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March 6, 2023

**Attention:**

File #: 01465-2

Inv #: 13012

**RE:** SubChapter V Trustee

<b>DATE</b>	<b>DESCRIPTION</b>	<b>HOURS</b>	<b>AMOUNT</b>	<b>LAWYER</b>
Nov-11-22	Review and reply to emails with Don Clark, DFL Group and counsel regarding appointment as Receiver and order	0.60	270.00	BWH
	Review emails by Concord regarding status of adjudication of provider claims and related issues	0.20	90.00	BWH
	Review emails with Concord, counsel and Don Clark regarding payment of approved professional fees	0.40	180.00	BWH
	Review emails with Concord and Don Clark regarding inquiries by Department of Banking and Insurance	0.40	180.00	BWH
Nov-14-22	Letter/E-mails with Sari Placona regarding receivership issues to be addressed	0.20	90.00	BWH
	Review emails with Concord and Suzanne Fitzgerald regarding RXDC reporting	0.20	90.00	BWH
	Telephone conference calls (2) with Don Clark, Concord, Anthony Sodono, Sari Placona and DFL Group regarding Receivership appointment and issues going forward	2.00	900.00	BWH
Nov-15-22	Review and reply to emails with Vincent	0.20	90.00	BWH

	Roldan and court regarding Partner Re stay relief motion			
	Review emails with Don Clark and Mark Miceli regarding assessment collection litigation settlement discussions with various defendants	0.30	135.00	BWH
	Review emails with Don Clark, Sari Placona and DFL Group regarding bankruptcy court decision on IRS summary judgment motion and review court opinion	1.00	450.00	BWH
	Review and reply to emails regarding settlement proposals and counter offer with Partner Re litigation and claims with Vincent Roldan and Larry Downs	0.20	90.00	BWH
	Review and reply to emails with Don Clark, SM Law and Larry Downs regarding assessment collection litigation pleadings in support of defaults	0.20	90.00	BWH
	Review and reply to emails regarding calculation of assessment to members for assessment collection litigation cases	0.20	90.00	BWH
	Review emails from SM Law regarding check and spreadsheet of collected funds in assessment collection litigation cases	0.30	135.00	BWH
Nov-16-22	Letter/E-mails with DFL Group, Don Clark and Anthony Sodono regarding board resignation, board resolutions, turnover of books and records, securing bank accounts and records and related issues	0.40	180.00	BWH
	Review and reply to emails with DFL Group regarding excel workbook of tasks for Receivership administration	0.30	135.00	BWH
Nov-17-22	Review and reply to emails with Don Clark, Sari Placona and DFL Group regarding backup for calculating special assessment	0.50	225.00	BWH
	Review and reply to emails with DFL and Concord regarding payment of taxes and related issues	0.40	180.00	BWH
	Review and reply to emails regarding responses to discovery in assessment litigation cases	0.30	135.00	BWH

	Review and reply to emails with Concord and DFL Group regarding RX Reporting	0.20	90.00	BWH
	Review and reply to emails with SM Law and Don Clark regarding assessment litigation defaults and related issues	0.50	225.00	BWH
	Review and reply to emails with SM Law and Don Clark regarding settlement of assessment litigation claims	0.30	135.00	BWH
	Review and reply to emails with DFL Group and Concord regarding turnover and securing bank accounts	0.20	90.00	BWH
	Telephone call with Don Clark regarding assessment litigation and related issues	0.30	135.00	BWH
	Telephone call with counsel regarding schedule meeting with Department of Banking and Insurance and related issues	0.20	90.00	BWH
Nov-18-22	Meeting zoom with DFL Group and Concord regarding Aetna provider claim, turnover of accounts, records and related issues	1.50	675.00	BWH
Nov-21-22	Court Appearance attend settlement conference with court regarding Partner Re claim dispute	0.80	360.00	BWH
	Letter/E-mail review and reply to emails with Concord and Bank of America regarding changing over payment accounts	0.40	180.00	BWH
	Letter/E-mails with Don Clark, Windsor, SM Law and counsel regarding special assessment litigation, brainbuilders claims litigation, claims analysis	1.30	585.00	BWH
	Letter/E-mails and discussions with Don Clark and Concord regarding brainbuilders claim dispute litigation	0.40	180.00	BWH
	Office meeting with DFL Group, general counsel and accountants	4.50	2,025.00	BWH
	Review email from SM Law regarding proposed defaults in regard to special assessment litigation claims	0.20	90.00	BWH
	Review and reply emails with Don Clark regarding IRS refund litigation	0.40	180.00	BWH

	Review emails and telephone call to insurance claims coverage counsel regarding insurance coverage claims letters to insurance companies	0.40	180.00	BWH
	Review email by Vincent Roldan memorializing terms of settlement with Partner Re	0.20	90.00	BWH
Nov-22-22	Letter/E-mails and discussions with DFL Group, Windsor and counsel to Receiver regarding motions for settling claims and noticing procedures and claims analysis	1.50	675.00	BWH
	Review and sign certifications in support of defaults in special assessment collection lawsuits	0.40	180.00	BWH
Nov-23-22	Letter/E-mails with Concord and DFL Group and counsel regarding assignment of tasks and duties going forward	0.70	315.00	BWH
	Letter/E-mails with SM Law, Don Clark and CMR regarding special assessment litigation discovery issues, motions, answers, counterclaims and related issues	0.50	225.00	BWH
	Letter/E-mails with DFL Group, Merlinos and Concord regarding set up claims files and data base and providing actuarial services for 2021 financial statement	0.50	225.00	BWH
	Review pleadings and related criminal complaint against Brainbuilders members	0.30	135.00	BWH
	Review and reply to emails with Merlinos, DFL Group and counsel regarding basis for 7.5 percent special assessment arrived at by Windsor	0.50	225.00	BWH
	Review and sign various applications for default in special assessment collection litigation	0.30	135.00	BWH
	Review and reply emails with DFL Group and Bank of America regarding securing bank accounts, change signatory and setup on-line access and electronic payment software	0.40	180.00	BWH
	Review emails with CMR, DFL Group and counsel regarding analysis of proof of claims	1.00	450.00	BWH

	Review emails with Genova Burns regarding IRS refund claim, litigation and settlement of Nissenbaum litigation	0.30	135.00	BWH
	Review and reply emails with Concord, DFL Group and counsel regarding Bond and insurance policies	0.40	180.00	BWH
	Review draft settlement agreement with Partner Re	0.20	90.00	BWH
	Review emails with counsel and claims adjuster for Windsor	0.20	90.00	BWH
Nov-25-22	Telephone call conference with Don Clark regarding Brainbuilder and IRS litigation and related issues	1.00	450.00	BWH
Nov-28-22	Letter/E-mails with Concord, DFL Group and Bank of America regarding securing and transfer of bank accounts and closing remaining accounts	0.40	180.00	BWH
	Letter/E-mails with SM Law and Don Clark regarding assessment litigation discovery issues	0.30	135.00	BWH
	Letter/E-mails and discussions with Concord, TD Bank, DFL Group and counsel regarding TD Bank accounts and insurance bond	0.30	135.00	BWH
	Review emails with DFL Group, Concord and counsel regarding identifying list of on-going professional services and related issues	0.50	225.00	BWH
	Review and reply to emails with Don Clark and counsel regarding motion on short notice to extend deadline for objecting to claims and assume contracts	0.30	135.00	BWH
	Review and reply to emails with Don Clark and counsel for Aetna	0.20	90.00	BWH
	Review email with Don Clark and Concord regarding scheduling board meeting	0.20	90.00	BWH
	Telephone call conference with SM Law, Don Clark, counsel DFL Group and Concord regarding special assessment collection litigation and formula for setting amount of assessments	1.00	450.00	BWH

	Telephone call conference with Department of Banking and Insurance, Don Clark and counsel regarding status update of Receivership	0.30	135.00	BWH
Nov-29-22	Letter/E-mails and discussions with Don Clark and SM Law regarding special assessment litigation discovery issues	0.50	225.00	BWH
	Letter/E-mails and discussion with Vince Roldan and Concord regarding Partner Re settlement agreement	0.30	135.00	BWH
	Review and reply to emails with Genova Burns and Concord regarding claims analysis and related issues and update from Aetna on remaining provider claims	0.40	180.00	BWH
	Review emails with DFL Group and Concord regarding JET Software contract and invoice	0.20	90.00	BWH
	Review and reply to emails with Concord, DFL Group and counsel regarding closing out medical and dental claim submissions, Federal and State taxes paid and update chart of open provider claims	0.50	225.00	BWH
	Review motion to dismiss complaint by Reliance Medical Group in special assessment litigation	0.40	180.00	BWH
Nov-30-22	Attendance zoom meeting with Aetna, Concord and DFL Group regarding claims run-out and related issues	0.70	315.00	BWH
	Letter/E-mails with DFL Group and counsel regarding Withum invoice and 2021 audit	0.20	90.00	BWH
	Letter/E-mails with Don Clark, Concord, SM Law, DFL Group and counsel regarding assessment collection litigation against AMG Family Dental	0.60	270.00	BWH
	Review and reply to emails with Vincent Roldan and counsel for Partner Re concerning revised draft settlement agreement	0.40	180.00	BWH
Dec-01-22	Letter/E-mails with general counsel and Brad Rice regarding status of insurance coverage claims and related issues	0.40	180.00	BWH

	Letter/E-mails with Don Clark general counsel and DFL Group regarding AETNA provider claims status and runoff and resignation of Board Trustees	0.50	225.00	BWH
	Review proposed revisions to settlement agreement by counsel for Partner Re and responses to same by Vincent Roldan	0.30	135.00	BWH
	Review proposed retainer letter and insurance coverage claims status, update summary letter	0.20	90.00	BWH
Dec-02-22	Letter/E-mails with Don Clark, DFL Group, Concord and SM Law regarding special assessment litigation and issues raised as defenses by members and possible claims against brokers	0.40	180.00	BWH
	Review and reply to emails with DFL Group, Concord and Don Clark regarding agreement with Aetna to complete run off of remaining claims	0.30	135.00	BWH
	Review letter response from counsel for EANJ regarding demand for turnover of marketing fees	0.20	90.00	BWH
	Telephone call conference call with DFL Group, Concord and insurance broker regarding bond and related issues	0.50	225.00	BWH
Dec-05-22	Letter/E-mail emails with Concord regarding tax payments	0.20	90.00	BWH
	Letter/E-mails with DFL Group, General Counsel and Department of Labor	0.20	90.00	BWH
	Letter/E-mails with DFL Group and insurance broker regarding bond quotes	0.30	135.00	BWH
	Review updated workbooks from DFL Group for professional and vendor invoices	0.40	180.00	BWH
	Review updated list of Aetna provider claims runoff	0.20	90.00	BWH
	Review emails with Concord regarding letters to Department of Banking and Insurance as to periodic reporting	0.20	90.00	BWH
	Review emails with counsel for Partner Re and	0.20	90.00	BWH

	Vincent Roldan regarding revised form of Consent Order			
	Telephone call conference call with DFL Group, Concord and General Counsel regarding weekly operations and finance call	1.00	450.00	BWH
Dec-06-22	Letter/E-mails with DFL Group and Merlinos regarding Financial Audit and related actuarial services to be performed	0.30	135.00	BWH
	Letter/E-mails with Accountants and Concord regarding form 5500 filing and audited financial statement	0.30	135.00	BWH
	Letter/E-mails with Bank of America Representative regarding set up of accounts	0.30	135.00	BWH
	Letter/E-mails with DFL Group and counsel regarding invoices and vendor payment procedures and protocol	0.40	180.00	BWH
	Review and reply to emails with counsel, DFL Group and Department of Labor	0.40	180.00	BWH
	Review spreadsheet of proof of claims and analysis of same	0.50	225.00	BWH
	Review invoice from Mandelbaum Firm	0.20	90.00	BWH
	Review emails with SM Law regarding draft response to dispositive motions in collection litigation	0.50	225.00	BWH
	Review emails and discussions with DFL Group and Shebell & Shebell regarding worker's compensation claims	0.20	90.00	BWH
Dec-07-22	Telephone call conference call with DFL Group and Accountants	0.40	180.00	BWH
	Telephone call conference with SM Law, Don Clark, DFL Group and Concord regarding discuss responses to motions to dismiss and summary judgment in special assessment cases	1.00	450.00	BWH
	Telephone call with DFL Group regarding bank accounts, bond, returned IRS and tax payment check and related issues	0.50	225.00	BWH



Dec-09-22	Letter/E-mails with Accountant and DFL Group regarding list of services to be provided	0.20	90.00	BWH
	Letter/E-mails with counsel and DFL Group regarding posting notices on website to members	0.20	90.00	BWH
	Letter/E-mail review and reply to emails with Concord, Merlinos and DFL Group	0.40	180.00	BWH
	Letter/E-mails with Don Clark and Nagel Rice regarding errors and omission policy and claim coverage	0.30	135.00	BWH
	Letter/E-mails with DFL Group and various counsel regarding request for summary of services	0.40	180.00	BWH
	Letter/E-mails with counsel and DFL Group regarding white paper for meeting with Department of Labor	0.30	135.00	BWH
	Review emails with Nagel Rice regarding status update of insurance claims and related issues	0.30	135.00	BWH
	Review and reply emails with Vincent Roldan regarding finalized settlement with Partner Re and submission to court	0.30	135.00	BWH
	Review and reply to emails with Concord regarding monthly reports	0.40	180.00	BWH
	Review secure message from Bank of America	0.20	90.00	BWH
	Telephone call discussion with Don Clark regarding assumption of contracts with members	0.20	90.00	BWH
	Telephone call with Don Clark regarding status update on IRS and Brainbuilders litigation and draft claims motion	0.50	225.00	BWH
Dec-12-22	Letter/E-mails with Don Clark regarding settlement of special assessment litigation cases with installment payments and draft discovery responses	0.50	225.00	BWH
	Telephone call with DFL Group	0.30	135.00	BWH

Dec-13-22	Letter/E-mails with Vincent Roldan and Concord regarding Partner Re settlement funds	0.40	180.00	BWH
	Review emails regarding IRS answer to complaint	0.20	90.00	BWH
	Review and reply to emails regarding board resignation	0.20	90.00	BWH
	Review and reply to emails regarding settlement of special assessment suit	0.20	90.00	BWH
	Review emails with Bank of America regarding IRS payments returned	0.20	90.00	BWH
	Review emails with Don Clark and Concord	0.30	135.00	BWH
	Review emails regarding status of Worker's Compensation claims	0.20	90.00	BWH
Dec-14-22	Meeting and conference call with DFL Group, counsel and Department of Labor	0.80	360.00	BWH
	Review Nagel Rice invoice	0.20	90.00	BWH
	Review and sign Affidavit Certifications of default against various member defendants regarding special assessment collection litigation	0.30	135.00	BWH
	Review email from SM Law regarding check for funds collected in special assessment litigation	0.20	90.00	BWH
Dec-15-22	Court Appearance attend court hearing in Bankruptcy case regarding close case and extend time to assume and reject and challenge claims	0.30	135.00	BWH
	Telephone call with Don Clark regarding Brainbuilder litigation and special assessment litigation	0.50	225.00	BWH
Dec-16-22	Letter/E-mails with Don Clark and Concord regarding collected funds and special assessment settlements and JET Contract	0.30	135.00	BWH
	Office meeting with DFL Group regarding retention applications, banking, bonding, malpractice and negligence claims	1.00	450.00	BWH

	Review draft opposition to motions to dismiss and sign certifications	0.50	225.00	BWH
	Review secure messages from Bank of America	0.30	135.00	BWH
	Review updated provider claims status report	0.40	180.00	BWH
	Review emails with Merlinos and Concord	0.40	180.00	BWH
	Review emails with Department of Labor and DFL Group	0.20	90.00	BWH
	Review email from Brad Rice regarding response by Euclid Insurance Company as to coverage of claims filed in special assessment litigations	0.30	135.00	BWH
	Review finalized oppositions to various motions to dismiss special assessment complaints	0.40	180.00	BWH
	Telephone calls with Nagel Rice, Concord and DFL Group	1.00	450.00	BWH
Dec-19-22	Attendance weekly meeting with Concord and DFL Group regarding administration operations and finance via Zoom	0.70	315.00	BWH
	Letter/E-mails and conference call with Department of Labor regarding Annual Report and claims being pursued	0.60	270.00	BWH
	Letter/E-mails with DFL Group and Concord regarding approval of payments for Cyber Insurance renewal and JET System	0.40	180.00	BWH
	Letter/E-mails with counsel and SM Law regarding various motions to dismiss complaints in special assessment collection law suits	0.50	225.00	BWH
	Review emails with Don Clark and counsel regarding insurance coverage, tax payments and Board registration	0.40	180.00	BWH
Dec-20-22	Letter/E-mails with Concord and former Board Trustee's regarding resignation	0.20	90.00	BWH
	Letter/E-mails with Don Clark and SM Law regarding draft pleading for opposition to	0.70	315.00	BWH

	defendant motions for dismissal of special assessment collection cases			
	Letter/E-mails with Concord regarding administrative and banking and updated status of Aetna adjudication of provider claims	0.50	225.00	BWH
	Review emails with Concord, DFL Group and Don Clark regarding omnibus claims motions	0.50	225.00	BWH
Dec-21-22	Letter/E-mails with DFL Group, Concord and Don Clark regarding claims motions, IRS and Brainbuilder	0.60	270.00	BWH
	Telephone call discussion with general counsel regarding preparing motion and report to court	0.20	90.00	BWH
Dec-22-22	Letter/E-mails with DFL Group, Concord and Don Clark regarding Brainbuilders litigation and omnibus motion to void and modify claims	0.70	315.00	BWH
	Letter/E-mail meeting with DFL Group regarding set up banking, bonding and other administrative issues	2.00	900.00	BWH
Dec-23-22	Letter/E-mails with Merlinos and Concord	0.40	180.00	BWH
	Letter/E-mails and discussions with Concord and counsel regarding outstanding administrative fees and costs and cleared checks	0.50	225.00	BWH
Dec-26-22	Letter/E-mails with SM Law and Don Clark regarding various motions to dismiss special assessment complaints, offer of judgment and list of complaints filed and remaining open claims	0.40	180.00	BWH
	Review emails with Concord and DFL Group regarding November invoices for professionals	1.00	450.00	BWH
	Review email from Concord regarding updated financial report and forward to DFL Group	0.40	180.00	BWH
Dec-27-22	Letter/E-mails and discussions with Concord, DFL Group and Bank of America regarding payment of invoices, general banking and review on-line account activity	0.70	315.00	BWH

	Letter/E-mails with SM Law and Don Clark regarding various motions to dismiss pending with the court	0.20	90.00	BWH
	Letter/E-mail discussion with General Counsel regarding motion to approve procedure for professional fees and other relief	0.20	90.00	BWH
Dec-28-22	Letter/E-mails with counsel regarding worker's compensation claims being pursued by Shebell and Shebell	0.20	90.00	BWH
	Letter/E-mails with Don Clark and mediator regarding IRS mediation and retainer	0.20	90.00	BWH
	Letter/E-mails and discussions with client and counsel for St. Anthony's Church regarding settlement discussions	0.50	225.00	BWH
	Letter/E-mails with HCP National Insurance regarding cyber policy renewal	0.40	180.00	BWH
	Review and reply to emails with Don Clark and SM Law regarding special assessment litigation and discovery demands	0.40	180.00	BWH
	Review and reply to emails with General Counsel and Nagel Rice regarding update on insurance coverage claims and related issues	0.40	180.00	BWH
	Review motion by petitioners to strike amended answer by charities	0.50	225.00	BWH
Dec-29-22	Review emails with DFL Group and Don Clark regarding data report on Brainbuilder claims	0.30	135.00	BWH
	Review updated Aetna held claim summary and pending wires	0.30	135.00	BWH
	Review emails with DFL Group and CMR regarding extension of RX reporting deadline by Aetna	0.30	135.00	BWH
	Review email from DFL Group regarding retainers from professionals	0.20	90.00	BWH
	Telephone call conference with Nagel Rice and MSB regarding insurance coverage letters from Euclid and related issues	0.50	225.00	BWH

Dec-30-22	Letter/E-mails with SM Law regarding update on status of collection law suits	0.20	90.00	BWH
	Review emails with Don Clark regarding collection litigation against Unilux USA	0.30	135.00	BWH
Jan-02-23	Letter/E-mail follow up emails regarding Receiver's bond	0.20	90.00	BWH
	Letter/E-mails with CMR and Merlinos regarding back up for medical proof of claims	0.40	180.00	BWH
	Review invoices from MSB	0.30	135.00	BWH
Jan-03-23	Review letters and emails with SM Law, Don Clark and Brad Rice regarding counterclaim by Economy Freight to collection litigation complaint and retention of coverage counsel	0.40	180.00	BWH
Jan-04-23	Letter/E-mails with Don Clark and SM Law regarding updated/revised demand letter to remaining members for payment of special assessment	0.40	180.00	BWH
	Letter/E-mails with counsel for EANJ and MSB regarding arbitration and related issues	0.40	180.00	BWH
	Letter/E-mails with Brad Rice and Don Clark regarding insurance coverage on counter claims in collection litigation	0.50	225.00	BWH
	Letter/E-mails with DFL Group regarding draft report to court and Department of Banking and Insurance	0.20	90.00	BWH
	Review emails with SM Law and Donation Clark regarding settlement of certain collection litigation parties	0.40	180.00	BWH
Jan-05-23	Letter/E-mails and discussion with MSB regarding demand letter to Megna Law	0.20	90.00	BWH
	Letter/E-mails with Don Clark and DFL Group regarding database for service provider claims	0.20	90.00	BWH
	Letter/E-mail follow-up on Cyber Insurance renewal and bond	0.20	90.00	BWH
	Review and reply to emails with Don Clark and SM Law regarding special assessment collection litigation	0.50	225.00	BWH

	Review and revisions to motion to affirm and authorize retention of professionals and related relief	1.20	540.00	BWH
Jan-06-23	Review emails regarding Cyber Insurance renewal	0.20	90.00	BWH
	Review emails with CMR and DFL Group regarding SM Law collections and related issues	0.30	135.00	BWH
	Review emails with CMR and DFL Group regarding updated workbook pages and Bank of America positive pay service	0.30	135.00	BWH
Jan-09-23	Attendance weekly operations and finance call via zoom	0.90	405.00	BWH
	Attendance zoom call with DFL Group, CMR and Don Clark regarding claims database and claims adjudication	0.60	270.00	BWH
	Letter/E-mails with SM Law and Don Clark regarding settlement of certain special assessment collection litigation	0.30	135.00	BWH
	Review emails with DFL Group, CMR regarding administrative fees and wire transfers	0.20	90.00	BWH
	Review emails with DFL Group and CMR regarding subrogation claims	0.20	90.00	BWH
	Review and reply to emails with Don Clark regarding IRS Rule 26 disclosures	0.20	90.00	BWH
	Review emails with Don Clark regarding Qualcare and Brainbuilder litigation	0.20	90.00	BWH
	Review emails with Don Clark, CMR and SM Law regarding notice issues raised by Bolan in connection with motion to dismiss	0.30	135.00	BWH
Jan-10-23	Attend phone conference call with Department of Labor	0.60	270.00	BWH
	Letter/E-mails with CMR and DFL Group regarding storage facility	0.10	45.00	BWH
	Letter/E-mails with Don Clark and SM Law regarding assessment litigation collection cases	0.50	225.00	BWH

	Letter/E-mails with DFL Group, CMR and Accountant regarding meeting with Department of Labor and audited financial statements	0.30	135.00	BWH
	Review and reply to emails with DFL Group regarding subrogation Rx claim payment owed	0.30	135.00	BWH
	Review emails with Don Clark and DFL Group regarding report on Brainbuilder claims	0.50	225.00	BWH
	Review email with MSB, Brad Rice and insurance broker	0.20	90.00	BWH
	Review DFL Group December 2022 invoice	0.20	90.00	BWH
Jan-11-23	Letter/E-mails with Brad Rice regarding insurance claim coverage counsel	0.20	90.00	BWH
	Review emails with SM Law and Don Clark regarding special assessment litigation cases on hold for various reasons	0.20	90.00	BWH
	Review letter from insurance carrier regarding terms for coverage counsel on assessment litigation counter claims	0.30	135.00	BWH
Jan-12-23	Letter/E-mails with SM Law regarding counterclaims filed by defendants in special assessment litigation lawsuits and motions to dismiss	1.00	450.00	BWH
	Review emails with DFL Group and Accountants regarding audited financial statements	0.20	90.00	BWH
Jan-13-23	Letter/E-mails with SM Law regarding assessment litigation issues	0.50	225.00	BWH
	Letter/E-mails with Department of Labor and DFL Group regarding filing audited financial statements and related issues	0.30	135.00	BWH
	Office meeting with DFL Group regarding estate administration, draft report for court, various claims update and issues going forward	1.50	675.00	BWH
	Review emails with Concord regarding Rawlings subrogation claims	0.20	90.00	BWH



	Review emails from counsel for EANJ	0.20	90.00	BWH
Jan-16-23	Letter/E-mails with DFL Group and Aetna regarding late filed claims	0.20	90.00	BWH
	Letter/E-mails and discussions with counsel and DFL Group regarding retention motion and related issues	0.40	180.00	BWH
	Review emails with Don Clark and Brad Rice regarding collection litigation counter claims and insurance coverage	0.30	135.00	BWH
Jan-17-23	Letter/E-mails with DFL Group and Concord	0.20	90.00	BWH
	Review email by Brad Rice regarding draft letter to former Trustee advising as to counter claims and Director and Officer insurance coverage notice	0.20	90.00	BWH
	Review emails with MSB, Don Clark and DFL Group regarding motion to affirm retention of professionals and related relief	0.50	225.00	BWH
	Review Aetna motion to dismiss Brainbuilder's second amended complaint in District Court action	0.80	360.00	BWH
	Review emails with Don Clark and Concord regarding BMC fees	0.20	90.00	BWH
Jan-18-23	Review email from SM Law regarding response by Haddad to discovery requests	0.30	135.00	BWH
	Review emails with Merlinos, Concord and DFL Group regarding open invoices	0.20	90.00	BWH
	Review and sign affidavits of default	0.20	90.00	BWH
	Review SunMed reply in support of motion to vacate default and dismiss complaint in collection action	0.40	180.00	BWH
	Review and comments to draft motion to affirm continued retention of professionals and related relief	1.00	450.00	BWH
Jan-19-23	Letter/E-mails with DFL Group regarding CMR and Merlinos invoices	0.20	90.00	BWH

	Letter/E-mails with Concord and DFL Group regarding audited financial statements	0.40	180.00	BWH
	Letter/E-mails with counsel, accountants and DFL Group regarding retention of Bederson to prepare audited financial statements	0.30	135.00	BWH
	Letter/E-mails with DFL Group regarding meeting with Department of Labor regarding filing of M-1's, 5500's and financial statements	0.40	180.00	BWH
	Review emails and discussion with Don Clark regarding brainbuilder mediation	0.30	135.00	BWH
	Review and reply to emails with DFL Group and Concord regarding storage unit	0.20	90.00	BWH
	Review e-mails with DFL Group, Don Clark and counsel for Qualcare regarding brainbuilder litigation	0.40	180.00	BWH
	Review emails with DFL Group and Merlinos regarding data base	0.30	135.00	BWH
Jan-20-23	Letter/E-mails with DFL Group and Concord regarding open invoices with Merlinos	0.30	135.00	BWH
	Letter/E-mails with DFL Group and Accountants	0.20	90.00	BWH
	Review emails with Brad Rice and Concord regarding letter to former Trustees	0.30	135.00	BWH
	Review emails with Don Clark and SM Law regarding settlement offer on a collection litigation case	0.40	180.00	BWH
	Telephone call discussion with MSB regarding revisions and comments to draft	0.50	225.00	BWH
Jan-23-23	Letter/E-mails with Don Clark regarding draft mediation statement for brainbuilder litigation	0.30	135.00	BWH
	Letter/E-mails and discussion with Concord, SM Law and DFL Group, regarding lock box receipts and ACH distribution	0.50	225.00	BWH
	Review email from MSB regarding letter from counsel for Megna Law and forward to Brad Rice	0.40	180.00	BWH

	Review and reply to emails from Nagel Rice regarding December 2022 invoice and related issues	0.30	135.00	BWH
	Review and reply to emails from SM Law regarding execution of default judgments	0.20	90.00	BWH
	Review emails with SM Law regarding proposed settlement of special assessment litigation with Stuart County Day School	0.30	135.00	BWH
	Telephone call conference with counsel, DFL Group and Concord regarding weekly administrative meeting and related issues	0.80	360.00	BWH
Jan-24-23	Letter/E-mails with DFL Group, Brad Rice and MSB regarding negligence insurance claims, counter claims and insurance policies	0.50	225.00	BWH
	Letter/E-mails with counsel regarding claims against former Trustees	0.20	90.00	BWH
	Letter/E-mails and discussions with MSB and DFL Group regarding motion to employ professionals and related relief	0.50	225.00	BWH
	Review emails with DFL Group and Concord regarding Nagel Rice invoice	0.30	135.00	BWH
	Review emails with counsel for Department of Banking and Insurance and MSB	0.20	90.00	BWH
	Review email from SM Law regarding remittance of funds collected in special assessment collection actions	0.20	90.00	BWH
Jan-25-23	Letter/E-mails and conference call with Brad Rice, MSB and DFL Group regarding claims against Withum, Megna Law and Windsor and insurance coverage claims on counterclaims raised in special assessment collection litigation	0.50	225.00	BWH
	Review email from SM Law regarding discovery requests in collection litigation	0.20	90.00	BWH
	Telephone call discussion with MSB regarding revisions to motion to approve retention of professionals and related relief	0.30	135.00	BWH
Jan-26-23	Attendance - mediation for Brianbuilders via Zoom	2.50	1,125.00	BWH

	Letter/E-mail - with SMLaw regarding hearing on motions to dismiss	0.20	90.00	BWH
	Letter/E-mail - with Concord regarding disbursements to professionals	0.40	180.00	BWH
	review - draft status report for filing with Court	0.50	225.00	BWH
	Telephone call - with accountants regarding audited financial statements	0.20	90.00	BWH
Jan-30-23	Letter/E-mail - with DFL Group and Department of Labor M-1 filing and related issues	0.20	90.00	BWH
	Letter/E-mail - conference call with Bederson regarding proposed accounting services	0.40	180.00	BWH
	review - amended retainer letter by Nagel Rice	0.20	90.00	BWH
	review - reply to Concord regarding 1099 filing	0.30	135.00	BWH
	review - updated report of Aetna provider claims and related issues	0.20	90.00	BWH
	review - draft Answers to Counterclaims by SMLaw	0.40	180.00	BWH
	Telephone call - weekly call with Concord, DFL Group and MSB regarding status updates and issues going forward	0.50	225.00	BWH
Jan-31-23	Letter/E-mail - with Concord and DFL Group regarding open vendor invoices	0.20	90.00	BWH
	Letter/E-mail - with SMLaw regarding Answers to Counterclaim and execution of multiple affidavits of default by various Defendants in collection actions	0.30	135.00	BWH
	review - and comments to draft initial interim status report with DFL Group	1.00	450.00	BWH
	review - MSB December 2022 invoice	0.30	135.00	BWH

	review - emails with SMLaw regarding discovery responses to discovery requests in collection litigation	0.20	90.00	BWH
	review - reply to email comments from Don Clark on draft motion to approve retention of professionals and related relief	0.50	225.00	BWH
Feb-01-23	Letter/E-mail - and telephone call with counsel for EANJ	0.40	180.00	BWH
	Letter/E-mail - with Don Clark, Shebell & Shebell and DFL Group	0.40	180.00	BWH
	review - emails with Brad Rice regarding coverage on Hudson Counterclaim	0.20	90.00	BWH
	Telephone call - conference call with DFL Group, MSB and Don Clark regarding status of pending litigation, draft status report, motion to retain professionals and related issues	1.00	450.00	BWH
	Telephone call - and emails with SMLaw, counsel for collection litigation defendants and Don Clark	0.40	180.00	BWH
Feb-02-23	Letter/E-mails regarding scheduling a call with former board	0.20	90.00	BWH
	Telephone call conference call with Brad Rice, MSB and DFL Group regarding retention to pursue professional negligence claims and related issues	0.50	225.00	BWH
	Telephone call and emails with DFL Group regarding status report revisions, invoices and claims and related issues	0.50	225.00	BWH
Feb-03-23	Letter/E-mails with DFL Group and MSB regarding revised draft initial status report to court	0.40	180.00	BWH
	Letter/E-mails with DFL Group and Shebell regarding settlement of worker's compensation claim and related issues	0.30	135.00	BWH
	Review emails with SM Law regarding special assessment collection litigation	0.20	70.00	BWH
	Review emails with Brad Rice regarding denial of insurance coverage for Hill litigation	0.30	135.00	BWH

	Review and reply to emails with Brad Rice and MSB regarding initial status report draft	0.30	135.00	BWH
	Review emails regarding expiring director and officer tail policies	0.20	90.00	BWH
Feb-06-23	Letter/E-mails and discussions with Concord and MSB regarding zoom call with Board	0.20	90.00	BWH
	Letter/E-mails with MSB and DFL Group regarding substitute accountants	0.40	180.00	BWH
	Letter/E-mails with Don Clark, DFL Group and MSB regarding settlement of worker's compensation offers	0.30	135.00	BWH
	Letter/E-mails with SM Law and Concord regarding certifications in opposition to motions to dismiss	0.20	90.00	BWH
	Review and approve Eisner, Amper invoice	0.20	90.00	BWH
	Review and reply emails with Don Clark and DFL Group regarding settlement offer by consolidated products	0.20	90.00	BWH
	Telephone call weekly administrative call with DFL Group, Concord and MSB	1.00	450.00	BWH
Feb-07-23	Letter/E-mails with DFL Group and Shebell & Shebell regarding settlement offer on worker's compensation suit	0.20	90.00	BWH
	Letter/E-mails with DFL Group, Don Clark and counsel regarding revisions to draft status report to court and comments to same	1.00	450.00	BWH
	Review and reply emails with SM Law regarding release of Sukoutis Levy	0.30	135.00	BWH
	Review DFL Group and Concord monthly detailed fee invoices	0.80	360.00	BWH
	Review and reply to emails with DFL Group regarding payment of invoice for OAC	0.20	90.00	BWH
	Review emails with SM Law and Don Clark regarding objections to motions to dismiss	0.40	180.00	BWH

	Review and reply to emails with DFL Group and Concord regarding storage facility	0.20	90.00	BWH
Feb-08-23	Review emails by DFL Group regarding follow up from zoom call with Citron Cooperman	0.60	270.00	BWH
	Review emails with MSB, DFL Group and Concord regarding communications with Department of Labor on completing 202 M-1 and payment of OCA post-petition invoice	0.40	180.00	BWH
Feb-09-23	Letter/E-mails with Concord and DFL Group regarding payment of invoices	0.20	90.00	BWH
	Review email from Concord regarding revised monthly fee statement	0.10	45.00	BWH
	Review emails with SM Law regarding draft pleadings in opposition to Bolan motion to dismiss	0.30	135.00	BWH
	Review and reply to emails with SM Law and Don Clark regarding collection action defendant defenses and related issues	0.40	180.00	BWH
	Review Concord January 2023 invoice	0.30	135.00	BWH
Feb-10-23	Review emails and reply regarding payment of OCA invoice	0.20	90.00	BWH
	Review emails from SM Law regarding collection litigation matters	0.20	90.00	BWH
	Review email from Don Clark regarding Brainbuilder proof of claim litigation	0.30	135.00	BWH
	Review email from Merlinos regarding monthly invoice	0.20	90.00	BWH
	Review emails with Merlinos and DFL Group regarding potential accountant to perform audit	0.30	135.00	BWH
Feb-13-23	Review emails by Concord regarding closing investment accounts	0.20	90.00	BWH
	Review email from SM Law regarding Bubble Works Auto Wash collection action and proof of dissolution of business	0.20	90.00	BWH

	Review emails with Don Clark regarding mediator's fees	0.20	90.00	BWH
	Review email from Don Clark regarding draft subpoenas in Brainbuilders litigation	0.20	90.00	BWH
Feb-14-23	Letter/E-mails with SM Law and Don Clark regarding certain collection defendants that have ceased doing business	0.40	180.00	BWH
	Letter/E-mail follow up emails regarding mediator invoice for Brainbuilder case	0.20	90.00	BWH
	Letter/E-mails with DFL and Merlinos regarding open invoices	0.40	180.00	BWH
	Letter/E-mails with counsel for EANJ and MSB regarding meeting to discuss settlement offer	0.20	90.00	BWH
	Letter/E-mails with DFL Group and prospective accountants to do audited financial statement	0.20	90.00	BWH
	Review and reply to email with Brad Rice regarding draft status report	0.20	90.00	BWH
Feb-15-23	Letter/E-mails with Concord and DFL Group regarding medicare reimbursement claim	0.30	135.00	BWH
	Letter/E-mails with Brad Rice, Concord, SM Law, and DFL Group regarding Bionj	0.40	180.00	BWH
	Letter/E-mails discussions with SM Law regarding dismissal of complaint against dissolved business	0.20	90.00	BWH
	Review and sign affidavits of default	0.40	180.00	BWH
	Review letter to Mediator by Don Clark in advance of mediation	0.30	135.00	BWH
	Review and reply to Don Clark regarding comments to draft subpoenas in Brainbuilder litigation	0.30	135.00	BWH
	Telephone call conference call with DFL Group, MSB and potential accountants to prepare audited financial statements	0.80	360.00	BWH



	Telephone call weekly operations zoom call with DFL Group, Concord and counsel	0.50	225.00	BWH
Feb-16-23	Letter/E-mails with SM Law and Don Clark regarding dismissals of complaints against out of business defendants	0.40	180.00	BWH
	Letter/E-mails with Concord and DFL Group regarding medicare compliance, audit reimbursement emails and discussions with DFL Group and Concord regarding Department of Labor M-1 Annual filing	0.80	360.00	BWH
	Letter/E-mails with Brad Rice, DFL Group, Concord and MSB regarding finalizing draft of initial status report to court	0.60	270.00	BWH
	Review emails with Concord and DFL Group regarding refund of overpayment to Aetna for provider claims	0.20	90.00	BWH
Feb-17-23	Letter/E-mails with SM Law and Don Clark regarding response to demand letter by counsel for CJ Technology	0.30	135.00	BWH
	Letter/E-mails with DFL Group and Concord regarding revisions to status report to court	0.30	135.00	BWH
	Letter/E-mails with Sari Placone regarding finalizing and filing motion to retain professionals and initial status report to the court	0.60	270.00	BWH
	Review monthly invoice and detail from Merlino's emails with Concord and DFL Group regarding revisions to and filing M-1	0.30	135.00	BWH
	Telephone call with Brad Rice and Sari Placone regarding counterclaims asserted against the former Board and Trustees	0.30	135.00	BWH
	Travel time attendance informal mediation with EANJ and counsel in Roseland	5.80	2,610.00	BWH
Feb-18-23	Letter/E-mails with SM Law regarding status of hearing on motions to dismiss	0.20	90.00	BWH
Feb-20-23	Letter/E-mails with DFL Group and Concord regarding National Emergency extension and suspension of claim filing and appeal deadline	0.40	180.00	BWH

	Letter/E-mails follow up regarding Merlino's invoice	0.20	90.00	BWH
Feb-21-23	Letter/E-mails with Don Clark regarding Brainbuilders response to subpoenas to covered beneficiaries	0.50	225.00	BWH
	Letter/E-mails with Concord regarding check from Morgan Stanley	0.20	90.00	BWH
	Letter/E-mails and discussions with MSB, DFL Group and Concord regarding finalizing and filing motion to affirm retention of professionals and status report to the court	2.20	990.00	BWH
	Letter/E-mails with DFL Group and MSB regarding documents requested by counsel for Megna	0.20	90.00	BWH
	Review and reply emails from SM Law regarding collection demand letters and responses from plan members counsel	0.30	135.00	BWH
Feb-22-23	Letter/E-mails with DFL Group regarding new accountants for audited financial statement	0.20	90.00	BWH
	Letter/E-mails with MSB and counsel for EANJ regarding proposed mediation	0.20	90.00	BWH
	Review emails with SM Law regarding collection matter against Vesuvio's Pizzeria	0.20	90.00	BWH
	Review email from SM Law regarding installment payments received from Beacon Graphics	0.20	90.00	BWH
	Review and reply emails from SM Law regarding complaint against B to B Visions	0.20	90.00	BWH
	Review and reply to emails with Don Clark regarding Brainbuilder litigation and discovery	0.50	225.00	BWH
	Review emails with BMC Group regarding service of motion and related issues	0.20	90.00	BWH
	Review email from Brad Rice regarding monthly summary of services and representation for collection law suits and professional liability claims and letter from insurance carrier as to coverage for Economy Freight counterclaims	0.50	225.00	BWH

	Review and finalize motion for approval of retention of professionals and related issues	1.40	630.00	BWH
	Telephone call with Sari Placona and Don Clark regarding motions and service lists	0.50	225.00	BWH
	Telephone call weekly operations call with DFL Group and Concord	0.50	225.00	BWH
Feb-23-23	Letter/E-mails with MSB and DFL Group regarding response to counsel for Megna Law Firm	0.20	90.00	BWH
	Letter/E-mails with MSB, DFL Group and Merlinos regarding retention of Mazars as accountants and related issues	0.80	360.00	BWH
	Letter/E-mails with SM Law and AM Trading regarding collection case offers	0.20	90.00	BWH
	Letter/E-mails with SM Law regarding B to B Visions collection case	0.20	90.00	BWH
	Review and reply to emails with Don Clark regarding Brainbuilder litigation and discovery	0.20	90.00	BWH
	Telephone call conference with counsel regarding finalize motion to approve professionals retention	0.50	225.00	BWH
	Telephone call discussion with Don Clark regarding claims motions and related issues	0.20	90.00	BWH
Feb-24-23	Letter/E-mails with SM Law and AM Trading regarding collection case inquires and related issues	0.30	135.00	BWH
	Letter/E-mails with Concord and Don Clark regarding Brainbuilder litigation and discovery demands	0.40	180.00	BWH
	Letter/E-mails with Brad Rice regarding coverage on counter claim by Sun Equity	0.20	90.00	BWH
	Letter/E-mails with Merlinos regarding retention of accountants and background check	0.20	90.00	BWH
	Review and reply to emails with mediator regarding rescheduling mediation	0.20	90.00	BWH

	Review and sign affidavit of default in collection case	0.20	90.00	BWH
	Review counter claims and cross claims asserted by collection action defendants	0.50	225.00	BWH
Feb-27-23	Letter/E-mails with SM Law and Don Clark regarding settlement offer by Frank Stiso DC, LLC	0.40	180.00	BWH
	Letter/E-mails with SM Law regarding updated status of collection matters	0.30	135.00	BWH
	Letter/E-mails with counsel regarding finalizing and filing claims motions in bankruptcy court and motion to approve retention of professionals	2.20	990.00	BWH
	Letter/E-mails with Concord regarding update notices on website	0.40	180.00	BWH
	Review and reply to emails regarding rescheduled mediation with IRS	0.20	90.00	BWH
	Review emails with DFL Group and counsel regarding responses to requests for documents from counsel for Megna Law	0.30	135.00	BWH
	Review and reply to emails with SM Law and AM Trading regarding payment on collection action	0.20	90.00	BWH
	Telephone call weekly operations call with DFL Group, Concord, Merlinos and counsel	0.60	270.00	BWH
Feb-28-23	Letter/E-mails with Don Clark regarding draft motion to assume member contracts to be filed in bankruptcy case	0.40	180.00	BWH
	Letter/E-mails with Genova Burns regarding invoices for services for December 2022 and January 2023	0.60	270.00	BWH
	Review email from AM Trading regarding payment of assessment in collection action	0.20	90.00	BWH
	Review emails with Concord and DFL Group regarding updates to website	0.30	135.00	BWH
	Review email by DFL Group to Department of	0.20	90.00	BWH

Labor regarding status report and related issues

Review emails with Concord and DFL Group regarding IRS notices	0.40	180.00	BWH
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Telephone call with Mazars Accounting Services	0.20	90.00	BWH
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<b>Totals</b>	165.70	<b>\$74,545.00</b>	
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<b>Total Fee &amp; Disbursements</b>	Reviewed and Approved for Payment	<b>\$74,545.00</b>
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<b>Balance Now Due</b>		<b>\$74,545.00</b>
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