



p.o. box 6 • oceanport, new jersey 07757

January 10, 2023

Brian W. Hofmeister, Esq.
Court Appointed Trustee, Affiliated Physicians and Employers Master Trust ("APEMT")
3131 Princeton Pike, Building 5, Suite 110
Lawrenceville, New Jersey 08648

Subject: Invoice for Professional Services, December 2022
Invoice #: DFL014-APEMT

Sent Via Email to: Brian W. Hofmeister (bwh@hofmeisterfirm.com)

Dear Brian:

In accordance with our business understanding for professional services, I am submitting this invoice for payment for services performed for Affiliated Physicians and Employers Master Trust in Bankruptcy ("APEMT") for the period December 1, 2022 through December 31, 2022. A detailed invoice is included as Enclosure 1. There are no Business expenses incurred for the month.

• December Professional Services	\$ 9,750.00	Reviewed and Approved for Payment
• Business Expenses	\$ 0	
	<hr/>	
	\$ 9,750.00	

Please advise if additional information needed.

Very truly yours,

Enclosure: (1)



P.O. Box 6
 Oceanport, New Jersey 07757
 Telephone/Fax: (732) 389-3969

Enclosure 1

Client: APEMT in Liquidation & Dissolution
 Purchase Order #: DFL014 APEMT
 Project Title: Business Consulting
 Project #: 2021-008

INVOICE WORKSHEET

Consultant Name:
Mary Jo Lopez

Period		
From		To
12/01/22		12/31/22

Date	Description	Hours Worked	Hours Billed	Unit Price	Total
12/01/22	Review of Claims Report received from Aetna. Communications to/from Receiver's team members regarding assorted matters, i.e. Assessment litigation. Review of the Cyber policy renewal costs with adjusted deductibles. Sent Broker contracts and additional information to legal counsel regarding Assessment litigation. Discussion with Merlinos regarding the claim database and subrogation fees.	3.00	3.00	\$100.00	\$300.00
12/02/22	Communications to/from team members regarding the SM Law response to the Court on an assessment legal matter. Discussion w/ CMR regarding the accounts payable process & documentation required by the Receiver. Researched APEMT records regarding Employer group sales and the role of the Broker/General Agent. Sent information to APEMT's legal counsel on assorted matters. Introduction & communication with APEMT legal counsel for Covid-19 subrogation claims. Conference call & communication w/ APEMT insurance broker re: cyber policy & Bond for Receiver. Reviewed SPD & confirmed 'contingent liability' properly documented in Plan documents and in compliance w/ DOBI & DOL requirements. Reach out to DOL re: EANJ party in interest and fee reconciliation issue. Created excel workbooks to track vendor and professional payments approved by Receiver. Emails to/from APEMT team on assorted matters.	9.00	8.00	\$100.00	\$800.00
12/03/22	Reviewed claims information and processes received from Aetna regarding claims processing after 12/31/22. Catalogued all vendor and professional invoices received for November 2022. Emails to/from APEMT team on assorted matters.	3.00	3.00	\$100.00	\$300.00
12/05/22	Prepared/distributed agenda for team call. Participated in Receiver's team call. Conference call with EisnerAmper on assorted accounting matters. Obtained premium costs for Receiver Bond and sent information to Receiver & General Counsel. Prepared 'white paper' for EANJ issues to present to DOL and distributed 'white paper' to Receiver & Legal Counsel for their review and comments. Initiated application for the \$4 million Receiver's Bond. Emails to/from APEMT team on assorted matters.	9.00	8.00	\$100.00	\$800.00
12/06/22	Communications to and from the CMR team regarding the Bar Date Proof of Claim files. Reviewed the SM Law court filing and provided comments. Communications to/from Merlinos regarding Aetna claim database requirements and Merlinos reporting for the 2021 Audited Financial Statement. Updated DOL 'white paper' for EANJ and sent to team for review & comments. Conference call w Shebell re: Covid-19 subrogation activities. Emails to/from APEMT team on assorted matters.	4.50	4.50	\$100.00	\$450.00
12/07/22	Conference call and follow-up email with EisnerAmper regarding financial reporting and required CMR oversight for financial books and records. Updated vendor and professional excel payment workbooks and sent to Receiver for review. Finalized EANJ 'white paper' for DOL and sent to DOL for call 12/14/22. Conference call w Receiver on assorted matters. conference call w/ J. McSorley on Bank of America accounts and Receiver authorizations. Emails to/from APEMT team on assorted matters.	3.50	3.50	\$100.00	\$350.00

Date	Description	Hours Worked	Hours Billed	Unit Price	Total
12/08/22	Notices to all Professional teams on behalf of Receiver to request monthly summary for services provided each month. Reviewed report sent by SM Law on Member Assessment litigation. Reviewed files received from Insurance Coverage counsel. Communication w Merlinos re: approval for claims database. Circulated samples notices for Members and Providers. Sent Member & Participant mailing lists to Receiver's General Counsel. Emails to/from APEMT team on assorted matters.	3.00	3.00	\$100.00	\$300.00
12/09/22	Emails to/from APEMT team on assorted matters.	1.50	1.50	\$100.00	\$150.00
12/12/22	Prepared and distributed agenda for APEMT team call. Sent out zoom invitations for DOL and Team calls. Conference call w/ CMR team on assorted matters. Conference call w/ Merlinos regarding Claim database. Reviewed information received from Shebell re: Covid-19 subrogation. Reviewed the November financial report. Call w/ Receiver and General Counsel on assorted matters. Emails to/from APEMT team on assorted matters.	4.50	4.50	\$100.00	\$450.00
12/13/22	Conference call w/ CMR regarding Cyber application. Reviewed and provided edit for letter to Trustees. Provided Mandelbaum with wiring instructions for Partner Re settlement. Emails to/from APEMT team on assorted matters.	1.50	1.50	\$100.00	\$150.00
12/14/22	Meeting with Receiver at his office. Conference call with DOL regarding the EANJ Party-in-Interest & Marketing Fee issue from 2011 through 2020. Organized documents and files for the Receiver by issue. Conference call with Receiver's General Counsel on assorted matters. Receiver completed application for Cyber Policy & payments for HET Health System and Cyber policy. Reviewed listings provided by CMR. Sent follow-up information to DOL re: EANJ. Emails to/from APEMT team on assorted matters.	4.50	4.50	\$100.00	\$450.00
12/15/22	Updated Vendor and Professional fee excel workbooks, and sent workbooks to CMR for review. Communication w/ CMR regarding tax payments for IRS and NJ Division of Taxation. Communication w/ DOL regarding audited financial statements and filing Form 5500. Prepared/submitted information for Receiver's General Counsel identifying duties for CMR, DFL Group and all Professional law firms engaged by the Receiver. Emails to/from APEMT team on assorted matters.	3.50	3.50	\$100.00	\$350.00
12/16/22	Meeting with Receiver at his Office. Prepared Checks for IRS and NJ Tax Office for Receiver to sign. Mailed checks to IRS & NJ Tax Office by certified mail. Meeting with Receiver and conference call with General Counsel to review assorted matters. Completed sign-on activities with Bank of America. Reviewed the latest Claim Report provided by AETNA and discussed with Receiver. Conference call with Nagel Rice law firm regarding APEMT coverage services. Sent information and Receiver claims against Professionals for their review and their consideration. Emails to/from APEMT team on assorted matters.	6.00	6.00	\$100.00	\$600.00
12/19/22	Meeting with Receiver at his office. Prepared and distributed agenda for APEMT team call. Conference call w/ CMR team on assorted matters. Conference call w/ Merlinos regarding Claim database. Reviewed information received from Shebell re: Covid-19 subrogation. Updated payment tracking workbooks for vendors, taxes and professionals. Sent payment workbooks to CMR. Reviewed the November financial report. Call w/ Department of Labor regarding EANJ marketing fees and Annual Reporting. Research on assorted matters. Follow-up note w/ DOL. Call w/ Receiver and General Counsel on assorted matters. Emails to/from APEMT team on assorted research and matters.	10.00	8.00	\$100.00	\$800.00
12/20/22	Review of Claims report from Aetna. Communications with CMR on assorted matters, particularly clearance of bank payments for Federal/State taxes. Begin drafting Receiver's report for the Court. Emails to/from APEMT team on assorted matters.	3.00	3.00	\$100.00	\$300.00
12/21/22	Conference call w/ Merlinos and CMR regarding the Claims database. Reviewed sample reports from the Claims database. Conference call w/ CMR and Rx consultant regarding claim audits and services. Communication and database files exchanged w/ Receiver's legal counsel regarding Claim database and BrainBuilders litigation. Communications w/ Receiver and CMR regarding the application for the Bond. Emails to/from APEMT team on assorted matters.	4.50	4.50	\$100.00	\$450.00

Date	Description	Hours Worked	Hours Billed	Unit Price	Total
12/22/22	Communications with Merlinos and CMR regarding the claims database. Requested from Merlinos Aetna claim information for the BrainBuilders litigation and the '81' Bar Date claims. Researched and provided fees to Merlinos for the Covid-19 vaccines for data analysis of claims. Communication w/ DOL regarding annual reporting issues. Emails to/from APEMT team on assorted matters.	2.50	2.50	\$100.00	\$250.00
12/23/22	Communications with professionals regarding November invoices. Updated payment workbook with invoices for November services. Continued to work on the Receiver's draft report for the Court. Emails to/from APEMT team on assorted matters.	3.50	3.50	\$100.00	\$350.00
12/26/22	Sent updated Professional payment workbook with invoices to Receiver for approval of November expenses. Communications with CMR on assorted matters. Emails to/from APEMT team on assorted matters.	2.00	2.00	\$100.00	\$200.00
12/27/22	Continued to work on the Receiver's draft report for the Court. Updated payment workbooks with invoices for Receiver to approve for November payments. Emails to/from APEMT team on assorted matters.	3.50	3.50	\$100.00	\$350.00
12/28/22	Reviewed and provided comments for Court Order prepared by MSBNJ on behalf of the Receiver. Provided additional files for Nagel Rice, representing the Receiver on insurance coverage issues. Updated Professional payment workbook with ACH payments and distributed to team for their records. Reviewed data files provided by Merlinos on assorted matters. Continued to work on the Receiver's draft report for the Court. Communication to/from HCF Broker regarding the Cyber policy renewal. Emails to/from APEMT team on assorted matters.	7.50	7.50	\$100.00	\$750.00
12/29/22	Continued to work on the Receiver's draft report for the Court. Updated payment workbooks with invoices for Receiver to approve for November payments. Emails to/from APEMT team on assorted matters.	4.50	4.50	\$100.00	\$450.00
12/30/22	Continued to work on the Receiver's draft report for the Court. Emails to/from APEMT team on assorted matters.	4.00	4.00	\$100.00	\$400.00
		101.5	97.50		\$9,750.00

Reviewed and Approved for Payment