12
			Memo		Rate	Hours	Amount	
WRTUP - McGinn, Smith & Co., Inc. (02) - Tax	ACCT	WRTUP	10942 QUARTERLY PAYROLL	Gross,Lynn	01/29/2014	fix filing methods for 4 entities WRTUP Totals ACT Totals	120.00 0.15 0.15	18.00 18.00 18.00
EXPEN EXP		01940 OTHER - (EXPLAIN)		Guyett,Sam	02/02/2014	Tax processing fee EXP Totals EXPEN Totals	22.00 22.00	22.00
TAX		11202 1120 PREPARATION		Andrews,Ji	02/07/2014	talk to Mary regarding remaining MS entities look through PY to determine amounts needed for extensions	135.00 0.50	67.50
TAX		11202 1120 PREPARATION		Andrews,Ji	02/10/2014	go over client emails for info for K-1's to be able to file extensions	135.00 0.25	33.75
TAX		11202 1120 PREPARATION		Horbachews	02/10/2014	Review information sent by Brian Shea on Pine St capital k-1 info and analysis of transactions to determine whether payment due with extension requests	200.00 0.80	160.00
						1120C Totals	1.55	261.25
TAX	OTHTX	10105 PLANNING		Horbachews	02/07/2014	Discussion with Jill Andrews and e-mail correspondence with Brian Shea re 2013 financials and Pine Street K-1 projections	200.00 0.30	60.00
						OTHTX Totals	0.30	60.00
						TAX Totals	1.85	321.25
						McGinn, Smith & Co., Inc. (02)	2.00	361.25

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/26/2014 - 02/22/2014

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 02/22/2014	WIP	Progress	Net WIP	AR Balance
				Rate	Hours		
7148.04 - McGinn, Smith Acceptance Corp	0.00	Dec	40.00	40.00	0.00	40.00	0.00
WIP - McGinn, Smith Acceptance Corp (04) - Tax		<u>Memo</u>					
TAX OTHTX 10105 PLANNING	Horbachews	02/04/2014	Respond to Brian Shea inquiry re corporate shareholders OTHTX Totals TAX Totals McGinn, Smith Acceptance Corp (04)		200.00	0.20	40.00

	Eng Fee	FYE	WIP Thru 02/22/2014	WIP	Progress	Net WIP	AR Balance
				Rate	Hours		
7148.06 - McGinn, Smith Capital Holdings Corp.	0.00	Dec	387.00	387.00	0.00	387.00	509.80
WIP - McGinn, Smith Capital Holdings Corp. (06) - Tax		<u>Memo</u>					
EXPEN EXP 01940 OTHER - (EXPLAIN)	Guyett,Sam	02/02/2014	Tax processing fee EXP Totals EXPEN Totals				
TAX 1065P 10653 1065 REVIEW	Horbachews	01/28/2014	1065P Totals		200.00	0.50	100.00
TAX 1120C 11203 1120 REVIEW	Andrews,Ji	01/27/2014					
TAX 1120C 11202 1120 PREPARATION	Molina,Kri	01/29/2014	reviewed cleared notes Got return ready for assembly.				
TAX 1120C 11203 1120 REVIEW	Andrews,Ji	01/31/2014	review assembly				
TAX 1120C 11203 1120 REVIEW	Horbachews	01/31/2014	final review and sign returns				
			1120C Totals				
TAX OTHTX 10105 PLANNING	Andrews,Ji	01/27/2014	go through emails and make sure all returns have been accounted for- save emails to MS folder				
			OTHTX Totals				
			TAX Totals				
			McGinn, Smith Capital Holdings Corp. (06)				

	Eng Fee	FYE	WIP Thru 02/22/2014	WIP	Progress	Net WIP	AR Balance
				Rate	Hours		
7148.08 - Transaction Funding Corp.	0.00	Dec	165.25	165.25	0.00	165.25	2189.20
WIP - Transaction Funding Corp. (08) - Tax		<u>Memo</u>					
EXPEN EXP 01940 OTHER - (EXPLAIN)	Guyett,Sam	02/02/2014	Tax processing fee EXP Totals EXPEN Totals				

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/26/2014 - 02/22/2014

Primary Partner: Brady, Stephen R. (7)

<u>WIP - Transaction Funding Corp. (08) - Tax</u>		<u>Memo</u>				<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
TAX	1065P	10653 1065 REVIEW	Mauro,Lind	01/28/2014	Review 1099 C 1065P Totals	135.00	0.30	40.50
							0.30	40.50
TAX	MSCTX	10944 ANNUAL PAYROLL	Sia,Eileen	01/28/2014	1099-C	65.00	0.25	16.25
TAX	MSCTX	10944 ANNUAL PAYROLL	Sia,Eileen	01/28/2014	Assembly review	65.00	0.10	6.50
TAX	MSCTX	10944 ANNUAL PAYROLL	Horbachews	01/28/2014	review and sign off 1099's	200.00	0.20	40.00
TAX	MSCTX	10944 ANNUAL PAYROLL	Horbachews	01/31/2014	review and sign off 1099's	200.00	0.20	40.00
					MSCTX Totals			
					TAX Totals			
					Transaction Funding Corp. (08)			

<u>Eng Fee</u>		<u>FYE</u>	<u>WIP Thru 02/22/2014</u>	<u>WIP</u>	<u>Progress</u>	<u>Net WIP</u>	<u>AR Balance</u>	
<u>WIP - Cruise Charter Ventures, LLC (10) - Tax</u>		<u>Memo</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>			
EXPEN EXP	01940 OTHER - (EXPLAIN)	Cardinal,A	02/02/2014	Tax Processing Fee EXP Totals EXPEN Totals	68.50	0.00	68.50	
							270.00	
						22.00		
						22.00		
TAX	MSCTX	10944 ANNUAL PAYROLL	Horbachews	01/28/2014	review & sign off 1099's	200.00	0.20	40.00
TAX	MSCTX	10944 ANNUAL PAYROLL	Sia,Eileen	01/28/2014	Assembly review	65.00	0.10	6.50
					MSCTX Totals			
					TAX Totals			
					Cruise Charter Ventures, LLC (10)			

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/26/2014 - 02/22/2014

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 02/22/2014	WIP	Progress	Net WIP	AR Balance
	0.00	Dec	366.25	366.25	0.00	366.25	1016.90
		Memo		Rate	Hours	Amount	
7148.14 - IP Investors LLC							
EXPEN EXP 01940 OTHER - (EXPLAIN)	Cardinal,A	02/02/2014 Tax Processing Fee EXP Totals EXPEN Totals				22.00	
						22.00	
						22.00	
TAX 1065P 10653 1065 REVIEW	Mauro,Lind	01/27/2014 Review 1099's	135.00	0.40		54.00	
TAX 1065P 10652 1065 PREPARATION	Horbachews	01/28/2014 Final review	200.00	0.60		120.00	
TAX 1065P 10652 1065 PREPARATION	Molina,Kri	01/29/2014 Got return ready for assembly.	90.00	0.25		22.50	
TAX 1065P 10653 1065 REVIEW	Andrews,Ji	01/31/2014 review assembly	135.00	0.50		67.50	
TAX 1065P 10653 1065 REVIEW	Horbachews	01/31/2014 review and sign off return	200.00	0.20		40.00	
TAX 1065P 10652 1065 PREPARATION	Andrews,Ji	02/10/2014 save pdf of K-1 labels to binder & T drive	135.00	0.25		33.75	
		1065P Totals		2.20		337.75	
TAX MSCTX 10944 ANNUAL PAYROLL	Sia,Eileen	01/28/2014 Assembly review MSCTX Totals TAX Totals IP Investors LLC (14)	65.00	0.10		6.50	
				0.10		6.50	
				2.30		344.25	
				2.30		366.25	
7148.15 - M&S Partners							
EXPEN EXP 01940 OTHER - (EXPLAIN)	Cardinal,A	02/02/2014 Tax Processing Fee EXP Totals EXPEN Totals				22.00	
						22.00	
						22.00	
TAX 1065P 10653 1065 REVIEW	Horbachews	01/28/2014 Final review	200.00	0.50		100.00	
TAX 1065P 10652 1065 PREPARATION	Molina,Kri	01/29/2014 Got return ready for assembly.	90.00	0.25		22.50	
TAX 1065P 10653 1065 REVIEW	Horbachews	01/31/2014 final review and sign returns	200.00	0.20		40.00	
TAX 1065P 10653 1065 REVIEW	Andrews,Ji	01/31/2014 review assembly	135.00	0.50		67.50	
TAX 1065P 10653 1065 REVIEW	Andrews,Ji	02/03/2014 add attachments to accountants copy of return in binder	135.00	0.25		33.75	
		1065P Totals					
		TAX Totals					
		M&S Partners (15)					
7148.17 - McGinn, Smith Holdings, LLC							
Eng Fee	FYE	WIP Thru 02/22/2014	WIP	Progress	Net WIP	AR Balance	

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/26/2014 - 02/22/2014

Primary Partner: Brady, Stephen R. (7)

Primary Partner: Brady, Stephen R. (7)		Eng Fee	FYE	WIP Thru 02/22/2014	WIP	Progress	Net WIP	AR Balance
WIP - McGinn, Smith Holdings, LLC (17) - Tax		0.00	Dec	359.75	359.75	0.00	359.75	7574.11
EXPEN EXP	01940 OTHER - (EXPLAIN)	Guyett, Sam	02/02/2014	Memo	Rate	Hours	Amount	
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	01/27/2014	review extension	135.00	0.50	67.50
TAX	1065P	10652 1065 PREPARATION	Horbachews	01/28/2014	forward info received from Brian Shea to Jill A	200.00	0.20	40.00
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	02/03/2014	xcm issues with assembling extensions - have	135.00	0.75	101.25
TAX	1065P	10652 1065 PREPARATION	Horbachews	02/03/2014	kristina set up - review assembly			
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	02/03/2014	Review extensions	200.00	0.20	40.00
TAX	1065P	10652 1065 PREPARATION			Put a copy of the return under the assembly tab	90.00	0.10	9.00
					and put a copy of the extension cover letter into			
					the binder.			
					1065P Totals		1.75	257.75
TAX	OTHTX	10105 PLANNING	Horbachews	02/07/2014	Discussion with Tom Livingston accountant at	200.00	0.40	80.00
					Bonadio Group			
					OTHTX Totals		0.40	80.00
					TAX Totals		2.15	337.75
					McGinn, Smith Holdings, LLC (17)		2.15	359.75

Primary Partner: Brady, Stephen R. (7)

				Eng Fee	FYE	WIP Thru 02/22/2014	WIP	Progress	Net WIP	AR Balance
				Dec	68.50	68.50	0.00	68.50	220.45	
				Memo		Rate	Hours	Amount		
7148.19 - First Independent Income Notes, LLC										
WIP - First Independent Income Notes, LLC (19) - Consulting										
EXPEN EXP	01940 OTHER - (EXPLAIN)	Cardinal,A	02/02/2014	Tax Processing Fee EXP Totals EXPEN Totals					22.00 22.00	
TAX TAX	10944 ANNUAL PAYROLL 10944 ANNUAL PAYROLL	Horbachews Sia,Eileen	01/28/2014 01/28/2014	Review and sign off 1099's Assembly review MSCTX Totals TAX Totals First Independent Income Notes, LLC (19)		200.00 65.00	0.20 0.10	40.00 6.50	46.50 46.50 68.50	
7148.20 - First Excelsior Income Notes LLC										
WIP - First Excelsior Income Notes LLC (20) - Consulting										
EXPEN EXP	01940 OTHER - (EXPLAIN)	Cardinal,A	02/02/2014	Tax Processing Fee EXP Totals EXPEN Totals					22.00 22.00	
TAX TAX	10944 ANNUAL PAYROLL 10944 ANNUAL PAYROLL	Sia,Eileen Horbachews	01/28/2014 01/31/2014	Assembly review review and sign off 1099's MSCTX Totals TAX Totals First Excelsior Income Notes LLC (20)		65.00 200.00	0.10 0.20	6.50 40.00	46.50 46.50 68.50	
7148.21 - Third Albany Income Notes, LLC										
WIP - Third Albany Income Notes, LLC (21) - Consulting										
EXPEN EXP	01940 OTHER - (EXPLAIN)	Cardinal,A	02/02/2014	Tax Processing Fee EXP Totals EXPEN Totals					22.00 22.00	
TAX	1065P 10653 1065 REVIEW	Mauro,Lind	01/27/2014	Review 1099's 1065P Totals		135.00	0.40	54.00	54.00	
TAX	10944 ANNUAL PAYROLL	Sia,Eileen	01/28/2014	Assembly review		65.00	0.10	6.50	6.50	

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/26/2014 - 02/22/2014

Primary Partner: Brady, Stephen R. (7)

<u>WIP - Third Albany Income Notes, LLC (21) - Consulting</u>			<u>Memo</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
TAX	MSCTX 10944 ANNUAL PAYROLL	Horbachews	01/31/2014 review and sign off 1099's	200.00	0.20	40.00
TAX	MSCTX 10944 ANNUAL PAYROLL	Horbachews	01/31/2014 review and sign off 1099's	200.00	0.20	40.00
			MSCTX Totals		0.50	88.50
			TAX Totals		0.90	140.50
			Third Albany Income Notes, LLC (21)		0.90	162.50

<u>7148.22 - First Advisory Income Notes, LLC</u>			<u>FYE</u>	<u>WIP Thru 02/22/2014</u>	<u>WIP</u>	<u>Progress</u>	<u>Net WIP</u>	<u>AR Balance</u>
<u>WIP - First Advisory Income Notes, LLC (22) - Consulting</u>			<u>Memo</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>		
EXPEN EXP	01940 OTHER - (EXPLAIN)	Cardinal,A	02/02/2014 Tax Processing Fee EXP Totals EXPEN Totals	68.50	68.50	0.00	68.50	216.85
TAX	MSCTX 10944 ANNUAL PAYROLL	Sia,Eileen	01/28/2014 Assembly review	65.00	0.10	6.50		
TAX	MSCTX 10944 ANNUAL PAYROLL	Horbachews	01/31/2014 review and sign of 1099's	200.00	0.20	40.00		
			MSCTX Totals		0.30	46.50		
			TAX Totals		0.30	46.50		
			First Advisory Income Notes, LLC (22)		0.30	68.50		

<u>7148.23 - McGinn, Smith Alarm Trading, LLC</u>			<u>FYE</u>	<u>WIP Thru 02/22/2014</u>	<u>WIP</u>	<u>Progress</u>	<u>Net WIP</u>	<u>AR Balance</u>
<u>WIP - McGinn, Smith Alarm Trading, LLC (23) - Consulting</u>			<u>Memo</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>		
ADMIN TYPE	98750 CLIENT TYPING/MISC.	Latt,Jessi	02/20/2014 organized files, renamed documents, deleted duplicates, cross-referenced databases	40.00	3.00	120.00		
ADMIN TYPE	98750 CLIENT TYPING/MISC.	Latt,Jessi	02/21/2014 organized files, cross-referenced our database against digital copies	40.00	1.00	40.00		
			TYPE Totals		4.00	160.00		
			ADMIN Totals		4.00	160.00		
CONSL CAUP	00706 AGREED UPON PROCE	Horbachews	02/19/2014 review e-mail, coordinate staff and commence work on compiling return in format requested by Dept of Justice	200.00	1.50	300.00		
CONSL CAUP	00706 AGREED UPON PROCE	Horbachews	02/19/2014 Discussion with Steve Brady before and after and conference call with Bill Brown re compiling copies of returns in specific format requested by Dept of Justice	200.00	0.80	160.00		
CONSL CAUP	00706 AGREED UPON PROCE	Horbachews	02/20/2014 work with Jessica Latt to instruct on return copying project for Dept of Justice	200.00	0.50	100.00		

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/26/2014 - 02/22/2014

Primary Partner: Brady, Stephen R. (7)

WIP - McGinn, Smith Alarm Trading, LLC (23) - Consulting			Memo	Rate	Hours	Amount
CONSL CAUP	00706 AGREED UPON PROCE	Horbachews	02/21/2014 work with Jessica Latt on project compiling copies of returns for Dept of Justice - opena and review returns to determine proper classification (taxable profit or loss)	200.00	1.90	380.00
			CAUP Totals	4.70	4.70	940.00
			CONSL Totals	4.70	4.70	940.00
EXPEN EXP	01940 OTHER - (EXPLAIN)	Cardinal,A	02/02/2014 Tax Processing Fee EXP Totals EXPEN Totals	0.50	0.50	22.00
TAX	1065P 1065 REVIEW	Mauro,Lind	01/27/2014 Review 1099's 1065P Totals	135.00	0.50	67.50
TAX	MSCTX 10944 ANNUAL PAYROLL	Horbachews	01/28/2014 Review and sign off 1099's Sia,Eileen	200.00	0.20	40.00
TAX	MSCTX 10944 ANNUAL PAYROLL		01/28/2014 Assembly review MSCTX Totals	65.00	0.10	6.50
TAX	OTHTX 10105 PLANNING	Horbachews	02/07/2014 discussion with Jill Andrews re status of MS Entities Phone discussion with Brian S re K-1 copies to be distributed to partners - download K-1's for various entities to client portal	200.00	0.20	40.00
TAX	OTHTX 10105 PLANNING	Horbachews	02/10/2014 Review Brian S e-mail re notice from CA re delinquent LLC filing and e-mail response review Bill Brown email and fwd from DOJ; discuss approach with MH t/c w MH & BB; discuss approach post-call w/ MH	200.00	0.40	80.00
TAX	OTHTX 10108 IRS/STATE CORRESPON	Horbachews	02/13/2014 Review Brian S e-mail re notice from CA re delinquent LLC filing and e-mail response review Bill Brown email and fwd from DOJ; discuss approach with MH t/c w MH & BB; discuss approach post-call w/ MH	280.00	0.20	40.00
TAX	OTHTX 10105 PLANNING	Brady,Step	02/19/2014 OTHTX Totals TAX Totals McGinn, Smith Alarm Trading, LLC (23)	280.00	0.80	224.00
				1.60	384.00	384.00
				2.40	498.00	498.00
				11.10	1620.00	1620.00
7148.24 - McGinn Smith Firstline Funding			Eng Fee	FYE	WIP Thru 02/22/2014	WIP
EXPEN EXP	01940 OTHER - (EXPLAIN)	Cardinal,A	02/02/2014 Tax Processing Fee EXP Totals EXPEN Totals	392.50	392.50	0.00
			Memo	Rate	Hours	Amount
TAX	1065P 1065 REVIEW	Mauro,Lind	01/27/2014 Review 1099's	135.00	0.40	54.00
TAX	1065P 1065 PREPARATION	Horbachews	01/28/2014 Final review of return	200.00	0.70	140.00
TAX	1065P 1065 PREPARATION	Molina,Kri	01/29/2014 Got return ready for assembly	90.00	0.25	22.50
TAX	1065P 1065 REVIEW	Andrews,Ji	01/31/2014 review assembly	135.00	0.50	67.50
TAX	1065P 1065 REVIEW	Horbachews	01/31/2014 final review and sign returns	200.00	0.20	40.00
			1065P Totals	2.05	2.05	324.00
						813.80

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/26/2014 - 02/22/2014

Primary Partner: Brady, Stephen R. (7)

<u>WIP</u>	McGinn Smith Firstline Funding (24) - Tax			<u>Memo</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
TAX	MSCTX 10944 ANNUAL PAYROLL	Sia,Eileen	01/28/2014	Assembly review	65.00	0.10	6.50
TAX	MSCTX 10944 ANNUAL PAYROLL	Horbachews	01/28/2014	review and sign off 1099's	200.00	0.20	40.00
				MSCTX Totals			
				TAX Totals			
				McGinn Smith Firstline Funding (24)			

<u>Eng Fee</u>	<u>FYE</u>	<u>WIP Thru 02/22/2014</u>	<u>WIP</u>	<u>Progress</u>	<u>Net WIP</u>	<u>AR Balance</u>
0.00	Dec	122.50	122.50	0.00	122.50	209.25
<u>WIP - McGinn, Smith Funding, LLC (25) - Consulting</u>	<u>Memo</u>					
EXPEN EXP	01940 OTHER - (EXPLAIN)	Cardinal,A	02/02/2014	Tax Processing Fee		
				EXP Totals		
				EXPEN Totals		
TAX	1065P 10653 1065 REVIEW	Mauro,Lind	01/27/2014	Review 1099's		
				1065P Totals		
TAX	MSCTX 10944 ANNUAL PAYROLL	Horbachews	01/28/2014	review and sign off 1099's		
TAX	MSCTX 10944 ANNUAL PAYROLL	Sia,Eileen	01/28/2014	Assembly review		
				MSCTX Totals		
				TAX Totals		
				McGinn, Smith Funding, LLC (25)		

Primary Partner: Brady, Stephen R. (7)

7148.28 - Mr. Cranberry, LLC		Eng Fee	FYE	WIP Thru 02/22/2014	WIP	Progress	Net WIP	AR Balance
WIP - Mr. Cranberry, LLC (28) - Tax		0.00	Dec	319.50	319.50	0.00	319.50	3021.51
		Memo			Rate	Hours	Amount	
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	01/27/2014	Tax Processing Fee			
TAX	1065P	10653 1065 REVIEW	Horbachews	01/28/2014	EXP Totals			
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/29/2014	review cleared notes	135.00	0.75	101.25
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	01/31/2014	Final review	200.00	0.50	100.00
TAX	1065P	10653 1065 REVIEW	Horbachews	01/31/2014	Got return ready for assembly.	90.00	0.25	22.50
					review assembly	135.00	0.25	33.75
					final review and sign returns	200.00	0.20	40.00
					1065P Totals		1.95	297.50
					TAX Totals		1.95	297.50
					Mr. Cranberry, LLC (28)		1.95	319.50

7148.29 - MSFC Security Holdings, LLC		Eng Fee	FYE	WIP Thru 02/22/2014	WIP	Progress	Net WIP	AR Balance
WIP - MSFC Security Holdings, LLC (29) - Tax		0.00	Dec	218.25	218.25	0.00	218.25	499.65
		Memo			Rate	Hours	Amount	
EXPEN	EXP	01940 OTHER - (EXPLAIN)	Guyett,Sam	02/02/2014	Tax processing fee			
					EXP Totals		22.00	22.00
					EXPEN Totals		22.00	22.00
TAX	1065P	10652 1065 PREPARATION	Horbachews	01/28/2014	final review	200.00	0.50	100.00
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	01/29/2014	Got return ready for assembly.	90.00	0.25	22.50
TAX	1065P	10653 1065 REVIEW	Horbachews	01/31/2014	final review and sign returns	200.00	0.20	40.00
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	01/31/2014	review assembly	135.00	0.25	33.75
					1065P Totals		1.20	196.25
					TAX Totals		1.20	196.25
					MSFC Security Holdings, LLC (29)		1.20	218.25

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

		Eng Fee	FYE	WIP Thru 02/22/2014	WIP	Progress	Net WIP	AR Balance
		Dec	848.25	848.25	0.00	848.25	83.60	
		Memo		Rate	Hours	Amount		
EXPEN EXP	01940 OTHER - (EXPLAIN)	Guyett, Sam	02/02/2014	Tax processing fee EXP Totals EXPEN Totals			22.00 22.00	
TAX	1065P	10652 1065 PREPARATION	Andrews, Ji	02/05/2014	prep 1065	3.25	438.75	
TAX	1065P	10652 1065 PREPARATION	Horbachews	02/05/2014	respond to Jill Andrews questions - review prior year analysis	0.40	80.00	
TAX	1065P	10653 1065 REVIEW	Horbachews	02/07/2014				
TAX	1065P	10652 1065 PREPARATION	Andrews, Ji	02/10/2014				
TAX	1065P	10653 1065 REVIEW	Horbachews	02/10/2014	pre-assembly final review and sign returns			
				1065P Totals	200.00	0.70	140.00	
				TAX Totals	135.00	0.50	67.50	
				Seton Hall Associates (32)	200.00	0.50	100.00	
					5.35	5.35	826.25	
					5.35	5.35	826.25	
					5.35	5.35	848.25	

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/26/2014 - 02/22/2014

Primary Partner: Brady; Stephen R. (7)

WIP - TDM Cable Funding, LLC (34) - Tax		Eng Fee	FYE	WIP Thru 02/22/2014	WIP	Progress	Net WIP	AR Balance	
		0.00	Dec	383.00	383.00	0.00	383.00	688.15	
			Memo		Rate	Hours	Amount		
TAX EXPEN EXP	01940 OTHER - (EXPLAIN)	Cardinal,A	02/02/2014	Tax Processing Fee EXP Totals EXPEN Totals			22.00		
						22.00	22.00		
TAX	1065P	10653 1065 REVIEW	Horbachews	01/27/2014	Review extension requests	0.20	40.00		
		10653 1065 REVIEW	Andrews,Ji	01/27/2014	review extensions	0.50	67.50		
TAX	1065P	10653 1065 REVIEW	Mauro,Lind	01/28/2014	Review 1099 C	0.30	40.50		
		10653 1065 REVIEW	Andrews,Ji	02/03/2014	xcm issues with assembling extensions - had kristina set up - reviewed assembly tab	0.75	101.25		
TAX	1065P	10652 1065 PREPARATION	Molina,Kri	02/03/2014	Put a copy of the return under the assembly tab and put a copy of the extension cover letter into the binder.	90.00	0.10	9.00	
TAX	1065P	10653 1065 REVIEW	Horbachews	02/04/2014	review extensions	200.00	0.20	40.00	
					1065P Totals	2.05	298.25		
TAX	MSCTX	10944 ANNUAL PAYROLL	Sia,Eileen	01/28/2014	Assembly review	65.00	0.10	6.50	
		MSCTX	Sia,Eileen	01/28/2014	1099-C	65.00	0.25	16.25	
TAX	MSCTX	10944 ANNUAL PAYROLL	Horbachews	01/29/2014	review and sign off 1099's	200.00	0.20	40.00	
		MSCTX			MSCTX Totals	0.55	62.75		
TAX	MSCTX	10944 ANNUAL PAYROLL			TAX Totals	2.60	361.00		
					TDM Cable Funding, LLC (34)	2.60	383.00		
WIP - TDMM Cable Funding LLC		Eng Fee	FYE	WIP Thru 02/22/2014	WIP	Progress	Net WIP	AR Balance	
		0.00	Dec	2993.25	2993.25	0.00	2993.25	6505.56	
			Memo		Rate	Hours	Amount		
TAX EXPEN EXP	01940 OTHER - (EXPLAIN)	Guyett,Sam	02/02/2014	Tax processing fee EXP Totals EXPEN Totals			22.00		
						22.00	22.00		
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	01/27/2014	review extension	135.00	0.50	67.50	
		10652 1065 PREPARATION	Andrews,Ji	01/31/2014	prep 1065 workpapers	135.00	1.25	168.75	
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	02/03/2014	prep 1065 workpapers - 0.25 input to prosystem -	135.00	2.25	303.75	
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	02/04/2014	1.75 review input - 0.25 review state input - 0.25 prep fed & states - 3.0 upload for e-file issues - kept getting stuck - 0.25 look at LA & FL instructions - 0.25 update xcm/ notes, etc - 0.25	135.00	4.00	540.00	
TAX	1065P	10652 1065 PREPARATION	Horbachews	02/04/2014	respond to Jill Andrews questions on tax return, respond to Brian S e-mail on revisions to Form	200.00	0.50	100.00	

Primary Partner: Brady, Stephen R. (7)

<u>WIP - TDMM Cable Funding LLC (35) - Tax</u>	<u>Memo</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
TAX 1065P 10653 1065 REVIEW	Horbachews 02/04/2014 work with Jill Andrews on partnership return	200.00	0.60	120.00
TAX 1065P 10652 1065 PREPARATION	Horbachews 02/05/2014 review partnership return	200.00	1.70	340.00
TAX 1065P 10653 1065 REVIEW	Horbachews 02/06/2014 Final review of returns	200.00	1.20	240.00
TAX 1065P 10652 1065 PREPARATION	Andrews,Ji 02/06/2014 cleared review notes, issues with apportionment and CT-398	135.00	3.50	472.50
TAX 1065P 10652 1065 PREPARATION	Andrews,Ji 02/07/2014 clear notes and issues wth NY input - 1.0 pre-assembly - 0.5	135.00	1.50	202.50
TAX 1065P 10652 1065 PREPARATION	Horbachews 02/07/2014 sign return	200.00	0.40	80.00
TAX 1065P 10653 1065 REVIEW	Andrews,Ji 02/10/2014 check processing	135.00	0.50	67.50
TAX 1065P 10653 1065 REVIEW	Horbachews 02/10/2014 final review and sign - send K-1's to Brian S	200.00	0.50	100.00
	1065P Totals		18.40	2802.50
TAX 1120C 11202 1120 PREPARATION	Andrews,Ji 01/30/2014 prep consolidated workpapers	135.00	1.25	168.75
	1120C Totals		1.25	168.75
	TAX Totals		19.65	2971.25
	TDMM Cable Funding LLC (35)		19.65	2993.25

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/26/2014 - 02/22/2014

Primary Partner: Brady, Stephen R. (7)

<u>WIP</u> - FirstLine Trust 07 (44) - Trust		<u>Memo</u>						
TAX 1041T 10412 1041 PREPARATION	Horbachews Molina,Kri	02/11/2014	Final review, sign and load to portal		200.00	0.30	60.00	
TAX 1041T 10412 1041 PREPARATION	Andrews,Ji	02/11/2014	Preassembled return.		90.00	0.15	13.50	
TAX 1041T 10413 1041 REVIEW		02/12/2014	check assembly for various returns		135.00	0.25	33.75	
			1041T Totals				140.25	
			TAX Totals				140.25	
			FirstLine Trust 07 (44)				162.25	

<u>WIP</u> - FirstLine Trust 07 Series B		<u>Eng Fee</u>	<u>FYE</u>	<u>WIP Thru 02/22/2014</u>	<u>WIP</u>	<u>Progress</u>	<u>Net WIP</u>	<u>AR Balance</u>
		0.00	Dec	112.00	112.00	0.00	112.00	231.25
<u>WIP</u> - FirstLine Trust 07 Series B (45) - Trust		<u>Memo</u>						
EXPEN EXP 01940 OTHER - (EXPLAIN)	Guyett,Sam	02/02/2014	Tax processing fee EXP Totals EXPEN Totals				22.00	
							22.00	
TAX 1041T 10413 1041 REVIEW	Bender,Joa	01/27/2014	review NOL deduction carryforward		165.00	0.10	16.50	
TAX 1041T 10413 1041 REVIEW	Horbachews	02/11/2014	Final review, sign and load to portal		200.00	0.30	60.00	
TAX 1041T 10412 1041 PREPARATION	Molina,Kri	02/11/2014	Preassembled return.		90.00	0.15	13.50	
			1041T Totals				90.55	
			TAX Totals				90.00	
			FirstLine Trust 07 Series B (45)				0.55	
							112.00	

<u>WIP</u> - Fortress Trust 08		<u>Eng Fee</u>	<u>FYE</u>	<u>WIP Thru 02/22/2014</u>	<u>WIP</u>	<u>Progress</u>	<u>Net WIP</u>	<u>AR Balance</u>
		0.00	Dec	382.00	382.00	0.00	382.00	566.10
<u>WIP</u> - Fortress Trust 08 (46) - Trust		<u>Memo</u>						
EXPEN EXP 01940 OTHER - (EXPLAIN)	Guyett,Sam	02/02/2014	Tax processing fee EXP Totals EXPEN Totals				22.00	
							22.00	
TAX 1041T 10413 1041 REVIEW	Bender,Joa	01/27/2014	review NOL deduction carryforward		165.00	0.10	16.50	
TAX 1041T 10413 1041 REVIEW	Andrews,Ji	02/11/2014	e-file questions/ talk with Mary test various 1041's to see if e-file is working same for extensins call CCH to find out what is going on email Kristina to have her export 1041's for e-file and do pre-assembly		135.00	1.75	236.25	
			final review of and sign return and load to portal					
			Preassembled return.					
			check assembly for various returns					
			1041T Totals					
			TAX Totals					
			Fortress Trust 08 (46)					

Billing Worksheet

Primary Partner - Client Code
For the Period: 01/26/2014 - 02/22/2014

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 02/22/2014	WIP	Progress	Net WIP	AR Balance
		Dec		145.75	145.75	0.00	145.75	361.25
		Memo			Rate	Hours	Amount	
7148.47 - Integrated Excellence Jr. Trust 08								
EXPEN EXP	01940 OTHER - (EXPLAIN)	Guyett,Sam	02/02/2014	Tax processing fee EXP Totals EXPEN Totals			22.00	
TAX	1041T 10413 1041 REVIEW	Bender,Joa	01/27/2014	review NOL deduction carryforward	165.00	0.10	16.50	
TAX	1041T 10412 1041 PREPARATION	Molina,Kri	02/11/2014	reassembled return.	90.00	0.15	13.50	
TAX	1041T 10413 1041 REVIEW	Andrews,Ji	02/12/2014	check assembly for various returns	135.00	0.25	33.75	
TAX	1041T 10413 1041 REVIEW	Horbachews	02/13/2014	Final review, sign and load to portal	200.00	0.30	60.00	
				1041T Totals			123.75	
				TAX Totals			123.75	
				Integrated Excellence Jr. Trust 08 (47)			145.75	
7148.48 - Integrated Excellence Sr. Trust 08								
EXPEN EXP	01940 OTHER - (EXPLAIN)	Guyett,Sam	02/02/2014	Tax processing fee EXP Totals EXPEN Totals			22.00	
TAX	1041T 10413 1041 REVIEW	Bender,Joa	01/27/2014	review NOL deduction carryforward	165.00	0.10	16.50	
TAX	1041T 10412 1041 PREPARATION	Molina,Kri	02/11/2014	reassembled return.	90.00	0.15	13.50	
TAX	1041T 10413 1041 REVIEW	Horbachews	02/13/2014	Final review, sign and load to portal	200.00	0.30	60.00	
				1041T Totals			90.00	
				TAX Totals			90.00	
				Integrated Excellence Sr. Trust 08 (48)			112.00	
7148.49 - Pacific Trust 02								
EXPEN EXP	01940 OTHER - (EXPLAIN)	Guyett,Sam	02/02/2014	Tax processing fee EXP Totals EXPEN Totals			22.00	
TAX	1041T 10413 1041 REVIEW	Bender,Joa	01/27/2014	review NOL deduction carryforward	165.00	0.20	33.00	

Billing Worksheet
Primary Partner - Client Code
For the Period: 01/26/2014 - 02/22/2014

Primary Partner: Brady, Stephen R. (7)

<u>WIP - Pacific Trust 02 (49) - Trust</u>		<u>Memo</u>							
TAX	1041T 10412 1041 PREPARATION	Horbachews	01/27/2014	discussion with Joanne Bender re NOL Trusts		Rate	Hours	Amount	
TAX	1041T 10412 1041 PREPARATION	Molina,Kri	02/11/2014	90.00	0.15	13.50			
TAX	1041T 10413 1041 REVIEW	Andrews,Ji	02/12/2014	135.00	0.25	33.75			
TAX	1041T 10413 1041 REVIEW	Horbachews	02/14/2014	200.00	0.30	60.00			
						200.25			
						200.25			
						222.25			

<u>WIP - TDM Cable Trust 06 (52) - Trust</u>		<u>Memo</u>							
EXPEN	EXP	Guyett,Sam	02/02/2014	Tax processing fee EXP Totals		Rate	Hours	Amount	
TAX	1041T 10413 1041 REVIEW	Andrews,Ji	01/27/2014	review extensions Put a copy of the return under the assembly tab and put a copy of the extension cover letter into the binder.		135.00	0.50	67.50	
TAX	1041T 10412 1041 PREPARATION	Molina,Kri	02/03/2014			90.00	0.10	9.00	
								22.00	
								22.00	
								22.00	
TAX	1041T 10413 1041 REVIEW	Horbachews	02/04/2014	review extensions Extension		200.00	0.20	40.00	
TAX	1041T 10412 1041 PREPARATION	Horbachews	02/18/2014	1041T Totals TAX Totals TDM Cable Trust 06 (52)		200.00	0.20	40.00	
								156.50	
								156.50	
								178.50	
<u>WIP - TDM Luxury Cruise Trust 07 (53) - Trust</u>		<u>Memo</u>							
EXPEN	EXP	Guyett,Sam	02/02/2014	Tax processing fee EXP Totals		Rate	Hours	Amount	
TAX	1041T 10413 1041 REVIEW	Bender,Joa	01/27/2014	review NOL deduction carryforward		165.00	0.10	16.50	
TAX	1041T 10412 1041 PREPARATION	Molina,Kri	02/11/2014	reassembled return.		90.00	0.15	13.50	
TAX	1041T 10413 1041 REVIEW	Andrews,Ji	02/12/2014	check assembly for various trusts		135.00	0.25	33.75	
TAX	1041T 10413 1041 REVIEW	Horbachews	02/17/2014	final review, sign and load return to portal		200.00	0.40	80.00	
				1041T Totals TAX Totals TDM Luxury Cruise Trust 07 (53)				143.75	
								143.75	
								165.75	

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/26/2014 - 02/22/2014

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 02/22/2014	WIP	Progress	Net WIP	AR Balance
	Dec	165.75	165.75	0.00	165.75	205.60	
7148.54 - TDM Verifier Trust 07	0.00						
WIP - TDM Verifier Trust 07 (54) - Trust							
EXPEN EXP	01940 OTHER - (EXPLAIN)	Guyett, Sam	02/02/2014	Tax processing fee EXP Totals EXPEN Totals			
TAX	1041T 10413 1041 REVIEW	Bender, Joa	01/27/2014	review NOL deduction carryforward	165.00	0.10	16.50
TAX	1041T 10413 1041 REVIEW	Horbachews	02/11/2014	Final review, sign and load to portal!	200.00	0.40	80.00
TAX	1041T 10412 1041 PREPARATION	Molina, Kri	02/11/2014	reassembled return.	90.00	0.15	13.50
TAX	1041T 10413 1041 REVIEW	Andrews, Ji	02/14/2014	check assembly	135.00	0.25	33.75
				1041T Totals		0.90	143.75
				TAX Totals		0.90	143.75
				TDM Verifier Trust 07 (54)		0.90	165.75

	Eng Fee	FYE	WIP Thru 02/22/2014	WIP	Progress	Net WIP	AR Balance
	Dec	132.00	132.00	0.00	132.00	175.00	
7148.55 - TDM Verifier Trust 07R	0.00						
WIP - TDM Verifier Trust 07R (55) - Trust							
EXPEN EXP	01940 OTHER - (EXPLAIN)	Guyett, Sam	02/02/2014	Tax processing fee EXP Totals EXPEN Totals			
TAX	1041T 10413 1041 REVIEW	Bender, Joa	01/27/2014	review NOL deduction carryforward	165.00	0.10	16.50
TAX	1041T 10412 1041 PREPARATION	Molina, Kri	02/13/2014	reassembled return.	90.00	0.15	13.50
TAX	1041T 10413 1041 REVIEW	Horbachews	02/17/2014	Final review of return, sign and load to portal!	200.00	0.40	80.00
				1041T Totals		0.65	110.00
				TAX Totals		0.65	132.00
				TDM Verifier Trust 07R (55)			

	Eng Fee	FYE	WIP Thru 02/22/2014	WIP	Progress	Net WIP	AR Balance
	Dec	212.25	212.25	0.00	212.25	358.25	
7148.56 - TDM Verifier Trust 08	0.00						
WIP - TDM Verifier Trust 08 (56) - Trust							
EXPEN EXP	01940 OTHER - (EXPLAIN)	Guyett, Sam	02/02/2014	Tax processing fee EXP Totals EXPEN Totals			
TAX	1041T 10413 1041 REVIEW	Bender, Joa	01/27/2014	review NOL deduction carryforward	165.00	0.10	16.50

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/26/2014 - 02/22/2014

Primary Partner: Brady, Stephen R. (7)

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1440 SO TDM Variation Trust 00

0.00	Dec	212.25	212.25	0.00	212.25	304.50
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WID	TRM Verifier Trust No (65)	Trust	Rate	Hours	Amount	Memo
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22.00 EXP Totals

EXOPEN | **otais** 22.00

AX	1041T	10413 1041 REVIEW	Bender, Joa	01/27/2014	review NOL deduction carryforward	
						16.50
						0.10
						165.00

AA	U41-1	104113	PREFACE	02/14/2014	check assembly
AA	U41-1	104113	104113 REVIEW	02/14/2014	check assembly
AA	U41-1	104113	104113 PREFERENCE	02/14/2014	check assembly
AA	U41-1	104113	104113 PREFERENCE	02/14/2014	check assembly

AX	1041T	10412 1041 PREPARATION	Horbachnews	02/17/2014	final review of return, sign and load to portal
				200.00	0.40

10944 ANNUAL PAYROLL
MSC IX AX Sta.Eileen Assembly review

MSC/TX Totals 0.30 46.50

AP Balance

148.59 - TDM Verifier | rust 11

Memo	Date	Rate	Hours	Amount
MP - IBM Verifier Rust 11 (59) - rust				

EXPEN XXPEN EXP 01940 OTHER - (EXPLAIN) Guyett, Sam 02/02/2014 Tax processing fee 22.00

EXPN Totals
LAF Units
22.00

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/26/2014 - 02/22/2014

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 02/22/2014	WIP	Progress	Net WIP	AR Balance
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WIP - TDMM Benchmark Trust 09 (60) - Trust					
EXPEN	EXP	01940 OTHER - (EXPLAIN)	Guyett, Sam	02/02/2014	Memo
TAX	1041T	10413 1041 REVIEW	Bender, Joa	01/27/2014	review NOL deduction carryforward
TAX	1041T	10412 1041 PREPARATION	Molina, Kri	02/11/2014	Preassembled return.
TAX	1041T	10413 1041 REVIEW	Horbachews	02/18/2014	Final review, sign return and load to portal
					1041T Totals
					TAX Totals
					TDMM Benchmark Trust 09 (60)

Eng Fee	FYE	WIP Thru 02/22/2014	WIP	Progress	Net WIP	AR Balance
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WIP - TDMM Cable Sr. Trust 09 (61) - Trust			0.00	Dec	165.75	165.75	0.00	Hours	Amount
EXPEN	EXP	01940 OTHER - (EXPLAIN)	Guyett,Sam	02/02/2014	Tax processing fee EXP Totals EXPEN Totals				
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	01/27/2014	review 1041	135.00	0.25		33.75
TAX	1041T	10413 1041 REVIEW	Bender,Joa	01/27/2014	review NOL deduction carryforward	165.00	0.10		16.50
TAX	1041T	10412 1041 PREPARATION	Molina,Kri	02/11/2014	Preassembled return.	90.00	0.15		13.50
TAX	1041T	10413 1041 REVIEW	Horbach,ews	02/18/2014	final review of return, sign and load to portal	200.00	0.40		80.00
					1041T Totals				143.75
					TAX Totals				143.75
					TDMM Cable Sr. Trust 09 (61) - Trust				0.00

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/26/2014 - 02/22/2014

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 02/22/2014	WIP	Progress	Net WIP	AR Balance
	Dec		165.75	165.75	0.00	165.75	78.75
	Memo			Rate	Hours	Amount	
7148.62 - TDMM Cable Jr. Trust 09	0.00						
WIP - TDMM Cable Jr. Trust 09 (62) - Trust							
EXPEN EXP	01940 OTHER - (EXPLAIN)	Guyett,Sam	02/02/2014	Tax processing fee EXP Totals EXPEN Totals			
TAX	1041T 10413 1041 REVIEW	Bender,Joa	01/27/2014	review NOL deduction carryforward	165.00	0.10	16.50
TAX	1041T 10412 1041 PREPARATION	Molina,Kri	02/11/2014	Preassembled return.	90.00	0.15	13.50
TAX	1041T 10413 1041 REVIEW	Andrews,Ji	02/12/2014	check assembly for various trust returns	135.00	0.25	33.75
TAX	1041T 10413 1041 REVIEW	Horbachews	02/18/2014	final review return, sign and load to portal	200.00	0.40	80.00
				1041T Totals			
				TAX Totals			
				TDMM Cable Jr. Trust 09 (62)			
7148.64 - Benchmark Com. Corporation	0.00						
WIP - Benchmark Com. Corporation (64) - Tax							
TAX	1065P 10652 1065 PREPARATION	Andrews,Ji	02/05/2014	get task deleted from xcm 1065P Totals TAX Totals Benchmark Com. Corporation (64)	135.00	0.25	33.75





CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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

Rec'd 5/2/2014

WJS

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

McGinn, Smith & Co., Inc.

Attn: Mr. William Brown

c/o Phillips Lytle LLP

One Canalside

125 Main Street

Buffalo, NY 14203-2887

Invoice No. 64412

Date 04/19/2014

Client No. 7148.02

For professional services rendered from February 23, 2014 through April 19, 2014 per detailed attachment.

Total Amount Due This Invoice

\$ 3,018.40

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

Tax Identification number 16-1468002

Thank you

McGinn Smith et al 1/26/14 through 2/22/14

	<u>Entity</u>	<u>Total Hours</u>	<u>Total Amount</u>	<u>Post 4/15</u>
1	McGinn, Smith & Co., Inc.	mail exp.	16.20	
2	McGinn, Smith & Co., Inc.	0.50	55.00	55.00
3	McGinn, Smith & Co., Inc.	3.75	636.25	
4	Transaction Funding Corp.	0.22	14.30	
5	Cruise Charter Ventures, LLC	0.11	7.15	
6	IP Investors LLC	0.51	87.15	
7	M&S Partners	0.20	40.00	
8	McGinn, Smith Holdings, LLC	2.25	368.75	
9	First Independent Income Notes, LLC	0.11	7.15	
10	First Excelsior Income Notes LLC	0.11	7.15	
11	Third Albany Income Notes, LLC	0.12	7.80	
12	First Advisory Income Notes, LLC	0.11	7.15	
13	McGinn, Smith Alarm Trading, LLC	7.06	1,197.15	
14	McGinn Smith Firstline Fuding	0.51	87.15	
15	McGinn Smith Fuding, LLC	0.11	7.15	
16	Mr Cranberry, LLC	0.60	120.00	
17	MSFC Security Holdings, LLC	0.20	40.00	
18	Seton Hall Associates	0.40	80.00	
19	TDM Cable Funding, LLC	0.22	14.30	
20	TDM Cable Trust 06	1.20	207.50	
21	TDM Verifier Trust 08	0.12	7.80	
22	TDM Verifier Trust 09	0.11	7.15	
23	TDM Verifier Trust 11	0.11	7.15	
Sub-Total				3,029.40
Post 4/15 Discount @ 20%				(11.00)
Total Amount Due				\$ 3,018.40

See detailed time description per attached Billing Worksheet

Primary Partner - Client Code
For the Period: 02/23/2014 - 04/19/2014

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 04/19/2014	WIP	Progress	Net WIP	AR Balance
					Rate	Hours		Amount
7148.0 - McGinn, Smith - Phillips Lytle - Tax		0.00	Dec	71.20	71.20	0.00	71.20	0.00
WIP - McGinn, Smith - Phillips Lytle - Tax (0) - Consulting			Memo					
EXPEN EXP	01950 COURIER SERVICES	Latt,Jessi	03/15/2014	123 EXP Totals EXPEN Totals				16.20 16.20 16.20
TAX	1041T 10412 1041 PREPARATION	Banks,Phil	04/17/2014	Dealing with e-file rejections related to old prosystems tax software version, reuploading various trust returns and having re-released 1041T Totals	110.00	0.50	55.00	55.00
				TAX Totals				
				McGinn, Smith - Phillips Lytle - Tax (0)				

Billing Worksheet

Primary Partner - Client Code

For the Period: 02/23/2014 - 04/19/2014

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

WIP - McGinn, Smith & Co., Inc. (02) - Tax	Eng Fee	FYE	WIP Thru 04/19/2014	WIP	Progress	Net WIP	AR Balance
		Dec	636.25	636.25	0.00	636.25	2010.37
				Rate	Hours		Amount
TAX	1120C 11202 1120 PREPARATION	Horbachews	03/04/2014	e-mail to Brian S Re info need for extensions			
TAX	1120C 11202 1120 PREPARATION	Andrews,Ji	03/11/2014	prep extensions			
TAX	1120C 11203 1120 REVIEW	Horbachews	03/11/2014	correspondence with Brian Shea on assumptions			
				to be used as basis for extensions - e-mail to Jill			
				Andrews with instructions			
				prep extensions			
TAX	1120C 11202 1120 PREPARATION	Andrews,Ji	03/12/2014	final extension review and correspondence with Bill			
TAX	1120C 11203 1120 REVIEW	Horbachews	03/12/2014	Brown			
TAX	1120C 11203 1120 REVIEW	Horbachews	03/13/2014	extensions			
TAX	1120C 11202 1120 PREPARATION	Horbachews	03/17/2014	review amended 2012 K-1 and 2013 K-1;			
				correspondence with Brian Shea re how to record			
				in FS			
TAX	1120C 11202 1120 PREPARATION	Horbachews	03/18/2014	discussion w/ Brian Shea re amended 2012 ne			
				Street Capital K-1 received			
				1120C Totals			
				TAX Totals			
				McGinn, Smith & Co., Inc. (02)			
				3.75	3.75	636.25	
					3.75	636.25	
					3.75	636.25	

Billing Worksheet

Primary Partner - Client Code

For the Period: 02/23/2014 - 04/19/2014

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 04/19/2014	WIP	Progress	Net WIP	AR Balance
		Dec	14.30	14.30	0.00		14.30	2354.45
		Memo			Rate	Hours	Amount	
7148.08 - Transaction Funding Corp.								
TAX	MSCTX 10944 ANNUAL PAYROLL	Sia,Eileen	03/12/2014	E-file 1099s; Add workpapers to Engagement (MISC & C) MSCTX Totals TAX Totals Transaction Funding Corp. (08)	65.00	0.22	14.30	

		Eng Fee	FYE	WIP Thru 04/19/2014	WIP	Progress	Net WIP	AR Balance
		Dec	7.15	7.15	0.00		7.15	338.50
		Memo			Rate	Hours	Amount	
7148.10 - Cruise Charter Ventures, LLC								
TAX	MSCTX 10944 ANNUAL PAYROLL	Sia,Eileen	03/12/2014	E-file 1099s; Add workpapers to Engagement MSCTX Totals TAX Totals Cruise Charter Ventures, LLC (10)	65.00	0.11	7.15	

Billing Worksheet

Primary Partner - Client Code

For the Period: 02/23/2014 - 04/19/2014

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 04/19/2014	WIP	Progress	Net WIP	AR Balance
		Dec	87.15	87.15	0.00	Hours	Amount	
7148.14 - IP Investors LLC								
WIP - IP Investors LLC (14) - Tax		0.00						
TAX	1065P	10652 1065 PREPARATION	Horbachews	03/13/2014	change partner address in software based on B Shea e-mail partner address change 1065P Totals	200.00	0.20	40.00
TAX	1065P	10653 1065 REVIEW	Horbachews	03/26/2014		200.00	0.20	40.00
						0.40	80.00	
TAX	MSCTX	10944 ANNUAL PAYROLL	Sia,Eileen	03/12/2014	E-file 1099s; Add workpapers to Engagement MSCTX Totals TAX Totals IP Investors LLC (14)	65.00	0.11	7.15
						0.51	87.15	
						0.51	87.15	
7148.15 - M&S Partners								
WIP - M&S Partners (15) - Tax		0.00						
TAX	1065P	10653 1065 REVIEW	Horbachews	04/14/2014	recalc and re-export return to electronically file 1065P Totals TAX Totals M&S Partners (15)	200.00	0.20	40.00
						0.20	40.00	
						0.20	40.00	
7148.17 - McGinn, Smith Holdings, LLC								
WIP - McGinn, Smith Holdings, LLC (17) - Tax		0.00						
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	02/24/2014	sort through e-file releases with Jason for IT-204-LLCs not set up in XCM correctly and all part of MS Holding LLC. IT could not determine which returns needed to be released	368.75	368.75	368.75
TAX	1065P	10652 1065 PREPARATION	Horbachews	03/24/2014	Review 2013 financial data sent by Brian Shea 1065P Totals	200.00	0.20	40.00
TAX	1065P	10653 1065 REVIEW	Horbachews	03/25/2014	review 2013 financial statements for multiple SMLLC sent by Brian Shea TAX Totals	200.00	0.80	160.00
						2.25	368.75	
						2.25	368.75	
						2.25	368.75	

Billing Worksheet

Primary Partner - Client Code

For the Period: 02/23/2014 - 04/19/2014

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Primary Partner: Brady, Stephen R. (7)

7148.19 - First Independent Income Notes, LLC		Eng Fee	FYE	WIP Thru 04/19/2014	WIP	Progress	Net WIP	AR Balance
WIP - First Independent Income Notes, LLC (19) - Consulting			Dec	7.15	7.15	0.00	7.15	288.95
TAX	MSCTX	10944 ANNUAL PAYROLL	Sia,Eileen	03/12/2014	E-file 1099s; Add workpapers to Engagement MSCTX Totals TAX Totals First Independent Income Notes, LLC (19)	65.00	0.11 0.11 0.11 0.11	7.15 7.15 7.15 7.15
7148.20 - First Excelsior Income Notes LLC								
WIP - First Excelsior Income Notes LLC (20) - Consulting			Dec	7.15	7.15	0.00	7.15	285.35
TAX	MSCTX	10944 ANNUAL PAYROLL	Sia,Eileen	03/12/2014	E-file 1099s; Add workpapers to Engagement MSCTX Totals TAX Totals First Excelsior Income Notes LLC (20)	65.00	0.11 0.11 0.11 0.11	7.15 7.15 7.15 7.15
7148.21 - Third Albany Income Notes, LLC								
WIP - Third Albany Income Notes, LLC (21) - Consulting			Dec	7.80	7.80	0.00	7.80	355.95
TAX	MSCTX	10944 ANNUAL PAYROLL	Sia,Eileen	03/12/2014	E-file 1099s; Add workpapers to Engagement MSCTX Totals TAX Totals Third Albany Income Notes, LLC (21)	65.00	0.12 0.12 0.12 0.12	7.80 7.80 7.80 7.80
7148.22 - First Advisory Income Notes, LLC								
WIP - First Advisory Income Notes, LLC (22) - Consulting			Dec	7.15	7.15	0.00	7.15	285.35
TAX	MSCTX	10944 ANNUAL PAYROLL	Sia,Eileen	03/12/2014	E-file 1099s; Add workpapers to Engagement MSCTX Totals TAX Totals First Advisory Income Notes, LLC (22)	65.00	0.11 0.11 0.11 0.11	7.15 7.15 7.15 7.15

Billing Worksheet

Primary Partner - Client Code

For the Period: 02/23/2014 - 04/19/2014

Primary Partner: Brady; Stephen R. (7)

Primary Partner: Brady, Stephen R. (7)		Eng Fee	FYE	WIP Thru 04/19/2014	WIP	Progress	Net WIP	AR Balance
7148.23 - McGinn, Smith Alarm Trading, LLC		0.00	Dec	1197.15	1197.15	0.00	1197.15	5473.65
WIP - McGinn, Smith Alarm Trading, LLC (23) - Consulting			Memo		Rate	Hours	Amount	
ADMIN TYPE	98750 CLIENT TYPING/MISC.	Miller,Ell	02/24/2014	40.00	0.25	10.00		
ADMIN TYPE	98750 CLIENT TYPING/MISC.	Miller,Ell	02/25/2014	40.00	1.00	40.00		
			copying cd's		1.25	50.00		
			TYPE Totals		1.25	50.00		
			ADMIN Totals					
CONSL CAUP	00706 AGREED UPON PROCE	Horbachews	02/24/2014	work on Compiling copies of returns for CD to provide to Justice Dept	200.00	1.90	380.00	
CONSL CAUP	00706 AGREED UPON PROCE	Horbachews	02/25/2014	compiling returns to provide to US Justice Dept review and finalize CD's with copies of returns to be sent to US Justice Dept	200.00	0.50	100.00	
CONSL CAUP	00706 AGREED UPON PROCE	Horbachews	02/26/2014		200.00	1.70	340.00	
			CAUP Totals					
			CONSL Totals					
TAX	1065P 1065 REVIEW	Horbachews	02/24/2014	E-filing issues with various MS entities IT-204-LL	200.00	0.50	100.00	
TAX	1065P 1065 REVIEW	Horbachews	04/09/2014	Correspondence with Bill Brown re e-file signature authorizations	200.00	0.20	40.00	
TAX	1065P 1065 PREPARATION	Horbachews	04/14/2014	process e-file authorizations	200.00	0.40	80.00	
			1065P Totals					
TAX	MSCTX 10944 ANNUAL PAYROLL	Sia,Eileen	03/12/2014	E-file 1099s; Add workpapers to Engagement	65.00	0.11	7.15	
			MSCTX Totals					
TAX	OTHTX 10105 PLANNING	Horbachews	03/21/2014	Phone conversation with Brian Shea re change in his position with McGinn and plan for future work arrangements	200.00	0.30	60.00	
TAX	OTHTX 10105 PLANNING	Horbachews	04/01/2014	review entity list	200.00	0.20	40.00	
			OTHTX Totals					
			TAX Totals					
			McGinn, Smith Alarm Trading, LLC (23)					
7148.24 - McGinn Smith Firstline Funding			Memo		Rate	Hours	Amount	
WIP - McGinn Smith Firstline Funding (24) - Tax			Eng Fee	FYE	WIP Thru 04/19/2014	WIP	Progress	Net WIP
TAX	1065P 1065 PREPARATION	Horbachews	04/14/2014	recalc and re-export to electronically file	200.00	0.20	40.00	
			1065P Totals					
TAX	MSCTX 10944 ANNUAL PAYROLL	Sia,Eileen	03/12/2014	E-file 1099s; Add workpapers to Engagement	65.00	0.11	7.15	
			MSCTX Totals					

Billing Worksheet
 Primary Partner - Client Code
 For the Period: 02/23/2014 - 04/19/2014

Primary Partner: Brady, Stephen R. (7)

<u>WIP - McGinn Smith Firstline Funding (24) - Tax</u>			Memo	Rate	Hours	Amount
TAX	OTHTX	10105 PLANNING	Horbachews	03/05/2014	Send Matthew McGinn copy of 2010 Schedule K-1 OTHTX Totals TAX Totals McGinn Smith Firstline Funding (24)	200.00 0.20 0.51 0.51
						40.00 40.00 87.15 87.15

<u>Eng Fee</u>			FYE	WIP Thru 04/19/2014	WIP	Progress	Net WIP	AR Balance
7148.25 - McGinn, Smith Funding, LLC								
			0.00	Dec	7.15	7.15	0.00	7.15
								331.75
<u>WIP - McGinn, Smith Funding, LLC (25) - Consulting</u>			Memo	Rate	Hours		Amount	
TAX	MSCTX	10944 ANNUAL PAYROLL	Sia,Eileen	03/12/2014	E-file 1099s; Add workpapers to Engagement MSCTX Totals TAX Totals McGinn, Smith Funding, LLC (25)	65.00 0.11 0.11 0.11	0.11 0.11 0.11 0.11	7.15 7.15 7.15 7.15

Billing Worksheet

Primary Partner - Client Code

For the Period: 02/23/2014 - 04/19/2014

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 04/19/2014	WIP	Progress	Net WIP	AR Balance
					Rate	Hours	Amount
7148.28 - Mr. Cranberry, LLC	0.00	Dec	120.00	0.00		120.00	3341.01
WIP - Mr. Cranberry, LLC (28) - Tax		Memo					
TAX 1065P 10653 1065 REVIEW	Horbachews	04/14/2014	recalc and re-export return to electronically file 1065P Totals	200.00	0.20	40.00	40.00
TAX OTHTX 10105 PLANNING	Horbachews	03/04/2014	respond to Brian S e-mail requesting info on when 2009 original and amended returns filed to reply to penalty notice OTHTX Totals	200.00	0.40	80.00	
			TAX Totals				
			Mr. Cranberry, LLC (28)				

	Eng Fee	FYE	WIP Thru 04/19/2014	WIP	Progress	Net WIP	AR Balance
					Rate	Hours	Amount
7148.29 - MSFC Security Holdings, LLC	0.00	Dec	40.00	0.00		40.00	717.90
WIP - MSFC Security Holdings, LLC (29) - Tax		Memo					
TAX 1065P 10653 1065 REVIEW	Horbachews	04/14/2014	Recalc and re-export return to electronically file 1065P Totals	200.00	0.20	40.00	40.00
			TAX Totals				
			MSFC Security Holdings, LLC (29)				

Billing Worksheet
 Primary Partner - Client Code
 For the Period: 02/23/2014 - 04/19/2014

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 04/19/2014	WIP	Progress	Net WIP	AR Balance
		Dec	80.00	80.00	0.00	80.00	931.85
		Memo		Rate	Hours	Amount	
7148.32 - Seton Hall Associates	0.00						
WIP - Seton Hall Associates (32) - Tax							
TAX 1065P 10652 1065 PREPARATION	Horbachews	03/13/2014	change partner address in software based on e-mail from Brian S	200.00	0.20	40.00	
TAX 1065P 10652 1065 PREPARATION	Horbachews	03/24/2014	Change partner address	200.00	0.20	40.00	
			1065P Totals	0.40	0.40	80.00	
			TAX Totals	0.40	0.40	80.00	
			Seton Hall Associates (32)	0.40	0.40	80.00	

Billing Worksheet

Primary Partner - Client Code

For the Period: 02/23/2014 - 04/19/2014

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 04/19/2014	WIP	Progress	Net WIP	AR Balance
7148.34 - TDM Cable Funding, LLC	0.00	Dec	14.30	14.30	0.00	14.30	7263.15
WIP - TDM Cable Funding, LLC (34) - Tax		Memo		Rate	Hours	Amount	
TAX MSCTX 10944 ANNUAL PAYROLL	Sia,Eileen	03/12/2014	E-file 1099s; Add workpapers to Engagement (MISC & C) MSCTX Totals TAX Totals TDM Cable Funding, LLC (34)	65.00	0.22	14.30	

Billing Worksheet
 Primary Partner - Client Code
 For the Period: 02/23/2014 - 04/19/2014

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 04/19/2014	WIP	Progress	Net WIP	AR Balance
			Dec	207.50	207.50	0.00	207.50	2436.20
			Memo		Rate	Hours		Amount
7148.52 - TDM Cable Trust 06		0.00						
WIP - TDM Cable Trust 06 (52) - Trust								
TAX	1041T	10413 1041 REVIEW	Horbachews	02/26/2014 extension requests	200.00	0.20	40.00	
TAX	1041T	10413 1041 REVIEW	Horbachews	03/05/2014 NY extension e-file issue	200.00	0.10	20.00	
TAX	1041T	10412 1041 PREPARATION	Andrews,Ji	03/07/2014 re-do NY as paper e-file rejection	135.00	0.50	67.50	
				1041T Totals		0.80	127.50	
TAX	OTHTX	10105 PLANNING	Horbachews	03/14/2014 Review 2006 adjustment proposed by Brian Shea and respond to e-mail	200.00	0.20	40.00	
TAX	OTHTX	10105 PLANNING	Horbachews	03/27/2014 respond to e-mail from Bill Brown	200.00	0.20	40.00	
				OTHTX Totals		0.40	80.00	
				TAX Totals		1.20	207.50	
				TDM Cable Trust 06 (52)		1.20	207.50	

Billing Worksheet

Primary Partner - Client Code

For the Period: 02/23/2014 - 04/19/2014

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 04/19/2014	WIP	Progress	Net WIP	AR Balance
		Dec	7.80	7.80	0.00	7.80	570.50	
		Memo		Rate	Hours	Amount		
7148.56 - TDM Verifier Trust 08								
TAX	MSCTX 10944 ANNUAL PAYROLL	Sia,Eileen	03/12/2014	E-file 1099s; Add workpapers to Engagement MSCTX Totals TAX Totals TDM Verifier Trust 08 (56)	65.00	0.12 0.12 0.12 0.12	7.80 7.80 7.80 7.80	570.50
7148.58 - TDM Verifier Trust 09								
TAX	MSCTX 10944 ANNUAL PAYROLL	Sia,Eileen	03/12/2014	E-file 1099s; Add workpapers to Engagement MSCTX Totals TAX Totals TDM Verifier Trust 09 (58)	65.00	0.11 0.11 0.11 0.11	7.15 7.15 7.15 7.15	516.75
7148.59 - TDM Verifier Trust 11								
TAX	MSCTX 10944 ANNUAL PAYROLL	Sia,Eileen	03/12/2014	E-file 1099s; Add workpapers to Engagement MSCTX Totals TAX Totals TDM Verifier Trust 11 (59)	65.00	0.11 0.11 0.11 0.11	7.15 7.15 7.15 7.15	397.25





45 Bryant Woods North | Amherst | New York 14228 | Phone 716 630 2400 Fax 7

Rec'd 6/14/2014

16
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. Pelish, CPA
Eric D. Colca, CPA, CVA
Michael Schaffstall, CPA
Garret R. Alexin, CPA, MBA
David A. Urban, CPA, MBA
Cheryl A. Jenkowsky, CPA

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

Invoice No. 65680
Date 06/14/2014
Client No. 7148.0

For professional services rendered from April 20, 2014 through June 14, 2014 per detailed attachment.

Total Amount Due This Invoice \$ 10,237.44

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 4/20/14 through 6/14/14

	<u>Entity</u>	<u>Total Hours</u>	<u>Total Amount</u>
1	McGinn, Smith - Phillips Lytle - Tax	0.83	91.30
2	McGinn, Smith & Co., Inc.	12.85	1,777.75
3	McGinn, Smith Holdings, LLC	36.35	5,726.25
4	McGinn, Smith Alarm Trading, LLC	1.40	280.00
5	NEI Capital LLC	0.30	82.00
6	Seton Hall Associates	2.40	382.50
7	TDM Cable Funding, LLC	6.70	1,121.50
8	TDMM Cable Funding LLC	0.60	120.00
9	TDM Cable Trust 06	7.30	1,067.50
10	Prime Vision Communications of Key Cove LLC	6.60	1,446.00
11	Prime Vision Communications of Cutler Cay LLC	3.40	702.00
Sub-Total			12,796.80
Post 4/15 Discount @ 20%			80%
Total Amount Due		\$	10,237.44

See detailed time description per attached Billing Worksheet

Jun 19, 2014 11:43:25 AM

Champou Travis Besaw & Kershner LLP

Billing Worksheet

Primary Partner - Client Code

For the Period: 04/20/2014 - 06/14/2014

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 06/14/2014	WIP	Progress	Net WIP	AR Balance
7148.0 - McGinn, Smith - Phillips Lytle - Tax	0.00	Dec	91.30	91.30	0.00	91.30	60.20
WIP - McGinn, Smith - Phillips Lytle - Tax (0) - Consulting		Memo					
CONSL CPFS 00810 SPECIAL OTHER - OTH	Ornowski,A	06/05/2014	transition meeting w/ Mary, Steve, Bob & Andrew CPFS Totals CONSL Totals McGinn, Smith - Phillips Lytle - Tax (0)	110.00	0.83 0.83 0.83	91.30 91.30 91.30	91.30

7148.02 - McGinn Smith & Co., Inc.

Eng	Date	Employee	Cat	SubCat	Service	Memo	Rate	Hours	Billed
TAX	4/23/2014	Andrews	TAX	1120C	11203	Summarize 2013 financial information and instruct Andrea Milazzo who to prep the return.	135.00	1.75	236.25
TAX	4/24/2014	Milazzo	TAX	1120C	11202	Start preparation of 2013 corporate return	90.00	2.00	180.00
TAX	4/25/2014	Andrews	TAX	1120C	11203	review 1120	135.00	2.75	371.25
TAX	4/25/2014	Banks	TAX	1120C	11202	Helping Andrea diagnose and fix 1120 for on form overrides and NOL carryover adjustment issues related to 2012 amended K-1 received	110.00	0.50	55.00
TAX	4/25/2014	Horbachewski	TAX	1120C	11203	Assist Andrea M with questions on MS & CO return	200.00	0.20	40.00
TAX	4/25/2014	Milazzo	TAX	1120C	11202	Complete preparation of 2013 Federal and NYS tax returns.	90.00	0.75	67.50
TAX	4/28/2014	Andrews	TAX	1120C	11203	review 1120	135.00	1.00	135.00
TAX	4/28/2014	Horbachewski	TAX	1120C	11203	Review return	200.00	0.30	60.00
TAX	4/28/2014	Milazzo	TAX	1120C	11202	cleared comments	90.00	0.35	31.50
TAX	4/29/2014	Andrews	TAX	1120C	11203	review cleared notes	135.00	0.50	67.50
TAX	4/29/2014	Horbachewski	TAX	1120C	11203	Finalize 2013 corporate tax returns	200.00	2.30	460.00
TAX	5/12/2014	Andrews	TAX	1120C	11202	save tax returns to T: drive for IRS	135.00	0.25	33.75
TAX	5/13/2014	Horbachewski	TAX	OTHTX	10108	Review NYS notice with adjustment to overpayment	200.00	0.20	40.00
TOTALS							12.85	1,777.75	

Primary Partner: Brady, Stephen R. (7)

Billing Worksheet
 Primary Partner - Client Code
 For the Period: 04/20/2014 - 06/14/2014

WIP - McGinn, Smith Holdings, LLC (17) - Tax	Eng Fee	FYE	WIP Thru 06/14/2014	WIP	Progress	Net WIP	AR Balance
	0.00	Dec	5726.25	5726.25	0.00	5726.25	8302.61
		Memo		Rate	Hours		Amount
TAX 1065P 10652 1065 PREPARATION	Andrews,Ji	04/22/2014	talk with Mary about what is ready to be done	135.00	0.50	67.50	
TAX 1065P 10652 1065 PREPARATION	Andrews,Ji	04/24/2014	clean up binder/save 2013 ye emails - 2.25 prep	135.00	5.50	74.50	
			consolidated financial statement excel workpapers				
			- 3.25				
TAX 1065P 10652 1065 PREPARATION	Andrews,Ji	04/25/2014	prep 1065 workpapers	135.00	0.50	67.50	
TAX 1065P 10652 1065 PREPARATION	Andrews,Ji	04/28/2014	prep 1065 workpapers	135.00	1.00	135.00	
TAX 1065P 10652 1065 PREPARATION	Andrews,Ji	04/29/2014	prep 1065 workpapers	135.00	3.00	405.00	
TAX 1065P 10652 1065 PREPARATION	Andrews,Ji	04/30/2014	prep 1065 workpapers and input to prosystem	135.00	5.00	675.00	
TAX 1065P 10652 1065 PREPARATION	Horbachews	05/06/2014	Discussion with Jill Andrews re return info	200.00	0.10	20.00	
TAX 1065P 10652 1065 PREPARATION	Horbachews	05/06/2014	Review Jill Andrews questions on various 2013 transactions for MS Holdings SMLLCs; research	200.00	2.40	480.00	
			issues; summarize findings; e-mail to Brian Shea				
			e-mail correspondence with Brian Shea with				
			responses to questions of various 2013 transactions				
TAX 1065P 10652 1065 PREPARATION	Horbachews	05/07/2014	PIC with Brian Shea and review e-mail information	200.00	0.50	100.00	
TAX 1065P 10652 1065 PREPARATION	Horbachews	05/08/2014	re 2013 transactions; review responses to	200.00	1.90	380.00	
			questions with Jill Andrews; prepare AJE's to post				
			to MS Funding and TDM Cable Funding for sale of				
			Verifier GPU's				
			go over questions with many	135.00	0.50	67.50	
			e-mail correspondence with Brian Shea	200.00	0.20	40.00	
			organize emails and prep returns	135.00	4.75	641.25	
			prep 1065	135.00	0.50	67.50	
			review return	200.00	2.00	400.00	
			review 2013 partnership return and send	200.00	2.30	460.00	
			questions to Brian; review changes with Jill ANE				
			FO				
			clear review notes	135.00	2.25	303.75	
			make changes to MS Funding to finalize return	135.00	0.25	33.75	
			final review of partnership tax return	200.00	2.30	460.00	
			sign and mail returns, upload electronic copy to	200.00	0.50	100.00	
			client portal				
			1065P Totals				
				36.95	5646.25		
TAX 1065P 10652 1065 PREPARATION	Andrews,Ji	05/15/2014	Discussion with Jill re information needed for MS	200.00	0.20	40.00	
TAX 1065P 10652 1065 PREPARATION	Andrews,Ji	05/20/2014	Holdings return	200.00	0.20	40.00	
TAX 1065P 10653 1065 REVIEW	Horbachews	05/21/2014	e-mail correspondence with Brian Shea	200.00	0.40	80.00	
TAX 1065P 10653 1065 REVIEW	Horbachews	05/22/2014	QTHTX Totals				
TAX 1065P 10653 1065 REVIEW	Horbachews	05/23/2014	TAX Totals				
TAX 1065P 10105 PLANNING	Horbachews	04/22/2014	McGinn, Smith Holdings, LLC (17)				
TAX 10105 PLANNING	Horbachews	05/20/2014					

Billing Worksheet
 Primary Partner - Client Code
 For the Period: 04/20/2014 - 06/14/2014

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 06/14/2014	WIP	Progress	Net WIP	AR Balance
7148.23 - McGinn, Smith Alarm Trading, LLC		0.00	Dec	280.00	280.00	0.00	280.00	6670.80
<u>WIP - McGinn, Smith Alarm Trading, LLC (23) - Consulting</u>			<u>Memo</u>					
CONS'L CAUP	00706 AGREED UPON PROCE	Horbachews	05/21/2014	compile and review CD's containing additional copies of returns to be provided to DOJ	200.00	0.70	0.70	140.00
			CAUP Totals					
			CONSL Totals					
TAX	OTHTX 10105 PLANNING	Horbachews	04/22/2014	Discussion with Jill Andrews re work to be performed on MS Entities post busy season correspondence with Bill Brown re updated CD with copies of returns for DOJ	200.00	0.30	0.70	140.00
TAX	OTHTX 10105 PLANNING	Horbachews	05/01/2014		200.00	0.20	0.20	40.00
TAX	OTHTX 10105 PLANNING	Horbachews	06/04/2014	Discussion with Steve Brady re scheduling of McGinn, Smith work	200.00	0.20	0.70	40.00
			OTHTX Totals					
			TAX Totals					
			McGinn, Smith Alarm Trading, LLC (23)					
				0.70	0.70	140.00	140.00	
				1.40	1.40	280.00	280.00	

Billing Worksheet

Primary Partner - Client Code
For the Period: 02/01/2014 - 05/14/2014

Page: 1

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 06/14/2014	WIP	Progress	Net WIP	AR Balance
	Dec		82.00	82.00	0.00	82.00	116.50
7148.30 - NEI Capital LLC	0.00						
WIP - NEI Capital LLC (30) - Tax		Memo		Rate	Hours		Amount
EXPEN EXP 01940 OTHER - (EXPLAIN)	Cardinal,A	02/02/2014	Tax Processing Fee				22.00
			EXP Totals				22.00
			EXPEN Totals				22.00
TAX OTHTX 10108 IRS/STATE CORRESPON	Hortbachews	04/22/2014	Respond to Brian Shea e-mail re notice from IRS Seeking NEI Partnership return OTHTX Totals	200.00	0.30	60.00	
			TAX Totals				60.00
			NEI Capital LLC (30)				
				0.30		0.00	
				0.30		60.00	
				0.30		82.00	

Jun 19, 2014

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Chiamponou Travis Besaw & Kershner LLP

Billing Worksheet

Primary Partner - Client Code

For the Period: 04/20/2014 - 06/14/2014

Page: 1

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 06/14/2014	WIP	Progress	Net WIP	AR Balance
WIP - Seton Hall Associates (32) - Tax		Dec	382.50	382.50	Rate	Hours	Amount	
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	06/05/2014	talk to Mary re: 2013 amended NYS - 0.25 amend 2013 NYS return - 1.25	135.00	1.50	202.50
TAX	1065P	10653 1065 REVIEW	Horbachews	06/05/2014	Review Brian Shea e-mail re NYS withholding amounts reported on two partner 2013 K-1's and send amended K-1's; discussion with Jill Andrews re preparing amended NYS return	200.00	0.90	180.00
					1065P Totals	2.40	382.50	
					TAX Totals	2.40	382.50	
					Seton Hall Associates (32)	2.40	382.50	

7148.34 - TDM Cable Funding LLC

Eng	Date	Employee	Cat	SubCat	Service	Memo	Rate	Hours	Billed
TAX	4/25/2014	Andrews	TAX	1065P	10653	review changes to 2006 & 2007 amended tax returns	135.00	0.50	67.50
TAX	4/25/2014	Huebsch	TAX	1065P	10652	Modify 2006 and 2007 amended returns to incorporate change in LLC' address	85.00	1.00	85.00
TAX	4/29/2014	Horbachewsk TAX		OTHTX	10105	Review transactions	200.00	0.20	40.00
TAX	6/5/2014	Aul	CONS	CPFS	00810	TDM conference with MH, Re: Status of TDM and process of proceeding forward	115.00	1.40	161.00
TAX	6/5/2014	Brady	TAX	OTHTX	10105	internal meeting to review status of all entities and discuss approach for TDM & Prime Vision returns preparation	280.00	0.60	168.00
						meet with Bob Travis, Steve Brady, Andrew Aul and Amanda Ornowski to discuss Prime Vision and TDM Cable Funding LLC financial information to be compiled and returns completed (.9); discussion with Andrew and send e-mails and data to Andrew for review and for use in starting to compile financial info (1.9), e-mail to Brian Shea requesting information (.2)			
						TOTALS			
TAX	6/5/2014	Horbachewsk TAX		OTHTX	10105		200.00	3.00	600.00
							6.70		1,121.50

Billing Worksheet

Fidelity Partner - Client Code
For the Period: 04/20/2014 - 06/14/2014

Primary Partner: Brady, Stephen R. (7)

7148.52 - TDM Cable Trust 06

Eng	Date	Employee	Cat	SubCat	Service	Memo	Rate	Hours	Billed
TAX	4/23/2014	Andrews	TAX	1041T	10413	Summarize changes to be made and instruct Tim Huebsch on task to be completed	135.00	1.00	135.00
TAX	4/23/2014	Horbachewski	TAX	1041T	10412	Discussion with Jill A on modifications to be made to returns	200.00	0.20	40.00
TAX	4/24/2014	Huebsch	TAX	1041T	10412	Modify 2006-2012 returns to incorporate change of address for LLC	85.00	2.00	170.00
TAX	4/25/2014	Andrews	TAX	1041T	10413	review changes to 2006-2012 returns and review 2013 return	135.00	1.25	168.75
TAX	4/28/2014	Horbachewski	TAX	1041T	10413	Review Trust returns for 2006-2009	200.00	0.80	160.00
TAX	4/29/2014	Horbachewski	TAX	1041T	10413	Review Federal and NYS Trust returns for 2009-2013 tax years	200.00	1.80	360.00
TAX	5/12/2014	Andrews	TAX	1041T	10412	save tax returns to T: drive for IRS	135.00	0.25	33.75
TOTALS							7.30		1,067.50

Billing Worksheet
Primary Partner - Client Code
For the Period: 02/01/2014 - 06/14/2014

Primary Partner: Brady, Stephen R. (7)

			Eng Fee	FYE	WIP Thru 06/14/2014	WIP	Progress	Net WIP	AR Balance
			Dec	1446.00	1446.00	0.00	1446.00	1554.00	
			Memo			Rate	Hours	Amount	
EXPEN	EXP	7148.73 - Prime Vision Communications of Keys Cove LLC (73) -	02/02/2014	Tax Processing Fee					
				EXPEN Totals					
TAX	1065P	10652 1065 PREPARATION	04/29/2014	Review 2008-2011 returns	200.00	2.20			
TAX	1065P	10653 1065 REVIEW	05/07/2014	Changes to 2012 final return	200.00	0.50			
TAX	1065P	10653 1065 REVIEW	05/12/2014	review 2012 return	200.00	0.60			
TAX	1065P	10652 1065 PREPARATION	05/19/2014	Revisions to disclosure statement to be included in tax return	200.00	1.70			
TAX	1065P	10652 1065 PREPARATION	05/22/2014	review Brian Shea revisions to disclosure statement and e-mail correspondence with Bill Brown	200.00	0.30			
				1065P Totals					
TAX	OTHTX	10105 PLANNING	Brady,Step	05/19/2014 review, discuss and make recommended changes to disclosure statement for Prime Vision filings; re-review and discuss MH's concerns and review final draft	280.00	1.30			
				OTHTX Totals					
				TAX Totals					
				Prime Vision Communications of Keys Cove LLC (73)					
					1.30	364.00			
					6.60	1424.00			
					6.60	1446.00			

Jun 19, 2014

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Champou Travis Besaw & Kershner LLP

Billing Worksheet

Primary Partner - Client Code

For the Period: 02/01/2014 - 06/14/2014

Page: 1

Primary Partner: Brady, Stephen R. (7)

WIP	Eng Fee	FYE	WIP Thru 06/14/2014	WIP	Progress	Net WIP	AR Balance
EXPEN	EXP		Dec	702.00	702.00	0.00	702.00
	7148.75 - Prime Vision Communications of Cutler Cay LLC						814.00
	WIP - Prime Vision Communications of Cutler Cay LLC (75) -						
			Memo		Rate	Hours	Amount
TAX	1065P	10653 1065 REVIEW	Horbachews	04/30/2014	review 2008 return		22.00
TAX	1065P	10653 1065 REVIEW	Horbachews	05/07/2014	Review 2008-2011 returns		22.00
TAX	1065P	10653 1065 REVIEW	Horbachews	05/15/2014	work on disclosure statement to be included in		22.00
					returns		
			1065P Totals				
			TAX Totals				
			Prime Vision Communications of Cutler Cay LLC (75)				



CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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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. 66299
Date 07/26/2014
Client No. 7148.23

For professional services rendered from June 15, 2014 through July 26, 2014 per detailed attachment.

Total Amount Due This Invoice \$ 3,036.80

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

Please include invoice number on all correspondence and checks.

Tax Identification number 16-1468002

Thank you

McGinn Smith et al 6/15/14 through 7/26/14

COPY

	<u>Entity</u>	<u>Total Hours</u>	<u>Total Amount</u>
1	McGinn, Smith Alarm Trading, LLC	16.60	3,616.00
2	Seton Hall Associates	0.90	180.00
	Sub-Total		3,796.00
	Post 4/15 Discount @ 20%		80%
	Total Amount Due		\$ 3,036.80

See detailed time description per attached Billing Worksheet

Jul 30, 2014

5:13:35 PM

Chiampou Travis Besaw & Kershner LLP

Page: 1

Billing Worksheet

Primary Partner - Client Code

For the Period: 06/15/2014 - 07/26/2014

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 07/26/2014	WIP	Progress	Net WIP	AR Balance
7148.23 - McGinn, Smith Alarm Trading, LLC		0.00	Dec	3616.00	3616.00	0.00	3616.00	6894.80
<u>WIP - McGinn, Smith Alarm Trading, LLC (23) - Consulting</u>			<u>Memo</u>		<u>Rate</u>	<u>Hours</u>	<u>Amount</u>	
TAX	OTHTX	10105 PLANNING	Horbachews	06/30/2014	adjust billing descriptions per request of client for submission to court	200.00	0.70	140.00
TAX	OTHTX	10105 PLANNING	Horbachews	07/01/2014	Preliminary review of Bill Brown e-mail and questions posed by IRS and DOJ	200.00	0.20	40.00
TAX	OTHTX	10105 PLANNING	Horbachews	07/03/2014	P/C with Bill Brown to discuss scheduling time to meet to discuss IRS/DOJ questions on returns	200.00	0.10	20.00
TAX	OTHTX	10105 PLANNING	Horbachews	07/14/2014	respond to Brian Shea and Bill Brown e-mail re billing matters	200.00	0.20	40.00
TAX	OTHTX	10105 PLANNING	Brady,Step	07/16/2014	review IRS 4 page of questions and Brian Shea replies; and email Mary H with comments; and discuss same with her	280.00	1.30	364.00
TAX	OTHTX	10108 IRS/STATE CORRESPON	Horbachews	07/16/2014	Review and prepare responses and attachments to IRS questions on returns filed	200.00	4.70	940.00
TAX	OTHTX	10108 IRS/STATE CORRESPON	Horbachews	07/17/2014	Conference call with Bill Brown and Brian Shea re responses to IRS questions and work on modifications to responses (5.0); research whether Receivership to be taxed as separate entity (.8) t/c w Mary H, Bill B and Brian S re IRS questions posed and draft reply; research regarding receivership estate and related tax issues, and email related thereto	200.00	5.80	1160.00
TAX	OTHTX	10104 RESEARCH	Brady,Step	07/17/2014	280.00	2.40	672.00	
TAX	OTHTX	10108 IRS/STATE CORRESPON	Horbachews	07/21/2014	modify attachment to IRS response based on information provided by Brian Shea	200.00	0.30	60.00
TAX	OTHTX	10105 PLANNING	Horbachews	07/22/2014	update entity list for returns to be prepared for 2014	200.00	0.50	100.00
TAX	OTHTX	10105 PLANNING	Horbachews	07/23/2014	staff scheduling for preparation of 2014 returns	200.00	0.40	80.00
					OTHTX Totals	16.60	3616.00	
					TAX Totals	16.60	3616.00	
					McGinn, Smith Alarm Trading, LLC (23)	16.60	3616.00	

Jul 30, 2014	5:14:09 PM	Chiampou Travis Besaw & Kershner LLP Billing Worksheet Primary Partner - Client Code For the Period: 06/15/2014 - 07/26/2014	Page: 1
Primary Partner: Brady, Stephen R. (7)			
	Eng Fee	FYE	WIP Thru 07/26/2014
7148.32 - Seton Hall Associates	0.00	Dec	180.00
WIP - Seton Hall Associates (32) - Tax		Memo	
TAX 1065P 10653 1065 REVIEW	Horbachews	06/17/2014	Review amended NYS 2013 return 1065P Totals TAX Totals Seton Hall Associates (32)
		Rate	Hours
			Amount
		200.00	0.90 180.00
			0.90 180.00
			0.90 180.00
			0.90 180.00



Rec'd 4/8/15



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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. 68480
Date 12/27/2014
Client No. 7148.72*

For professional services rendered from July 27, 2014 through December 27, 2014 per detailed attachment.

Total Amount Due This Invoice \$ 3,566.40

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

Tax Identification number 16-1468002

Thank you

McGinn Smith et al 7/27/14 through 12/27/14

	<u>Entity</u>	<u>Total Hours</u>	<u>Total Amount</u>
1	McGinn, Smith Holdings, LLC	0.80	160.00
2	McGinn, Smith Alarm Trading, LLC	4.30	964.00
3	TDM Cable Funding, LLC	0.50	57.50
4	Prime Vision Facilities of Cutler Cay LLC	11.85	1,639.75
5	Prime Vision Communications of Key Cove LLC	0.90	180.00
6	Prime Vision Facilities of Key Cove LLC	6.05	794.25
7	Prime Vision Communications of Cutler Cay LLC	4.80	662.50
	Sub-Total		4,458.00
	Post 4/15 Discount @ 20%		80%
	Total Amount Due		\$ 3,566.40

See detailed time description per attached Billing Worksheet

Billing Worksheet
 Primary Partner - Client Code
 For the Period: 07/27/2014 - 12/27/2014

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 12/27/2014	WIP	Progress	Net WIP	AR Balance
				Rate	Hours	Amount	
7148.17 - McGinn, Smith Holdings, LLC	0.00	Dec	160.00	160.00	0.00	160.00	12883.61
WIP - McGinn, Smith Holdings, LLC (17) - Tax		Memo					
TAX OTHTX 10105 PLANNING	Horbachews	12/01/2014	Review letter received from David Smith requesting additional clarification on interest income reported on 2013 Schedule K-1 - review file for sources of interest income - discussion with Steve Brady (tax partner) amnd e-mail to Bill Brown	200.00	0.80	160.00	
		OTHTX Totals		0.80		160.00	
		TAX Totals		0.80		160.00	
		McGinn, Smith Holdings, LLC (17)		0.80		160.00	

Billing Worksheet

Primary Partner - Client Code

For the Period: 07/27/2014 - 12/27/2014

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 12/27/2014	WIP	Progress	Net WIP	AR Balance
		Memo		Rate	Hours		Amount	
7148.23 - McGinn, Smith Alarm Trading, LLC	0.00	Dec	964.00	964.00	0.00		964.00	9787.60
WIP - McGinn, Smith Alarm Trading, LLC (23) - Consulting								
TAX OTHTX 10105 PLANNING	Horbachews	07/28/2014	Modify responses to IRS Questions	200.00	1.30		260.00	
TAX OTHTX 10105 PLANNING	Horbachews	08/05/2014	review and respond to Bill Brown e-mail re DOJ request for table summarizing historical income/loss of entities and projected losses still to be reported by entities --discussion with Steve B	200.00	1.50		300.00	
TAX OTHTX 10104 RESEARCH	Brady,Step	08/05/2014	Review prior year emails and research re QSFs and draft email to Bill re same; and discuss this and other info requested by Bill with Mary H	280.00	1.30		364.00	
TAX OTHTX 10105 PLANNING	Horbachews	08/06/2014	Review Brian Shea response to e-mail to Bill Brown re DOJ information request	200.00	0.20		40.00	
			OTHTX Totals					
			TAX Totals					
			McGinn, Smith Alarm Trading, LLC (23)					

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 12/27/2014	WIP	Progress	Net WIP	AR Balance
					Rate	Hours	Amount
7148.34 - TDM Cable Funding, LLC	0.00	Dec	57.50	57.50	0.00		57.50
WIP - TDM Cable Funding, LLC (34) - Tax		Memo					8174.65
CONSL CPFS	00810 SPECIAL OTHER - OTH	Aul, Andrew	08/27/2014	Review Records CPFS Totals CONSL Totals TDM Cable Funding, LLC (34)	1115.00	0.50 0.50 0.50 0.50	57.50 57.50 57.50 57.50

Billing Worksheet

Primary Partner - Client Code

the Period: 01/01/2014 - 12/27/2014

Primary Partner: Brady; Stephen R. (7)

Primary Partner: Brady, Stephen R. (7)		Eng Fee	FYE	WIP Thru 12/27/2014	WIP	Progress	Net WIP	AR Balance
7148.72 - Prime Vision Facilities of Cutler Cay LLC		0.00	Dec	1639.75	1639.75	0.00	1639.75	2732.00
WIP - Prime Vision Facilities of Cutler Cay LLC (72) -			Memo		Rate	Hours	Amount	
CONSL CONS	00705 GENERAL - SPECIAL R	Aul,Andrew	11/10/2014	Yearly Transactions through Sale 5/2012	115.00	3.50	402.50	
CONSL CONS	00705 GENERAL - SPECIAL R	Aul,Andrew	11/11/2014	Yearly Transactions through Sale 5/2012	115.00	1.50	172.50	
				CONS Totals	5.00	5.00	575.00	
CONSL CPFS	00810 SPECIAL OTHER - OTH	Aul,Andrew	08/12/2014	review information/discussions with Mary	115.00	3.10	356.50	
CONSL CPFS	00810 SPECIAL OTHER - OTH	Aul,Andrew	11/25/2014	H/Update 2010 workpapers				
				CPFS Totals				
				CONS Totals				
EXPEN EXP	01940 OTHER - (EXPLAIN)	Cardinal,A	02/02/2014	Tax Processing Fee	3.85	8.85	442.75	
				EXP Total				
				EXPEN Totals				
TAX	1065P 10652 1065 PREPARATION	Horbachews	11/10/2014	Various discussions with Andrew Aul re 2012 information and computation of close out of financial info and income computation for Prime Vision entities	200.00	1.70	340.00	
				1065P Totals				
TAX	OTHTX 10105 PLANNING	Horbachews	11/21/2014	review and revise Andrew Aul spreadsheet with close out of Prime Vision LLC's for 2012		1.70	340.00	
				OTHTX Totals				
				TAX Totals				
				Prime Vision Facilities of Cutler Cay LLC (72)				

Billing Worksheet
 Primary Partner - Client Code
 For the Period: 07/27/2014 - 12/27/2014

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 12/27/2014	WIP	Progress	Net WIP	AR Balance
					Hours		
				Rate		Amount	
7148.73 - Prime Vision Communications of Keys Cove LLC	0.00	Dec	180.00	180.00	0.00	180.00	270.80
WIP - Prime Vision Communications of Keys Cove LLC (73) -		Memo					
TAX OTHTX 10105 PLANNING	Horbachews	08/12/2014	Discussion and review of assumptions and documentation with Andrew Aul respond to Andrew Aul e-mail with question on calculations	200.00	0.80	160.00	
TAX OTHTX 10105 PLANNING	Horbachews	11/17/2014		200.00	0.10	20.00	
			OTHTX Totals				
			TAX Totals				
			Prime Vision Communications of Keys Cove LLC (73)	0.90		180.00	
				0.90		180.00	
				0.90		180.00	

Billing Worksheet

Primary Partner - Client Code

For the Period: 01/01/2014 - 12/27/2014

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 12/27/2014	WIP	Progress	Net WIP	AR Balance
				Rate	Hours	Amount	
7148.74 - Prime Vision Facilities of Keys Cove LLC	0.00	Dec	794.25	794.25	0.00	794.25	2194.40
WIP - Prime Vision Facilities of Keys Cove LLC (74) -		Memo					
CONS'L CONS	00705 GENERAL - SPECIAL R	Aul,Andrew	11/11/2014	Yearly Transactions through Sale 5/2012 CONS'L Totals	115.00	1.50	172.50
CONS'L CPFS	00810 SPECIAL OTHER - OTH	Aul,Andrew	08/12/2014	review information/discussions with Mary H/Update 2010 & 2011 workpapers	115.00	2.90	333.50
CONS'L CPFS	00810 SPECIAL OTHER - OTH	Aul,Andrew	11/25/2014	CPFS Totals CONS'L Totals	115.00	0.75	86.25
EXPEN EXP	01940 OTHER - (EXPLAIN)	Cardinal,A	02/02/2014	Tax Processing Fee EXP Totals EXPEN Totals	3.65	419.75	592.25
TAX	1065P	10652 1065 PREPARATION	Horbachews	11/11/2014	Review and modify analysis prepared by Andrew Aul re 2012 dissolution of LLC and calculation and allocation of gain on sale of assets 1065P Totals TAX Totals Prime Vision Facilities of Keys Cove LLC (74)	200.00	0.90
						180.00	180.00
						0.90	180.00
						0.90	180.00
						6.05	794.25

Billing Worksheet
 Primary Partner - Client Code
 For the Period: 07/27/2014 - 12/27/2014

Primary Partner: Brady, Stephen R. (7)

			Eng Fee	FYE	WIP Thru 12/27/2014	WIP	Progress	Net WIP	AR Balance
			Dec	662.50	662.50	0.00	662.50	1375.60	
			Memo			Rate	Hours	Amount	
7148.75 - Prime Vision Communications of Cutler Cay LLC					115.00		3.50	402.50	
0.00							3.50	402.50	
CONS'L CONS	00705 GENERAL - SPECIAL R	Aul, Andrew	11/10/2014	Early Transactions through Sale 5/2012					
				CONS'L Totals					
				CONSL Totals					
TAX	OTHTX	10105 PLANNING	Horbachews	08/14/2014	Discussion with Andrew Aul re financial info		0.20	40.00	
TAX	OTHTX	10105 PLANNING	Horbachews	11/25/2014	Discussion with Andrew Aul re close out of Prime		1.10	220.00	
				Vision LLC balance sheets for 2012 - review					
				treatment on MS Alarm Trading and interco					
				accounts with TDM Cable Funding					
				OTHTX Totals					
				TAX Totals					
				Prime Vision Communications of Cutler Cay LLC (75)					
					1.30		260.00		
					1.30		260.00		
					4.80		662.50		





CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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

Rec'd 2/17/2015
WJ

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

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

Invoice No. 69141
Date 02/07/2015
Client No. 7148.02

-
- For professional services rendered from December 28, 2014 through February 7, 2015 per detailed attachment.

Total Amount Due This Invoice \$ 9,929.05

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

Tax Identification number 16-1468002

Thank you

McGinn Smith et al 12/28/14 through 2/7/15

	<u>Entity</u>	<u>Total Hours</u>	<u>Total Amount</u>
1	McGinn, Smith - Phillips Lytle	0.25	28.75
2	McGinn, Smith & Co., Inc.	3.27	352.55
3	McGinn, Smith Capital	5.59	631.10
4	Transaction Funding Corp.	1.50	157.00
5	Cruise Charter Ventures, LLC	0.25	25.50
6	IP Investors LLC	7.14	1,013.35
7	M&S Partners	6.65	788.50
8	McGinn, Smith Holdings, LLC	16.32	1,965.80
9	McGinn, Smith Advisors, LLC	0.12	35.80
10	First Independent Income	0.12	35.80
11	First Excelsior Income Notes	0.12	35.80
12	Third Albany Income Notes	0.52	115.80
13	First Advisory Income Notes	0.12	35.80
14	McGinn, Smith Alarm Trading, LLC	5.27	766.55
15	McGinn, Smith Firstline Funding	2.22	224.80
16	McGinn, Smith Funding, LLC	0.12	35.80
17	McGinn, Smith Licensing, LLC	0.12	13.80
18	107th Associates, LLC	0.12	35.80
19	Mr Cranberry, LLC	2.02	206.80
20	MSFC Security Holdings, LLC	0.62	80.80
21	NEI Capital LLC	0.12	13.80
22	Seton Hall Associates	3.47	444.30
23	TDM Cable Funding, LLC	0.62	80.80
24	TDMM Cable Funding, LLC	2.37	238.30
25	FirstLine SR. Trust 07	1.32	175.80
26	FirstLine SR. Trust 07 Series B	1.45	202.50
27	FirstLine Trust 07	1.14	150.60
28	FirstLine Trust 07 Series B	0.88	121.20
29	Fortress Trust 08	0.98	135.20
30	Integrated Excellence Jr. Trust 08	0.62	92.80
31	Integrated Excellence Sr. Trust 08	0.62	90.30
32	Pacific Trust 02	0.55	84.00
33	TDM Cable Trust 06	0.93	130.70
34	TDM Luxury Cruise Trust 07	0.68	103.20
35	TDM Verifier Trust 07	2.75	338.25
36	TDM Verifier Trust 07R	1.80	205.25
37	TDM Verifier Trust 08	1.25	128.25
38	TDM Verifier Trust 09	1.25	128.25
39	TDM Verifier Trust 11	1.44	144.40
40	TDMM Benchmark Trust 09	1.06	112.10
41	TDMM Cable Sr. Trust 09	0.68	79.80
42	TDMM Cable Jr. Trust 09	1.06	112.10
43	McGinn, Smith Alarm Trading Corp.	0.25	31.25
Total Amount Due			<u>9,929.05</u>

See detailed time description per attached Billing Worksheet

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 02/17/2015	WIP	Progress	Net WIP	AR Balance
		Dec	28.75	28.75	0.00	28.75	133.24
		Memo		Rate	Hours	Amount	
7148.0 - McGinn, Smith - Phillips Lytle - Tax	0.00						
WIP - McGinn, Smith - Phillips Lytle - Tax (0) - Consulting							
TAX OTHTX 10105 PLANNING	Ornowski,A	01/05/2015	2014 tax return meeting w/ Mary & Jill OTHTX Totals TAX Totals McGinn, Smith - Phillips Lytle - Tax (0)	115.00	0.25 0.25 0.25	28.75 28.75 28.75	

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/28/2014 - 02/17/2015

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 02/17/2015	WIP	Progress	Net WIP	AR Balance
		Memo		Rate	Hours		Amount	
7148.02 - McGinn, Smith & Co., Inc.								
EXPEN EXP	01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	Tax Processing Fee EXP Totals EXPEN Totals				22.00
TAX	11202 1120 PREPARATION	Ornowski,A	01/26/2015	discuss Kennedy & Willis settlement w/ M. Horbachewski, email B. Shay response received info from client, email to Jeremy, update T drive	115.00	0.25	28.75	22.00
TAX	11203 1120 REVIEW	Andrews,Ji	01/26/2015	Updated binder, and organized PY workpapers. Updated return/binder based on CY financials, completed provision, change of address filing for both Fed & NYS, updated cover letter & filing instructions, updated XCM, prep'd extension, determined open items	140.00	0.10	14.00	22.00
TAX	11202 1120 PREPARATION	Lewandowsk	01/28/2015	Review notes - updated Fed & NYS change of address, filing instructions, cover letter look at Jesse L's notes	90.00	1.52	136.80	
TAX	11202 1120 PREPARATION	Lewandowsk	01/29/2015	Review notes - updated Fed & NYS change of address, filing instructions, cover letter look at Jesse L's notes	90.00	0.90	81.00	
TAX	11203 1120 REVIEW	Andrews,Ji	01/29/2015	1120C Totals	140.00	0.50	70.00	
				TAX Totals				
				McGinn, Smith & Co., Inc. (02)				
					3.27	3.27	330.55	
					3.27	3.27	330.55	
					3.27	3.27	352.55	

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/28/2014 - 02/17/2015

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 02/17/2015	WIP	Progress	Net WIP	AR Balance
WIP - McGinn, Smith Capital Holdings Corp.	Memo			Rate	Hours	Amount		
7148.06 - McGinn, Smith Capital Holdings Corp.		0.00	Dec	631.10	0.00	631.10	631.10	896.80
WIP - McGinn, Smith Capital Holdings Corp. (06) - Tax EXPEN EXP							22.00	
01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	Tax Processing Fee EXP Totals EXPEN Totals				22.00	
TAX 1065P	10653 1065 REVIEW	Andrews,Ji	01/20/2015	email client info to Jeremy 1065P Totals	140.00	0.17 0.17	23.80 23.80	
TAX 1120C	11202 1120 PREPARATION	Lewandowsk	01/27/2015	Updated binder, and organized PY workpapers. Updated return/binder based on CY financials, completed provision, change of address filing for both Fed & NYS, updated cover letter & filing instructions, updated XCM Review notes - cover letter, filing instructions, change of address forms, XCM	90.00	2.09	188.10	
TAX 1120C	11202 1120 PREPARATION	Lewandowsk	01/28/2015	Review notes - cover letter, filing instructions, & NYS change of address forms	90.00	0.78	70.20	
TAX 1120C	11202 1120 PREPARATION	Lewandowsk	01/29/2015	Review notes - cover letter, filing instructions, Fed review 1120, go through Jesse's email questions review 1120	90.00	0.60	54.00	
TAX 1120C	11203 1120 REVIEW	Andrews,Ji	01/29/2015		140.00	1.25	175.00	
TAX 1120C	11203 1120 REVIEW	Andrews,Ji	01/30/2015		140.00	0.70	98.00	
				1120C Totals		5.42	585.30	
				TAX Totals		5.59	609.10	
				McGinn, Smith Capital Holdings Corp. (06)		5.59	631.10	

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/28/2014 - 02/17/2015

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 02/17/2015	WIP	Progress	Net WIP	AR Balance
					Hours	Amount	
7148.08 - Transaction Funding Corp.							
WIP - Transaction Funding Corp. (08) - Tax	0.00	Dec	157.00	157.00	0.00	157.00	2368.75
EXPEN EXP	01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	Tax Processing Fee EXP Totals EXPEN Totals			
TAX	11202 1120 PREPARATION	Chopra,Jer	02/04/2015	1120C Totals TAX Totals Transaction Funding Corp. (08)	90.00 1.50 1.50 1.50 1.50	135.00 135.00 135.00 157.00	22.00 22.00 22.00

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/28/2014 - 02/07/2015

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 02/07/2015	WIP	Progress	Net WIP	AR Balance
		Dec	25.50	25.50	0.00	25.50	345.65
7148.10 - Cruise Charter Ventures, LLC	0.00						
WIP - Cruise Charter Ventures, LLC (10) - Tax		<u>Memo</u>		<u>Rate</u>	<u>Hours</u>	<u>Amount</u>	
TAX	1065P	10652 1065 PREPARATION	Ornowski,A	01/19/2015	115.00	0.12	13.80
TAX	1065P	10652 1065 PREPARATION	Lewandowsk	01/27/2015	90.00	0.13	11.70
		review/sign IT-204-LL					
		Updated binder for PY workpapers, pulled					
		financials into M&S binder					
		1065P Totals					
		TAX Totals					
		Cruise Charter Ventures, LLC (10)					

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/28/2014 - 02/17/2015

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 02/17/2015	WIP	Progress	Net WIP	AR Balance
		Dec	1013.35	1013.35	0.00	1013.35	1470.30	
		Memo		Rate	Hours	Amount		
7148.14 - IP Investors LLC							22.00	
WIP - IP Investors LLC (14) - Tax	01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	Tax Processing Fee EXP Totals			22.00	
EXPEN EXP							22.00	
TAX	1065P	10652 1065 PREPARATION	Chopra,Jer Omrowski,A Andrews,Ji	01/13/2015 01/19/2015 01/27/2015	IT 204 LL review/sign IT-204-LL final 1065, organize binder, talk to Amanda and Mary regarding asset write off's prep workpapers	90.00 115.00 140.00	0.50 0.12 3.00	45.00 13.80 420.00
TAX	1065P	10652 1065 PREPARATION						
TAX	1065P	10652 1065 PREPARATION						
TAX	1065P	10653 1065 REVIEW	Omrowski,A Andrews,Ji	01/27/2015	review adjusting entries to send to Brian	115.00	0.17	19.55
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	01/28/2015	2014 final 1065 prep	140.00	2.50	350.00
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	01/29/2015	2014 final 1065 prep	140.00	0.20	28.00
TAX	1065P	10652 1065 PREPARATION	Andrews,Ji	01/30/2015	update tax budget workpaper	140.00	0.25	35.00
					1065P Totals		6.74	911.35
TAX	OTHTX	10105 PLANNING	Horbachews	01/23/2015	Review Brian Shea e-mail re settlements reached re Alsett investment	200.00	0.20	40.00
TAX	OTHTX	10105 PLANNING	Horbachews	01/27/2015	Discussion with Jill re financial statements for final return and needed Aje'S OTHTX Totals	200.00	0.20	40.00
					TAX Totals		0.40	80.00
					IP Investors LLC (14)		7.14	991.35
							7.14	1013.35
7148.15 - M&S Partners								
WIP - M&S Partners (15) - Tax	01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	Tax Processing Fee EXP Totals			22.00	
EXPEN EXP							22.00	
TAX	1065P	10652 1065 PREPARATION	Chopra,Jer Andrews,Ji	01/13/2015 01/20/2015	IT 204 LL email client info to jeremy	90.00 140.00	0.50 0.16	45.00 22.40
TAX	1065P	10653 1065 REVIEW	Lewandowsk	01/27/2015	NYS change of address form	90.00	0.23	20.70
TAX	1065P	10652 1065 PREPARATION	Lewandowsk	01/27/2015	Updated binder - organized PY workpapers & Included CY financials	90.00	0.25	22.50
TAX	1065P	10652 1065 PREPARATION	Lewandowsk	01/27/2015	Organized & consolidated financial statements with CCV	90.00	0.42	37.80
TAX	1065P	10652 1065 PREPARATION	Lewandowsk	01/27/2015	Completed Fed & NYS returns in tax prep, change of address forms for Fed & NYS, updated cover	90.00	1.17	105.30

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/28/2014 - 02/17/2015

Primary Partner: Brady, Stephen R. (7)

WIP - M&S Partners (15) - Tax	Memo	Rate	Hours	Amount
TAX 1065P 10652 1065 PREPARATION	Lewandowsk 01/29/2015 letters, filing instructions, updated XCM Review notes - cover letter, federal & NYS change of address, filing instructions, other minor return updates	90.00	0.72	64.80
TAX 1065P 10653 1065 REVIEW	Andrews,Ji 01/29/2015 review 1065	140.00	1.25	175.00
TAX 1065P 10653 1065 REVIEW	Andrews,Ji 01/30/2015 check cleared review notes made minor changes talk with Amanda	140.00	1.95	273.00
	1065P Totals	6.65		766.50
	TAX Totals	6.65		766.50
	M&S Partners (15)	6.65		788.50

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 02/17/2015	WIP	Progress	Net WIP	AR Balance
						Hours	Amount	
7148.17 - McGinn, Smith Holdings, LLC								
WIP - McGinn, Smith Holdings, LLC (17) - Tax		0.00	Dec	1965.80	1965.80	0.00	1965.80	13011.61
EXPEN EXP	01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	Tax Processing Fee EXP Totals EXPEN Totals			22.00	
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	01/06/2015	go over to do list with Jeremy - 0.5	140.00	0.50	
TAX	1065P	10652 1065 PREPARATION	Chopra,Jer	01/12/2015	IT 204 LL's mcginn smith holdings 107th associates First advisory income notes First excelsior income notes First independent income notes	90.00	3.00	
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	01/14/2015	Review IT-204-LL's - 0.125 hrs to each of 18 entities MS Holdings, LLC MS Alarm Trading LLC MS Licensing LLC MS Advisors LLC 107th Associates LLC First Independent Income Notes LLC First Excelsior Income Notes, LLC First Advisory Income Notes LLC Third Albany Income Notes LLC NEI Capital LLC Cruise Charter Ventures IP Investors LLC Mr Cranberry LLC MSFC Security Holdings LLC TDM Cable Funding LLC TDMM Cable Funding LLC MS Firstline Funding LLC couldn't locate - send Jeremy email review	140.00	2.25	
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	01/15/2015	review IT-204-LL spreadsheet in T drive - 0.5 send IT-204-LL's to Jeremy in XCM to prep - 0.5	140.00	0.75	
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	01/15/2015	IT-204 LL McGinn smith advisors McGinn smith Alarm Trading McGinn smith fundings McGinn smith licensing Nei Capital Third albany income notes	140.00	1.00	
TAX	1065P	10652 1065 PREPARATION	Chopra,Jer	01/16/2015	McGinn smith advisors McGinn smith Alarm Trading McGinn smith fundings McGinn smith licensing Nei Capital Third albany income notes	90.00	4.00	
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	01/19/2015	review IT-204-LL's, 18 entities - .11 hrs to each MS Holdings, LLC MS Alarm Trading LLC MS Licensing LLC MS Advisors LLC 107th Associates LLC First Independent Income Notes LLC First Excelsior Income Notes, LLC First Advisory Income Notes LLC Third Albany Income Notes LLC NEI Capital LLC Cruise Charter Ventures IP Investors LLC Mr Cranberry LLC MSFC Security Holdings LLC TDM Cable Funding LLC TDMM Cable Funding LLC MS Firstline Funding LLC review extensions	140.00	2.00	
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	01/19/2015	review/sign IT-204-LL move all 18 entities to Admin within XCM MS	140.00	0.25	35.00
TAX	1065P	10652 1065 PREPARATION	Ornowski,A	01/20/2015		115.00	0.12	13.80
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	01/20/2015		140.00	0.15	21.00

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/28/2014 - 02/17/2015

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

<u>Memo</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Licensing LLC MS Advisors LLC 107th Associates LLC First Independent Income Notes LLC First Excelsior Income Notes, LLC First Advisory Income Notes LLC Third Albany Income Notes LLC NEI Capital LLC Cruise Charter Ventures IP Investors LLC Mr Cranberry LLC MSFC Security Holdings LLC TDM Cable Funding LLC TDMM Cable Funding LLC MS Firstline Funding LLC update T drive for IT-204-LL's mailed out 1065P Totals	140.00	0.25 14.27	35.00 1644.80
Andrews,Ji 01/22/2015	140.00	1.85	259.00
Andrews,Ji 01/05/2015	140.00	1.85	259.00
various to start engagement for 2014... talk with Mary & Amanda - 0.25 update list of returns to be filed - 0.35 locate IT-204-LL workpaper for Jeremy - 0.3 send 2014 return listing to many for review - 0.1 email to Jeremy - 0.2 check prior year MS & Co to see if Pine Street K-1's were final - 0.25 check Jessica TT0204-LL list against ours to make sure no discrepancies - 0.1 look through a couple of prior year trusts so I could let Jeremy know where he can start - NOL schedules - 0.1 look at TDMM with Benchmark being sold to be able to talk to Jeremy about prep - 0.2 1120C Totals	200.00	0.20	40.00
Horbachews 01/08/2015	200.00	1.85	259.00
OTHTX 10105 PLANNING	200.00	1.85	259.00
McGinn, Smith Holdings, LLC (17)	16.32	16.32	1965.80
7148.18 - McGinn, Smith Advisors, LLC			
WIP - McGinn, Smith Advisors, LLC (18) - Consulting			
0.00	Dec	35.80	35.80
Meier,Rach 02/07/2015	Tax Processing Fee EXP Totals EXPEN Totals		
Ornowski,A 01/19/2015	review/sign IT-204-LL 1065P Totals TAX Totals McGinn, Smith Advisors, LLC (18)	115.00	0.12 0.12 0.12 35.80
EXPEN EXP			
01940 OTHER - (EXPLAIN)			
TAX 1065P 10652 1065 PREPARATION			

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/28/2014 - 02/17/2015

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 02/17/2015	WIP	Progress	Net WIP	AR Balance
		Dec		35.80	0.00	Hours	Amount	
		Memo		Rate				
WIP - First Independent Income Notes, LLC (19) - Consulting								
EXPEN EXP	01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	Tax Processing Fee EXP Totals EXPEN Totals	35.80	0.00	35.80	296.10
TAX	1065P	10652 1065 PREPARATION	Ornowski,A	review/sign IT-204-LL 1065P Totals TAX Totals First Independent Income Notes, LLC (19)	115.00	0.12	13.80	
WIP - First Excelsior Income Notes LLC (20) - Consulting								
EXPEN EXP	01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	Tax Processing Fee EXP Totals EXPEN Totals	35.80	0.00	35.80	292.50
TAX	1065P	10652 1065 PREPARATION	Ornowski,A	review/sign IT-204-LL 1065P Totals TAX Totals First Excelsior Income Notes LLC (20)	115.00	0.12	13.80	
WIP - Third Albany Income Notes, LLC (21) - Consulting								
EXPEN EXP	01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	Tax Processing Fee EXP Totals EXPEN Totals	115.80	0.00	115.80	363.75
TAX	1065P	10652 1065 PREPARATION	Ornowski,A	review/sign IT-204-LL 1065P Totals	115.00	0.12	13.80	
TAX	OTHTX	10105 PLANNING	Horbachews	Review settlement documentation e-mailed by Brian Shea and discuss with Amanda Ornowski	200.00	0.40	80.00	

Billing Worksheet

Primary Partner Income Notes, LLC (21) - Consulting

WIP - Third Albany Income Notes, LLC (21) - Consulting		Memo		Rate		Hours		Amount	
		the appropriate accounting treatment							
		OTH/TX Totals		0.40		80.00			
		TAX Totals		0.52		93.80			
		Third Albany Income Notes, LLC (21)		0.52		115.80			
<hr/>									
7148.22 - First Advisory Income Notes, LLC		Eng Fee		FYE		WIP Thru 02/17/2015		WIP	
WIP - First Advisory Income Notes, LLC (22) - Consulting		0.00		Dec		35.80		0.00	
		Memo				Rate		Hours	
		EXPEN EXP 01940 OTHER - (EXPLAIN)		Meier,Rach		02/07/2015		Tax Processing Fee	
		EXPEN EXP 01940 OTHER - (EXPLAIN)		Ornowski,A		01/19/2015		EXP Total	
		TAX 1065P 10652 1065 PREPARATION		review/sign IT-204-LL		115.00		0.12	
		TAX 1065P 10652 1065 PREPARATION		1065P Totals		0.12		13.80	
		TAX 1065P 10652 1065 PREPARATION		TAX Totals		0.12		13.80	
		TAX 1065P 10652 1065 PREPARATION		First Advisory Income Notes, LLC (22)		0.12		35.80	
<hr/>									
7148.23 - McGinn, Smith Alarm Trading, LLC		Eng Fee		FYE		WIP Thru 02/17/2015		WIP	
WIP - McGinn, Smith Alarm Trading, LLC (23) - Consulting		0.00		Dec		766.55		766.55	
		Memo				Rate		Hours	
		EXPEN EXP 01940 OTHER - (EXPLAIN)		Meier,Rach		02/07/2015		Tax Processing Fee	
		EXPEN EXP 01940 OTHER - (EXPLAIN)		Ornowski,A		02/04/2015		EXP Total	
		TAX 1041T 10413 1041 REVIEW		Andrews,Ji		update T drive, move returns to Becki P to prep -		EXPEN Totals	
		TAX 1041T 10413 1041 REVIEW		0.25 email to Ellen re: XCM - 0.1 talk with Becki P		140.00		0.2 email to Jeremy - 0.1 trust info with Becki -	
		TAX 1041T 10413 1041 REVIEW		0.2 email to Jeremy - 0.1 trust info with Becki -		0.2		0.2	
		TAX 1041T 10413 1041 REVIEW		1041T Totals		0.85		119.00	
<hr/>									
TAX 1065P 10653 1065 REVIEW		Ornowski,A		01/19/2015		review/sign IT-204-LL		115.00	
TAX 1065P 10653 1065 REVIEW		Andrews,Ji		01/26/2015		Talked to Amanda regarding various		140.00	
TAX 1065P 10653 1065 REVIEW		Andrews,Ji		01/28/2015		update T drive for various info received from client		140.00	
TAX 1065P 10653 1065 REVIEW		Andrews,Ji		01/30/2015		talk with Amy regarding various		140.00	
TAX 1065P 10653 1065 REVIEW		Andrews,Ji		02/03/2015		get Jeremy set up on various returns to prep		140.00	
TAX 1065P 10653 1065 REVIEW		1065P Totals		1065P Totals		0.85		286.80	
<hr/>									
TAX MSCTX 10944 ANNUAL PAYROLL		Wolfe,Cynt		01/08/2015		1099		90.00	
<hr/>									
TAX MSCTX Totals				1.00		90.00		90.00	

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/28/2014 - 02/17/2015

Primary Partner: Brady, Stephen R. (7)

<u>WIP - McGinn, Smith Alarm Trading, LLC (23) - Consulting</u>				<u>Memo</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>	
TAX	OTHTX	10105 PLANNING	Horbachews	01/05/2015	Meet with Amanda Ornowski and Jill Andrews to prepare list of entities to have 2014 returns prepared and to discuss work to be performed and timing.	200.00	0.60	120.00
TAX	OTHTX	10105 PLANNING	Horbachews	01/19/2015	E-mail correspondence with Bill Brown re change in manager	200.00	0.20	40.00
TAX	OTHTX	10105 PLANNING	Horbachews	01/29/2015	Review 2014 entity listing for completeness with Jill Andrews	200.00	0.30	60.00
TAX	OTHTX	10105 PLANNING	Ornowski,A	02/07/2015	sync information for returns ready to be top sided	115.00	0.25	28.75
					OTHTX Totals			248.75
					TAX Totals			744.55
					McGinn, Smith Alarm Trading, LLC (23)			766.55

<u>7148.24 - McGinn Smith Firstline Funding</u>				<u>Eng Fee</u>	<u>FYE</u>	<u>WIP Thru 02/17/2015</u>	<u>WIP</u>	<u>Progress</u>	<u>Net WIP</u>	<u>AR Balance</u>
<u>WIP - McGinn Smith Firstline Funding (24) - Tax</u>				0.00	Dec	224.80	224.80	0.00	224.80	1293.45
<u>EXPEN EXP</u>	01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	<u>Memo</u>			<u>Rate</u>	<u>Hours</u>	<u>Amount</u>	
				Tax Processing Fee						22.00
				EXP Total						22.00
				EXPEN Totals						22.00
TAX	1065P	10652 1065 PREPARATION	Chopra,Jer	01/13/2015	IT 204 LL	90.00	0.50	45.00		
TAX	1065P	10652 1065 PREPARATION	Ornowski,A	01/19/2015	review/sign IT-204-LL	115.00	0.12	13.80		
TAX	1065P	10652 1065 PREPARATION	Chopra,Jer	02/04/2015	prepared return, cover letters, Fed & NY change address forms	90.00	1.60	144.00		
				1065P Totals						202.80
				TAX Totals						202.80
				McGinn Smith Firstline Funding (24)						224.80

<u>7148.25 - McGinn, Smith Funding, LLC</u>				<u>Eng Fee</u>	<u>FYE</u>	<u>WIP Thru 02/17/2015</u>	<u>WIP</u>	<u>Progress</u>	<u>Net WIP</u>	<u>AR Balance</u>
<u>WIP - McGinn, Smith Funding, LLC (25) - Consulting</u>				0.00	Dec	35.80	35.80	0.00	35.80	338.90
<u>EXPEN EXP</u>	01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	<u>Memo</u>			<u>Rate</u>	<u>Hours</u>	<u>Amount</u>	
				Tax Processing Fee						22.00
				EXP Total						22.00
				EXPEN Totals						22.00
TAX	1065P	10652 1065 PREPARATION	Ornowski,A	01/19/2015	review/sign IT-204-LL	115.00	0.12	13.80		
				1065P Totals						13.80
				TAX Totals						13.80
				McGinn, Smith Funding, LLC (25)						35.30

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Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 02/17/2015	WIP	Progress	Net WIP	AR Balance
		Dec	13.80	13.80	0.00		13.80	136.50
		Memo		Rate	Hours		Amount	
WIP - McGinn, Smith Licensing, LLC (26) - Consulting								
TAX 1065P 10652 1065 PREPARATION	Ornowski,A	01/19/2015	review/sign IT-204-LL 1065P Totals TAX Totals McGinn, Smith Licensing, LLC (26)	115.00	0.12	0.12	13.80	13.80

		Eng Fee	FYE	WIP Thru 02/17/2015	WIP	Progress	Net WIP	AR Balance
		Dec	35.80	35.80	0.00		35.80	339.00
		Memo		Rate	Hours		Amount	
WIP - 107th Associates, LLC (27) - Consulting								
EXPEN EXP 01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	Tax Processing Fee EXP Totals EXPEN Totals				22.00	22.00
TAX 1065P 10652 1065 PREPARATION	Ornowski,A	01/19/2015	review/sign IT-204-LL 1065P Totals TAX Totals 107th Associates, LLC (27)	115.00	0.12	0.12	13.80	13.80

		Eng Fee	FYE	WIP Thru 02/17/2015	WIP	Progress	Net WIP	AR Balance
		Dec	206.80	206.80	0.00		206.80	3461.01
		Memo		Rate	Hours		Amount	
WIP - Mr. Cranberry, LLC (28) - Tax								
EXPEN EXP 01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	Tax Processing Fee EXP Totals EXPEN Totals				22.00	22.00
TAX 1065P 10652 1065 PREPARATION	Chopra,Jer	01/13/2015	IT-204 LL	90.00	0.50	0.50	45.00	45.00
TAX 1065P 10652 1065 PREPARATION	Ornowski,A	01/19/2015	review/sign IT-204-LL	115.00	0.12	0.12	13.80	13.80
TAX 1065P 10652 1065 PREPARATION	Chopra,Jer	02/04/2015	prepared 1065, cover letter, NYS & Fed address change forms	90.00	1.40	1.40	126.00	126.00
TAX Totals							2.02	184.80
MR. CRANBERRY, LLC (28)							2.02	184.80
							2.02	206.80

7148.29 - MSFC Security Holdings, LLC

Eng Fee	FYE	WIP Thru 02/17/2015	WIP	Progress	Net WIP	AR Balance

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Primary Partner - Client Code

For the Period: 12/28/2014 - 02/17/2015

Primary Partner: Brady, Stephen R. (7)

<u>WIP - MSFC Security Holdings, LLC (29) - Tax</u>			Eng Fee	FYE	WIP Thru 02/17/2015	WIP	Progress	Net WIP	AR Balance
				Dec	80.80	80.80	0.00	80.80	757.90
			Memo			Rate	Hours	Amount	
EXPEN EXP	01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	Tax Processing Fee EXP Totals EXPEN Totals				22.00	
					90.00 115.00			22.00	
								22.00	
TAX	1065P	10652 1065 PREPARATION	Chopra,Jer	01/13/2015	IT 204 LL review/sign IT-204-LL	0.50		45.00	
TAX	1065P	10652 1065 PREPARATION	Ornowski,A	01/19/2015	1065P Totals	0.12		13.80	
					TAX Totals	0.62		58.80	
					MSFC Security Holdings, LLC (29)	0.62		58.80	
						0.62		80.80	

<u>7148.30 - NEI Capital LLC</u>			Eng Fee	FYE	WIP Thru 02/17/2015	WIP	Progress	Net WIP	AR Balance
				Dec	13.80	13.80	0.00	13.80	182.10
			Memo			Rate	Hours	Amount	
WIP - NEI Capital LLC (30) - Tax									
TAX	1065P	10652 1065 PREPARATION	Ornowski,A	01/19/2015	review/sign IT-204-LL 1065P Totals TAX Totals NEI Capital LLC (30)	115.00		0.12	13.80
								0.12	13.80
								0.12	13.80
								0.12	13.80

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Primary Partner - Client Code

For the Period: 12/28/2014 - 02/17/2015

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 02/17/2015	WIP	Progress	Net WIP	AR Balance
						Hours	Amount	
7148.32 - Seton Hall Associates								
WIP - Seton Hall Associates (32) - Tax		0.00	Dec	444.30	444.30	0.00	444.30	1461.85
EXPEN EXP	01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	Tax Processing Fee EXP Totals			22.00	22.00
TAX	1065P	10652 1065 PREPARATION	Lewandowsk	01/28/2015	Updated binder, and organized PY workpapers. Completed change of address filing for both Fed & NYS, updated cover letter & filing instructions, updated XCM	90.00	90.00	90.00
TAX	1065P	10652 1065 PREPARATION	Lewandowsk	01/29/2015	Review notes - updated filing instructions, fed & NYS change of address forms	90.00	0.27	24.30
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	01/29/2015	review 1065 - 1.0 made changes, sent notes to preparer, update XCM - 0.5	140.00	1.50	210.00
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	01/30/2015	check cleared notes made final changes	140.00	0.70	98.00
					1065P Totals		422.30	
					TAX Totals	3.47	422.30	
					Seton Hall Associates (32)	3.47	444.30	

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Primary Partner - Client Code

For the Period: 12/28/2014 - 02/11/2015

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 02/17/2015	WIP	Progress	Net WIP	AR Balance
		Dec	80.80	80.80	0.00	80.80	80.80	8220.65
		Memo		Rate	Hours		Amount	
7148.34 - TDMM Cable Funding, LLC								
WIP - TDMM Cable Funding, LLC (34) - Tax								
EXPEN EXP	01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	Tax Processing Fee EXP Totals EXPEN Totals				
TAX	1065P 1065 PREPARATION	Chopra,Jer	01/13/2015					
TAX	1065P 1065 PREPARATION	Ornowski,A	01/19/2015	review/sign IT-204-LL 1065P Totals	90.00 115.00	0.50 0.12	45.00 13.80	
				TAX Totals				
				TDM Cable Funding, LLC (34)	0.62	0.62	58.80	
					0.62	0.62	58.80	
					80.80	80.80	80.80	
7148.35 - TDMM Cable Funding LLC								
WIP - TDMM Cable Funding LLC (35) - Tax								
EXPEN EXP	01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	Tax Processing Fee EXP Totals EXPEN Totals				
TAX	1065P 1065 PREPARATION	Chopra,Jer	01/14/2015	IT-204 LL				
TAX	1065P 1065 PREPARATION	Ornowski,A	01/19/2015	review/sign IT-204-LL				
TAX	1065P 1065 PREPARATION	Chopra,Jer	02/03/2015	began 1065 prep	90.00 115.00	0.50 0.12	45.00 13.80	
TAX	1065P 1065 PREPARATION	Chopra,Jer	02/04/2015	prepared 1065, cover letter, budget, fed & NY address change forms	90.00	1.25	112.50	
				1065P Totals				
				TAX Totals				
				TDMM Cable Funding LLC (35)	2.37	2.37	216.30	
					2.37	2.37	216.30	
					2.37	2.37	238.30	

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 02/17/2015	WIP	Progress	Net WIP	AR Balance
		Dec	175.80	175.80	0.00	175.80	353.50	
		Memo		Rate	Hours		Amount	
7148.42 - FirstLine SR. Trust 07								
EXPEN EXP	01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	Tax Processing Fee EXP Totals EXPEN Totals			22.00	
TAX	1041T 10412 1041 PREPARATION	Lewandowsk	01/28/2015	Inserted CY financials into binder, organized PY workpaper, updated NOL attachment, Fed & NYS change of address forms, updated XCM Review notes - Federal & NYS change of address forms & filing instructions review 2014 1041 1041T Totals	90.00	0.45	40.50	
TAX	1041T 10412 1041 PREPARATION	Lewandowsk	01/29/2015		90.00	0.17	15.30	
TAX	1041T 10413 1041 REVIEW	Andrews,Ji	02/04/2015		140.00	0.70	98.00	
				TAX Totals		1.32	153.80	
				FirstLine SR. Trust 07 (42)		1.32	175.80	
7148.43 - FirstLine SR. Trust 07 series B								
EXPEN EXP	01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	Tax Processing Fee EXP Totals EXPEN Totals	202.50	0.00	202.50	534.50
TAX	1041T 10412 1041 PREPARATION	Lewandowsk	01/29/2015	Inserted CY financials into binder, organized PY workpaper, updated NOL attachment, Fed & NYS change of address forms, updated XCM review 2014 1041 1041T Totals	90.00	0.45	40.50	
TAX	1041T 10413 1041 REVIEW	Andrews,Ji	01/30/2015		140.00	1.00	140.00	
				TAX Totals		1.45	180.50	
				FirstLine SR. Trust 07 series B (43)		1.45	180.50	
7148.44 - FirstLine Trust 07								
EXPEN EXP	01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	Tax Processing Fee EXP Totals EXPEN Totals	150.60	0.00	150.60	388.50

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Primary Partner - Client Code

For the Period: 12/28/2014 - 02/17/2015

Primary Partner: Brady, Stephen R. (7)

<u>WIP</u> - FirstLine Trust 07 (44) - Trust		<u>Memo</u>		Rate	Hours	Amount
TAX 1041T 10412 1041 PREPARATION	Lewandowsk	01/28/2015	Inserted CY financials into binder, organized PY workpaper, updated NOL attachment, Fed & NYS change of address forms, updated XCM	90.00	0.45	40.50
TAX 1041T 10412 1041 PREPARATION	Lewandowsk	01/29/2015	Review notes - Federal & NYS change of address forms & filing instructions	90.00	0.17	15.30
TAX 1041T 10413 1041 REVIEW	Andrews,Ji	01/30/2015	review 2014 1041	140.00	0.25	35.00
TAX 1041T 10413 1041 REVIEW	Andrews,Ji	02/04/2015	update tax budget	140.00	0.10	14.00
			1041T Totals		0.97	104.80
TAX 1065P 10653 1065 REVIEW	Andrews,Ji	01/20/2015	email client info to Jeremy - 10 trusts FirstLine SR, Trust 07 FirstLine SR, Trust 07 Series B Firstline Trust 07 Firstline Trust 07 Series B Fortress Trust 08 Integrated Excellence Jr. Trust 08 Integrated Excellence Sr. Trust 08 Pacific Trust 02 TDM Cable Trust 06 TDM Luxury Cruise Trust 07	140.00	0.17	23.80
			1065P Totals		0.17	23.80
			TAX Totals		1.14	128.60
			FirstLine Trust 07 (44)		1.14	150.60
<u> </u>		<u>Eng Fee</u>	<u>FYE</u>	<u>WIP Thru 02/17/2015</u>	<u>WIP</u>	<u>Net WIP</u>
7148.45 - FirstLine Trust 07 Series B					Progress	AR Balance
<u>WIP</u> - FirstLine Trust 07 Series B (45) - Trust		0.00	Dec	121.20	121.20	343.25
EXPEN EXP	01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	Tax Processing Fee EXP Totals EXPEN Totals		
						22.00
						22.00
						22.00
TAX 1041T 10412 1041 PREPARATION	Lewandowsk	01/29/2015	Inserted CY financials into binder, organized PY workpaper, updated NOL attachment, Fed & NYS change of address forms, updated XCM	90.00	0.48	43.20
TAX 1041T 10413 1041 REVIEW	Andrews,Ji	02/04/2015	review 2014 1041	140.00	0.40	56.00
			1041T Totals		0.88	99.20
			TAX Totals		0.88	99.20
			FirstLine Trust 07 Series B (45)		0.88	121.20
<u> </u>		<u>Eng Fee</u>	<u>FYE</u>	<u>WIP Thru 02/17/2015</u>	<u>WIP</u>	<u>Net WIP</u>
7148.46 - Fortress Trust 08					Progress	AR Balance
<u>WIP</u> - Fortress Trust 08 (46) - Trust		0.00	Dec	135.20	135.20	948.10
EXPEN EXP	01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	Tax Processing Fee EXP Totals EXPEN Totals		
						22.00
						22.00
						22.00

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Primary Partner - Client Code

For the Period: 12/28/2014 - 02/17/2015

Primary Partner: Brady, Stephen R. (7)

<u>WIP - Fortress Trust 08 (46) - Trust</u>			<u>Memo</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
TAX	1041T	10412 1041 PREPARATION	Lewandowsk	01/30/2015	Inserted CY financials into binder, organized PY workpaper, updated NOL attachment, Fed & NYS change of address forms, updated XCM review 2014 1041	90.00
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	02/05/2015	140.00	
					0.50	
					0.98	
					113.20	
					113.20	
					135.20	

<u>Eng Fee</u>	<u>FYE</u>	<u>WIP Thru 02/17/2015</u>	<u>WIP</u>	<u>Progress</u>	<u>Net WIP</u>	<u>AR Balance</u>

7148.47 - Integrated Excellence Jr. Trust 08

<u>WIP - Integrated Excellence Jr. Trust 08 (47) - Trust</u>			<u>Memo</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
EXPEN	EXP	01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	Tax Processing Fee EXP Totals EXPEN Totals	92.80
TAX	1041T	10412 1041 PREPARATION	Lewandowsk	01/30/2015	Inserted CY financials into binder, organized PY workpaper, updated NOL attachment, Fed & NYS change of address forms, updated XCM review 2014 1041	90.00
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	02/05/2015	1041T Totals	0.32
					TAX Totals	28.80
					Integrated Excellence Jr. Trust 08 (47)	

<u>Eng Fee</u>	<u>FYE</u>	<u>WIP Thru 02/17/2015</u>	<u>WIP</u>	<u>Progress</u>	<u>Net WIP</u>	<u>AR Balance</u>

7148.48 - Integrated Excellence Sr. Trust 08

<u>WIP - Integrated Excellence Sr. Trust 08 (48) - Trust</u>			<u>Memo</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
EXPEN	EXP	01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	Tax Processing Fee EXP Totals EXPEN Totals	90.30
TAX	1041T	10412 1041 PREPARATION	Lewandowsk	01/30/2015	Inserted CY financials into binder, organized PY workpaper, updated NOL attachment, Fed & NYS change of address forms, updated XCM review 2014 1041	90.00
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	02/05/2015	1041T Totals	0.37
					TAX Totals	22.00
					Integrated Excellence Sr. Trust 08 (48)	

<u>Eng Fee</u>	<u>FYE</u>	<u>WIP Thru 02/17/2015</u>	<u>WIP</u>	<u>Progress</u>	<u>Net WIP</u>	<u>AR Balance</u>

7148.49 - Integrated Excellence Sr. Trust 08

<u>WIP - Integrated Excellence Sr. Trust 08 (49) - Trust</u>			<u>Memo</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
EXPEN	EXP	01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	Tax Processing Fee EXP Totals EXPEN Totals	90.30
TAX	1041T	10412 1041 PREPARATION	Lewandowsk	01/30/2015	Inserted CY financials into binder, organized PY workpaper, updated NOL attachment, Fed & NYS change of address forms, updated XCM review 2014 1041	90.00
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	02/05/2015	1041T Totals	0.37
					TAX Totals	22.00
					Integrated Excellence Sr. Trust 08 (49)	

<u>Eng Fee</u>	<u>FYE</u>	<u>WIP Thru 02/17/2015</u>	<u>WIP</u>	<u>Progress</u>	<u>Net WIP</u>	<u>AR Balance</u>

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Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 02/17/2015	WIP	Progress	Net WIP	AR Balance
					Rate	Hours	Amount	
7148.49 - Pacific Trust 02		0.00	Dec	84.00	84.00	0.00	84.00	596.75
WIP - Pacific Trust 02 (49) - Trust			Memo					
EXPEN EXP	01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	Tax Processing Fee EXP Totals EXPEN Totals				22.00 22.00
TAX	1041T 10412 1041 PREPARATION	Lewandowsk	01/30/2015	Inserted CY financials into binder, organized PY workpaper, updated NOL attachment, Fed & NYS change of address forms, updated XCM review 2014 1041 1041T Totals	90.00	0.30	27.00	
TAX	1041T 10413 1041 REVIEW	Andrews,Ji	02/05/2015	TAX Totals Pacific Trust 02 (49)	140.00	0.25 0.55 0.55 0.55	35.00 62.00 62.00 84.00	

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Primary Partner - Client Code

For the Period: 12/28/2014 - 02/11/2015

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 02/17/2015	WIP	Progress	Net WIP	AR Balance
					Rate	Hours		
7148.52 - TDM Cable Trust 06								
WIP - TDM Cable Trust 06 (52) - Trust		0.00	Dec	130.70	130.70	0.00	130.70	3497.70
EXPEN EXP	01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	Tax Processing Fee EXP Totals EXPEN Totals			22.00	
TAX	1041T 10412 1041 PREPARATION	Lewandowsk	01/30/2015	Inserted CY financials into binder, organized PY workpaper, updated NOL attachment, Fed & NYS change of address forms, updated XCM review 2014 1041	90.00	0.43	38.70	
TAX	1041T 10413 1041 REVIEW	Andrews,Ji	02/05/2015	1041T Totals TAX Totals TDM Cable Trust 06 (52)	140.00	0.50 0.93 0.93 0.93	70.00 108.70 108.70 130.70	
7148.53 - TDM Luxury Cruise Trust 07								
WIP - TDM Luxury Cruise Trust 07 (53) - Trust		0.00	Dec	103.20	103.20	0.00	103.20	390.25
EXPEN EXP	01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	Tax Processing Fee EXP Totals EXPEN Totals			22.00	
TAX	1041T 10412 1041 PREPARATION	Lewandowsk	01/30/2015	Inserted CY financials into binder, organized PY workpaper, updated NOL attachment, Fed & NYS change of address forms, updated XCM review 2014 1041	90.00	0.28	25.20	
TAX	1041T 10413 1041 REVIEW	Andrews,Ji	02/05/2015	1041T Totals TAX Totals TDM Luxury Cruise Trust 07 (53)	140.00	0.40 0.68 0.68	56.00 81.20 103.20	
7148.54 - TDM Verifier Trust 07								
WIP - TDM Verifier Trust 07 (54) - Trust		0.00	Dec	338.25	338.25	0.00	338.25	371.35
EXPEN EXP	01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	Tax Processing Fee EXP Totals EXPEN Totals			22.00	

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Primary Partner - Client Code

For the Period: 12/28/2014 - 02/17/2015

Primary Partner: Brady, Stephen R. (7)

<u>WIP - TDM Verifier Trust 07 (54) - Trust</u>				<u>Memo</u>			
TAX	1041T	10412 1041 PREPARATION	Pullano,Re	02/04/2015	1041 prep, Fed form 8822-B & State form DTF-96 Prep (address change) review 2014 1041	85.00	0.68
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	02/05/2015	1041 prep, Fed form 8822-B & State form DTF-96 Prep (address change) review comments and binder standardization	140.00	0.70
TAX	1041T	10412 1041 PREPARATION	Pullano,Re	02/05/2015	1041 prep, Fed form 8822-B & State form DTF-96 Prep (address change) review comments and binder standardization	85.00	0.38
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	02/07/2015	review 2014 1041 Addressing 1041, Change of address review comments	140.00	0.80
TAX	1041T	10412 1041 PREPARATION	Pullano,Re	02/07/2015	Addressing 1041, Change of address review comments	85.00	0.19
1041T Totals						2.75	316.25
TAX Totals						2.75	316.25
TDM Verifier Trust 07 (54)						2.75	338.25

<u>7148.55 - TDM Verifier Trust 07R</u>				<u>WIP</u>			
<u>WIP - TDM Verifier Trust 07R (55) - Trust</u>				<u>WIP</u>			
EXPEN EXP	01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	Tax Processing Fee EXP Totals EXPEN Totals	205.25	205.25	0.00
TAX	1041T	10412 1041 PREPARATION	Pullano,Re	02/04/2015	1041 prep, Fed form 8822-B & State form DTF-96 Prep (address change) review 2014 1041	85.00	0.68
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	02/05/2015	1041 prep, Fed form 8822-B & State form DTF-96 Prep (address change) review 2014 1041	140.00	0.35
TAX	1041T	10412 1041 PREPARATION	Pullano,Re	02/05/2015	1041 prep, Fed form 8822-B & State form DTF-96 Prep (address change) review 2014 1041	85.00	0.38
TAX	1041T	10412 1041 PREPARATION	Pullano,Re	02/07/2015	Addressing 1041, Change of address review comments	85.00	0.19
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	02/07/2015	review 2014 1041 1041T Totals	140.00	0.20
TAX Totals						1.80	183.25
TDM Verifier Trust 07R (55)						1.80	205.25

<u>7148.56 - TDM Verifier Trust 08</u>				<u>WIP</u>			
<u>WIP - TDM Verifier Trust 08 (56) - Trust</u>				<u>WIP</u>			
EXPEN EXP	01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	Tax Processing Fee EXP Totals EXPEN Totals	128.25	128.25	0.00
Meier,Rach						128.25	578.30
Meier,Rach						22.00	22.00
Meier,Rach						22.00	22.00

Billing Worksheet
 Primary Partner - Client Code
 For the Period: 12/28/2014 - 02/17/2015

Primary Partner: Brady, Stephen R. (7)

<u>WIP - TDM Verifier Trust 08 (56) - Trust</u>				<u>Memo</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>	
TAX	1041T	10412 1041 PREPARATION	Pullano,Re	02/04/2015	1041 prep, Fed form 8822-B & State form DTF-96 Prep (address change)	85.00	0.68	57.80
TAX	1041T	10412 1041 PREPARATION	Pullano,Re	02/05/2015	1041 prep, Fed form 8822-B & State form DTF-96 Prep (address change)	85.00	0.38	32.30
TAX	1041T	10412 1041 PREPARATION	Pullano,Re	02/07/2015	Addressing 1041, Change of address review comments	85.00	0.19	16.15
		1041T Totals				1.25	106.25	
		TAX Totals				1.25	106.25	
		TDM Verifier Trust 08 (56)				1.25	128.25	

Billing Worksheet
 Primary Partner - Client Code
 For the Period: 12/28/2014 - 02/11/2015

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 02/17/2015	WIP	Progress	Net WIP	AR Balance
		Memo		Rate	Hours		Amount	
7148.58 - TDM Verifier Trust 09 (58) - Trust								
EXPEN EXP	01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	Tax Processing Fee EXP Totals				
TAX	1041T 10412 1041 PREPARATION	Pullano,Re	02/04/2015	1041 prep, Fed form 8822-B & State form DTF-96 Prep (address change)	85.00	0.68	22.00	
TAX	1041T 10412 1041 PREPARATION	Pullano,Re	02/05/2015	1041 prep, Fed form 8822-B & State form DTF-96 Prep (address change)	85.00	0.38	32.30	
TAX	1041T 10412 1041 PREPARATION	Pullano,Re	02/07/2015	Addressing 1041, Change of address review comments 1041T Totals	85.00	0.19	16.15	
				TAX Totals		1.25	106.25	
				TDM Verifier Trust 09 (58)	1.25	128.25		
7148.59 - TDM Verifier Trust 11 (59) - Trust								
EXPEN EXP	01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	Tax Processing Fee EXP Totals				
TAX	1041T 10412 1041 PREPARATION	Pullano,Re	02/04/2015	1041 prep, Fed form 8822-B & State form DTF-96 Prep (address change)	85.00	0.68	22.00	
TAX	1041T 10412 1041 PREPARATION	Pullano,Re	02/05/2015	1041 prep, Fed form 8822-B & State form DTF-96 Prep (address change)	85.00	0.38	32.30	
TAX	1041T 10412 1041 PREPARATION	Pullano,Re	02/05/2015	1041 prep, Fed form 8822-B & State form DTF-96 Prep (address change)	85.00	0.38	32.30	
				1041T Totals		1.44	122.40	
				TAX Totals	1.44	144.40		
				TDM Verifier Trust 11 (59)	1.44	144.40		
7148.60 - TDMM Benchmark Trust 09								
WIP - TDMM Benchmark Trust 09 (60) - Trust				WIP	Progress	Net WIP	AR Balance	
				Memo		Hours	Amount	
0.00		Dec		112.10	0.00	112.10	270.75	

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/28/2014 - 02/17/2015

Primary Partner: Brady, Stephen R. (7)

WIP - TDMM Benchmark Trust 09 (60) - Trust			Memo		
EXPEN	EXP	01940 OTHER - (EXPLAIN)	Meier,Rach	02/07/2015	Tax Processing Fee
TAX	1041T	10412 1041 PREPARATION	Pullano,Re	02/04/2015	1041 prep, Fed form 8822-B & State form DTF-96 Prep (address change)
TAX	1041T	10412 1041 PREPARATION	Pullano,Re	02/05/2015	1041 prep, Fed form 8822-B & State form DTF-96 Prep (address change)
					1041T Totals
					TAX Totals
					TDMM Benchmark Trust 09 (60)

Billing Worksheet

Primary Partner - Client Code

For the Period: 12/28/2014 - 02/17/2015

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 02/17/2015	WIP	Progress	Net WIP	AR Balance
					Rate	Hours	Amount
7148.71 - McGinn, Smith Alarm Trading Corp.	0.00	Dec	31.25	31.25	0.00	31.25	0.00
WIP - McGinn, Smith Alarm Trading Corp. (71) - Tax		Memo					
TAX	MSCTX 10944 ANNUAL PAYROLL	Gross,Lynn	01/17/2015	1099 review MSCTX Totals TAX Totals McGinn, Smith Alarm Trading Corp. (71)	125.00	0.25 0.25 0.25 0.25	31.25 31.25 31.25 31.25





CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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

Rec'd 5/4/2015
WOB

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

McGinn, Smith & Co., Inc.

Attn: Mr. William Brown

c/o Phillips Lytle LLP

One Canalside

125 Main Street

Buffalo, NY 14203-2887

Invoice No. 70973

Date 04/18/2015

Client No. 7148.02

For professional services rendered from February 8, 2015 through April 18, 2015
per detailed attachment.

Total Amount Due This Invoice

\$ 5,082.80

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

Tax Identification number 16-1468002

Thank you

McGinn Smith et al 2/8/15 through 4/18/15

<u>Entity</u>	<u>Total Hours</u>	<u>Total Amount</u>
ldings Corp	1.33	172.95
o.	0.92	105.80
	1.67	217.05
	2.35	276.50
	2.97	347.80
LLC	2.12	288.80
ding, LLC	2.00	267.25
unding	2.82	365.55
	2.17	274.55
LLC	1.22	137.80
	2.09	240.35
C	1.12	123.80
	2.57	320.55
ies B	1.03	112.95
	0.70	75.00
	0.70	75.00
	0.70	75.00
	1.00	117.00
Trust 08	0.70	75.00
Trust 08	0.70	75.00
	0.70	75.00
	0.70	80.50
07	0.70	75.00
	0.95	110.00
	1.00	122.50
	0.95	115.50
	0.95	115.50
	1.09	124.65
9	1.29	152.65
	1.44	173.65
	1.69	208.65
ing Corp.	0.15	13.50

* post 4/15 time to be discounted	140.00
	20%
	(28.00)
Total Amount Due	5,082.80

See detailed time description per attached Billing Worksheet

Billing Worksheet

Primary Partner - Client Code
For the Period: 02/08/2015 - 04/18/2015

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 04/18/2015	WIP	Progress	Net WIP	AR Balance
WIP - McGinn, Smith & Co., Inc. (02) - Tax							
TAX	1120C	11203 1120 REVIEW	Andrews,Ji	02/10/2015	review extensions - issues with prior year overpayment email Brian Shea re: timing of Pine St K-1	140.00	0.80
TAX	1120C	11203 1120 REVIEW	Ornowski,A	02/24/2015		115.00	0.16
TAX	1120C	11203 1120 REVIEW	Ornowski,A	03/10/2015	review extension	115.00	0.37
					1120C Totals		18.40
					TAX Totals		42.55
					McGinn, Smith & Co., Inc. (02)		172.95
						1.33	172.95
						1.33	172.95

Billing Worksheet

Primary Partner - Client Code

the Period: 02/08/2015 - 04/18/2015

the Period: 02/08/2015 - 04/18/2015

the Period: 02/08/2015 - 04/18/2015

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 04/18/2015	WIP	Progress	Net WIP	AR Balance
7148.06 - McGinn, Smith Capital Holdings Corp.	0.00	Dec	105.80	105.80	0.00	105.80	1527.90
<u>WIP - McGinn, Smith Capital Holdings Corp. (06) - Tax</u>		<u>Memo</u>					
TAX	1120C	11203 1120 REVIEW	Ornowski,A	02/11/2015	set up budget, top side return, make minor changes	115.00	0.75
TAX	1120C	11203 1120 REVIEW	Ornowski,A	02/17/2015	check assembly, lock down binder, move in XCM 1120C Totals	115.00	0.17
					TAX Totals	0.92	19.55
					McGinn, Smith Capital Holdings Corp. (06)	0.92	105.80
						0.92	105.80

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 04/18/2015	WIP	Progress	Net WIP	AR Balance
			Dec	217.05	217.05	0.00	217.05	2525.75
7148.08 - Transaction Funding Corp.								
WIP - Transaction Funding Corp. (08) - Tax		0.00						
TAX	1120C	11203 1120 REVIEW	Andrews,Ji	02/10/2015	review 2014 1120	140.00	1.00	140.00
TAX	1120C	11203 1120 REVIEW	Ornowski,A	02/11/2015	set up budget, top side return, make minor	115.00	0.50	57.50
TAX	1120C	11203 1120 REVIEW			changes, queue for efilng, print PDF's & sign			
					email Brian re: info needed			
					1120C Totals			
					TAX Totals	0.17	1.67	19.55
					Transaction Funding Corp. (08)	1.67	1.67	217.05
						1.67	217.05	217.05

Billing Worksheet

Primary Partner - Client Code

For the Period: 03/08/2015 - 01/09/2015

Ute Feiluu: UZ/08/2013 - 04/18/2015

Primary Partner: Brady, Stephen R. (7)

7148.14 - IP Investors LLC

7148.14 - IP Investors LLC		WIP - IP Investors LLC (14) - Tax	Eng Fee	FYE	WIP Thru 04/18/2015	WIP	Progress	Net WIP	AR Balance
			0.00	Dec	276.50	276.50	0.00	276.50	2483.65
				Memo		Rate	Hours	Amount	
TAX	1065P	10653 1065 REVIEW	Ornowski,A	02/13/2015	review PY workpapers, questions from Jill	115.00	0.45	51.75	
TAX	1065P	10653 1065 REVIEW	Ornowski,A	02/16/2015	review workpapers & return	115.00	1.48	170.20	
TAX	1065P	10653 1065 REVIEW	Ornowski,A	02/17/2015	check assembly, lock down binder, move in XCM	115.00	0.17	19.55	
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	02/25/2015	move email regarding K-1 phone number to various binders	140.00	0.25	35.00	
					Seton Hall IP Investors M&S Partners MS Firstline Funding Mr Cranberry TDMM Cable Funding				
					1065P Totals				2.35
					TAX Totals				2.35
					IP Investors LLC (14)				276.50

7148.15 - M&S Partners

Chiampou Travis Besaw & Kershner LLP
Billing Worksheet
Primary Partner - Client Code
For the Period: 02/08/2015 - 04/18/2015

Page: 1

3.40.44 TW

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 04/18/2015	WIP	Progress	Net WIP	AR Balance
		Dec	288.80	288.80	0.00	288.80	288.80	14977.41
		Memo			Rate	Hours	Amount	
7148.17 - McGinn, Smith Holdings, LLC								
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	02/09/2015	received email from Brian Shea - checked schedule to see if anyone was still available to prep	140.00	0.10	14.00
TAX	1065P	10653 1065 REVIEW	Ornowski,A	02/17/2015	check assembly, lock down binder, move in XCM	115.00	0.17	19.55
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	02/17/2015	move client financials to binder	140.00	0.20	28.00
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	02/20/2015	move client financials to binders and update T drive	140.00	0.50	70.00
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	04/17/2015	move emails to binder check to see if extended returns are ready for prep Jeremy has on his schedule	140.00	1.00	140.00
					1065P Totals			
					1.97		271.55	
TAX	1120C	11202 1120 PREPARATION	Ornowski,A	02/16/2015	review extension	115.00	0.15	17.25
					1120C Totals		17.25	
					TAX Totals		288.80	
					McGinn, Smith Holdings, LLC (17)		288.80	
					2.12			

Billing Worksheet

Primary Partner - Client Code

For the Period: 02/08/2015 - 04/18/2015

Primary Partner: Brady, Stephen R. (7)

148.23 - McGinn, Smith Alarm Trading, LLC

7148.23 - McGinn, Smith Alarm Trading, LLC		Eng Fee	FYE	WIP Thru 04/18/2015	WIP	Progress	Net WIP	AR Balance
WIP - McGinn, Smith Alarm Trading, LLC (23) - Consulting		0.00	Dec	267.25	267.25	0.00	267.25	11325.35
EXPEN EXP		01950 COURIER SERVICES	Murray,Mol	02/28/2015	Foxy EXPEN Totals			
TAX		1065P 10653 1065 REVIEW	Andrews,Ji	02/09/2015	update T drive spreadsheet	140.00	0.60	84.00
TAX		1065P 10653 1065 REVIEW	Andrews,Ji	02/12/2015	emails and questions for various entities	140.00	0.25	35.00
TAX		1065P 10652 1065 PREPARATION	Onnowski,A	02/12/2015	misc. organizing, updating status of returns to be filed	115.00	0.65	74.75
TAX		1065P 10653 1065 REVIEW	Onnowski,A	02/16/2015	catch up with Jill, go over assembly w/ Pam	115.00	0.50	57.50
TAX		1065P 10653 1065 REVIEW			1065P Totals	2.00	2.00	251.25
					TAX Totals	2.00	2.00	251.25
					McGinn, Smith Alarm Trading, LLC (23)	2.00	2.00	267.25
7148.24 - McGinn Smith Firstline Funding		Eng Fee	FYE	WIP Thru 04/18/2015	WIP	Progress	Net WIP	AR Balance
WIP - McGinn Smith Firstline Funding (24) - Tax		0.00	Dec	365.55	365.55	0.00	365.55	1518.25
TAX		1065P 10653 1065 REVIEW	Andrews,Ji	02/10/2015	review 2014 1065 received updated info from client - finished up	140.00	0.75	105.00
TAX		1065P 10653 1065 REVIEW	Andrews,Ji	02/12/2015		140.00	0.40	56.00
TAX		1065P 10653 1065 REVIEW	Onnowski,A	02/16/2015	review workpapers & return check assembly, lock down binder, move in XCM	115.00	0.87	100.05
TAX		1065P 10653 1065 REVIEW	Onnowski,A	02/17/2015	get 1065 ready for assembly	115.00	0.17	19.55
TAX		1065P 10652 1065 PREPARATION	Andrews,Ji	02/17/2015	sign/deliver return	140.00	0.50	70.00
TAX		1065P 10653 1065 REVIEW	Onnowski,A	02/27/2015		115.00	0.13	14.95
TAX		1065P 10653 1065 REVIEW			1065P Totals	2.82	2.82	365.55
					TAX Totals	2.82	2.82	365.55
					McGinn Smith Firstline Funding (24)	2.82	2.82	365.55

Billing Worksheet

Primary Partner - Client Code

For the Period: 02/08/2015 - 04/18/2015

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 04/18/2015	WIP	Progress	Net WIP	AR Balance
		Dec	274.55	274.55	0.00	274.55	274.55	3667.81
		Memo			Rate	Hours	Amount	
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	02/10/2015	review 2014 1065	140.00	1.00	140.00
TAX	1065P	10653 1065 REVIEW	Ornowski,A	02/16/2015	review workpapers & return	115.00	1.00	115.00
TAX	1065P	10653 1065 REVIEW	Ornowski,A	02/17/2015	check assembly, lock down binder, move in XCM	115.00	0.17	19.55
					1065P Totals			
					TAX Totals			274.55
					Mr. Cranberry, LLC (28)			274.55
					2.17			274.55

		Eng Fee	FYE	WIP Thru 04/18/2015	WIP	Progress	Net WIP	AR Balance
		Dec	137.80	137.80	0.00	137.80	137.80	838.70
		Memo			Rate	Hours	Amount	
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	02/12/2015	review 1065 2014 extensions	140.00	0.20	28.00
TAX	1065P	10652 1065 PREPARATION	Chopra,Jer	02/12/2015	prepared extension	90.00	0.50	45.00
TAX	1065P	10653 1065 REVIEW	Ornowski,A	02/17/2015	check assembly, lock down binder, move in XCM	115.00	0.17	19.55
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	02/17/2015	move client financials to binder	140.00	0.20	28.00
					1065P Totals			120.55
TAX	1120C	11203 1120 REVIEW	Ornowski,A	02/16/2015	review extension	115.00	0.15	17.25
					1120C Totals			17.25
					TAX Totals			137.80
					MSFC Security Holdings, LLC (29)			137.80

Billing Worksheet
 Primary Partner - Client Code
 For the Period: 02/08/2015 - 04/18/2015

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 04/18/2015	WIP	Progress	Net WIP	AR Balance
7148.32 - Seton Hall Associates	0.00	Dec	240.35	240.35	0.00	240.35	1906.15
WIP - Seton Hall Associates (32) - Tax		Memo					
TAX	1065P	10653 1065 REVIEW	Ornowski,A	02/13/2015	review PY workpapers	115.00	1.42
TAX	1065P	10653 1065 REVIEW	Ornowski,A	02/16/2015	review return	115.00	0.50
TAX	1065P	10653 1065 REVIEW	Ornowski,A	02/17/2015	check assembly, lock down binder, move in XCM	115.00	0.17
					1065P Totals	2.09	240.35
					TAX Totals	2.09	240.35
					Seton Hall Associates (32)	2.09	240.35

Billing Worksheet

Primary Partner - Client Code
For the Period: 02/08/2015 - 04/18/2015

Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 04/18/2015	WIP	Progress	Net WIP	AR Balance
		Dec	123.80	123.80	0.00	Hours	Amount	
WIP - TDM Cable Funding, LLC (34) - Tax		<u>Memo</u>						
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	02/10/2015	move ext in XCM	140.00	0.15	21.00
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	02/12/2015	review 2014 1065 extension	140.00	0.15	21.00
TAX	1065P	10652 1065 PREPARATION	Chopra,Jer	02/12/2015	prepared extension	90.00	0.50	45.00
TAX	1065P	10653 1065 REVIEW	Ornowski,A	02/17/2015	check assembly, lock down binder, move in XCM	115.00	0.17	19.55
		1065P Totals				0.97	106.55	
TAX	1120C	11203 1120 REVIEW	Ornowski,A	02/16/2015	review extension	115.00	0.15	17.25
		1120C Totals				0.15	17.25	
		TAX Totals				1.12	123.80	
		TDM Cable Funding, LLC (34)				1.12	123.80	
7148-34 - TDM Cable Funding, LLC		<u>Memo</u>						
		Eng Fee	FYE	WIP Thru 04/18/2015	WIP	Progress	Net WIP	AR Balance
		Dec	320.55	320.55	0.00	Hours	Amount	
WIP - TDMM Cable Funding LLC (35) - Tax		<u>Memo</u>						
TAX	1065P	10653 1065 REVIEW	Andrews,Ji	02/11/2015	review 2014 1065	140.00	1.00	140.00
TAX	1065P	10653 1065 REVIEW	Ornowski,A	02/12/2015	review PY return	115.00	0.35	40.25
TAX	1065P	10653 1065 REVIEW	Ornowski,A	02/16/2015	review workpapers & return	115.00	1.05	120.75
TAX	1065P	10653 1065 REVIEW	Ornowski,A	02/17/2015	check assembly, lock down binder, move in XCM	115.00	0.17	19.55
		1065P Totals				2.57	320.55	
		TAX Totals				2.57	320.55	
		TDMM Cable Funding LLC (35)				2.57	320.55	

Billing Worksheet

Primary Partner - Client Code

For the Period: 02/08/2015 - 04/18/2015

Primary Partner: Brady, Stephen R. (7)

Primary Partner: Brady Stenhen B (7)

Eng Fee	FYE	WIP Thru 04/18/2015	WIP	Progress	Net WIP	AR Balance
WIP - FirstLine SR. Trust 07			Memo	Rate	Hours	Amount
0.00	Dec	112.95	112.95	0.00	112.95	529.30
				115.00	0.48	55.20
			set up budget, top side return, make minor changes, queue for filing, print PDF's & sign Checking/corrections to assembly, locking binder & updating XCM get packages to mail/cover letter together	90.00	0.22	19.80
			1041T Totals	115.00	0.33	37.95
			TAX Totals		1.03	112.95
			FirstLine SR. Trust 07 (42)		1.03	112.95

WIP - FirstLine Trust 07		FYE	WIP Thru 04/18/2015	WIP	Progress	Net WIP	AR Balance
Eng Fee	Memo				Hours	Amount	
0.00		Dec	75.00	75.00	0.00	75.00	539.10
AX	1041T 10413 1041 REVIEW	Ornowski,A	02/11/2015	set up budget, top side return, make minor changes, queue for efilng, print PDF's & sign Checking/corrections to assembly, locking binder & updating XCM	115.00	0.48	55.20
AX	1041T 10412 1041 PREPARATION	Lewandowsk	02/13/2015		90.00	0.22	19.80
1041T Totals						0.70	75.00
TAX Totals						0.70	75.00
FirstLine Trust 07 (44)						0.70	75.00

			WIP	Progress	Net WIP	AR Balance
Eng Fee	FYE	WIP Thru 04/18/2015				

Billing Worksheet

Primary Partner - Client Code

For the Period: 02/08/2015 - 04/18/2015

Primary Partner: Brady, Stephen R. (7)

			Eng Fee	FYE	WIP Thru 04/18/2015	WIP	Progress	Net WIP	AR Balance
			Dec	75.00	75.00	0.00	75.00	464.45	
			Memo		Rate	Hours	Hours	Amount	
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/11/2015	set up budget, top side return, make minor changes, queue for efilling, print PDF's & sign Checking/corrections to assembly, locking binder	115.00	0.48	55.20	
TAX	1041T	10412 1041 PREPARATION	Lewandowsk	02/13/2015	& updating XCM	90.00	0.22	19.80	
					1041T Totals				
					TAX Totals				
					FirstLine Trust 07 Series B (45)				
						0.70	75.00		
						0.70	75.00		
						0.70	75.00		

			Eng Fee	FYE	WIP Thru 04/18/2015	WIP	Progress	Net WIP	AR Balance
			Dec	117.00	117.00	0.00	117.00	1083.30	
			Memo		Rate	Hours	Hours	Amount	
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	02/09/2015	update cover letters for trusts & extensions	140.00	0.30	42.00	
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/11/2015	set up budget, top side return, make minor changes, queue for efilling, print PDF's & sign	115.00	0.48	55.20	
TAX	1041T	10412 1041 PREPARATION	Lewandowsk	02/13/2015	Checking/corrections to assembly, locking binder	90.00	0.22	19.80	
					& updating XCM				
					1041T Totals				
					TAX Totals				
					Fortress Trust 08 (46)				
						1.00	117.00		
						1.00	117.00		
						1.00	117.00		

			Eng Fee	FYE	WIP Thru 04/18/2015	WIP	Progress	Net WIP	AR Balance
			Dec	75.00	75.00	0.00	75.00	599.80	
			Memo		Rate	Hours	Hours	Amount	
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/11/2015	set up budget, top side return, make minor changes, queue for efilling, print PDF's & sign	115.00	0.48	55.20	
TAX	1041T	10412 1041 PREPARATION	Lewandowsk	02/13/2015	Checking/corrections to assembly, locking binder	90.00	0.22	19.80	
					& updating XCM				
					1041T Totals				
					TAX Totals				
					Integrated Excellence Jr. Trust 08 (47)				
						0.70	75.00		
						0.70	75.00		
						0.70	75.00		

			Eng Fee	FYE	WIP Thru 04/18/2015	WIP	Progress	Net WIP	AR Balance

7148.48 - Integrated Excellence Sr. Trust 08

Chiampou Travis Besaw & Kershner LLP
Billing Worksheet
 Primary Partner - Client Code
 For the Period: 02/08/2015 - 04/18/2015

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Primary Partner: Brady, Stephen R. (7)

		Eng Fee	FYE	WIP Thru 04/18/2015	WIP	Progress	Net WIP	AR Balance
		0.00	Dec	75.00	75.00	0.00	75.00	567.40
		Memo		Rate		Hours	Amount	
WIP - Integrated Excellence Sr. Trust 08 (48) - Trust								
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/11/2015	set up budget, top side return, make minor changes, queue for efilng, print PDF's & sign Checking/corrections to assembly, locking binder & updating XCM	115.00	0.48	55.20
TAX	1041T	10412 1041 PREPARATION	Lewandowsk	02/13/2015	1041T Totals	90.00	0.22	19.80
					TAX Totals			
					Integrated Excellence Sr. Trust 08 (48)			
7148.49 - Pacific Trust 02								
WIP - Pacific Trust 02 (49) - Trust								
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/11/2015	set up budget, top side return, make minor changes, queue for efilng, print PDF's & sign Checking/corrections to assembly, locking binder & updating XCM	115.00	0.48	55.20
TAX	1041T	10412 1041 PREPARATION	Lewandowsk	02/13/2015	1041T Totals	90.00	0.22	19.80
					TAX Totals			
					Pacific Trust 02 (49)			

Chiampou Travis Besaw & Kershner LLP
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 Primary Partner - Client Code
 For the Period: 02/08/2015 - 04/18/2015

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Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 04/18/2015	WIP	Progress	Net WIP	AR Balance
	0.00	Dec	122.50	122.50	0.00	122.50	512.25
		Memo		Rate	Hours		Amount
WIP - TDM Verifier Trust 07R (55) - Trust							
TAX	1041T 10413 1041 REVIEW	Andrews,Ji	02/09/2015 review 2014 1041	140.00	0.30	42.00	
TAX	1041T 10413 1041 REVIEW	Ornowski,A	02/11/2015 set up budget, top side return, make minor changes, queue for efilling, print PDF's & sign check assembly, lock down binder, move in XCM	115.00	0.48	55.20	
TAX	1041T 10413 1041 REVIEW	Ornowski,A	02/13/2015 1041T Totals	115.00	0.22	25.30	
			TAX Totals		1.00	122.50	
			TDM Verifier Trust 07R (55)		1.00	122.50	
					1.00	122.50	
7148.56 - TDM Verifier Trust 08							
	Eng Fee	FYE	WIP Thru 04/18/2015	WIP	Progress	Net WIP	AR Balance
	0.00	Dec	115.50	115.50	0.00	115.50	706.55
		Memo		Rate	Hours		Amount
WIP - TDM Verifier Trust 08 (56) - Trust							
TAX	1041T 10413 1041 REVIEW	Andrews,Ji	02/09/2015 review 2014 1041	140.00	0.25	35.00	
TAX	1041T 10413 1041 REVIEW	Ornowski,A	02/11/2015 set up budget, top side return, make minor changes, queue for efilling, print PDF's & sign check assembly, lock down binder, move in XCM	115.00	0.48	55.20	
TAX	1041T 10413 1041 REVIEW	Ornowski,A	02/13/2015 1041T Totals	115.00	0.22	25.30	
			TAX Totals		0.95	115.50	
			TDM Verifier Trust 08 (56)		0.95	115.50	
					0.95	115.50	

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Primary Partner: Brady, Stephen R. (7)

7148.58 - TDM Verifier Trust 09

	Eng Fee	FYE	WIP Thru 04/18/2015	WIP	Progress	Net WIP	AR Balance
	Dec	115.50	115.50	0.00	115.50	115.50	652.15
WIP - TDM Verifier Trust 09 (58) - Trust							
TAX	1041T	10413 1041 REVIEW	Andrews,Ji Ornowski,A	02/09/2015 02/11/2015	review 2014 1041 set up budget, top side return, make minor changes, queue for efilng, print PDF's & sign check assembly, lock down binder, move in XCM	140.00 115.00	0.25 0.48
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/13/2015	1041T Totals	115.00	0.22
					TAX Totals	0.95	25.30
					TDM Verifier Trust 09 (58)	0.95	115.50
						0.95	115.50

7148.59 - TDM Verifier Trust 11

	Eng Fee	FYE	WIP Thru 04/18/2015	WIP	Progress	Net WIP	AR Balance
	Dec	124.65	124.65	0.00	124.65	124.65	548.80
WIP - TDM Verifier Trust 11 (59) - Trust							
TAX	1041T	10412 1041 PREPARATION	Pullano,Re	02/08/2015	Addressing 1041, Change of address review comments	85.00	0.19
TAX	1041T	10413 1041 REVIEW	Andrews,Ji Ornowski,A	02/09/2015 02/11/2015	review 2014 1041 set up budget, top side return, make minor changes, queue for efilng, print PDF's & sign check assembly, lock down binder, move in XCM	140.00 115.00	0.20 0.48
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/13/2015	1041T Totals	115.00	0.22
					TAX Totals	1.09	25.30
					TDM Verifier Trust 11 (59)	1.09	124.65
						1.09	124.65

7148.60 - TDMM Benchmark Trust 09

	Eng Fee	FYE	WIP Thru 04/18/2015	WIP	Progress	Net WIP	AR Balance
	Dec	152.65	152.65	0.00	152.65	152.65	382.85
WIP - TDMM Benchmark Trust 09 (60) - Trust							
TAX	1041T	10412 1041 PREPARATION	Pullano,Re	02/08/2015	Addressing 1041, Change of address review comments	85.00	0.19
TAX	1041T	10413 1041 REVIEW	Andrews,Ji Ornowski,A	02/09/2015 02/11/2015	review 2014 1041 set up budget, top side return, make minor changes, queue for efilng, print PDF's & sign check assembly, lock down binder, move in XCM	140.00 115.00	0.40 0.48
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/13/2015	1041T Totals	115.00	0.22
					TAX Totals	1.29	25.30
					TDMM Benchmark Trust 09 (60)	1.29	152.65
						1.29	152.65

Chiampou Travis Besaw & Kershner LLP
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For the Period: 02/08/2015 - 04/18/2015

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Primary Partner: Brady, Stephen R. (7)

7148.61 - TDMM Cable Sr. Trust 09

		Eng Fee	FYE	WIP Thru 04/18/2015	WIP	Progress	Net WIP	AR Balance
		Dec	173.65	173.65	0.00	Hours	Hours	Amount
WIP - TDMM Cable Sr. Trust 09 (61) - Trust								
TAX	1041T	10412 1041 PREPARATION	Pullano,R	02/08/2015	Addressing 1041, Change of address review comments	85.00	0.19	16.15
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	02/09/2015	review 2014 1041	140.00	0.45	63.00
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/10/2015	review 2014 1041	140.00	0.10	14.00
TAX	1041T	10413 1041 REVIEW		02/11/2015	set up budget, top side return, make minor changes, queue for efilng, print PDF's & sign check assembly, lock down binder, move in XCM	115.00	0.48	55.20
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/13/2015	1041T Totals	115.00	0.22	25.30
					TAX Totals		1.44	173.65
					TDMM Cable Sr. Trust 09 (61)		1.44	173.65
7148.62 - TDMM Cable Jr. Trust 09								
		Eng Fee	FYE	WIP Thru 04/18/2015	WIP	Progress	Net WIP	AR Balance
		Dec	208.65	208.65	0.00	Hours	Hours	Amount
WIP - TDMM Cable Jr. Trust 09 (62) - Trust								
TAX	1041T	10412 1041 PREPARATION	Pullano,R	02/08/2015	Addressing 1041, Change of address review comments	85.00	0.19	16.15
TAX	1041T	10413 1041 REVIEW	Andrews,Ji	02/09/2015	review 2014 1041	140.00	0.50	70.00
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/10/2015	review 2014 1041	140.00	0.30	42.00
TAX	1041T	10413 1041 REVIEW		02/11/2015	set up budget, top side return, make minor changes, queue for efilng, print PDF's & sign check assembly, lock down binder, move in XCM	115.00	0.48	55.20
TAX	1041T	10413 1041 REVIEW	Ornowski,A	02/13/2015	1041T Totals	115.00	0.22	25.30
					TAX Totals		1.69	208.65
					TDMM Cable Jr. Trust 09 (62)		1.69	208.65

Primary Partner: Brady, Stephen R. (7)

	Eng Fee	FYE	WIP Thru 04/18/2015	WIP	Progress	Net WIP	AR Balance
7148.71 - McGinn, Smith Alarm Trading Corp.	0.00	Dec	13.50	13.50	0.00	13.50	31.25
WIP - McGinn, Smith Alarm Trading Corp. (71) - Tax		Memo		Rate	Hours	Amount	
TAX	MSCTX 10944 ANNUAL PAYROLL	Wolfe, Cynth	03/23/2015 1096	90.00	0.15	13.50	
			MSCTX Totals		0.15	13.50	
			TAX Totals		0.15	13.50	
			McGinn, Smith Alarm Trading Corp. (71)		0.15	13.50	

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK

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SECURITIES AND EXCHANGE COMMISSION :

Plaintiff,

vs.

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

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

Defendants,

LYNN A. SMITH and :
NANCY McGINN, :

Relief Defendants. and

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

Intervenor.

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**ORDER APPROVING FIFTH 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 Fifth Interim Application for Fees dated October 26, 2015 (“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 June 30, 2013 and April 18, 2015 in the amount of \$109,947.90 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: _____, 2015

Hon. Christian F. Hummel
United States Magistrate Judge

Doc #01-2763815.2

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK

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SECURITIES AND EXCHANGE COMMISSION :

Plaintiff,

vs.

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,

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

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 28, 2015, a true and correct copy of the Fifth Interim Application of Chiampou Travis Besaw & Kershner LLP for Approval of Fees ("Chiampou Fifth 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
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- **Charles C. Swanekamp** Cswanekamp@jaeckle.com,Jmoore@jaeckle.com
- **Benjamin Zelermeyer** bzlaw@optonline.net,steincav@aol.com

And, I hereby certify that on October 28, 2015, I mailed, via first class mail using the United States Postal Service, a copy of the Chiampou Fifth Fee Application to the individuals listed below:

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Troy, NY 12182

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Dated: October 28, 2015



Karen M. Ludlow