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9 *CapSource, Inc., et al.*

10 **UNITED STATES DISTRICT COURT**
11 **DISTRICT OF NEVADA**

12 SECURITIES AND EXCHANGE
13 COMMISSION,

14 Plaintiff,

15 v.

16 CAPSOURCE, INC., STEPHEN J. BYRNE, and
17 GREGORY P. HERLEAN

18 Defendants.

Case No. 2:20-cv-02303-RFB-DJA

**SIXTH STATUS REPORT OF GEOFF
WINKLER, RECEIVER
CAPSOURCE, INC.**

19 Geoff Winkler of American Fiduciary Services, LLC (the “Receiver”), the Court-
20 appointed receiver for defendant CapSource, Inc. (“CapSource”), submits his Sixth Quarterly
21 Report (“Report”) for the period October 1, 2023, through December 31, 2023 (“Reporting
22 Period”), regarding the receivership pursuant to Local Rule 66-4(b).

23 **I. PRELIMINARY STATEMENT**

24 As reflected in the Court's record and discussed further in this Report, the Receiver has
25 been authorized, empowered, and directed to, among other things: (1) take exclusive authority
26 and control over the Receivership Defendant; (2) conduct such investigation and discovery as
27 necessary to identify and locate outstanding assets of the Receivership Defendants; and
28 (3) preserve and prevent the dissipation of such assets.

1 The Receiver has diligently pursued these goals since August 26, 2022, at the inception
2 of the receivership. As detailed herein, since the entry of the Order Appointing Receiver (the
3 “Appointment Order”) (ECF. No. 17), the Receiver has made substantial progress, particularly in
4 taking possession of CapSource files and inventory and beginning analysis of same; review of
5 investor list and communication with investors; analyzing accounting records; communication
6 with defendants; evaluating assets and properties of the estate and potential sale of same;
7 assessment of account information including income and investor payments; analyzing options to
8 facilitate interim distributions; evaluating and terminating a lease; analysis of ancillary
9 proceedings and communication with counsel; evaluating estate needs including tax issues;
10 preparation of financial and quarterly reports; communication with SEC regarding pending
11 matters; and preparation of stipulations and court filings. However, because the Receiver's work
12 is ongoing, the conclusions presented herein are preliminary and subject to modification or
13 supplementation as more information becomes available.

14 As of the date of this Report, the Receiver has not completed an investigation or
15 accounting of principal reduction loans, however active loans have been reviewed for the purpose
16 of an interim distribution.

17 **II. SUMMARY OF THE RECEIVER'S OPERATIONS (LR 66-4(b)(1))**

18 **A. *THE RECEIVER'S INVESTIGATIVE AND MARSHALLING ACTIVITIES***

19 The Receiver and his counsel continued to work through legal proceedings involving
20 CapSource, all of which are currently stayed or dismissed. None of these legal proceedings were
21 previously disclosed to the Receiver in his capacity as either Receiver or CRO. Additional
22 information on this matter can be found in section V, subsection A.

23 During this reporting period the Receiver made his first distribution under the Order
24 Granting Receiver's Motion for Approval of 1) Interim Distribution Plan; and 2) Procedures for
25 Disposition of the Estate's Interests in Certain Real Property filed August 2, 2023 (“Distribution
26 Order”) (ECF No. 61). The Receiver distributed \$3,164,271.53 across four outstanding loans and
27 462 investors, although not all checks have cleared. The Receiver and his team are working with
28 individuals with distribution questions and/or in which checks were returned. The Receiver will

1 continue to make distributions quarterly when funds allow, in accordance with the Distribution
2 Order.

3 The Receiver and his team have continued to investigate investments and other
4 outstanding loans that are not included in the list of outstanding note receivables below. Notably,
5 investors continue to provide additional information regarding investments and the Receiver is
6 reviewing additional documentation from both investors and information provided by CapSource.
7 The Receiver will inform the court of his findings on this investigation in future reporting periods.

8 The Receiver successfully secured \$129,766.80 in cash during this reporting period. A
9 description of all assets in the custody and control of the Receiver is included in Section III,
10 below.

11 ***B. INVESTOR AND CREDITOR COMMUNICATION***

12 The Receiver has continued to update the investor website ([http://www.capsource-](http://www.capsource-receivership.com)
13 [receivership.com](http://www.capsource-receivership.com)). The Receiver and his team have continued to review registration forms
14 directly from investors and invite investors who have not done so yet, to do so at their earliest
15 convenience (<http://www.capsource-receivership.com/register>). The investor list as of
16 December 31, 2023, had approximately 635 individuals, an increase from the 609 individuals last
17 reported.

18 ***C. THE RECEIVER'S FORENSIC ACCOUNTING ACTIVITIES***

19 During the reporting period, the Receiver and his team have continued to receive
20 information from WestStar to review outstanding loans and create a money-in money-out
21 (MIMO) analysis for each of the investors. This analysis includes all loan transactions for the
22 outstanding loans and principal reduction loans. The Receiver has completed his analysis of the
23 outstanding loans. The Receiver anticipates the principal reduction loan analysis will be complete
24 in a following reporting period and will apprise the Court regarding the same.

25 **III. INVENTORY OF ASSETS AND ESTIMATED VALUE (LR 66-4(b)(2))**

26 ***A. CASH***

27 From October 1, 2023, to December 31, 2023, the Receiver was able to recover
28 approximately \$129,766.80. The Standardized Fund Accounting Report for the period is attached

1 to this report as **Exhibit A**. This cash is made up of \$9,606.81 from interest received on money
 2 held in the receivership estate bank account, \$102,159.99 in interest payments for ARC – RE, and
 3 \$18,000 from rent payments for JC Commercial.

4 **B. NOTES RECEIVABLE**

5 The notes receivable secured by the Receiver during the Reporting Period consist of:

<i>Loan Name</i>	<i>Loan Number</i>	<i>Original Outstanding Balance</i>	<i>Q4 2023 Receipts</i>	<i>Estimated Remaining Value¹</i>
5th Avenue Estates	22208	\$857,313	\$0	\$0
Texas 156	20910	\$42,000	\$0	\$18,548
Texas 156	22067	\$106,521	\$0	\$47,042
Texas 156	22982	\$111,883	\$0	\$49,410
King 261	23722	\$515,000	\$0	\$175,263
Meadows 78	23587	\$1,327,500	\$0	\$520,736
Fillmore RE Partners	20501	\$559,388	\$0	\$292,369
JC Commercial	23899	\$1,510,000	\$18,000	\$683,288
ARC RE	Option 3	\$11,015,737	\$102,160	\$10,216,000
<i>Approximate Total</i>		<i>\$16,045,342</i>	<i>\$120,160</i>	<i>\$11,949,623</i>

19
 20 The Receiver invites the Court and all interested parties to review the First Status Report
 21 (ECF No 21) for a general summary of the relevant information for each of the outstanding notes
 22 listed below. The following information will include the most recent updates that have transpired.

23 **A. Texas 156**

24 CapSource financed a 120-lot project in a development called “Chaney Ranch” in
 25 Midland, Texas. Currently four lots in the development remain unsold. The Receiver has been
 26 presented with an offer from the borrower for the remaining four lots. As of the end of the
 27

28 ¹ Estimated value that is subject to further revision.

1 Reporting Period, the borrower is creating a formal letter of intent to facilitate for the sale of the
2 same. The Receiver anticipates the Purchase and Sale Agreement to be created in the next period
3 and will present the same to the Court for approval.

4 **B. 5th Avenue Estates**

5 As discussed in a prior status report (ECF No. 28), the last parcel for 5th Avenue Estates
6 was sold on October 26, 2022, and proceeds were received by the Receivership Estate on
7 October 27, 2022. During this Reporting Period, distributions were made per Order (ECF No. 61)
8 up to 100% of principal investment.

9 **C. King 261 and Meadows 78**

10 CapSource arranged loans totaling approximately \$12 million for three residential lot
11 development projects in Midland, Texas. King 261 and Meadows 78 are two of the Midland
12 Texas development projects. As detailed in previous reports, subsequent to the appointment of a
13 Receiver, the developer changed his business from a build-to-own model to a build-to-rent model
14 for both King 261 and the remaining lots for Meadows 78.

15 Investors with King 261 received an interim distribution during this reporting period.

16 During this Reporting Period, The Receiver and his team met with the developer to discuss
17 the compromise of the outstanding loans. An offer has been presented to the Receiver, and the
18 Receiver is working to create a Purchase and Sale Agreement which will be presented to the Court
19 for approval in the near term.

20 **D. Fillmore Real Estate Partners**

21 CapSource originated this loan approximately nine years ago when the oil & gas industry
22 in North Dakota was strong. Unfortunately, when the market slowed in the area, the property
23 went stagnate and the original borrower defaulted. CapSource entered into an agreement with
24 Bill Dyer, an apartment developer based in Las Vegas, Nevada by which he assumed the property
25 and the CapSource loan, albeit at a lower, negotiated rate of 5%. The Receiver has been presented
26 with an offer from the Mr. Dryer and is working to procure a letter of intent to sell the
27 Receivership interest. The Receiver is hopefully the sale of this interest can be accomplished in
28 the next reporting period.

E. JC Commercial

As mentioned in previous reports, due to a foreclosure that occurred prior to the Receivership, the Estate is already in possession of a fee simple interest in the land associated with the JC Commercial property. This property must be sold to liquidate the Estate’s interest. The tenant continues to make monthly lease payments of \$6,000 to the Receivership Estate. The Receiver negotiated a letter of intent with the tenant in this Reporting Period and is currently working through a draft Purchase and Sale Agreement which will be presented to the Court for approval.

Investors with JC Commercial received an interim distribution during this reporting period.

F. ARC RE

America’s Rehab Campuses, LLC (“ARC”) is a holding company for entities that own and operate drug addiction facilities across the United States.

A settlement was reached between the SEC and ARC RE and was approved and funds from the same were distributed to investors *via* an interim distribution during this reporting period. The Receiver and his team continue to meet with ARC’s consultant to discuss the next steps. The Receiver continues to be hopeful that a resolution can be reached on the remaining issues in the next six to twelve months.

IV. SCHEDULE OF RECEIVER’S RECEIPTS & DISBURSEMENTS (LR 66- 4(b)(3))

Below is the schedule of Receiver’s Receipts and Disbursements pursuant to the Order Appointing Receiver and Local Rule 66-4(b)(3).

A. *EAST WEST BANK RECEIVERSHIP ACCOUNT (A/E 0057)*

- Balance (10/01/23): \$ 4,190,761.04
- Total inflows: \$ 129,766.80
- Total outflows: \$ 3,248,151.37
- Balance (12/31/23): \$ 1,072,376.47

See **Exhibit B** for a complete list of transactions.

///

1 In addition to the foregoing, please see the Standardized Financial Accounting Report
2 attached as **Exhibit A** and the Summary Cash Flow Statement and Summary Balance Sheet
3 attached as **Exhibit C**.

4 **V. OTHER ITEMS TO REPORT**

5 **A. *Current and Future Litigation***

6 As previously reported, since the appointment of the Receiver, nine known legal
7 proceedings involving CapSource have been identified. A summary and status of the legal
8 proceedings which the Receiver believes qualify as an “Ancillary Proceeding” under Section VII
9 of the Appointment Order are set forth in the table below.

PARTIES/CASE NAME	COURT	CASE NO.	STATUS
<i>CAC Investment Ventures, LLC et al. v. Andrew Jolley et al.</i>	NV Eighth Judicial District Court	A-19-802088-B	Stayed as to CapSource, other parties proceeding to trial
<i>Entrust Group fbo Paul Uwe Pawlik v. Southern Highlands Community Association, et al.</i>	NV Eighth Judicial District Court	A-22-848762-C	CapSource dismissed
<i>CapSource, Inc. v. Bosch, et al.</i>	NV Eighth Judicial District Court	A-21-834367-C	Case dismissed
<i>CapSource v. Texas 156, LLC, Michael B. Zipprich, and Joseph A. Bond, III</i>	District Court of Midland County, Texas	CV56854	Case dismissed
<i>ARC RE v. Americans Rehab Campuses, LLC and Arizona Rehab Campus LLC</i>	NV Eighth Judicial District Court	A-21-8385920B	Case stayed
<i>Arizona Rehab Campuses, LLC et. al. v. CapSource, Inc. et. al.</i>	NV Eighth Judicial District Court	A-23-869439-B	Notice of Stay Order filed
<i>5th Avenue Estates, LLC et. al. v. CapSource, Inc. et. al</i>	NV Eighth Judicial District Court	A-23-869523-B	Notice of Stay Order filed
<i>Texas 156, LLC et. al. v. CapSource, Inc. et. al</i>	NV Eighth Judicial District Court	A-23-869520-B	Notice of Stay Order filed
<i>Vantage Holdings, LLC, et al. v. Capfactor LLC et al.,</i>	NV Eighth Judicial District Court	A-22-850573-B	Case stayed as to CapSource pursuant to Stipulation and Order entered by this Court on 10/25/23 (ECF No. 66)

1 The Receiver will continue to review and evaluate litigation matters that may impact the
2 Receivership Estate as information becomes available.

3 **B. Future Litigation**

4 As previously reported, the Receiver anticipates additional litigation may be necessary in
5 the future to claw-back funds and/or assets for the benefit of the Receivership Estate. It may also
6 be appropriate for the Receiver to initiate litigation against third parties. As additional
7 information is reviewed and developed and third parties identified, the Receiver will update the
8 Court regarding his findings and intended next steps.

9 **VI. RECOMMENDATION OF THE RECEIVER (LR 66-4(b)(5))**

10 At this juncture, the Receiver has evaluated the outstanding loans and identified the
11 investors related to these loans. The Receiver recommends that the receivership continues to
12 identify assets and claims and pursue them for the benefit of the Receivership Estate, and he will
13 continue to evaluate loans that received principal reductions.

14 Additionally, if the Court would like an opportunity to canvass the Receiver, the Receiver
15 requests that the Court promptly set an in-person or virtual hearing under Local Rules 66-4(b)
16 and/or 66-5. *See* LR 66-4(b) and 66-5 (governing proceedings related to the activities of court-
17 appointed Receivers). The Receiver and his counsel will endeavor to make themselves available
18 for any date(s) the Court proposes on fourteen days' notice, as contemplated by Local
19 Rules 66- 4(b) and 66-5, or less, as the Court may order. *See id.*

20 **VII. CONCLUSION AND REQUESTED RELIEF**

21 Assuming the Court authorizes the Receiver to undertake the actions recommended
22 herein, as well as to continue those actions provided for in the Appointment Order, any
23 amendments thereto and any subsequent orders, the Receiver proposes to submit further interim
24 reports to this Court, addressing his progress, findings, final conclusions, and additional
25 recommendations, approximately every 90 days. Accordingly, and based on the foregoing, the
26 Receiver respectfully requests that the Court set a hearing and/or enter an order:

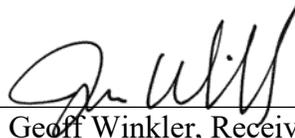
- 27 1. Accepting this Sixth Status Report;
- 28

2. Authorizing the Receiver to continue to administer the Receivership Entities and their estate in accordance with the terms of the Appointment Order;

3. Authorizing the Receiver to undertake the recommendations presented herein, including a continued engagement of those professionals he deems necessary for the proper administration of the Receivership Entities and their estate; and

4. Providing such other and further relief as the Court deems necessary and appropriate.

I, Geoff Winkler, verify under penalty of perjury that the statements made in the foregoing report are true and correct to the best of my knowledge.



Geoff Winkler, Receiver

DATED this 31st day of January 2024.

GREENBERG TRAUIG, LLP

By:



KARA B. HENDRICKS, ESQ.

Nevada Bar No. 07743

KYLE A. EWING, ESQ.

Nevada Bar No. 014051

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CERTIFICATE OF SERVICE

1 I hereby certify that, on the 31st day of January 2024, a true and correct copy of the
2 foregoing was filed electronically via the Court’s CM/ECF system. Notice of filing will be served
3 on all parties by operation of the Court’s CM/ECF system, and parties may access this filing
4 through the Court’s CM/ECF system.

5 /s/ Evelyn Escobar-Gaddi
6 An employee of GREENBERG TRAUIG, LLP

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INDEX OF EXHIBITS	
EXHIBIT	DESCRIPTION
A	Standardized Fund Accounting Report
B	List of Transactions
C	Summary Cash Flow Statement and Summary Balance Sheet

EXHIBIT A

EXHIBIT A

Standardized Fund Accounting Report

STANDARDIZED FUND ACCOUNTING REPORT for SEC v. CapSource Inc., Stephen J. Byrne, and Gregory P. Herlean

Receivership; Civil Docket No. 2:20-cv-02303-RFB-DJA

Reporting Period from 10/01/2023 to 12/31/2023

FUND ACCOUNTING (See instructions)				
		Detail	Subtotal	Grand Total
Line 1	Beginning Balance (As of 10/01/2023):	4,190,761.04		
	Increases in Fund Balance:			
Line 2	Business Income	120,159.99		
Line 3	Cash and Securities (in transit)	-		
Line 4	Interest/Dividend Income	9,606.81		
Line 5	Business Asset Liquidation	-		
Line 6	Personal Asset Liquidation	-		
Line 7	Third-Party Litigation Income	-		
Line 8	Miscellaneous - Other	-		
	Total Funds Available (Lines 1 - 8):		129,766.80	4,320,527.84
	Decreases in Fund Balance:			
Line 9	Disbursements to Investors	(3,164,271.53)		
Line 10	Disbursements for Receivership Operations			
Line 10a	Disbursements to Receiver or Other Professionals	(60,196.11)		
Line 10b	Business Asset Expenses	(23,683.73)		
Line 10c	Personal Asset Expenses	-		
Line 10d	Investment Expenses	-		
Line 10e	Third-Party Litigation Expenses	-		
	1. Attorney Fees	-		
	2. Litigation Expenses	-		
	Total Disbursements for Receivership Operations		(83,879.84)	
Line 10f	Tax Administrator Fees and Bonds		-	
Line 10g	Federal and State Tax Payments		-	
	Total Disbursements for Receivership Operations			(3,248,151.37)
Line 11	Disbursements for Distribution Expenses Paid by the Fund:			
Line 11a	Distribution Plan Development Expenses:			
	1. Fees:			
	Fund Administrator.....	-		
	Independent Distribution Consultant (IDC).....	-		
	Distribution Agent.....	-		
	Consultants.....	-		
	Legal Advisers.....	-		
	Tax Advisers.....	-		
	2. Administrative Expenses	-		
	3. Miscellaneous	-		
	Total Plan Development Expenses		-	
Line 11b	Distribution Plan Implementation Expenses:			
	1. Fees:			
	Fund Administrator.....	-		
	IDC.....	-		
	Distribution Agent.....	-		
	Consultants.....	-		
	Legal Advisers.....	-		
	Tax Advisers.....	-		
	2. Administrative Expenses	-		
	3. Investor Identification:			
	Notice/Publishing Approved Plan.....	-		
	Claimant Identification.....	-		
	Claims Processing.....	-		
	Web Site Maintenance/Call Center.....	-		
	4. Fund Administrator Bond	-		
	5. Miscellaneous	-		
	6. Federal Account for Investor Restitution (FAIR) Reporting Expenses	-		
	Total Plan Implementation Expenses		-	
	Total Disbursements for Distribution Expenses Paid by the Fund			-
Line 12	Disbursements to Court/Other:			
Line 12a	Investment Expenses/Court Registry Investment System (CRIS) Fees	-		
Line 12b	Federal Tax Payments	-		
	Total Disbursements to Court/Other:		-	
	Total Funds Disbursed (Lines 9 - 11):			(3,248,151.37)
Line 13	Ending Balance (As of 12/31/2023):			1,072,376.47
Line 14	Ending Balance of Fund - Net Assets:			
Line 14a	Cash & Cash Equivalents		1,072,376.47	
Line 14b	Investments		-	
Line 14c	Other Assets or Uncleared Funds		11,949,622.38	
	Total Ending Balance of Fund - Net Assets			13,021,998.85

STANDARDIZED FUND ACCOUNTING REPORT for SEC v. CapSource Inc., Stephen J. Byrne, and Gregory P. Herlean
 Receivership; Civil Docket No. 2:20-cv-02303-RFB-DJA
 Reporting Period from 10/01/2023 to 12/31/2023

OTHER SUPPLEMENTAL INFORMATION:		Detail	Subtotal	Grand Total
Line 15	Disbursements for Plan Administration Expenses Not Paid by the Fund:			
<i>Line 15a</i>	<i>Plan Development Expenses Not Paid by the Fund</i>			
	1. Fees:			
	Fund Administrator	-		
	IDC	-		
	Distribution Agent	-		
	Consultants	-		
	Legal Advisers	-		
	Tax Advisers	-		
	2. Administrative Expenses	-		
	3. Miscellaneous	-		
	Total Plan Development Expenses Not Paid by the Fund	-		
<i>Line 15b</i>	<i>Plan Implementation Expenses Not Paid by the Fund:</i>			
	1. Fees:			
	Fund Administrator	-		
	IDC	-		
	Distribution Agent	-		
	Consultants	-		
	Legal Advisers	-		
	Tax Advisers	-		
	2. Administrative Expenses	-		
	3. Investor Identification:	-		
	Notice/Publishing Approved Plan	-		
	Claimant Identification	-		
	Claims Processing	-		
	Web Site Maintenance/Call Center	-		
	4. Fund Administrator Bond	-		
	5. Miscellaneous	-		
	6. FAIR Reporting Expenses	-		
	Total Plan Implementation Expenses Not Paid by the Fund	-		
<i>Line 15c</i>	<i>Tax Administrator Fees & Bonds Not Paid by the Fund</i>			
	Total Disbursements for Plan Administration Expenses Not Paid by the Fund			-
Line 16	Disbursements to Court/Other Not Paid by the Fund			
<i>Line 16a</i>	<i>Investment Expenses/CRIS Fees</i>		-	
<i>Line 16b</i>	<i>Federal Tax Payments</i>		-	
	Total Disbursements to Court/Other Not Paid by the Fund:			-
Line 17	DC & State Tax Payments			-
Line 18	No. of Claims:			
<i>Line 18a</i>	<i># of Claims Received This Reporting Period</i>	-		
<i>Line 18b</i>	<i># of Claims Received Since Inception of Fund</i>	-		
Line 19	No. of Claimants/Investors:			
<i>Line 19a</i>	<i># of Claimants/Investors Paid This Reporting Period</i>	462		
<i>Line 19b</i>	<i># of Claimants/Investors Paid Since Inception of Fund</i>	462		

Receiver: **Geoff Winkler**

By: 

Geoff Winkler
 (printed name)

Chief Executive Officer
American Fiduciary Services LLC
Receiver, CapSource, Inc.

Date: January 31, 2024

SEC v. CapSource Inc., Stephen J. Byrne, and Gregory P. Herlean
Summary of Fees of Receiver and Retained Personnel
October 1, 2023 - December 31, 2023
(Sorted in Chronological Order by Activity Category)

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Josh McGraw	Updating accounting file with additional information from CE for missing information.	10-02-2023	0.600	320.00	192.00	Financial - Forensic Accounting
Geoff Winkler	Email communication with KH regarding motion and judgment documents.	10-02-2023	0.100	395.00	39.50	Legal - Asset Analysis and Recovery
Phil Chen	Discussion with JPM regarding investor registration and the next steps for investors with no information about their investments.	10-02-2023	0.300	260.00	78.00	Legal - Case Administration
Phil Chen	Meeting with AMP to review investor information and discuss storage of old investor data.	10-02-2023	0.300	260.00	78.00	Legal - Case Administration
Josh McGraw	Call with an investor re: an update on JC Commercial and distribution timeline.	10-02-2023	0.600	320.00	192.00	Legal - Case Administration
Josh McGraw	Discussion with PCC regarding investor registration and the next steps for investors with no information about their investments.	10-02-2023	0.300	320.00	96.00	Legal - Case Administration
Josh McGraw	Email to KH and GBW re: meeting to discuss open items.	10-02-2023	0.100	320.00	32.00	Legal - Case Administration
Anna Priebe	Meeting with PCC to review investor information and discuss storage of old investor data.	10-02-2023	0.300	280.00	84.00	Legal - Case Administration
Anna Priebe	Email investor re: distribution status.	10-02-2023	0.100	280.00	28.00	Legal - Case Administration
Anna Priebe	Phone calls with 3 investors responding to questions on distribution timeline and status updates.	10-02-2023	0.400	280.00	112.00	Legal - Case Administration
Anna Priebe	Preparing latest status report outline.	10-02-2023	0.200	280.00	56.00	Legal - Case Administration
Geoff Winkler	Email communication from KH regarding meeting to discuss 5th ave judgment, review motion for default, judgement, respond to counsel.	10-02-2023	0.300	395.00	118.50	Legal - Case Administration
Geoff Winkler	Call with team to discuss outstanding tasks.	10-02-2023	0.100	395.00	39.50	Legal - Case Administration
Phil Chen	Discussion with JPM regarding investor contact information updates.	10-03-2023	0.300	260.00	78.00	Legal - Case Administration
Josh McGraw	Calls with investors re: 5th Avenue Estates, ARC RE and principal reduction loans.	10-03-2023	0.900	320.00	288.00	Legal - Case Administration
Josh McGraw	Communication with PCC re: investor list.	10-03-2023	0.200	320.00	64.00	Legal - Case Administration
Anna Priebe	Phone call with investor re: distribution.	10-03-2023	0.100	280.00	28.00	Legal - Case Administration
Josh McGraw	Reviewing documents pertaining to 5th and Deer Springs and 215 Bridge Steet to determine investors information for principal reductions.	10-04-2023	1.200	320.00	384.00	Financial - Data Analysis
Josh McGraw	Reviewing documentation from CE re: transactions including principal reductions and confirming noncash transactions.	10-04-2023	0.900	320.00	288.00	Financial - Data Analysis
Josh McGraw	Reviewing SB emails to determine principal reduction loans.	10-04-2023	0.700	320.00	224.00	Financial - Data Analysis
Josh McGraw	Email to CE re: additional information needed.	10-04-2023	0.100	320.00	32.00	Financial - Data Analysis
Anna Priebe	Continued to draft status report and updating assets.	10-04-2023	0.500	280.00	140.00	Legal - Case Administration
Anna Priebe	Prepare and add RLD to investor communication channels.	10-04-2023	0.100	280.00	28.00	Legal - Case Administration
Josh McGraw	Review ARC option 1 and option 2 documents to incorporate information into MIMO analysis.	10-05-2023	1.800	320.00	576.00	Financial - Data Analysis
Josh McGraw	Incorporating interest and principal payments for ARC option 1 and 2 investors.	10-05-2023	3.400	320.00	1,088.00	Financial - Forensic Accounting
John Hall	Review case tax issues, and compile list of action items for call with CPAs.	10-05-2023	1.000	350.00	350.00	Financial - Tax Issues
Josh McGraw	Communication with GBW re: distribution analysis.	10-05-2023	0.200	320.00	64.00	Legal - Case Administration
Josh McGraw	Email to EM re: update on distribution timeline.	10-05-2023	0.100	320.00	32.00	Legal - Case Administration
Geoff Winkler	Communication with JPM and EM regarding documentation from WS.	10-05-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Communication with JBH regarding returns.	10-05-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Communication with EM and JPG regarding trustee distribution.	10-05-2023	0.100	395.00	39.50	Legal - Case Administration
Josh McGraw	Pulling reports from QuickBooks for BT.	10-06-2023	0.400	320.00	128.00	Financial - Accounting/Auditing
Josh McGraw	Communication with GBW re: QB access code.	10-06-2023	0.100	320.00	32.00	Financial - Accounting/Auditing
Josh McGraw	Reviewing additional documentation for WQH Servicing and 5th and Deer Springs investments.	10-06-2023	0.700	320.00	224.00	Financial - Data Analysis
Josh McGraw	Review ARC RE payments through WestStar and ARC RE QuickBooks to confirm all payments are incorporated. Verifying all option investors are accounted for and analyzing outstanding balances.	10-06-2023	1.100	320.00	352.00	Financial - Data Analysis
Josh McGraw	Incorporating ARC options 1 and 2 into MIMO analysis.	10-06-2023	1.000	320.00	320.00	Financial - Forensic Accounting
John Hall	Discuss tax issues with GBW and KH and memo to SC re: next steps.	10-06-2023	0.500	350.00	175.00	Financial - Tax Issues
Josh McGraw	Communication with GBW and BT regarding financials.	10-06-2023	0.100	320.00	32.00	Financial - Tax Issues

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Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Josh McGraw	Email to SC re: 2022 financials.	10-06-2023	0.100	320.00	32.00	Financial - Tax Issues
Josh McGraw	Email to JBH re: financial statements for BT.	10-06-2023	0.100	320.00	32.00	Financial - Tax Issues
Geoff Winkler	Communication with JBH and BT regarding tax returns.	10-06-2023	0.100	395.00	39.50	Financial - Tax Issues
Geoff Winkler	Communication with JPM and BT regarding financials.	10-06-2023	0.100	395.00	39.50	Financial - Tax Issues
Geoff Winkler	Review previously filed tax returns, review financials, discuss internally.	10-06-2023	1.200	395.00	474.00	Financial - Tax Issues
Josh McGraw	Reviewing financial statements to determine if updated reports are necessary.	10-06-2023	0.600	320.00	192.00	Legal - Case Administration
Josh McGraw	Meeting with GBW and KH re: outstanding note receivables, interim distribution and tax preparation.	10-06-2023	0.800	320.00	256.00	Legal - Case Administration
Geoff Winkler	Communication with KH and RK regarding request for status.	10-06-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Communication with KH and JG regarding potential violation of order, review email to defendants' counsel.	10-06-2023	0.200	395.00	79.00	Legal - Case Administration
Geoff Winkler	Meeting with KH and JPM re: outstanding note receivables, interim distribution, and tax preparation.	10-06-2023	0.800	395.00	316.00	Legal - Case Administration
Geoff Winkler	Communication with KH and JPM regarding 5th Ave. Motion.	10-06-2023	0.100	395.00	39.50	Legal - Case Administration
Josh McGraw	Meeting with AMP re: review of investor accounting, discussing interim distribution and investments that received principal reductions prior to receivership.	10-10-2023	0.700	320.00	224.00	Legal - Case Administration
Josh McGraw	Reviewing communication from RK re: 5th Avenue Management.	10-10-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Email to GBW re: investor communication.	10-10-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Reviewing prior communication with an investor.	10-10-2023	0.200	320.00	64.00	Legal - Case Administration
Josh McGraw	Call to investor re: questions about JC Commercial.	10-10-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Call with claimant to discuss investment status and interim distribution timeline.	10-10-2023	0.400	320.00	128.00	Legal - Case Administration
Josh McGraw	Call with AMP re: investor call discussing outstanding loan balance.	10-10-2023	0.200	320.00	64.00	Legal - Case Administration
Anna Priebe	Email investor re: receipt of loan documents.	10-10-2023	0.100	280.00	28.00	Legal - Case Administration
Anna Priebe	Meeting with JPM re: review of investor accounting, discussing interim distribution and investments that received principal reductions prior to receivership.	10-10-2023	0.700	280.00	196.00	Legal - Case Administration
Anna Priebe	Call with JPM re: investor call discussing outstanding loan balance.	10-10-2023	0.200	280.00	56.00	Legal - Case Administration
Anna Priebe	Call with investor re: distribution information.	10-10-2023	0.200	280.00	56.00	Legal - Case Administration
Anna Priebe	Emails to 2 investors re: updating investor information and most recent status report.	10-10-2023	0.200	280.00	56.00	Legal - Case Administration
Anna Priebe	Review of incoming investor information to prepare for upcoming meeting.	10-10-2023	0.200	280.00	56.00	Legal - Case Administration
Anna Priebe	Review of loan sections for status report.	10-10-2023	0.800	280.00	224.00	Legal - Case Administration
Josh McGraw	Meeting with AMP re: loan numbering, ARC options and WestStar.	10-11-2023	0.700	320.00	224.00	Legal - Case Administration
Josh McGraw	Email to DM re: updated payment information for investors.	10-11-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Email to EM re: distribution plan.	10-11-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Email to MM re: third bid for sewer repair.	10-11-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Confirming investor payments received and communication with AMP.	10-11-2023	0.200	320.00	64.00	Legal - Case Administration
Josh McGraw	Communication with AMP re: interim distributions and investment affiliations.	10-11-2023	0.200	320.00	64.00	Legal - Case Administration
Anna Priebe	Incoming call with investor re: distribution questions.	10-11-2023	0.200	280.00	56.00	Legal - Case Administration
Anna Priebe	Review and coordinate new investor meeting (.1) emails to CR (.2).	10-11-2023	0.300	280.00	84.00	Legal - Case Administration
Anna Priebe	Drafting update to investors, creating questionnaire for receiver meeting, posting notice to website and emailing investors.	10-11-2023	1.100	280.00	308.00	Legal - Case Administration
Anna Priebe	Email to counsel re: following up on litigation section of status report.	10-11-2023	0.100	280.00	28.00	Legal - Case Administration
Anna Priebe	Drafting report, review and preparation of register exhibit.	10-11-2023	1.300	280.00	364.00	Legal - Case Administration
Anna Priebe	Communication with JPM re: investor principal and MIMO analysis for investor.	10-11-2023	0.200	280.00	56.00	Legal - Case Administration
Anna Priebe	Communication with JPM re: interim distributions and investment affiliations.	10-11-2023	0.200	280.00	56.00	Legal - Case Administration
Anna Priebe	Meeting with JPM re: loan numbering, ARC options and WestStar.	10-11-2023	0.700	280.00	196.00	Legal - Case Administration
Anna Priebe	4 emails to investors re: distribution and pleading information, investor meeting, and registrations.	10-11-2023	0.400	280.00	112.00	Legal - Case Administration
Jennifer Floyd	Call with JPM re: investor communication and discussion about an affiliated entity.	10-12-2023	0.500	300.00	150.00	Legal - Case Administration
Josh McGraw	Call with AMP re: investor communication and voicemail.	10-12-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Call with investor re: JC Commercial investment and distribution timeline.	10-12-2023	0.500	320.00	160.00	Legal - Case Administration
Josh McGraw	Call with ARC investor re: distribution timeline and claims process.	10-12-2023	0.300	320.00	96.00	Legal - Case Administration

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Josh McGraw	Call with investor re: outstanding assets and GBL investment.	10-12-2023	0.500	320.00	160.00	Legal - Case Administration
Josh McGraw	Call with JEF re: investor communication and discussion about an affiliated entity.	10-12-2023	0.500	320.00	160.00	Legal - Case Administration
Anna Priebe	Three emails to investors re: upcoming meeting and investor information.	10-12-2023	0.300	280.00	84.00	Legal - Case Administration
Anna Priebe	Call with JPM re: investor communication and voicemail.	10-12-2023	0.100	280.00	28.00	Legal - Case Administration
Anna Priebe	Research and responses to registered investor not receiving email updates.	10-12-2023	0.300	280.00	84.00	Legal - Case Administration
Josh McGraw	Reviewing documents for ARC RE investor to determine missing investment information.	10-13-2023	0.400	320.00	128.00	Financial - Data Analysis
Josh McGraw	Reviewing integration of investor payments from ARC RE QuickBooks into MIMO analysis.	10-13-2023	1.000	320.00	320.00	Financial - Forensic Accounting
Josh McGraw	Email communication with EM re: distribution proposal and timeline.	10-13-2023	0.200	320.00	64.00	Legal - Asset Analysis and Recovery
Josh McGraw	Discussion with GBW of outstanding ARC RE investor and conversation with an investor about an affiliated entity.	10-13-2023	0.200	320.00	64.00	Legal - Case Administration
Josh McGraw	Call with AMP re: reviewing investor questions and communication on GBL.	10-13-2023	0.400	320.00	128.00	Legal - Case Administration
Josh McGraw	Calls with investors re: investment update, interim distribution motion and receivership process.	10-13-2023	0.400	320.00	128.00	Legal - Case Administration
Josh McGraw	Email to CE re: missing ARC RE information.	10-13-2023	0.100	320.00	32.00	Legal - Case Administration
Anna Priebe	Call with JPM re: reviewing investor questions and communication on GBL.	10-13-2023	0.400	280.00	112.00	Legal - Case Administration
Anna Priebe	Call to investor responding to FAQs.	10-13-2023	0.100	280.00	28.00	Legal - Case Administration
Geoff Winkler	Discussion with JPM of outstanding ARC RE investor and conversation with an investor about an affiliated entity.	10-13-2023	0.200	395.00	79.00	Legal - Case Administration
Anna Priebe	Review and build out first draft of exhibits for status report and updating information in loan sections.	10-16-2023	1.000	280.00	280.00	Financial - Status Reports
Geoff Winkler	Review personal property tax information.	10-16-2023	0.200	395.00	79.00	Financial - Tax Issues
John Hall	Review memo from SL, property tax issues, and discuss with GBW.	10-16-2023	0.400	350.00	140.00	Legal - Case Administration
Josh McGraw	Reviewing sewer bids for JC Commercial property, creating a summary and recommendations for GBW.	10-16-2023	0.800	320.00	256.00	Legal - Case Administration
Geoff Winkler	Review property repair bid, discuss with JPM.	10-16-2023	0.200	395.00	79.00	Legal - Case Administration
Phil Chen	Discussion with AMP regarding investor list and new registered.	10-17-2023	0.100	260.00	26.00	Legal - Case Administration
Josh McGraw	Review the initial draft of the status report from AMP.	10-17-2023	0.300	320.00	96.00	Legal - Case Administration
Anna Priebe	Prepared status report and email to JPM for content review.	10-17-2023	0.600	280.00	168.00	Legal - Case Administration
Anna Priebe	Discussion with PCC regarding investor list and new registered.	10-17-2023	0.100	280.00	28.00	Legal - Case Administration
Geoff Winkler	Process accounts receivable.	10-18-2023	0.100	395.00	39.50	Financial - Accounting/Auditing
Renee Dieffenderfer	Communication with GBW regarding tenant repairs.	10-18-2023	0.100	275.00	27.50	Legal - Asset Analysis and Recovery
Renee Dieffenderfer	Meeting with JPM regarding tenant repairs needed.	10-18-2023	0.200	275.00	55.00	Legal - Asset Analysis and Recovery
Josh McGraw	Call with PM re: JC Commercial offer and repairs.	10-18-2023	0.600	320.00	192.00	Legal - Asset Analysis and Recovery
Josh McGraw	Reviewing lease JC Commercial lease re: owner repairs.	10-18-2023	0.300	320.00	96.00	Legal - Asset Analysis and Recovery
Josh McGraw	Meeting with RLD regarding tenant repairs needed.	10-18-2023	0.200	320.00	64.00	Legal - Asset Analysis and Recovery
Josh McGraw	Discussion with JGR re: known entities under SL.	10-18-2023	0.200	320.00	64.00	Legal - Case Administration
Anna Priebe	Email investor re: upcoming meeting.	10-18-2023	0.100	280.00	28.00	Legal - Case Administration
Anna Priebe	Editing report with additional information.	10-18-2023	0.100	280.00	28.00	Legal - Case Administration
Josh McGraw	Incorporating mailing addresses into MIMO analysis.	10-19-2023	1.100	320.00	352.00	Financial - Data Analysis
Josh McGraw	Updating ARC RE investor transactions with information from CE.	10-19-2023	0.200	320.00	64.00	Financial - Forensic Accounting
Josh McGraw	Call with KH re: requested documents from WestStar.	10-19-2023	0.100	320.00	32.00	Legal - Asset Analysis and Recovery
Josh McGraw	Meeting with AMP re: ARC re investors, upcoming investor meeting.	10-19-2023	0.500	320.00	160.00	Legal - Case Administration
Josh McGraw	Emails with CE re: principal reduction loan information.	10-19-2023	0.200	320.00	64.00	Legal - Case Administration
Josh McGraw	Email to EM re: status call to review proposed distribution.	10-19-2023	0.100	320.00	32.00	Legal - Case Administration
Anna Priebe	Meeting with JPM re: ARC re investors, upcoming investor meeting.	10-19-2023	0.500	280.00	140.00	Legal - Case Administration
Anna Priebe	Begin review of notable questions for upcoming investor meeting and addressing investors' specific loan questions.	10-19-2023	0.600	280.00	168.00	Legal - Case Administration
Josh McGraw	Reviewing MIMO analysis, confirming calculations, and incorporating additional items from CE.	10-20-2023	1.300	320.00	416.00	Financial - Forensic Accounting

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Josh McGraw	Discussion with AMP re: report updates and additional information for notes receivables.	10-20-2023	1.000	320.00	320.00	Legal - Case Administration
Josh McGraw	Email to GBW re: registered agent renewals for receivership entities.	10-20-2023	0.100	320.00	32.00	Legal - Case Administration
Anna Priebe	Editing report with additional information and loan numbers.	10-20-2023	1.000	280.00	280.00	Legal - Case Administration
Anna Priebe	Discussion with JPM re: report updates and additional information for notes receivables.	10-20-2023	1.000	280.00	280.00	Legal - Case Administration
Josh McGraw	Reviewing Texas 156 loan documents and prior distribution payments to understand missing investor information.	10-23-2023	1.200	320.00	384.00	Financial - Data Analysis
Josh McGraw	Email and communication with PCC re: mailing address updates and documentation needed to complete update.	10-23-2023	0.300	320.00	96.00	Legal - Case Administration
Josh McGraw	Call with investor re: ARC RE investment.	10-23-2023	0.200	320.00	64.00	Legal - Case Administration
Josh McGraw	Call to investor re: ARC RE interim distribution.	10-23-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Call with investor re: 5th Avenue Estates interim distribution.	10-23-2023	0.200	320.00	64.00	Legal - Case Administration
Josh McGraw	Meeting with GBW re: proposed interim distribution plan.	10-23-2023	0.500	320.00	160.00	Legal - Case Administration
Geoff Winkler	Meeting with team to discuss outstanding tasks.	10-23-2023	0.100	395.00	39.50	Legal - Case Administration
Phil Chen	Visited the post office and filled in PS FORM 3575 to change the mailing address for CapSource.	10-24-2023	0.500	260.00	130.00	Legal - Case Administration
Josh McGraw	Call with investor re: receivership process and ARC RE distribution.	10-24-2023	0.600	320.00	192.00	Legal - Case Administration
Josh McGraw	Emails to investor re: interim distributions and email confirmations.	10-24-2023	0.300	320.00	96.00	Legal - Case Administration
Josh McGraw	Updating investor list with new investors and changing email contacts per investor requests.	10-24-2023	0.400	320.00	128.00	Legal - Case Administration
Josh McGraw	Creating summary and visuals for meeting with ARC. Preparing for conversation and reviewing data.	10-24-2023	0.600	320.00	192.00	Legal - Case Administration
Josh McGraw	Call with investor re: outstanding loan and interim distribution.	10-24-2023	0.300	320.00	96.00	Legal - Case Administration
Anna Priebe	Call with GBW re: SFAR building for status report.	10-25-2023	0.100	280.00	28.00	Financial - Status Reports
Renee Dieffenderfer	Meeting with JPM regarding assets and interim distribution process.	10-25-2023	0.400	275.00	110.00	Legal - Case Administration
Josh McGraw	Meeting with RLD regarding assets and interim distribution process.	10-25-2023	0.400	320.00	128.00	Legal - Case Administration
Josh McGraw	Meeting with GBW and AMP re: documentation needed from WestStar and information needed for distribution.	10-25-2023	0.300	320.00	96.00	Legal - Case Administration
Josh McGraw	Call with investor re: ARC RE investments and distribution timeline.	10-25-2023	0.200	320.00	64.00	Legal - Case Administration
Josh McGraw	Discussion with AMP re: preparation for meeting with ARC.	10-25-2023	0.500	320.00	160.00	Legal - Case Administration
Anna Priebe	Meeting with GBW and JPM re: documentation needed from WestStar and information needed for distribution.	10-25-2023	0.300	280.00	84.00	Legal - Case Administration
Anna Priebe	Discussion with PCC re: address change.	10-25-2023	0.100	280.00	28.00	Legal - Case Administration
Anna Priebe	Discussion with JPM re: preparation for meeting with ARC.	10-25-2023	0.500	280.00	140.00	Legal - Case Administration
Anna Priebe	Updating website and sending mass email to inform investors of deadline to submit questions.	10-25-2023	0.300	280.00	84.00	Legal - Case Administration
Geoff Winkler	Meeting with JPM re: documentation needed from WestStar and information needed for distribution.	10-25-2023	0.300	395.00	118.50	Legal - Case Administration
Geoff Winkler	Review status of current information, additional information needed, calculations to be completed.	10-25-2023	0.800	395.00	316.00	Legal - Case Administration
Josh McGraw	Reviewing JC Commercial offer.	10-26-2023	0.400	320.00	128.00	Legal - Asset Analysis and Recovery
Anna Priebe	Call with GBW re: updates on status report.	10-26-2023	0.100	280.00	28.00	Legal - Case Administration
Anna Priebe	Updates to investor communication and outline based on feedback given via questions link.	10-26-2023	1.000	280.00	280.00	Legal - Case Administration
Geoff Winkler	Review accounting and tax and further accounting needs for partial year.	10-26-2023	1.200	395.00	474.00	Legal - Case Administration
Geoff Winkler	Call with borrower.	10-26-2023	0.500	395.00	197.50	Legal - Case Administration
Josh McGraw	Classifying expenses to appropriate loans.	10-27-2023	0.100	320.00	32.00	Financial - Accounting/Auditing
Josh McGraw	Reviewing data from CE re: principal reduction loans.	10-27-2023	0.500	320.00	160.00	Financial - Data Analysis
Josh McGraw	Updating assets to current estimates and noting reasons for changes.	10-27-2023	0.400	320.00	128.00	Legal - Asset Analysis and Recovery
Anna Priebe	Review and prepare next draft of report based on feedback.	10-27-2023	0.700	280.00	196.00	Legal - Case Administration
Anna Priebe	Review of investor contact information to update, email investor re: same.	10-27-2023	0.200	280.00	56.00	Legal - Case Administration

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Josh McGraw	Auditing wires received to confirm wires are categorized to appropriate assets.	10-30-2023	0.200	320.00	64.00	Financial - Accounting/Auditing
Josh McGraw	Reviewing and editing the current draft of the status report. Creating financial exhibits and adjusting categorization of general ledger exhibit.	10-30-2023	2.200	320.00	704.00	Financial - Status Reports
Josh McGraw	Communication with AMP re: status report edits and outstanding items.	10-30-2023	0.200	320.00	64.00	Financial - Status Reports
Anna Priebe	Communication with JPM re: status report edits and outstanding items and email to JPM for additional changes.	10-30-2023	0.300	280.00	84.00	Financial - Status Reports
Geoff Winkler	Review and update asset values, draft and edit SFAR for quarterly report.	10-30-2023	1.200	395.00	474.00	Financial - Status Reports
Josh McGraw	Reviewing offer on Texas 156. Determining market value for each of the remaining parcels and identifying outstanding taxes associated with each parcel.	10-30-2023	1.200	320.00	384.00	Legal - Asset Analysis and Recovery
Josh McGraw	Emails with GBW re: Texas 156 offer analysis.	10-30-2023	0.100	320.00	32.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Review offer on property, research previous information, emails with JPM re offer quality.	10-30-2023	0.200	395.00	79.00	Legal - Asset Disposition
Renee Dieffenderfer	Meeting with GBW, JBH, and AMP regarding report.	10-30-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with AMP and review and editing of quarterly report.	10-30-2023	0.600	275.00	165.00	Legal - Case Administration
John Hall	Review and edit draft report from GBW.	10-30-2023	0.800	350.00	280.00	Legal - Case Administration
Josh McGraw	Meeting with GBW re: offer received from PM for JC Commercial.	10-30-2023	0.100	320.00	32.00	Legal - Case Administration
Anna Priebe	Meeting with GBW, JBH, and RLD regarding report.	10-30-2023	0.100	280.00	28.00	Legal - Case Administration
Anna Priebe	Communication with RLD and review and editing of quarterly report.	10-30-2023	0.600	280.00	168.00	Legal - Case Administration
Anna Priebe	Downloading and reviewing investor questions for meeting, beginning preparations.	10-30-2023	0.700	280.00	196.00	Legal - Case Administration
Geoff Winkler	Meeting with JPM re: offer received from PM for JC Commercial.	10-30-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Team meeting to discuss outstanding tasks.	10-30-2023	0.100	395.00	39.50	Legal - Case Administration
Josh McGraw	Meeting with AMP re: finalization of status report and asset updates.	10-31-2023	0.400	320.00	128.00	Financial - Status Reports
Josh McGraw	Meeting with GBW re: discussion of asset values to incorporate into report.	10-31-2023	0.300	320.00	96.00	Financial - Status Reports
Josh McGraw	Creating financial exhibits, updating SFAR and incorporating asset changes into status report.	10-31-2023	0.600	320.00	192.00	Financial - Status Reports
Anna Priebe	Review of draft, comments and new edits, and finalization of status report and exhibits.	10-31-2023	1.800	280.00	504.00	Financial - Status Reports
Anna Priebe	Meeting with JPM re: finalization of status report and asset updates.	10-31-2023	0.400	280.00	112.00	Financial - Status Reports
Geoff Winkler	Review and edit report, update SFAR, discuss with staff.	10-31-2023	0.800	395.00	316.00	Financial - Status Reports
Geoff Winkler	Meeting with JPM re: discussion of asset values to incorporate into report.	10-31-2023	0.300	395.00	118.50	Financial - Status Reports
Josh McGraw	Adjusting asset values in KCC to account for principal payment only.	10-31-2023	0.700	320.00	224.00	Legal - Asset Analysis and Recovery
Josh McGraw	Discussing Texas 156 offer with GBW.	10-31-2023	0.200	320.00	64.00	Legal - Asset Disposition
Geoff Winkler	Review offer, discuss with JPM, respond to offer.	10-31-2023	0.200	395.00	79.00	Legal - Asset Disposition
Josh McGraw	Call with GBW to discuss receivership entity.	10-31-2023	0.100	320.00	32.00	Legal - Case Administration
Anna Priebe	Email KH status report and exhibits for approval and submission.	10-31-2023	0.100	280.00	28.00	Legal - Case Administration
Geoff Winkler	Call with JPM to discuss receivership entity.	10-31-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Process wire in.	11-01-2023	0.100	395.00	39.50	Financial - Accounting/Auditing
Josh McGraw	Call with GBW re: outstanding documentation needed for forensic accounting.	11-01-2023	0.300	320.00	96.00	Legal - Case Administration
Josh McGraw	Call with CE to discuss outstanding information and the structure of the data. Email instructions afterwards.	11-01-2023	0.300	320.00	96.00	Legal - Case Administration
Josh McGraw	Communication with GBW re: call with CE.	11-01-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Call with GBW re: entity renewals.	11-01-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Email to GBW re: registered agent changes for entity renewal.	11-01-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Call with CG re: customer set up for registered agent position. Requesting additional services.	11-01-2023	0.400	320.00	128.00	Legal - Case Administration
Anna Priebe	Download and organize investor questions by relevance and unique options in preparation for investor meeting.	11-01-2023	0.800	280.00	224.00	Legal - Case Administration
Geoff Winkler	Call with JPM re: outstanding documentation needed for forensic accounting.	11-01-2023	0.300	395.00	118.50	Legal - Case Administration
Geoff Winkler	Communication with EWB regarding confirmation of funds transfer and a wire added to the register.	11-01-2023	0.200	395.00	79.00	Legal - Case Administration
Geoff Winkler	Communication with SO and JPM regarding services from DLW.	11-01-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Process wire in.	11-02-2023	0.100	395.00	39.50	Financial - Accounting/Auditing

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Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Josh McGraw	Call with GBW re: the preparation of interim distribution.	11-02-2023	0.200	320.00	64.00	Legal - Case Administration
Anna Priebe	Preparing investor questions for meeting.	11-02-2023	0.200	280.00	56.00	Legal - Case Administration
Geoff Winkler	Communication with EM and JPM regarding ARC and preparing for a call with investor.	11-02-2023	0.300	395.00	118.50	Legal - Case Administration
Geoff Winkler	Call with attorney to discuss case status, next steps, potential litigation.	11-02-2023	0.400	395.00	158.00	Legal - Case Administration
Josh McGraw	Merging contact information for investors into accounting file to prepare for interim distribution.	11-03-2023	2.200	320.00	704.00	Financial - Data Analysis
Josh McGraw	Uploading RM mailbox to review information.	11-03-2023	0.400	320.00	128.00	Financial - Data Analysis
Josh McGraw	Email to GBW re: entity registered agents.	11-03-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Reviewing investor questions in preparation for investor meeting.	11-03-2023	0.500	320.00	160.00	Legal - Case Administration
Josh McGraw	Email to AMP re: investor question review.	11-03-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Call with investor re: Fillmore RE Partners investment and claims process.	11-03-2023	0.700	320.00	224.00	Legal - Case Administration
Josh McGraw	Call to CG re: updated registered agent information.	11-03-2023	0.200	320.00	64.00	Legal - Case Administration
Josh McGraw	Call with investor re: 5th Avenue estates and ARC RE investments.	11-03-2023	0.300	320.00	96.00	Legal - Case Administration
Josh McGraw	Call with PM re: offer status and rent payment.	11-03-2023	0.200	320.00	64.00	Legal - Case Administration
Josh McGraw	Call with investor and trust company re: status of their investment.	11-03-2023	0.400	320.00	128.00	Legal - Case Administration
Josh McGraw	Call with AMP to review ARC questions from investors and edit for clarity.	11-03-2023	0.900	320.00	288.00	Legal - Case Administration
Anna Priebe	Preparing investor questions for meeting (.8) and email to JPM re: same (.1).	11-03-2023	0.900	280.00	252.00	Legal - Case Administration
Anna Priebe	Update website with status report and email all investors re: same.	11-03-2023	0.300	280.00	84.00	Legal - Case Administration
Anna Priebe	Call with JPM to review ARC questions from investors and edit for clarity (.9) and emails/calls with KH for approval (.4).	11-03-2023	1.300	280.00	364.00	Legal - Case Administration
Anna Priebe	Edit investor call agenda based on KH notes, email to GBW re: same.	11-03-2023	0.200	280.00	56.00	Legal - Case Administration
Geoff Winkler	Communication with AMP and KH regarding questions from investors.	11-03-2023	0.200	395.00	79.00	Legal - Case Administration
Josh McGraw	Reviewing documents related to King 261 and determining missing information for MIMO analysis.	11-05-2023	0.600	320.00	192.00	Financial - Data Analysis
Josh McGraw	Identifying multiple accounts owned by single investor and email to CE for additional information.	11-05-2023	0.400	320.00	128.00	Legal - Case Administration
Geoff Winkler	Process wire in.	11-06-2023	0.100	395.00	39.50	Financial - Accounting/Auditing
Josh McGraw	Incorporating contact information for investors in King 261, 5th Avenue Estates, and JC Commercial.	11-06-2023	2.600	320.00	832.00	Financial - Data Analysis
Josh McGraw	Updating the SFAR with adjustments to assets.	11-06-2023	0.300	320.00	96.00	Financial - Status Reports
Anna Priebe	Call with tenant re: payments and communication with JPM re: same.	11-06-2023	0.200	280.00	56.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Communication with KH and JPM regarding Texas156 sale.	11-06-2023	0.300	395.00	118.50	Legal - Asset Analysis and Recovery
Renee Dieffenderfer	Investor call with GBW.	11-06-2023	0.700	275.00	192.50	Legal - Case Administration
John Hall	Weekly update on ongoing case activities, full AFS team.	11-06-2023	0.100	350.00	35.00	Legal - Case Administration
Josh McGraw	Attended investor meeting to assist with investor questions and communication of interim distribution.	11-06-2023	0.800	320.00	256.00	Legal - Case Administration
Josh McGraw	Meeting with AMP re: preparation for investor meeting and discussion afterward for interim distribution.	11-06-2023	0.800	320.00	256.00	Legal - Case Administration
Josh McGraw	Meeting with GBW re: preparing for investor call and discussion of JC Commercial offer.	11-06-2023	0.700	320.00	224.00	Legal - Case Administration
Josh McGraw	Investor call with GBW and responding to investor questions in the chat function.	11-06-2023	0.700	320.00	224.00	Legal - Case Administration
Josh McGraw	Emails with CB re: Meadows 78 and King 261 and setting up a meeting to discuss with the borrower.	11-06-2023	0.300	320.00	96.00	Legal - Case Administration
Josh McGraw	Email to KH re: documents needed for pleading.	11-06-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Email to investor re: investor call recording.	11-06-2023	0.100	320.00	32.00	Legal - Case Administration
Anna Priebe	Emails to 14 investors re: questions for Receiver meeting, updates from status report.	11-06-2023	1.100	280.00	308.00	Legal - Case Administration
Anna Priebe	Email to PCC re: contact information for investor.	11-06-2023	0.100	280.00	28.00	Legal - Case Administration
Anna Priebe	Mass email via GoDaddy to investors reminding of meeting today.	11-06-2023	0.100	280.00	28.00	Legal - Case Administration
Anna Priebe	Calls with 4 investors answering questions regarding timeline and Receiver's meeting.	11-06-2023	0.400	280.00	112.00	Legal - Case Administration

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Anna Priebe	Attended investor meeting and monitored chat, took down notes, and provided information to participants while monitoring for IT.	11-06-2023	0.800	280.00	224.00	Legal - Case Administration
Anna Priebe	Emails with CR to confirm meeting, begin and end of recording.	11-06-2023	0.300	280.00	84.00	Legal - Case Administration
Anna Priebe	Meeting with JPM re: preparation for investor meeting and discussion afterward for interim	11-06-2023	0.800	280.00	224.00	Legal - Case Administration
Geoff Winkler	Communication with JPM and EM regarding rising tide and calculations for distribution.	11-06-2023	0.200	395.00	79.00	Legal - Case Administration
Geoff Winkler	Communication with EWB regarding wire received.	11-06-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Communication with KH and JPM regarding preparing for a call with TM to discuss distribution plan.	11-06-2023	0.200	395.00	79.00	Legal - Case Administration
Geoff Winkler	Communication with KP regarding wire received by JAG.	11-06-2023	0.200	395.00	79.00	Legal - Case Administration
Geoff Winkler	Communication with JPM and KH regarding status report.	11-06-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Team meeting to discuss status of case and outstanding tasks.	11-06-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Meeting with JPM re: preparing for investor call and discussion of JC Commercial offer.	11-06-2023	0.700	395.00	276.50	Legal - Case Administration
Geoff Winkler	Call with investors regarding case update and next steps.	11-06-2023	0.800	395.00	316.00	Legal - Case Administration
Josh McGraw	Reviewing documents related to GBL on county records and investigating communication from trust company.	11-07-2023	0.700	320.00	224.00	Financial - Data Analysis
Josh McGraw	Reviewing documents provided by CE and confirming complete set was received.	11-07-2023	0.200	320.00	64.00	Financial - Data Analysis
Josh McGraw	Updating King 261 investor transactions with additional information provided by CE.	11-07-2023	0.500	320.00	160.00	Financial - Forensic Accounting
Josh McGraw	Email to EM re: interim distribution and closing timeline for Texas 156.	11-07-2023	0.100	320.00	32.00	Legal - Asset Analysis and Recovery
Josh McGraw	Email to KH re: draft motion for disposing of Texas 156.	11-07-2023	0.100	320.00	32.00	Legal - Asset Disposition
Josh McGraw	Meeting with AMP re: investor communication, verifying mailing addresses for payments and interim distribution process with KCC.	11-07-2023	0.700	320.00	224.00	Legal - Case Administration
Josh McGraw	Call with investor re: update on ARC RE.	11-07-2023	0.300	320.00	96.00	Legal - Case Administration
Josh McGraw	Emails with CE re: additional documents needed for forensic accounting.	11-07-2023	0.200	320.00	64.00	Legal - Case Administration
Josh McGraw	Email to GBW re: call with GBL investor and information provided.	11-07-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Email to KH and SM re: secretary of state documents and borrower information for GBL.	11-07-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Email communication with JE and DA re: interim distribution and process to streamline with KCC.	11-07-2023	0.300	320.00	96.00	Legal - Case Administration
Josh McGraw	Reviewing investors' account information per investors' request and emailing with confirmation of their account and/or mailing addresses.	11-07-2023	0.400	320.00	128.00	Legal - Case Administration
Josh McGraw	Call with investor re: GBL investment.	11-07-2023	0.600	320.00	192.00	Legal - Case Administration
Anna Priebe	Email with CR re: meeting recording.	11-07-2023	0.100	280.00	28.00	Legal - Case Administration
Anna Priebe	Emails with 3 investors re: mailing information and post-meeting questions.	11-07-2023	0.300	280.00	84.00	Legal - Case Administration
Anna Priebe	Meeting with JPM re: investor communication, verifying mailing addresses for payments and interim distribution process with KCC.	11-07-2023	0.700	280.00	196.00	Legal - Case Administration
Geoff Winkler	Communication with EM regarding request from ARC to share distribution calculations.	11-07-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Communication with KH regarding MZ order.	11-07-2023	0.300	395.00	118.50	Legal - Case Administration
Geoff Winkler	Communication with JPM regarding distribution proposal for ARC. Review of proposal.	11-07-2023	0.300	395.00	118.50	Legal - Case Administration
Geoff Winkler	Communication with JPM and KH regarding GBL and communication with investor.	11-07-2023	0.200	395.00	79.00	Legal - Case Administration
Geoff Winkler	Communication with EM and JPM regarding estimated remaining value for ARC option 3 investment.	11-07-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Communication with JPM and KH regarding closing date for ARC.	11-07-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Call with counsel KH re: distribution timeline.	11-07-2023	0.500	395.00	197.50	Legal - Claims Administration and Objections
Josh McGraw	Reviewing documents from an investor re: GBL investment package and executed documents.	11-08-2023	0.300	320.00	96.00	Financial - Data Analysis
Josh McGraw	Reviewing 5th Avenue estates, King 261, Meadows 78 and JC Commercial investor transactions to confirm all data is assigned to the property.	11-08-2023	2.000	320.00	640.00	Financial - Forensic Accounting

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Josh McGraw	Reviewing ARC RE investor transactions to confirm all data is assigned to them properly.	11-08-2023	0.600	320.00	192.00	Financial - Forensic Accounting
Josh McGraw	Call with GBW re: Meadow 78 and King 261 discussion.	11-08-2023	0.100	320.00	32.00	Legal - Asset Analysis and Recovery
Josh McGraw	Communication with AMP re: GBL contact information.	11-08-2023	0.200	320.00	64.00	Legal - Case Administration
Josh McGraw	Creating summary of the outstanding amount for TH and CB, Communication with GBW and email to TH and CB with outstanding values for Meadows 78 and King 261.	11-08-2023	0.300	320.00	96.00	Legal - Case Administration
Josh McGraw	Creating interim distribution drafts for JC Commercial, King 261 and 5th Avenue.	11-08-2023	1.200	320.00	384.00	Legal - Case Administration
Josh McGraw	Call with KH re: Texas 156 sales procedures.	11-08-2023	0.300	320.00	96.00	Legal - Case Administration
Josh McGraw	Call with TH, CB and GBW re: Meadows 78 and King 261 offer discussion.	11-08-2023	0.600	320.00	192.00	Legal - Case Administration
Josh McGraw	Call with KH re: investor list and Meadow 78 & King 261.	11-08-2023	0.200	320.00	64.00	Legal - Case Administration
Josh McGraw	Call with AMP re: investor communication, interim distribution and process for updating contact information.	11-08-2023	0.600	320.00	192.00	Legal - Case Administration
Anna Priebe	Emails with 11 investors review and updating distribution information and referencing new documents provided.	11-08-2023	1.200	280.00	336.00	Legal - Case Administration
Anna Priebe	Call with JPM re: investor communication, interim distribution and process for updating contact information.	11-08-2023	0.600	280.00	168.00	Legal - Case Administration
Anna Priebe	Communication with JPM re: GBL contact information.	11-08-2023	0.200	280.00	56.00	Legal - Case Administration
Geoff Winkler	Communication with JPM and KH regarding sale order for property (.1), review sale motion (.1), further discussion with counsel (.1).	11-08-2023	0.300	395.00	118.50	Legal - Case Administration
Geoff Winkler	Communication with JPM, TH, and CB regarding investments.	11-08-2023	0.200	395.00	79.00	Legal - Case Administration
Geoff Winkler	Meeting with CB re: Meadows and King.	11-08-2023	1.000	395.00	395.00	Legal - Case Administration
Geoff Winkler	Review previous loan payoffs, investor shortfalls to use in determination of claims and distribution plan.	11-08-2023	1.400	395.00	553.00	Legal - Case Administration
Geoff Winkler	Review draft motion and response to counsel.	11-08-2023	0.200	395.00	79.00	Legal - Case Administration
Geoff Winkler	Review remaining loan portfolio, status of loans, offers for purchase.	11-08-2023	1.200	395.00	474.00	Legal - Case Administration
John Hall	Review case materials and draft distribution work product.	11-08-2023	2.000	350.00	700.00	Legal - Claims Administration and Objections
Josh McGraw	Meeting with GBW re: review of interim distribution.	11-09-2023	0.700	320.00	224.00	Legal - Case Administration
Josh McGraw	Meeting with DA and JE re: processing interim distribution payments and structure of information needed for checks.	11-09-2023	0.600	320.00	192.00	Legal - Case Administration
Josh McGraw	Email to AMP re: investor questions.	11-09-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Call with JE re: interim distribution.	11-09-2023	0.200	320.00	64.00	Legal - Case Administration
Josh McGraw	Communication with JE re: additional information needed for interim distribution request.	11-09-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Calls with AMP re: finalizing distribution plans and investor address updates.	11-09-2023	0.700	320.00	224.00	Legal - Case Administration
Anna Priebe	Calls with JPM re: finalizing distribution plans and investor address updates.	11-09-2023	0.700	280.00	196.00	Legal - Case Administration
Geoff Winkler	Meeting with JPM re: review of interim distribution.	11-09-2023	0.700	395.00	276.50	Legal - Case Administration
Geoff Winkler	Communication with AL and JPM regarding investor needing an update.	11-09-2023	0.100	395.00	39.50	Legal - Case Administration
John Hall	Review draft claims data and calculations. Compile and share feedback with JPM, and troubleshoot issues.	11-09-2023	4.500	350.00	1,575.00	Legal - Claims Administration and Objections
Josh McGraw	Review feedback of draft claims data from JBH. Troubleshoot issues and explanation of fixes to JBH.	11-09-2023	2.400	320.00	768.00	Legal - Claims Administration and Objections
Geoff Winkler	Account reconciliation.	11-10-2023	0.200	395.00	79.00	Financial - Accounting/Auditing
Geoff Winkler	Work with vendor to prepare for interim distributions.	11-10-2023	0.400	395.00	158.00	Financial - Accounting/Auditing
Josh McGraw	Email to JE re: draft interim distribution template.	11-10-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Reviewing JBH interim distribution and account file comments. Investigating miscellaneous charges, respond to accounting file questions and adjusting fees from file.	11-10-2023	1.900	320.00	608.00	Legal - Case Administration
Josh McGraw	Call with PM re: JC Commercial counteroffer and sales procedures.	11-10-2023	0.300	320.00	96.00	Legal - Case Administration
Josh McGraw	Call with JE re: interim distribution.	11-10-2023	0.300	320.00	96.00	Legal - Case Administration
Geoff Winkler	Communication with JPM regarding data from Westar and MIMO calculations (.1), review calculations (.3).	11-10-2023	0.400	395.00	158.00	Legal - Case Administration

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Geoff Winkler	Communication with JPM and DA regarding drafted distribution.	11-10-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Communication with JE regarding checks for investor payments.	11-10-2023	0.200	395.00	79.00	Legal - Case Administration
John Hall	Review of accounting file for claims process, provide feedback and instructions to JPM, discuss with GBW.	11-10-2023	4.900	350.00	1,715.00	Legal - Claims Administration and Objections
Josh McGraw	Reviewing documents provided by CE.	11-13-2023	0.800	320.00	256.00	Financial - Data Analysis
Josh McGraw	Communication with GBW re: JC Commercial offer.	11-13-2023	0.100	320.00	32.00	Legal - Asset Analysis and Recovery
Josh McGraw	Call with GBW re: the current offer on JC Commercial and counteroffer discussion.	11-13-2023	0.400	320.00	128.00	Legal - Asset Analysis and Recovery
Josh McGraw	Call with PM & JM re: counteroffer on JC Commercial.	11-13-2023	0.400	320.00	128.00	Legal - Asset Disposition
Josh McGraw	Communication with AMP re: investor questions.	11-13-2023	0.200	320.00	64.00	Legal - Case Administration
Josh McGraw	Email with claimant requesting a phone conversation on investments outstanding.	11-13-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Communication with JE re: data needed for interim distribution.	11-13-2023	0.200	320.00	64.00	Legal - Case Administration
Josh McGraw	Call with CE to discuss loan assumptions and notes within WestStar accounting.	11-13-2023	0.500	320.00	160.00	Legal - Case Administration
Josh McGraw	Emails with CE re: WestStar accounting, defining charges, and loan assumptions.	11-13-2023	0.300	320.00	96.00	Legal - Case Administration
Josh McGraw	Email to JBH re: CE response on accounting questions.	11-13-2023	0.100	320.00	32.00	Legal - Case Administration
Anna Priebe	Communication with JPM re: investor questions.	11-13-2023	0.200	280.00	56.00	Legal - Case Administration
Anna Priebe	Emails with 4 investors re: FAQs and updates to distribution.	11-13-2023	0.400	280.00	112.00	Legal - Case Administration
Geoff Winkler	Review proposed distribution, underlying calculations, raw data prior to approval.	11-13-2023	0.900	395.00	355.50	Legal - Case Administration
Geoff Winkler	Communication with JE regarding drafted distribution.	11-13-2023	0.300	395.00	118.50	Legal - Case Administration
John Hall	Review proposed distribution calculations from JPM.	11-13-2023	1.900	350.00	665.00	Legal - Claims Administration and Objections
Josh McGraw	Call with GBW re: interim distribution update on process with KCC.	11-13-2023	0.200	320.00	64.00	Legal - Claims Administration and Objections
Josh McGraw	Calls with JE re: creditor setup within KCC, processing checks for interim distribution and important information for investors to present on the check.	11-13-2023	0.400	320.00	128.00	Legal - Claims Administration and Objections
Josh McGraw	Updating proposed distribution based on JBH's review and conversation with CE regarding miscellaneous charges.	11-13-2023	1.500	320.00	480.00	Legal - Claims Administration and Objections
Geoff Winkler	Process interim distribution.	11-14-2023	2.800	395.00	1,106.00	Financial - Accounting/Auditing
Josh McGraw	Investigate owners of MC, individuals listed on email correspondence and the website of	11-14-2023	0.600	320.00	192.00	Financial - Data Analysis
Josh McGraw	Reviewing MC emails with SB re: GBL investment.	11-14-2023	0.600	320.00	192.00	Financial - Data Analysis
Josh McGraw	Call with PM re: counteroffer discussion and next steps for sale of JC Commercial.	11-14-2023	0.200	320.00	64.00	Legal - Asset Disposition
Josh McGraw	Email to PM re: confirmation of agreed-upon price for JC Commercial.	11-14-2023	0.100	320.00	32.00	Legal - Asset Disposition
Josh McGraw	Email to KH re: purchase and sale agreement for JC Commercial.	11-14-2023	0.100	320.00	32.00	Legal - Asset Disposition
Josh McGraw	Communication with JE re: draft checks within KCC.	11-14-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Call with investor re: reg d investment, prior investments with remaining balances and GBL investment.	11-14-2023	0.900	320.00	288.00	Legal - Case Administration
Josh McGraw	Calls with GBW re: interim distribution, check information and review of populated checks in KCC.	11-14-2023	0.500	320.00	160.00	Legal - Case Administration
Josh McGraw	Reviewing documents provided by investor.	11-14-2023	0.300	320.00	96.00	Legal - Case Administration
Josh McGraw	Discussion with JBH re: interim distribution payment process.	11-14-2023	0.500	320.00	160.00	Legal - Case Administration
Josh McGraw	Call with AMP re: investor communication and interim distribution questions.	11-14-2023	0.200	320.00	64.00	Legal - Case Administration
Josh McGraw	Communication with GBW re: final verification of interim distribution and confirmation of check amounts.	11-14-2023	0.200	320.00	64.00	Legal - Case Administration
Josh McGraw	Reviewing investor emails to confirm mailing address changes for interim distribution.	11-14-2023	0.400	320.00	128.00	Legal - Case Administration
Josh McGraw	Email to JE re: final interim distribution template.	11-14-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Review of sewer invoice for JC Commercial and email to GBW to be paid.	11-14-2023	0.200	320.00	64.00	Legal - Case Administration
Josh McGraw	Email to investors re: questions about their investments and claims process.	11-14-2023	0.200	320.00	64.00	Legal - Case Administration
Josh McGraw	Reviewing registration information from investors and emails regarding principal reduction loans. Cross referencing loan names with current list request to WestStar.	11-14-2023	0.600	320.00	192.00	Legal - Case Administration
Anna Priebe	Call with JPM re: investor communication and interim distribution questions.	11-14-2023	0.200	280.00	56.00	Legal - Case Administration
Geoff Winkler	Calls with JPM re: interim distribution, check information and review of populated checks in KCC.	11-14-2023	0.500	395.00	197.50	Legal - Case Administration
Geoff Winkler	Communication with JPM and JE regarding final interim distribution.	11-14-2023	0.200	395.00	79.00	Legal - Case Administration

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Geoff Winkler	Review property issue, bid for repair, communication with JPM regarding sewer repair invoice for JC Commercial.	11-14-2023	0.200	395.00	79.00	Legal - Case Administration
Geoff Winkler	Communication with JPM and KH regarding sale price at JC Commercial and a needed PSA.	11-14-2023	0.200	395.00	79.00	Legal - Case Administration
Geoff Winkler	Communication with JPM regarding an investor letter from ARC.	11-14-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Emails with investor re case status.	11-14-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Review letter to investors.	11-14-2023	0.100	395.00	39.50	Legal - Case Administration
John Hall	Review and audit of proposed distribution against Westar data and distribution plan.	11-14-2023	3.200	350.00	1,120.00	Legal - Claims Administration and Objections
Geoff Winkler	Review of deal data and case materials.	11-14-2023	3.200	350.00	1,120.00	Legal - Claims Administration and Objections
Geoff Winkler	Process accounts payable.	11-15-2023	0.200	395.00	79.00	Financial - Accounting/Auditing
Josh McGraw	Reviewing data provided by CE re: principal reduction loans, determining missing information and data cleaning to review. Data provided for sixty loans and over 30,000 lines.	11-15-2023	4.400	320.00	1,408.00	Financial - Data Analysis
Josh McGraw	Discussion of WestStar data with PCC to provide guidance on analysis.	11-15-2023	0.400	320.00	128.00	Legal - Case Administration
Josh McGraw	Call with GBW and KH re: interim distribution and investor questions.	11-15-2023	0.500	320.00	160.00	Legal - Case Administration
Geoff Winkler	Call with JPM and KH re: interim distribution and investor questions.	11-15-2023	0.500	395.00	197.50	Legal - Case Administration
Geoff Winkler	Review distribution check process, reconcile checks and envelopes, transport to mail system for delivery.	11-15-2023	1.600	395.00	632.00	Legal - Case Administration
Geoff Winkler	Emails with counsel re AM pre-receivership fees.	11-15-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Review court order.	11-15-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Communication with KH regarding distribution and a proposal.	11-15-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Communication with JE regarding completed printing for investor checks.	11-15-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Communication with JBH regarding payment for distribution processing.	11-15-2023	0.100	395.00	39.50	Legal - Case Administration
Josh McGraw	Emails to investors re: interim distribution questions and updates on their investments.	11-16-2023	0.400	320.00	128.00	Legal - Case Administration
Josh McGraw	Calls with investors re: questions on interim distribution process and timing of checks.	11-16-2023	1.000	320.00	320.00	Legal - Case Administration
Geoff Winkler	Communication with BD and JPM regarding Fillmore interests.	11-16-2023	0.200	395.00	79.00	Legal - Case Administration
Geoff Winkler	Reconcile and review bank accounts.	11-17-2023	0.200	395.00	79.00	Financial - Accounting/Auditing
Josh McGraw	Reviewing documents provided by investor on GBL investment.	11-17-2023	0.400	320.00	128.00	Financial - Data Analysis
Josh McGraw	Research managing partner of GBL to determine affiliation with defendant.	11-17-2023	0.200	320.00	64.00	Financial - Data Analysis
Josh McGraw	Calls with investors re: interim distribution and receivership process.	11-17-2023	1.000	320.00	320.00	Legal - Case Administration
Josh McGraw	Emails to investors re: interim distributions and contact information for trust company.	11-17-2023	0.300	320.00	96.00	Legal - Case Administration
Josh McGraw	Researching contact information for trust company per investor request.	11-17-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Meeting with AMP re: investor communication and discussing interim distribution verification.	11-17-2023	0.300	320.00	96.00	Legal - Case Administration
Anna Priebe	Meeting with JPM re: investor communication and discussing interim distribution verification.	11-17-2023	0.300	280.00	84.00	Legal - Case Administration
Geoff Winkler	Communication with JC regarding GBL and Horizon Trust.	11-17-2023	0.200	395.00	79.00	Legal - Case Administration
Geoff Winkler	Review distribution, reconcile.	11-20-2023	1.200	395.00	474.00	Financial - Accounting/Auditing
Geoff Winkler	Communication with JBH regarding property tax bill.	11-20-2023	0.100	395.00	39.50	Financial - Tax Issues
Geoff Winkler	Communication with CB and JPM regarding approval to make an offer on two investments.	11-20-2023	0.100	395.00	39.50	Legal - Asset Analysis and Recovery
Phil Chen	Meeting with GBW, JBH, MBB, JPM, AMP, JGR, ORR, JEF, JMA, and RLD to update on the claim distribution process and the next steps.	11-20-2023	0.100	260.00	26.00	Legal - Case Administration
Renee Dieffenderfer	Communication with JP regarding payment.	11-20-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Call with AM regarding questions from his trust.	11-20-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Email communication with GM regarding FMV and interim payments.	11-20-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Call with MD regarding Bio Lab.	11-20-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with AL regarding payment.	11-20-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Call with PR regarding GBL and contact information.	11-20-2023	0.200	275.00	55.00	Legal - Case Administration

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Renee Dieffenderfer	Meeting with AMP regarding communication with investors.	11-20-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Meeting with JPM regarding investor communication.	11-20-2023	1.200	275.00	330.00	Legal - Case Administration
Renee Dieffenderfer	Management of lender and borrower communication.	11-20-2023	0.700	275.00	192.50	Legal - Case Administration
Renee Dieffenderfer	Communication with JPM regarding GBL.	11-20-2023	0.400	275.00	110.00	Legal - Case Administration
Renee Dieffenderfer	Call with DF regarding GBL and change of address.	11-20-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with JPM regarding investor questions and information.	11-20-2023	0.400	275.00	110.00	Legal - Case Administration
John Hall	Review Clark County property tax issues with GBW.	11-20-2023	0.200	350.00	70.00	Legal - Case Administration
John Hall	Team meeting with GBW, MBB, and staff to discuss ongoing issues and deliverables.	11-20-2023	0.100	350.00	35.00	Legal - Case Administration
Josh McGraw	Meeting with RLD regarding investor communication. Interim distribution payments and discussion of fair market value assessments for outstanding assets.	11-20-2023	1.200	320.00	384.00	Legal - Case Administration
Josh McGraw	Reviewing ARC - Texas investor list to confirm investor is inclusive within outstanding investment.	11-20-2023	0.300	320.00	96.00	Legal - Case Administration
Josh McGraw	Communication with RLD regarding GBL.	11-20-2023	0.400	320.00	128.00	Legal - Case Administration
Josh McGraw	Meeting with GBW, JBH, MBB, AMP, PCC, JGR, ORR, JEF, JMA, and RLD re: interim distribution checks, new offers.	11-20-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Communication with RLD regarding investor questions pertaining to affiliated entities and principal reduction loans.	11-20-2023	0.400	320.00	128.00	Legal - Case Administration
Anna Priebe	Meeting with RLD regarding communication with investors.	11-20-2023	0.100	280.00	28.00	Legal - Case Administration
Anna Priebe	Meeting with GBW, JBH, MBB, JPM, PCC, JGR, ORR, JEF, JMA, and RLD re: interim distribution checks, new offers.	11-20-2023	0.100	280.00	28.00	Legal - Case Administration
Geoff Winkler	Team meeting to discuss status of case and outstanding tasks.	11-20-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Communication with EM and JPM regarding a status meeting to discuss distribution of the Trustee account.	11-20-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Communication with BG and JPM regarding investor payment received.	11-20-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Work with investor re distribution titling question, request to change payee, documents needed.	11-20-2023	0.200	395.00	79.00	Legal - Case Administration
Josh McGraw	Communication with GBW re: King 261 and Meadows 78 offer discussion.	11-21-2023	0.100	320.00	32.00	Legal - Asset Analysis and Recovery
Josh McGraw	Email to CB re: King 261 and Meadows 78 offer.	11-21-2023	0.100	320.00	32.00	Legal - Asset Analysis and Recovery
Renee Dieffenderfer	Inbox set up for communication with investors and case related matters.	11-21-2023	0.100	275.00	27.50	Legal - Case Administration
Josh McGraw	Call with AMP re: investor questions on distribution, returning checks, and renaming payees for future distributions.	11-21-2023	0.700	320.00	224.00	Legal - Case Administration
Josh McGraw	Email to RLD re: investor requesting information on their distribution.	11-21-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Email to RLD re: updated payee name for lender/trust.	11-21-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Reviewing documentation provided by trustee for changing payee name for future distributions.	11-21-2023	0.200	320.00	64.00	Legal - Case Administration
Josh McGraw	Communication with GBW re: inventor associated with an affiliated entity.	11-21-2023	0.100	320.00	32.00	Legal - Case Administration
Anna Priebe	Call with JPM re: investor questions on distribution, returning checks, and renaming payees for future distributions.	11-21-2023	0.700	280.00	196.00	Legal - Case Administration
Geoff Winkler	Call with interested party to discuss case status.	11-21-2023	0.300	395.00	118.50	Legal - Case Administration
Geoff Winkler	Communication with CB and JPM regarding preparing for a meeting to discuss King 261 and Meadows.	11-21-2023	0.100	395.00	39.50	Legal - Case Administration
Josh McGraw	Meeting with TH, CB and GBW re: discussing offer of Meadows 78 and King 261.	11-22-2023	0.400	320.00	128.00	Legal - Asset Analysis and Recovery
Josh McGraw	Email to CB re: additional debt on parcels.	11-22-2023	0.100	320.00	32.00	Legal - Asset Analysis and Recovery
Josh McGraw	Reviewing title report for King 261 parcels.	11-22-2023	0.700	320.00	224.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Meeting with TH, CB and JPM re: discussing offer of Meadows 78 and King 261.	11-22-2023	0.400	395.00	158.00	Legal - Asset Analysis and Recovery
Phil Chen	Reviewed and scanned returned checks, and updated Distribution Check Tracking.	11-22-2023	0.400	260.00	104.00	Legal - Case Administration
Renee Dieffenderfer	Communication with JPM regarding PP.	11-22-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with JPM regarding distribution method.	11-22-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Management of investor outreach (emails and calls.)	11-22-2023	0.400	275.00	110.00	Legal - Case Administration
Renee Dieffenderfer	Communication with DL regarding update.	11-22-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with PP.	11-22-2023	0.100	275.00	27.50	Legal - Case Administration

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Renee Dieffenderfer	Communication with JPM regarding information received by RH.	11-22-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with KB regarding checks.	11-22-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with GM and JPM regarding questions about investment.	11-22-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with ES regarding update and distribution.	11-22-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Call with SH regarding payment method.	11-22-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with DK regarding distribution status.	11-22-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Call with TR regarding timing of distribution and method of payment.	11-22-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with JPM regarding KC question about address and distribution.	11-22-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Updates to investor information in KCC.	11-22-2023	0.200	275.00	55.00	Legal - Case Administration
Josh McGraw	Call with GBW re: discussion of Meadows 78 and King 261 and information provided on	11-22-2023	0.400	320.00	128.00	Legal - Case Administration
Josh McGraw	Communication with RLD regarding PP.	11-22-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Communication with RLD regarding distribution method.	11-22-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Communication with PCC and AMP re: returned checks and process for reissuance.	11-22-2023	0.200	320.00	64.00	Legal - Case Administration
Anna Priebe	Prepare and update investor website with new pleadings (.2), mass email to investors for notice, and prepare email responses for holiday weekend (.3).	11-22-2023	0.500	280.00	140.00	Legal - Case Administration
Geoff Winkler	Call with JPM re: discussion of Meadows 78 and King 261 and information provided on GBL.	11-22-2023	0.400	395.00	158.00	Legal - Case Administration
Anna Priebe	Review distribution and download claimant report, created spreadsheet to track returned payments (.7) and communication with JPM and PCC re: same (.2).	11-22-2023	0.900	280.00	252.00	Legal - Claims Administration and Objections
Josh McGraw	Email to KH re: purchase and sale agreement for JC Commercial.	11-27-2023	0.100	320.00	32.00	Legal - Asset Disposition
Phil Chen	Discussion with JPM re: returned interim distribution checks.	11-27-2023	0.200	260.00	52.00	Legal - Case Administration
Renee Dieffenderfer	Discussion with JPM regarding investor communication for upcoming call with investor.	11-27-2023	0.300	275.00	82.50	Legal - Case Administration
Renee Dieffenderfer	Communication with investors and updates to mailing addresses.	11-27-2023	0.700	275.00	192.50	Legal - Case Administration
Renee Dieffenderfer	Discussion with AMP and JPM regarding process for updating investor contact information.	11-27-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Communication with LP regarding distribution.	11-27-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Email with GK regarding investor call and communication.	11-27-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with JPM regarding AZ Rehab.	11-27-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with AL regarding registration.	11-27-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with DS regarding registering for future communication.	11-27-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Meeting with AMP and JPM regarding investor contact information.	11-27-2023	0.400	275.00	110.00	Legal - Case Administration
Renee Dieffenderfer	Communication with KC regarding distribution checks.	11-27-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Call with GM and JPM regarding questions about investment and distribution and update to	11-27-2023	1.000	275.00	275.00	Legal - Case Administration
Renee Dieffenderfer	Communication with KB regarding investment update.	11-27-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with SS regarding update to distributions and call with Receiver.	11-27-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with JPM regarding information received by GO.	11-27-2023	0.100	275.00	27.50	Legal - Case Administration
Josh McGraw	Discussion with PCC re: returned interim distribution checks.	11-27-2023	0.200	320.00	64.00	Legal - Case Administration
Josh McGraw	Call with investor re: update investments and interim distribution payments.	11-27-2023	0.300	320.00	96.00	Legal - Case Administration
Josh McGraw	Emails to investors re: questions on interim distribution.	11-27-2023	0.300	320.00	96.00	Legal - Case Administration
Josh McGraw	Discussion with RLD regarding investor communication for upcoming call with investor.	11-27-2023	0.300	320.00	96.00	Legal - Case Administration
Josh McGraw	Discussion with RLD and AMP regarding process for updating investor contact information.	11-27-2023	0.200	320.00	64.00	Legal - Case Administration
Josh McGraw	Call with GM and RLD regarding questions about investment and distribution and update to contact information.	11-27-2023	1.000	320.00	320.00	Legal - Case Administration
Josh McGraw	Reviewing investor voicemails from GBW.	11-27-2023	0.100	320.00	32.00	Legal - Case Administration
Anna Priebe	Discussion with RLD and JPM regarding process for updating investor contact information.	11-27-2023	0.200	280.00	56.00	Legal - Case Administration
Geoff Winkler	Communication with JPM and KH regarding PSA for JC Commercial.	11-27-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Communication with WG regarding payment received.	11-27-2023	0.100	395.00	39.50	Legal - Case Administration

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Geoff Winkler	Review potential distribution issues, preparation for ARC and Option 3 and Reg D investors.	11-27-2023	1.200	395.00	474.00	Legal - Case Administration
Phil Chen	Reviewed 12 returned checks, analyzed the reason for failed delivery, and updated the Distribution Check Tracking file (1.5); Sent 2 emails to claimants to confirm the forwarding address (0.2).	11-27-2023	1.700	260.00	442.00	Legal - Claims Administration and Objections
Josh McGraw	Reviewing address on record for returned checks.	11-27-2023	0.200	320.00	64.00	Legal - Claims Administration and Objections
Anna Priebe	Meeting with RLD re: interim distribution addresses and updates to KCC.	11-27-2023	0.400	280.00	112.00	Legal - Claims Administration and Objections
Anna Priebe	Emails to DA and JE re: creditor management for distribution in KCC.	11-27-2023	0.300	280.00	84.00	Legal - Claims Administration and Objections
Renee Dieffenderfer	Communication with AMP regarding investor calls and follow up for BS.	11-28-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Follow up call and email to DE regarding question about stopping payment and communication with HTC.	11-28-2023	0.400	275.00	110.00	Legal - Case Administration
Renee Dieffenderfer	Call and email with DE regarding checks.	11-28-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Call with TF regarding distribution.	11-28-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Call with WP regarding payment.	11-28-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Call with DE regarding beneficiary, and 2nd re payment.	11-28-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Communication with JPM regarding investor request to stop payment and record beneficiary information.	11-28-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Call with SS regarding distribution.	11-28-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Call with BS regarding contact information and questions regarding case.	11-28-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Call with DK regarding distribution checks.	11-28-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with GBW regarding investor DS inquiry.	11-28-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Call with DS regarding distribution, communication with JPM.	11-28-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Documentation of investor information for status report.	11-28-2023	0.400	275.00	110.00	Legal - Case Administration
Renee Dieffenderfer	Communication with LP regarding distributions.	11-28-2023	0.100	275.00	27.50	Legal - Case Administration
Josh McGraw	Reviewing information related to investor and email to answer questions from investor.	11-28-2023	0.300	320.00	96.00	Legal - Case Administration
Josh McGraw	Communication with RLD re: claimant questions.	11-28-2023	0.200	320.00	64.00	Legal - Case Administration
Josh McGraw	Communication with AMP re: investor questions on interim distribution.	11-28-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Email to GBW re: interim distribution questions.	11-28-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Communication with RLD regarding investor request to stop payment and record beneficiary information.	11-28-2023	0.200	320.00	64.00	Legal - Case Administration
Anna Priebe	Communication with JPM re: investor questions on interim distribution.	11-28-2023	0.100	280.00	28.00	Legal - Case Administration
Anna Priebe	Email investor address info to RLD.	11-28-2023	0.100	280.00	28.00	Legal - Case Administration
Geoff Winkler	Review previous investor shortfalls, potential MIMO amounts due.	11-28-2023	0.900	395.00	355.50	Legal - Case Administration
Geoff Winkler	Communication with EM regarding trust distribution alternatives.	11-28-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Communication with JPM and BG regarding the loan agreements and the distribution details.	11-28-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Communication with RLD regarding investor DS inquiry.	11-28-2023	0.100	395.00	39.50	Legal - Case Administration
Anna Priebe	Email to DA and JE re: reference numbers (.1) and pulled data to upload (.1).	11-28-2023	0.200	280.00	56.00	Legal - Claims Administration and Objections
Geoff Winkler	Communication with KH and JPM regarding PSA for JC Commercial.	11-29-2023	0.200	395.00	79.00	Legal - Asset Analysis and Recovery
Renee Dieffenderfer	Review of investor data, email, and voicemails with SS.	11-29-2023	0.300	275.00	82.50	Legal - Case Administration
Renee Dieffenderfer	Meeting with JPM regarding communication from investor.	11-29-2023	0.300	275.00	82.50	Legal - Case Administration
Renee Dieffenderfer	Call with ML regarding check that has not been received yet.	11-29-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Return calls for MR.	11-29-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Meeting with JPM regarding check that hasn't been received and email with Investor (ML.)	11-29-2023	0.300	275.00	82.50	Legal - Case Administration
Renee Dieffenderfer	Communication with PCC regarding returned checks.	11-29-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	VM and email communication regarding inquiry from KG.	11-29-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Call with DE regarding concerns with check received by Horizon.	11-29-2023	0.400	275.00	110.00	Legal - Case Administration
Renee Dieffenderfer	Communication with GBW regarding check issue for DE.	11-29-2023	0.100	275.00	27.50	Legal - Case Administration
Josh McGraw	Reviewing emails from investors re: unknown investments.	11-29-2023	0.300	320.00	96.00	Legal - Case Administration
Josh McGraw	Discussion with AMP re: asset updates.	11-29-2023	0.100	320.00	32.00	Legal - Case Administration

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Josh McGraw	Meeting with RLD regarding check that hasn't been received and email with Investor (ML.)	11-29-2023	0.300	320.00	96.00	Legal - Case Administration
Josh McGraw	Meeting with RLD regarding communication from investor.	11-29-2023	0.300	320.00	96.00	Legal - Case Administration
Anna Priebe	Discussion with JPM re: asset updates.	11-29-2023	0.100	280.00	28.00	Legal - Case Administration
Phil Chen	Sent 11 emails to claimants regarding returned checks and updated mailing addresses (1.1). Updated distribution check tracking data (0.4).	11-29-2023	1.500	260.00	390.00	Legal - Claims Administration and Objections
Anna Priebe	Review of upload document instructions and email to DA re: same.	11-29-2023	0.200	280.00	56.00	Legal - Claims Administration and Objections
Geoff Winkler	Continued calculation for CS investors.	11-30-2023	1.600	395.00	632.00	Financial - Accounting/Auditing
Renee Dieffenderfer	Communication with JGR, MBB, GBW regarding fax from investor.	11-30-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Call with MR regarding payment calculations and claims status.	11-30-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Call with LK regarding investment and payment.	11-30-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Communication with RT regarding system update, and February distribution.	11-30-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Investor communication and review of payment calculation.	11-30-2023	0.300	275.00	82.50	Legal - Case Administration
Renee Dieffenderfer	Call with KR regarding 5th Ave, case update, contact information, and call with Horizon.	11-30-2023	0.300	275.00	82.50	Legal - Case Administration
Renee Dieffenderfer	Communication with JPM regarding KR and 5th Ave.	11-30-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with DE regarding questions about investment.	11-30-2023	0.300	275.00	82.50	Legal - Case Administration
Renee Dieffenderfer	Communication with TR regarding questions about check.	11-30-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with KN regarding status of account and payments.	11-30-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Communication with SJ regarding payment calculation.	11-30-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Call with NS regarding a transaction in her Horizon account, and two investments.	12-01-2023	0.500	275.00	137.50	Legal - Case Administration
Geoff Winkler	Process wire in.	12-01-2023	0.100	395.00	39.50	Financial - Accounting/Auditing
Phil Chen	Communication with GBW regarding a claimant's inquiry about the interim distribution check amount.	12-01-2023	0.100	260.00	26.00	Legal - Case Administration
Renee Dieffenderfer	Communication with investors, email and calls.	12-01-2023	1.600	275.00	440.00	Legal - Case Administration
Renee Dieffenderfer	Communication with GBW regarding checks.	12-01-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Meeting with AMP regarding email from investor and update on Meadows investment.	12-01-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Communication with JPM and GBW regarding a transaction from NS account.	12-01-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with KC regarding investment.	12-01-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with SC regarding information received.	12-01-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with PCC regarding checks returned today.	12-01-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with ML regarding check that has not been received for cleared.	12-01-2023	0.100	275.00	27.50	Legal - Case Administration
Anna Priebe	Meeting with RLD regarding email from investor and update on Meadows investment.	12-01-2023	0.200	280.00	56.00	Legal - Case Administration
Geoff Winkler	Review HT issue with investor, discussion with RLD, review records.	12-01-2023	0.300	395.00	118.50	Legal - Case Administration
Geoff Winkler	Review court order.	12-01-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Prepare calculation for meeting next week.	12-01-2023	1.400	395.00	553.00	Legal - Case Administration
Geoff Winkler	Communication with RLD regarding investor NS and communication with Horizon.	12-01-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Communication with KP regarding wire received.	12-01-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Communication with KH regarding preparing for a meeting with CB regarding FJ and the ARC settlement.	12-01-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Communication with RLD regarding checks, review checks.	12-01-2023	0.200	395.00	79.00	Legal - Case Administration
Phil Chen	Reviewed 26 returned checks(0.4) and analyzed the reason for the return(0.3). Updated Distribution Check Tracking file(0.3).	12-01-2023	1.000	260.00	260.00	Legal - Claims Administration and Objections
Phil Chen	Email to a claimant regarding the check amount received.	12-01-2023	0.100	260.00	26.00	Legal - Claims Administration and Objections
Geoff Winkler	Process, review and verify three wires out.	12-04-2023	0.300	395.00	118.50	Financial - Accounting/Auditing
Phil Chen	Meeting with GBW, JBH, JPM, AMP, and RLD regarding ongoing tasks and next steps.	12-04-2023	0.100	260.00	26.00	Legal - Case Administration
Phil Chen	Communication with RLD regarding contact info for RR.	12-04-2023	0.100	260.00	26.00	Legal - Case Administration
Phil Chen	Communication with RLD regarding returned checks.	12-04-2023	0.100	260.00	26.00	Legal - Case Administration
Phil Chen	Identify owner of investor funds received from Horizon trust with JPM.	12-04-2023	0.200	260.00	52.00	Legal - Case Administration

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Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Phil Chen	Discussion with JPM re: returned checks, updating address information and process to get checks resent.	12-04-2023	0.300	260.00	78.00	Legal - Case Administration
Renee Dieffenderfer	Call with LL regarding payment and investments.	12-04-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Meeting with JPM regarding investment data and documentation for BR and SD.	12-04-2023	0.500	275.00	137.50	Legal - Case Administration
Renee Dieffenderfer	Communication with BM and PCC regarding update to contact information for investor.	12-04-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with FM regarding updating contact information, update to systems.	12-04-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with TA regarding investment and distribution questions.	12-04-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Call with MR to answer questions about investment.	12-04-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Call and email with MR regarding investment and claims process.	12-04-2023	0.500	275.00	137.50	Legal - Case Administration
Renee Dieffenderfer	Communication with JPM regarding Bridge St. investment.	12-04-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with MG regarding questions about the case.	12-04-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Analysis of data sent by JPM regarding investments and distributions.	12-04-2023	0.300	275.00	82.50	Legal - Case Administration
Renee Dieffenderfer	Communication with RR regarding address for distribution check.	12-04-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Communication with PCC regarding contact info for RR.	12-04-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Call with LL to answer questions about investment.	12-04-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Call with JW regarding investment and claims process.	12-04-2023	0.300	275.00	82.50	Legal - Case Administration
Renee Dieffenderfer	Call with KN to answer questions about his investment.	12-04-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Call with DL and LL regarding investment, check, beneficiary paperwork.	12-04-2023	0.300	275.00	82.50	Legal - Case Administration
Renee Dieffenderfer	Meeting with JPM regarding loan numbers and data per investment.	12-04-2023	0.400	275.00	110.00	Legal - Case Administration
Renee Dieffenderfer	Meeting with JPM, GBW, JBH, AMP, ORR, JEF, JMA, and PCC regarding case update.	12-04-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with KM regarding distribution, update to system.	12-04-2023	0.300	275.00	82.50	Legal - Case Administration
Renee Dieffenderfer	Communication with PCC regarding returned checks.	12-04-2023	0.100	275.00	27.50	Legal - Case Administration
John Hall	Review ongoing case needs and activities with JPM, GBW, MBB.	12-04-2023	0.100	350.00	35.00	Legal - Case Administration
John Hall	Affected claimant FAQ.	12-04-2023	0.300	350.00	105.00	Legal - Case Administration
Josh McGraw	Meeting with GBW, JBH, PCC, AMP, and RLD regarding interim distribution and property sales.	12-04-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Review investor voicemails from JBH.	12-04-2023	0.200	320.00	64.00	Legal - Case Administration
Josh McGraw	Emails to RLD re: investors requesting information.	12-04-2023	0.200	320.00	64.00	Legal - Case Administration
Josh McGraw	Meeting with RLD regarding loan numbers and data per investment.	12-04-2023	0.400	320.00	128.00	Legal - Case Administration
Josh McGraw	Call with GBW re: meeting with EM, CB and FJ.	12-04-2023	0.200	320.00	64.00	Legal - Case Administration
Josh McGraw	Identify owner of investor funds received from Horizon trust with PCC.	12-04-2023	0.200	320.00	64.00	Legal - Case Administration
Josh McGraw	Discussion with PCC re: returned checks, updating address information and process to get checks resent.	12-04-2023	0.300	320.00	96.00	Legal - Case Administration
Josh McGraw	Emails to investors re: 5th Avenue Estates investments.	12-04-2023	0.300	320.00	96.00	Legal - Case Administration
Josh McGraw	Communication with RLD regarding Bridge St. investment.	12-04-2023	0.100	320.00	32.00	Legal - Case Administration
Anna Priebe	Discussion with PCC re: returned funds from Horizon Trust.	12-04-2023	0.100	280.00	28.00	Legal - Case Administration
Geoff Winkler	Call with JPM re: meeting with EM, CB and FJ.	12-04-2023	0.200	395.00	79.00	Legal - Case Administration
Geoff Winkler	Communication with EWB regarding debit transaction.	12-04-2023	0.200	395.00	79.00	Legal - Case Administration
Geoff Winkler	Communication with JA regarding trustee documents for NB trust, review trust documents, forward questions.	12-04-2023	0.300	395.00	118.50	Legal - Case Administration
Geoff Winkler	Communication with TM re meeting to discuss ARC/CapSource.	12-04-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Meeting with CB re: ARC, CapSource, ARC distribution, CapSource distribution.	12-04-2023	0.500	395.00	197.50	Legal - Case Administration
Phil Chen	Reviewed 23 returned checks(0.5), analyzed the reason for return(0.3), and updated the Distribution Check Tracking file(0.3).	12-04-2023	1.100	260.00	286.00	Legal - Claims Administration and Objections
Phil Chen	Updated 42 mailing addresses to resend interim distribution checks.	12-04-2023	0.500	260.00	130.00	Legal - Claims Administration and Objections
Phil Chen	Communication with GBW regarding a check for return of funds.	12-04-2023	0.100	260.00	26.00	Legal - Claims Administration and Objections
Josh McGraw	Reviewing interim distribution checks to determine status to respond to investor questions.	12-05-2023	0.200	320.00	64.00	Financial - Accounting/Auditing
Josh McGraw	Researching contact information for an affiliated entity per investor request.	12-05-2023	0.300	320.00	96.00	Financial - Data Analysis

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Josh McGraw	Creating fair market value calculation for provident trust investor.	12-05-2023	0.300	320.00	96.00	Legal - Case Administration
Josh McGraw	Emails to investors re: interim distribution questions, change of address or affiliated entities.	12-05-2023	0.400	320.00	128.00	Legal - Case Administration
Geoff Winkler	Discussion with investor re interim distribution, allocation, court order.	12-05-2023	0.200	395.00	79.00	Legal - Case Administration
Geoff Winkler	Communication with TM regarding T-Bill.	12-05-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Communication with MB regarding check received for loan.	12-05-2023	0.200	395.00	79.00	Legal - Case Administration
Geoff Winkler	Communication with EM and JPM regarding ARC calculations, update calculations.	12-05-2023	0.400	395.00	158.00	Legal - Case Administration
Phil Chen	Reviewed returned checks, analyzed the reason for return, and updated to the distribution check tracking file.	12-05-2023	0.200	260.00	52.00	Legal - Claims Administration and Objections
Geoff Winkler	Review property acquisition details, loans, intercompany money movement, valuation, current tenant and potential purchaser.	12-06-2023	1.800	395.00	711.00	Legal - Asset Analysis and Recovery
Renee Dieffenderfer	Meeting with JPM regarding returned checks, investor communication, and updating investor information.	12-06-2023	0.300	275.00	82.50	Legal - Case Administration
Renee Dieffenderfer	Communication with KN regarding receiving payment.	12-06-2023	0.100	275.00	27.50	Legal - Case Administration
Josh McGraw	Meeting with RLD regarding returned checks, investor communication, and updating investor information.	12-06-2023	0.300	320.00	96.00	Legal - Case Administration
Josh McGraw	Emails to investors re: questions on distribution.	12-06-2023	0.200	320.00	64.00	Legal - Case Administration
Geoff Winkler	Communication with TH and JPM regarding King and Meadow investments, and drafted letter.	12-06-2023	0.200	395.00	79.00	Legal - Case Administration
Geoff Winkler	Communication with RB regarding issuing a new check.	12-06-2023	0.100	395.00	39.50	Legal - Case Administration
Josh McGraw	Updating return check tracker with latest information and cross referencing cleared checks.	12-06-2023	0.500	320.00	160.00	Legal - Claims Administration and Objections
Josh McGraw	Creating mail merge for returned checks to send to updated addresses.	12-06-2023	0.400	320.00	128.00	Legal - Claims Administration and Objections
Josh McGraw	Preparing mailing to send checks to updated addresses.	12-06-2023	1.100	320.00	352.00	Legal - Claims Administration and Objections
Anna Priebe	Prepared investor envelopes for returned checks to send to updated addresses.	12-06-2023	0.300	280.00	84.00	Legal - Claims Administration and Objections
Josh McGraw	Reviewing emails for contact information for GBL investors.	12-07-2023	0.200	320.00	64.00	Financial - Data Analysis
Renee Dieffenderfer	Communication with WP regarding question about pleading that was just posted.	12-07-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with BH regarding checks received.	12-07-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Communication with JR regarding fifth fee application and her investment.	12-07-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Meeting with JPM regarding investor communication, returned checks, investment analysis, outstanding distribution checks, and affiliated entries.	12-07-2023	0.800	275.00	220.00	Legal - Case Administration
Renee Dieffenderfer	Communication with DS regarding claims process.	12-07-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with ML regarding financial institution to send future payments.	12-07-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Call with PH regarding status of re-mailed check and investment update, email communication and communication with JPM.	12-07-2023	0.500	275.00	137.50	Legal - Case Administration
Renee Dieffenderfer	Communication with DL and JPM regarding trustee information and Loan number inquiry.	12-07-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Communication with AL regarding question about investment.	12-07-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with BB (voicemail sent by JBH) regarding question about the case.	12-07-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with RR (voicemail forwarded by JPM) regarding question about investment.	12-07-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with RB regarding payment and the assignment of a new trustee.	12-07-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Information analysis and communication with JPM regarding sending new check to a new trustee assigned to investor.	12-07-2023	0.300	275.00	82.50	Legal - Case Administration
Renee Dieffenderfer	Call with JC regarding payments and email regarding notice of new pleading.	12-07-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Call and emails with MG regarding payment, investments, status of check.	12-07-2023	0.700	275.00	192.50	Legal - Case Administration
Renee Dieffenderfer	Communication with AMP regarding email to investors.	12-07-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with TR regarding question about the 75% noted in the recorded call.	12-07-2023	0.100	275.00	27.50	Legal - Case Administration
Josh McGraw	Meeting with RLD regarding investor communication, returned checks, investment analysis, outstanding distribution checks, and affiliated entries.	12-07-2023	0.800	320.00	256.00	Legal - Case Administration

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Josh McGraw	Information analysis and communication with RLD regarding sending new check to a new trustee assigned to investor.	12-07-2023	0.300	320.00	96.00	Legal - Case Administration
Josh McGraw	Communication with RLD regarding trustee information and loan number inquiry.	12-07-2023	0.200	320.00	64.00	Legal - Case Administration
Josh McGraw	Reviewing 5th Avenue loan documents to confirm investment information for investors.	12-07-2023	0.400	320.00	128.00	Legal - Case Administration
Josh McGraw	Email to RLD re: investor email.	12-07-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Email to investor re: payee information for interim distribution check.	12-07-2023	0.100	320.00	32.00	Legal - Case Administration
Anna Priebe	Preparation of status report outline for Q4.	12-07-2023	0.500	280.00	140.00	Legal - Case Administration
Anna Priebe	Review and update investor website with new pleading, email investors notice of new pleadings.	12-07-2023	0.300	280.00	84.00	Legal - Case Administration
Anna Priebe	Communication with RLD regarding email to investors.	12-07-2023	0.100	280.00	28.00	Legal - Case Administration
Geoff Winkler	Communication with ML, AF, and RLD regarding JC Commercial property.	12-07-2023	0.300	395.00	118.50	Legal - Case Administration
Geoff Winkler	Review accounting for transactions between entity and other parties to review for potential assets.	12-08-2023	1.100	395.00	434.50	Financial - Accounting/Auditing
Phil Chen	Reviewed documents received regarding a new law effective Jan 1, 2024, and filings required.	12-08-2023	0.100	260.00	26.00	Legal - Case Administration
Renee Dieffenderfer	Call with DE regarding distribution.	12-08-2023	0.400	275.00	110.00	Legal - Case Administration
Renee Dieffenderfer	Communication with KM regarding payment.	12-08-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with DL, LD, and LL regarding trustee information needed and who to reach out to for account information. Communication with JPM and investigation of information received.	12-08-2023	0.500	275.00	137.50	Legal - Case Administration
Renee Dieffenderfer	Communication with BC, update to records.	12-08-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Call with HR regarding questions about case.	12-08-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Call with FAR and communication with JPM regarding 5th ave. investment and claims process.	12-08-2023	0.400	275.00	110.00	Legal - Case Administration
Renee Dieffenderfer	Call with JR regarding investments and Receivership, communication with JPM regarding investments.	12-08-2023	0.400	275.00	110.00	Legal - Case Administration
Renee Dieffenderfer	Communication with CH regarding investments and status.	12-08-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Communication with SC and JPM regarding a check that hasn't cleared and updated contact information.	12-08-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Reconciliation of checks that have not cleared, updates to information, communication with GBW.	12-08-2023	0.400	275.00	110.00	Legal - Case Administration
Josh McGraw	Communication with RLD and investigation of information received from investors.	12-08-2023	0.200	320.00	64.00	Legal - Case Administration
Josh McGraw	Communication RLD regarding a check that hasn't cleared and updated contact information.	12-08-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Communication with RLD regarding 5th ave investment and claims process.	12-08-2023	0.200	320.00	64.00	Legal - Case Administration
Josh McGraw	Communication with RLD regarding additional investments that an investor is seeking information about.	12-08-2023	0.200	320.00	64.00	Legal - Case Administration
Geoff Winkler	Communication with RLD regarding investors requesting a stop payment and reissue of check.	12-08-2023	0.100	395.00	39.50	Legal - Case Administration
Phil Chen	Reviewed 8 returned checks, analyzed the reason for the return, and updated the distribution check tracking file.	12-08-2023	0.800	260.00	208.00	Legal - Claims Administration and Objections
Geoff Winkler	Issue stop payments and reissue checks.	12-11-2023	0.200	395.00	79.00	Financial - Accounting/Auditing
Josh McGraw	Reviewing JC Commercial purchase and sale agreement.	12-11-2023	1.400	320.00	448.00	Legal - Asset Disposition
Josh McGraw	Communication with GBW re: JC Commercial PSA.	12-11-2023	0.100	320.00	32.00	Legal - Asset Disposition
Renee Dieffenderfer	Update to investor information, and communication with GBW regarding check.	12-11-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Communication with KM regarding investment.	12-11-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Call with KC regarding global labs and an ARC investment.	12-11-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Calls and email with KM regarding investment and claims process.	12-11-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Communication with JPM regarding investor WG.	12-11-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with GBW and JPM regarding update on JC property.	12-11-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with SC regarding new financial institution and check.	12-11-2023	0.100	275.00	27.50	Legal - Case Administration

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Renee Dieffenderfer	Call with DE regarding meeting with GBW, calculation of MIMO, checks received, and the difference between Horizon and Receivership calculations.	12-11-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Communication with GBW and JPM regarding MIMO for an investor. Preparation for a meeting with GBW.	12-11-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Call and email with SS regarding checks.	12-11-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Investor communication and update to information for KM.	12-11-2023	0.300	275.00	82.50	Legal - Case Administration
Renee Dieffenderfer	Communication with CH regarding claims process.	12-11-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Call with BB regarding check being resent and claims process.	12-11-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Accounting of checks to investors and communication with GBW.	12-11-2023	1.000	275.00	275.00	Legal - Case Administration
Renee Dieffenderfer	Communication with JPM regarding investor KC.	12-11-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Update to claimant information.	12-11-2023	0.300	275.00	82.50	Legal - Case Administration
Renee Dieffenderfer	Analysis of trustee documents from claimant and communication with GBW.	12-11-2023	0.500	275.00	137.50	Legal - Case Administration
Renee Dieffenderfer	Call with GBW regarding investor DE.	12-11-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Meeting with GBW regarding stopping payment on two checks.	12-11-2023	0.100	275.00	27.50	Legal - Case Administration
Josh McGraw	Communication with RLD regarding investor KC.	12-11-2023	0.200	320.00	64.00	Legal - Case Administration
Josh McGraw	Communication with AMP re: investor voicemail.	12-11-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Communication with RLD regarding investor WG.	12-11-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Communication with GBW and RLD regarding MIMO for an investor.	12-11-2023	0.100	320.00	32.00	Legal - Case Administration
Anna Priebe	Email RLD re: investor voicemail.	12-11-2023	0.100	280.00	28.00	Legal - Case Administration
Anna Priebe	Communication with JPM re: investor voicemail.	12-11-2023	0.100	280.00	28.00	Legal - Case Administration
Geoff Winkler	Communication with CS regarding inquiries from DE.	12-11-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Communication with RLD regarding DE communication.	12-11-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Communication with RLD and JPM regarding DE and the status of checks sent.	12-11-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Communication with EWB regarding stop payment on a check.	12-11-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Communication with RLD and JPM regarding update on JC Holdings.	12-11-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Communication with EM regarding Texas 156.	12-11-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Communication with JPM and KH regarding review of PSA for JC Commercial.	12-11-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Call with investor to discuss account status, interim distribution.	12-11-2023	0.300	395.00	118.50	Legal - Case Administration
Geoff Winkler	Call with RLD regarding investor DE.	12-11-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Meeting with RLD regarding stopping payment on two checks.	12-11-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Process deposit.	12-12-2023	0.100	395.00	39.50	Financial - Accounting/Auditing
Renee Dieffenderfer	Communication with GBW regarding DE and providing the transaction detail and MIMO.	12-12-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with SC regarding check (stopping payment and reissuing.)	12-12-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Meeting with JPM regarding analysis and forensic accounting for DE, update on JC Property, and 5th ave. parcel information.	12-12-2023	1.000	275.00	275.00	Legal - Case Administration
Renee Dieffenderfer	Communication with KM regarding parcel and asset information.	12-12-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Message and email with DC regarding property and interest.	12-12-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Communication with JPM regarding interest and calculation.	12-12-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Reporting and communication with DE regarding investment and analysis.	12-12-2023	0.300	275.00	82.50	Legal - Case Administration
Renee Dieffenderfer	Communication with FM and GBW regarding check. Update to investor contact information.	12-12-2023	0.200	275.00	55.00	Legal - Case Administration
Josh McGraw	Email to RLD re: meeting with investor.	12-12-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Meeting with RLD regarding analysis and forensic accounting for DE, update on JC Property, and 5th ave parcel information.	12-12-2023	1.000	320.00	320.00	Legal - Case Administration
Josh McGraw	Communication with RLD regarding interest and calculation.	12-12-2023	0.100	320.00	32.00	Legal - Case Administration
Anna Priebe	Drafting of status report.	12-12-2023	0.400	280.00	112.00	Legal - Case Administration
Geoff Winkler	Call with claimant to discuss distribution.	12-12-2023	0.400	395.00	158.00	Legal - Case Administration
Geoff Winkler	Call with investor to discuss questions with payments, Horizon Trust.	12-12-2023	0.400	395.00	158.00	Legal - Case Administration
Renee Dieffenderfer	Communication with PCC regarding returned checks.	12-13-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Call with BB regarding financial institution and returned check.	12-13-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Call with JS regarding RM and DM as investors and access to account.	12-13-2023	0.200	275.00	55.00	Legal - Case Administration

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Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Renee Dieffenderfer	Email communication with WB regarding contact information.	12-13-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with MM regarding payment.	12-13-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with DC regarding payments received.	12-13-2023	0.100	275.00	27.50	Legal - Case Administration
Phil Chen	Reviewed returned checks, analyzed the reasons for the return, and updated the Distribution Check Tracking file.	12-13-2023	0.100	260.00	26.00	Legal - Claims Administration and Objections
Renee Dieffenderfer	Communication with WB regarding address and receipt of fax sent.	12-14-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Communication with PP regarding questions about paperwork received.	12-14-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Communication with FM regarding name on check.	12-14-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Communication with JS and analysis of information sent regarding investor.	12-14-2023	0.400	275.00	110.00	Legal - Case Administration
Renee Dieffenderfer	Communication (emails and calls) with DE regarding MIMO calculation, difference between Horizon and Receivership balances, payments, statements, and trustee documents.	12-14-2023	0.900	275.00	247.50	Legal - Case Administration
Renee Dieffenderfer	Communication and meeting with JPM regarding available information and communication with DE. Discussed investments and current status.	12-14-2023	0.700	275.00	192.50	Legal - Case Administration
Renee Dieffenderfer	Communication with KC regarding investment and principal payment.	12-14-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Email and text communication with BB regarding mailing of check. Review of documents sent and update to contact information.	12-14-2023	0.300	275.00	82.50	Legal - Case Administration
Renee Dieffenderfer	Call with TR regarding payments and calculations.	12-14-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Mailing preparation for returned checks.	12-14-2023	0.300	275.00	82.50	Legal - Case Administration
Josh McGraw	Communication and meeting with RLD regarding available information and communication with DE. Discussed investments and current status.	12-14-2023	0.700	320.00	224.00	Legal - Case Administration
Josh McGraw	Reviewing fax from an investor.	12-14-2023	0.100	320.00	32.00	Legal - Case Administration
Phil Chen	Communication with RLD regarding a returned interim distribution check.	12-14-2023	0.100	260.00	26.00	Legal - Claims Administration and Objections
Geoff Winkler	Bank account reconciliation. Review of balance, statements and check copies.	12-15-2023	0.600	395.00	237.00	Financial - Accounting/Auditing
Renee Dieffenderfer	Communication with PCC regarding returned checks.	12-15-2023	0.100	275.00	27.50	Legal - Case Administration
Anna Priebe	Review distribution checking tracking for outstanding investors.	12-15-2023	0.300	280.00	84.00	Legal - Case Administration
Geoff Winkler	Process stop payments and reissue checks.	12-18-2023	0.300	395.00	118.50	Financial - Accounting/Auditing
Phil Chen	Meeting with RLD to resend returned checks to investors.	12-18-2023	1.200	260.00	312.00	Legal - Case Administration
Phil Chen	Meeting with JPM and RLD re: returned checks and process for readdressing.	12-18-2023	0.200	260.00	52.00	Legal - Case Administration
Renee Dieffenderfer	Meeting with PCC to resend returned checks to investors.	12-18-2023	1.300	275.00	357.50	Legal - Case Administration
Renee Dieffenderfer	Tracking of checks for investors and communication with GBW regarding resending checks.	12-18-2023	0.300	275.00	82.50	Legal - Case Administration
Renee Dieffenderfer	Communication with WG regarding returned check and request for new mailing address.	12-18-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Call with JR and communication with JPM regarding inquiry on property.	12-18-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with GBW regarding check for NB.	12-18-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with GBW regarding checks that were resent, and updates made to document.	12-18-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Review of documentation and communication with RB regarding trustee documents.	12-18-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Communication with KM and JPM regarding investments and updates regarding checks.	12-18-2023	0.300	275.00	82.50	Legal - Case Administration
Renee Dieffenderfer	Communication with AK regarding contact information and history of investment at CapSource.	12-18-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with HH regarding ARC.	12-18-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with KB regarding history of investing at CapSource.	12-18-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with PC regarding history of investing at CapSource.	12-18-2023	0.100	275.00	27.50	Legal - Case Administration
Josh McGraw	Meeting with PCC and RLD re: returned checks and process for readdressing.	12-18-2023	0.200	320.00	64.00	Legal - Case Administration
Josh McGraw	Communication with RLD regarding inquiry on property from JR.	12-18-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Communication with RLD regarding KM investments and updates regarding checks.	12-18-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Email to RLD re: investor requesting a meeting.	12-18-2023	0.100	320.00	32.00	Legal - Case Administration

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Josh McGraw	Email to GBW re: entity renewals.	12-18-2023	0.100	320.00	32.00	Legal - Case Administration
Anna Priebe	Drafting status report.	12-18-2023	0.200	280.00	56.00	Legal - Case Administration
Anna Priebe	Email RLD re: investor voicemail.	12-18-2023	0.100	280.00	28.00	Legal - Case Administration
Geoff Winkler	Communication with JPM regarding invoice for CGI.	12-18-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Communication with RLD regarding investor requesting stop payment and a reissue of check.	12-18-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Communication with RLD regarding check for NB.	12-18-2023	0.100	395.00	39.50	Legal - Case Administration
Phil Chen	Analyzed and categorized the reason of the returned checks and updated the distribution check tracking file.	12-18-2023	0.200	260.00	52.00	Legal - Claims Administration and Objections
Phil Chen	Meeting with RLD to track KB's check status and address.	12-18-2023	0.100	260.00	26.00	Legal - Claims Administration and Objections
Renee Dieffenderfer	Call with DE regarding communication with Horizon and JA.	12-19-2023	0.300	275.00	82.50	Legal - Case Administration
Renee Dieffenderfer	Email communication with DE regarding information received.	12-19-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with PH regarding history about investment at CapSource.	12-19-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with BR regarding history of investment at CapSource.	12-19-2023	0.400	275.00	110.00	Legal - Case Administration
Renee Dieffenderfer	Review of information sent by DE regarding Horizon.	12-19-2023	0.300	275.00	82.50	Legal - Case Administration
Josh McGraw	Reviewing faxed documents from investor.	12-19-2023	0.200	320.00	64.00	Legal - Case Administration
Geoff Winkler	Communication with EM and JPM regarding Texas 156.	12-19-2023	0.100	395.00	39.50	Legal - Case Administration
Phil Chen	Called a claimant regarding the interim distribution.	12-19-2023	0.200	260.00	52.00	Legal - Claims Administration and Objections
Josh McGraw	Review documents for 5th Avenue Estate to determine investor amount and identify collateral of loan.	12-20-2023	0.700	320.00	224.00	Financial - Data Analysis
Josh McGraw	Email to CS re: revisions to purchase agreement for JC Commercial.	12-20-2023	0.100	320.00	32.00	Legal - Asset Analysis and Recovery
Josh McGraw	Email to KH re: purchase and sale agreement for Meadows 78 and King 261.	12-20-2023	0.100	320.00	32.00	Legal - Asset Disposition
Josh McGraw	Call with GBW re: purchase and sale agreement for JC Commercial and email from EM on Texas 156.	12-20-2023	0.200	320.00	64.00	Legal - Asset Disposition
Josh McGraw	Review second draft of JC Commercial purchase agreement and confirm prior comments were integrated into current draft.	12-20-2023	1.500	320.00	480.00	Legal - Asset Disposition
Josh McGraw	Communication with GBW re: second draft of purchase agreement for JC Commercial.	12-20-2023	0.100	320.00	32.00	Legal - Asset Disposition
Josh McGraw	Reviewing letter from TH for formal offer on King 261 and Meadows 78.	12-20-2023	0.300	320.00	96.00	Legal - Asset Disposition
Josh McGraw	Calls with KH re: current offers on loans and updates to JC Commercial PSA.	12-20-2023	0.300	320.00	96.00	Legal - Asset Disposition
Renee Dieffenderfer	Communication with KM and JPM regarding requested information on investment.	12-20-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Additional communication with DE regarding information received.	12-20-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Communication with GC regarding investment.	12-20-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Communication with LK regarding update on investment.	12-20-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with JA regarding update on investment.	12-20-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with trustee contact listed on document on behalf of investor (NB.)	12-20-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Meeting with JPM regarding update on investment assets.	12-20-2023	0.700	275.00	192.50	Legal - Case Administration
Renee Dieffenderfer	Meeting with JPM regarding investment in 5th ave. for DD and information requested.	12-20-2023	0.300	275.00	82.50	Legal - Case Administration
Renee Dieffenderfer	Communication with WB regarding check and letter received. Update to account information.	12-20-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Analysis of trustee information sent for investor and communication with RB.	12-20-2023	0.400	275.00	110.00	Legal - Case Administration
Renee Dieffenderfer	Communication with PCC regarding investor emails and calls.	12-20-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with GBW regarding trustee documents sent by investors contact.	12-20-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Calls with CS regarding update on investment.	12-20-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Communication with JPM regarding inquiry from JR.	12-20-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Call with AL regarding questions about investment.	12-20-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Calls and follow up email with SD inquiring about an investment for DD.	12-20-2023	0.400	275.00	110.00	Legal - Case Administration
Renee Dieffenderfer	Research and analysis of investment information for DD.	12-20-2023	0.300	275.00	82.50	Legal - Case Administration
Renee Dieffenderfer	Documentation of information received by investor.	12-20-2023	0.100	275.00	27.50	Legal - Case Administration
Josh McGraw	Email follow-up to KH re: purchase and sale agreement.	12-20-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Communication RLD regarding KM requested information on investment.	12-20-2023	0.100	320.00	32.00	Legal - Case Administration

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Josh McGraw	Communication with RLD regarding inquiry from JR.	12-20-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Meeting with RLD regarding update on investment assets.	12-20-2023	0.700	320.00	224.00	Legal - Case Administration
Josh McGraw	Meeting with RLD regarding investment in 5th ave for DD and information requested.	12-20-2023	0.300	320.00	96.00	Legal - Case Administration
Geoff Winkler	Communication with KH regarding JC Minnesota PSA.	12-20-2023	0.200	395.00	79.00	Legal - Case Administration
Geoff Winkler	Communication with RLD regarding investor request to re title check, and review of trustee documents.	12-20-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Communication with KH and JPM regarding letter for PLC.	12-20-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Communication with JPM regarding issue with buyer for two parcels.	12-21-2023	0.100	395.00	39.50	Legal - Asset Analysis and Recovery
Josh McGraw	Call with PM re: the purchase and sale agreement and closing timeline.	12-21-2023	0.300	320.00	96.00	Legal - Asset Disposition
Josh McGraw	Email to WWK re: conversation with buyer and confirming purchase agreement draft is finalized.	12-21-2023	0.100	320.00	32.00	Legal - Asset Disposition
Renee Dieffenderfer	Call with GC regarding investments, claims process and status on assets.	12-21-2023	0.300	275.00	82.50	Legal - Case Administration
Renee Dieffenderfer	Call with DC re NB trust.	12-21-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Research on DC regarding NB trust.	12-21-2023	0.300	275.00	82.50	Legal - Case Administration
Renee Dieffenderfer	Communication with JPM and review of information regarding JC Commercial.	12-21-2023	0.400	275.00	110.00	Legal - Case Administration
Renee Dieffenderfer	Communication with JPM regarding 5th ave. loan numbers.	12-21-2023	0.300	275.00	82.50	Legal - Case Administration
Renee Dieffenderfer	Review of information and communication with DE regarding investment balance and trustee information.	12-21-2023	0.400	275.00	110.00	Legal - Case Administration
Renee Dieffenderfer	Review of loan information and follow up communication with GC.	12-21-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Communication with JPM regarding investment updates.	12-21-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Call with JPM regarding investor accounts and communication with DE, JP, TD, KM, NB.	12-21-2023	0.400	275.00	110.00	Legal - Case Administration
Renee Dieffenderfer	Communication with JP regarding investment.	12-21-2023	0.300	275.00	82.50	Legal - Case Administration
Renee Dieffenderfer	Communication with PP regarding investments.	12-21-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with AMP, PCC, JPM, and GBW regarding JP distribution check.	12-21-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Investor payment reconciliation and communication.	12-21-2023	0.600	275.00	165.00	Legal - Case Administration
Josh McGraw	Call with investor re: 5th Avenue Estate loan and receivership process.	12-21-2023	0.300	320.00	96.00	Legal - Case Administration
Josh McGraw	Communication with RLD regarding JC Commercial information.	12-21-2023	0.200	320.00	64.00	Legal - Case Administration
Josh McGraw	Communication with RLD regarding 5th ave. loan numbers.	12-21-2023	0.300	320.00	96.00	Legal - Case Administration
Josh McGraw	Communication with RLD regarding investment updates.	12-21-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Call with RLD regarding investor accounts and communication with DE, JP, TD, KM, NB.	12-21-2023	0.400	320.00	128.00	Legal - Case Administration
Josh McGraw	Emails to investors re: payment history of ARC investment.	12-21-2023	0.300	320.00	96.00	Legal - Case Administration
Geoff Winkler	Communication with JPM and WW regarding LOI negotiations and drafted PSA.	12-21-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Communication with RLD regarding distribution check for FM.	12-21-2023	0.100	395.00	39.50	Legal - Case Administration
Josh McGraw	Verifying if investors' distribution checks have cleared.	12-21-2023	0.200	320.00	64.00	Legal - Claims Administration and Objections
Geoff Winkler	Process stop payments and reissue checks.	12-22-2023	0.200	395.00	79.00	Financial - Accounting/Auditing
Josh McGraw	Call with EM re: Texas 156 and ARC distribution.	12-22-2023	0.300	320.00	96.00	Legal - Asset Disposition
Josh McGraw	Email to KH re: Call with EM about Texas 156.	12-22-2023	0.100	320.00	32.00	Legal - Asset Disposition
Josh McGraw	Email to KH re: formal offer on Meadows 78 and King 261.	12-22-2023	0.100	320.00	32.00	Legal - Asset Disposition
Josh McGraw	Email to KH re: JC Commercial Purchase Agreement.	12-22-2023	0.100	320.00	32.00	Legal - Asset Disposition
Josh McGraw	Email to EM re: motion and order for sales procedures.	12-22-2023	0.100	320.00	32.00	Legal - Asset Disposition
Josh McGraw	Email to PM re: the first draft of JC Commercial purchase agreement.	12-22-2023	0.100	320.00	32.00	Legal - Asset Disposition
Phil Chen	Communication with JPM re: affiliated entities.	12-22-2023	0.100	260.00	26.00	Legal - Case Administration
Renee Dieffenderfer	Meeting with GBW regarding stop payment for JP check.	12-22-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with JP regarding status of distribution check.	12-22-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Call with DE regarding investment.	12-22-2023	0.400	275.00	110.00	Legal - Case Administration
Renee Dieffenderfer	Communication with BR regarding contact information for sending documents.	12-22-2023	0.200	275.00	55.00	Legal - Case Administration
Josh McGraw	Communication with PCC re: affiliated entities.	12-22-2023	0.100	320.00	32.00	Legal - Case Administration
Geoff Winkler	Communication with EWB regarding stop payment for a check per investor request.	12-22-2023	0.100	395.00	39.50	Legal - Case Administration

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Geoff Winkler	Communication with TM regarding discussion about ARC.	12-22-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Communication with KH and JPM regarding Texas 156 and an LOI.	12-22-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Communication with JPM and KH regarding PSA for JC.	12-22-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Meeting with RLD regarding stop payment for JP check.	12-22-2023	0.100	395.00	39.50	Legal - Case Administration
Josh McGraw	Reviewing documents related to Cali3386 and Granada Management to respond to investor's inquiry about their investments.	12-26-2023	1.400	320.00	448.00	Financial - Data Analysis
Renee Dieffenderfer	Analysis of loan for GC.	12-26-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Call with SD regarding trustee documents.	12-26-2023	0.400	275.00	110.00	Legal - Case Administration
Renee Dieffenderfer	Communication with GK regarding investment.	12-26-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Call with GBW regarding communication to investor regarding balance.	12-26-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with JPM regarding inquiries from TD.	12-26-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with JY and MY regarding investment.	12-26-2023	0.200	275.00	55.00	Legal - Case Administration
Josh McGraw	Email response to investor re: outstanding investments and summary of records.	12-26-2023	0.200	320.00	64.00	Legal - Case Administration
Geoff Winkler	Call with RLD regarding communication to investor regarding balance.	12-26-2023	0.100	395.00	39.50	Legal - Case Administration
Renee Dieffenderfer	Updates to investor information, reconciliation of investor inquiries and communication.	12-27-2023	0.300	275.00	82.50	Legal - Case Administration
Renee Dieffenderfer	Communication with JPM regarding inquiries from investors regarding GBL.	12-27-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Call with BR regarding RN investments.	12-27-2023	0.400	275.00	110.00	Legal - Case Administration
Renee Dieffenderfer	Review of 5th Ave investment records.	12-27-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with JPM regarding 5th Ave investment documents.	12-27-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with KC regarding applying payment.	12-27-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with GBW regarding trustee documents for RB.	12-27-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with DJ regarding statement for investment.	12-27-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with JG regarding information needed, claims process, and check payment.	12-27-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Communication with PH regarding updated contact information.	12-27-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with AS regarding contact information.	12-27-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with PC regarding contact information and history of investment.	12-27-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Tracking of check payment and communication with FM.	12-27-2023	0.200	275.00	55.00	Legal - Case Administration
Renee Dieffenderfer	Review of documents received and communication with BR.	12-27-2023	0.300	275.00	82.50	Legal - Case Administration
Renee Dieffenderfer	Review of documents sent and communication with SD.	12-27-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with GBW regarding trustee documents for investor.	12-27-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with JPM regarding update on Texas 156.	12-27-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Research for investor contact regarding trustee documents.	12-27-2023	0.500	275.00	137.50	Legal - Case Administration
Josh McGraw	Communication with RLD regarding update on Texas 156.	12-27-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Communication with RLD regarding inquiries from investors regarding GBL.	12-27-2023	0.100	320.00	32.00	Legal - Case Administration
Josh McGraw	Communication with RLD regarding 5th Ave investment documents.	12-27-2023	0.100	320.00	32.00	Legal - Case Administration
Geoff Winkler	Update calculations for proposed waterfall distribution, discuss with JPM.	12-27-2023	0.600	395.00	237.00	Legal - Case Administration
Geoff Winkler	Communication with TM regarding discussion about ARC.	12-27-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Communication with RLD regarding trustee documents sent by investor.	12-27-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Communication with RLD regarding NB request to re title check, and review of trustee documents.	12-27-2023	0.300	395.00	118.50	Legal - Case Administration
Geoff Winkler	Communication with JPM and EM regarding discussion about ARC.	12-27-2023	0.100	395.00	39.50	Legal - Case Administration
Josh McGraw	Meeting with EM re: discussion of Texas 156 letter of intent, purchase and sale agreement and sales procedures.	12-28-2023	0.400	320.00	128.00	Legal - Asset Disposition
Renee Dieffenderfer	Call with SD regarding trustee paperwork and next steps.	12-28-2023	0.300	275.00	82.50	Legal - Case Administration
Renee Dieffenderfer	Review and update to contact information via website form and communication with PC and AMP.	12-28-2023	0.300	275.00	82.50	Legal - Case Administration
Renee Dieffenderfer	Communication with RE regarding investment and contact information. Analysis of data.	12-28-2023	0.400	275.00	110.00	Legal - Case Administration
Renee Dieffenderfer	Meeting with JPM to discuss outstanding assets, transaction updates, and affiliated investments.	12-28-2023	0.800	275.00	220.00	Legal - Case Administration

SEC v. CapSource Inc., Stephen J. Byrne, and Gregory P. Herlean
 Summary of Fees of Receiver and Retained Personnel
 October 1, 2023 - December 31, 2023
 (Sorted in Chronological Order by Activity Category)

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Renee Dieffenderfer	Communication with GBW regarding trustee and request for Horizon.	12-28-2023	0.100	275.00	27.50	Legal - Case Administration
Renee Dieffenderfer	Communication with BR regarding request for Horizon.	12-28-2023	0.100	275.00	27.50	Legal - Case Administration
Josh McGraw	Meeting with RLD to discuss outstanding assets, transaction updates, and affiliated investments.	12-28-2023	0.800	320.00	256.00	Legal - Case Administration
Anna Priebe	Research for investor's email and preparation case access for RLD.	12-28-2023	0.200	280.00	56.00	Legal - Case Administration
Geoff Winkler	Communication with JPM and EM regarding discussion about ARC and the December interest payment.	12-28-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Communication with KH and RLD regarding trustee documents received and request to re title investment.	12-28-2023	0.100	395.00	39.50	Legal - Case Administration
Geoff Winkler	Communication with JPM and CS regarding agreements for Meadows 78 and King 261.	12-29-2023	0.100	395.00	39.50	Legal - Case Administration
			Totals	322.0	102,500.00	

SEC v. CapSource Inc., Stephen J. Byrne, and Gregory P. Herlean
 Summary of Fees of Receiver and Retained Personnel
 October 1, 2023 - December 31, 2023
 (Sorted in Chronological Order by Activity Category)

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Summary by Activity Category and Personnel						
Financial - Accounting/Auditing	Personnel	Firm	Hours	Rate	Amount	
Financial - Accounting/Auditing	Anna Priebe	AFS	-	280.00	\$ -	
Financial - Accounting/Auditing	Geoff Winkler	AFS	9.9	395.00	\$ 3,910.50	
Financial - Accounting/Auditing	Jennifer Floyd	AFS	-	300.00	\$ -	
Financial - Accounting/Auditing	John Hall	AFS	-	350.00	\$ -	
Financial - Accounting/Auditing	Josh McGraw	AFS	1.0	320.00	\$ 320.00	
Financial - Accounting/Auditing	Phil Chen	AFS	-	260.00	\$ -	
Financial - Accounting/Auditing	Renee Dieffenderfer	AFS	-	275.00	\$ -	
			<u>10.9</u>		<u>\$ 4,230.50</u>	
Financial - Data Analysis	Personnel	Firm	Hours	Rate	Amount	
Financial - Data Analysis	Anna Priebe	AFS	-	280.00	\$ -	
Financial - Data Analysis	Geoff Winkler	AFS	-	395.00	\$ -	
Financial - Data Analysis	Jennifer Floyd	AFS	-	300.00	\$ -	
Financial - Data Analysis	John Hall	AFS	-	350.00	\$ -	
Financial - Data Analysis	Josh McGraw	AFS	26.3	320.00	\$ 8,416.00	
Financial - Data Analysis	Phil Chen	AFS	-	260.00	\$ -	
Financial - Data Analysis	Renee Dieffenderfer	AFS	-	275.00	\$ -	
			<u>26.3</u>		<u>\$ 8,416.00</u>	
Financial - Forensic Accounting	Personnel	Firm	Hours	Rate	Amount	
Financial - Forensic Accounting	Anna Priebe	AFS	-	280.00	\$ -	
Financial - Forensic Accounting	Geoff Winkler	AFS	-	395.00	\$ -	
Financial - Forensic Accounting	Jennifer Floyd	AFS	-	300.00	\$ -	
Financial - Forensic Accounting	John Hall	AFS	-	350.00	\$ -	
Financial - Forensic Accounting	Josh McGraw	AFS	10.6	320.00	\$ 3,392.00	
Financial - Forensic Accounting	Phil Chen	AFS	-	260.00	\$ -	
Financial - Forensic Accounting	Renee Dieffenderfer	AFS	-	275.00	\$ -	
			<u>10.6</u>		<u>\$ 3,392.00</u>	
Financial - Status Reports	Personnel	Firm	Hours	Rate	Amount	
Financial - Status Reports	Anna Priebe	AFS	3.6	280.00	\$ 1,008.00	
Financial - Status Reports	Geoff Winkler	AFS	2.3	395.00	\$ 908.50	
Financial - Status Reports	Jennifer Floyd	AFS	-	300.00	\$ -	
Financial - Status Reports	John Hall	AFS	-	350.00	\$ -	
Financial - Status Reports	Josh McGraw	AFS	4.0	320.00	\$ 1,280.00	
Financial - Status Reports	Phil Chen	AFS	-	260.00	\$ -	
Financial - Status Reports	Renee Dieffenderfer	AFS	-	275.00	\$ -	
			<u>9.9</u>		<u>\$ 3,196.50</u>	
Financial - Tax Issues	Personnel	Firm	Hours	Rate	Amount	
Financial - Tax Issues	Anna Priebe	AFS	-	280.00	\$ -	
Financial - Tax Issues	Geoff Winkler	AFS	1.7	395.00	\$ 671.50	
Financial - Tax Issues	Jennifer Floyd	AFS	-	300.00	\$ -	
Financial - Tax Issues	John Hall	AFS	1.5	350.00	\$ 525.00	
Financial - Tax Issues	Josh McGraw	AFS	0.3	320.00	\$ 96.00	
Financial - Tax Issues	Phil Chen	AFS	-	260.00	\$ -	
Financial - Tax Issues	Renee Dieffenderfer	AFS	-	275.00	\$ -	
			<u>3.5</u>		<u>\$ 1,292.50</u>	

SEC v. CapSource Inc., Stephen J. Byrne, and Gregory P. Herlean
 Summary of Fees of Receiver and Retained Personnel
 October 1, 2023 - December 31, 2023
 (Sorted in Chronological Order by Activity Category)

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Legal - Asset Analysis and Recovery	Personnel	Firm	Hours	Rate	Amount	
Legal - Asset Analysis and Recovery	Anna Priebe	AFS	0.2	280.00	\$ 56.00	
Legal - Asset Analysis and Recovery	Geoff Winkler	AFS	3.0	395.00	\$ 1,185.00	
Legal - Asset Analysis and Recovery	Jennifer Floyd	AFS	-	300.00	\$ -	
Legal - Asset Analysis and Recovery	John Hall	AFS	-	350.00	\$ -	
Legal - Asset Analysis and Recovery	Josh McGraw	AFS	6.4	320.00	\$ 2,048.00	
Legal - Asset Analysis and Recovery	Phil Chen	AFS	-	260.00	\$ -	
Legal - Asset Analysis and Recovery	Renee Dieffenderfer	AFS	0.3	275.00	\$ 82.50	
			<u>9.9</u>		<u>\$ 3,371.50</u>	
Legal - Asset Disposition	Personnel	Firm	Hours	Rate	Amount	
Legal - Asset Disposition	Anna Priebe	AFS	-	280.00	\$ -	
Legal - Asset Disposition	Geoff Winkler	AFS	0.4	395.00	\$ 158.00	
Legal - Asset Disposition	Jennifer Floyd	AFS	-	300.00	\$ -	
Legal - Asset Disposition	John Hall	AFS	-	350.00	\$ -	
Legal - Asset Disposition	Josh McGraw	AFS	6.8	320.00	\$ 2,176.00	
Legal - Asset Disposition	Phil Chen	AFS	-	260.00	\$ -	
Legal - Asset Disposition	Renee Dieffenderfer	AFS	-	275.00	\$ -	
			<u>7.2</u>		<u>\$ 2,334.00</u>	
Legal - Case Administration	Personnel	Firm	Hours	Rate	Amount	
Legal - Case Administration	Anna Priebe	AFS	35.2	280.00	\$ 9,856.00	
Legal - Case Administration	Geoff Winkler	AFS	36.1	395.00	\$ 14,259.50	
Legal - Case Administration	Jennifer Floyd	AFS	0.5	300.00	\$ 150.00	
Legal - Case Administration	John Hall	AFS	2.0	350.00	\$ 700.00	
Legal - Case Administration	Josh McGraw	AFS	69.9	320.00	\$ 22,368.00	
Legal - Case Administration	Phil Chen	AFS	4.7	260.00	\$ 1,222.00	
Legal - Case Administration	Renee Dieffenderfer	AFS	61.4	275.00	\$ 16,885.00	
			<u>209.8</u>		<u>\$ 65,440.50</u>	
Legal - Claims Administration and Objections	Personnel	Firm	Hours	Rate	Amount	
Legal - Claims Administration and Objections	Anna Priebe	AFS	2.3	280.00	\$ 644.00	
Legal - Claims Administration and Objections	Geoff Winkler	AFS	0.5	395.00	\$ 197.50	
Legal - Claims Administration and Objections	Jennifer Floyd	AFS	-	300.00	\$ -	
Legal - Claims Administration and Objections	John Hall	AFS	16.5	350.00	\$ 5,775.00	
Legal - Claims Administration and Objections	Josh McGraw	AFS	6.9	320.00	\$ 2,208.00	
Legal - Claims Administration and Objections	Phil Chen	AFS	7.7	260.00	\$ 2,002.00	
Legal - Claims Administration and Objections	Renee Dieffenderfer	AFS	-	275.00	\$ -	
			<u>33.9</u>		<u>\$ 10,826.50</u>	

SEC v. CapSource Inc., Stephen J. Byrne, and Gregory P. Herlean
 Summary of Fees of Receiver and Retained Personnel
 October 1, 2023 - December 31, 2023
 (Sorted in Chronological Order by Activity Category)

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Overall Summary						
Totals	Personnel	Firm	Hours	Rate	Amount	
	Anna Priebe	AFS	41.3	280.00	\$ 11,564.00	
	Geoff Winkler	AFS	53.9	395.00	\$ 21,290.50	
	Jennifer Floyd	AFS	0.5	300.00	\$ 150.00	
	John Hall	AFS	20.0	350.00	\$ 7,000.00	
	Josh McGraw	AFS	132.2	320.00	\$ 42,304.00	
	Phil Chen	AFS	12.4	260.00	\$ 3,224.00	
	Renee Dieffenderfer	AFS	61.7	275.00	\$ 16,967.50	
			<u>322.0</u>		<u>\$ 102,500.00</u>	
	TOTAL FEES		322.0		\$ 102,500.00	

SEC v. CapSource Inc., Stephen J. Byrne, and Gregory P. Herlean
 Summary of Expenses of Receiver and Retained Personnel
 October 1, 2023 - December 31, 2023

Attachment 2

Incurred By	Payee	Item / Description	Date Incurred	Amount	Category
John Hall	Extra Space Storage	Document and Asset Storage	10/1/2023	81.25	Document and Asset Storage
Anna Priebe	GoDaddy	Domain Renewal	10/19/2023	17.97	Internet/Online Fees
John Hall	Extra Space Storage	Document and Asset Storage	11/1/2023	81.25	Document and Asset Storage
Anna Priebe	GoDaddy	Website Renewal	11/2/2023	263.88	Internet/Online Fees
Geoff Winkler	Amazon	Envelopes for Distribution	11/13/2023	26.98	Printing/Photocopying/Stationary
Geoff Winkler	Quill	Printing for Distribution	11/14/2023	742.97	Printing/Photocopying/Stationary
Geoff Winkler	USPS	Postage for Distribution	11/14/2023	330.00	Courier/Shipping/Freight
John Hall	Extra Space Storage	Document and Asset Storage	12/1/2023	81.25	Document and Asset Storage
Total				1,625.55	

	<i>Geoff Winkler</i>	<i>John Hall</i>	<i>Josh McGraw</i>	<i>Anna Priebe</i>	<i>Total</i>
Airfare	-	-	-	-	-
Automotive Expense	-	-	-	-	-
Courier/Shipping/Freight	330.00	-	-	-	330.00
Document and Asset Storage	-	243.75	-	-	243.75
Hotel	-	-	-	-	-
Internet/Online Fees	-	-	-	281.85	281.85
Miscellaneous	-	-	-	-	-
Office Supplies	-	-	-	-	-
Per Diem Meals	-	-	-	-	-
Personal Car Mileage	-	-	-	-	-
Printing/Photocopying/Stationary	769.95	-	-	-	769.95
Total	1,099.95	243.75	-	281.85	1,625.55

SEC v. CapSource Inc., Stephen J. Byrne, and Gregory P. Herlean
Receivership Estate Balance Sheet
October 1, 2023 - December 31, 2023

Attachment 3

Assets:		Liabilities:	
Cash	\$ 1,072,376	State/Federal Taxes ⁴	\$ -
Loan Receivable	\$ 11,949,622	Property Taxes ⁴	\$ -
Marketable Securities	\$ -	Admin Holdback ¹	\$ 129,681
Real Property ¹	\$ -	Total Liabilities	\$ 129,681
Personal Property ¹	\$ -		
Private Equity Investments ¹	\$ -	Claims:1	
Existing Litigation ^{2,3}	\$ -	Investors ⁵	\$ -
Third Party Litigation ^{2,3}	\$ -	Creditors ⁵	\$ -
Professional Liability Litigation ^{2,3}	\$ -	Total Claims	\$ -
Total Assets	\$ 13,021,999	Total Liabilities plus Claims	\$ 129,681

-
1. Estimated value that is subject to further revision.
 2. Probability of successful recovery unknown.
 3. Value based on discounted present value and is under evaluation.
 4. There is no known tax liability, but the Receiver is reviewing.
 5. The total amount of investor and creditor claims is still under review.

**SEC v. CapSource Inc., Stephen J. Byrne, and Gregory P. Herlean
Receiver's Cash Receipts and Disbursements
October 1, 2023 - December 31, 2023**

Attachment 4

Beginning Balance of Cash in Receivership Estate on October 1, 2023	\$ 4,190,761.04
Deposits:	\$ 129,766.80
Payments:	\$ (3,248,151.37)
Ending Balance of Cash in Receivership Estate on December 31, 2023	<u><u>\$ 1,072,376.47</u></u>

EXHIBIT B

EXHIBIT B

List of Transactions

EXHIBIT B

SECURITIES AND EXCHANGE COMMISSION v. CAPSOURCE, INC. ET AL.

Case No. 2:20-cv-02303-RFB-DJA

Receivership Bank Account Activity 10/01/2023 - 12/31/2023

<i>Date</i>	<i>Type</i>	<i>Amount</i>	<i>Payee</i>	<i>Memo</i>	<i>Category</i>
10/18/2023	ACH	34,053.33	Arizona Rehab Campus LLC	Interest Payment	Notes and Accounts Receivable
10/31/2023	Interest Credit	4,465.42	East West Bank	Interest Credit	Interest Income
11/01/2023	Wire In	6,000.00	Jackson Auto Group LLC	Rent	Notes and Accounts Receivable
11/02/2023	ACH	34,053.33	Arizona Rehab Campus LLC	Interest Payment	Notes and Accounts Receivable
11/06/2023	Wire In	6,000.00	Jackson Auto Group LLC	Rent	Notes and Accounts Receivable
11/14/2023	Check	(67,909.84)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(60,991.16)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(59,690.72)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(53,065.15)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(46,761.21)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(40,286.58)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(39,793.79)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(39,793.79)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(39,528.45)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(35,716.47)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(32,797.38)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(30,460.67)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(29,930.62)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(29,845.32)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(29,844.80)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(26,824.50)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(25,119.82)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(25,045.44)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(22,563.50)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(22,139.13)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(21,931.79)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(20,584.41)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(20,280.50)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(20,199.26)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(20,143.38)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(20,017.02)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(20,017.02)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(20,016.67)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(19,953.85)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(19,953.85)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(19,953.85)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(19,896.99)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(19,896.99)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(19,896.99)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(19,896.63)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(19,813.76)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(19,764.32)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(19,764.32)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(19,764.32)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(19,763.96)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(19,153.86)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(19,075.87)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution

EXHIBIT B

SECURITIES AND EXCHANGE COMMISSION v. CAPSOURCE, INC. ET AL.

Case No. 2:20-cv-02303-RFB-DJA

Receivership Bank Account Activity 10/01/2023 - 12/31/2023

<i>Date</i>	<i>Type</i>	<i>Amount</i>	<i>Payee</i>	<i>Memo</i>	<i>Category</i>
11/14/2023	Check	(512.55)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(504.53)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(491.15)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(476.86)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(466.89)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(464.35)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(463.72)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(461.92)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(458.38)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(442.11)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(433.26)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(425.78)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(413.84)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(410.22)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(404.75)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(385.83)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(331.73)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(326.91)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(285.51)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(246.13)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(244.67)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(240.63)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(237.18)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(178.34)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(176.29)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(176.01)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(170.49)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(167.73)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(167.31)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(153.38)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(148.36)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23+F36.	Investor Distribution
11/14/2023	Check	(134.49)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(81.04)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(66.44)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/14/2023	Check	(66.43)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
11/15/2023	Check	(14,343.00)	Commercial Utilities, Inc.	Job #11804, Invoice #9804, 135 Century Ave North (Jackson Auto East)	Business Expenses
11/15/2023	Check	(8,981.45)	Allen Matkins	Client #391879, Invoice #810064, CapSource, Inc.	Business Expenses
11/20/2023	Check	(359.28)	Briana Johnson, Assessor	Bill #1408051, Rev Acct #00000071227, Acct #138837	Business Expenses
11/30/2023	Interest Credit	3,717.27	East West Bank	Interest Credit	Interest Income
12/01/2023	Wire In	6,000.00	Jackson Auto Group LLC	Rent	Notes and Accounts Receivable
12/04/2023	Wire Out	(1,668.00)	Baker Tilly US, LLP	Per court order 70 dated 12/1/23.	Professional Fees
12/04/2023	Wire Out	(3,893.40)	Greenberg Traurig	Per court order 70 dated 12/1/23.	Professional Fees
12/04/2023	Wire Out	(54,634.71)	Geoff Winkler, Receiver	Per court order 70 dated 12/1/23.	Professional Fees
12/11/2023	Stopped Check	810.17	Investor Payment Refund	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
12/11/2023	Stopped Check	20,143.38	Investor Payment Refund	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
12/11/2023	Stopped Check	26,824.50	Investor Payment Refund	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
12/12/2023	Deposit	4,613.10	Investor Payment Refund	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
12/18/2023	Check	(26,824.50)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution

EXHIBIT B

SECURITIES AND EXCHANGE COMMISSION v. CAPSOURCE, INC. ET AL.

Case No. 2:20-cv-02303-RFB-DJA

Receivership Bank Account Activity 10/01/2023 - 12/31/2023

<i>Date</i>	<i>Type</i>	<i>Amount</i>	<i>Payee</i>	<i>Memo</i>	<i>Category</i>
12/18/2023	Check	(810.17)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
12/18/2023	Stopped Check	1,810.79	Investor Payment Refund	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
12/22/2023	Check	(1,810.79)	Investor Payment	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
12/22/2023	Stopped Check	14,346.32	Investor Payment Refund	Per court order ECF 61 granting Motion for Approval of Interim Distribution dated 8/2/23.	Investor Distribution
12/28/2023	ACH	34,053.33	Arizona Rehab Campus LLC	Interest Payment	Notes and Accounts Receivable
12/29/2023	Interest Credit	1,424.12	East West Bank	Interest Credit	Interest Income

SEC v. CAPSOURCE, INC. ET AL.
Case No. 2:20-cv-02303-RFB-DJA
Receivership Bank Account Summary 10/01/2023 - 12/31/2023

<i>Starting Balance:</i>	4,190,761.04	<u>4,190,761.04</u>
<i>Deposits:</i>		
Notes and Accounts Receivable	120,159.99	
Interest Income	9,606.81	
<i>Total Deposits</i>		<u>129,766.80</u>
<i>Payments:</i>		
Business Expenses	(23,683.73)	
Investor Distribution	(3,164,271.53)	
Professional Fees	(60,196.11)	
<i>Total Payments</i>		<u>(3,248,151.37)</u>
<i>Ending Balance</i>		<u><u>1,072,376.47</u></u>

EXHIBIT C

EXHIBIT C

Summary Cash Flow Statement

**SEC v. CapSource Inc., Stephen J. Byrne,
 and Gregory P. Herlean
 Summary Cash Flow Statement
 December 31, 2023**

Cash at Beginning of Period **4,190,761**

Cash Inflows

Notes and Accounts Receivable	120,160
Interest Income	9,607
<i>Total Cash Inflows</i>	129,767

Cash Outflows

Costs to Secure/Maintain Property	(14,343)
Taxes	(359)
Disbursements to Investors	(3,164,272)
Receiver Fees	(51,301)
Receiver Expenses	(3,334)
Attorney for Receiver Fees	(11,880)
Attorney for Receiver Expenses	(995)
Other Professional Fees	(1,668)
<i>Total Cash Outflows</i>	(3,248,151)

Cash at End of Period **1,072,376**

**SEC v. CapSource Inc., Stephen J. Byrne,
 and Gregory P. Herlean
 Summary Balance Sheet
 December 31, 2023**

Assets

EWBK Account	1,072,376
Notes Receivable*	11,949,622
<i>Total Assets</i>	13,021,999

Liabilities

Accrued Professional Holdbacks	129,681
Outstanding Loans	-
<i>Total Liabilities</i>	129,681

Equity

Retained Earnings*	12,892,318
<i>Total Equity</i>	12,892,318

* Accounts are estimated values and are subject to change as more information is available and the Receiver completes his forensic accounting.