



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

March 9, 2025

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, January 2025

Invoice #: DFL040-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 February 1, 2025 through February 28, 2025. A detailed timesheet invoice is included as Enclosure 1.

• February Professional Services	\$ 7,850.00
• Business Expenses	\$ 0
	<hr/>
	\$ 7,850.00

Please advise if additional information needed.

Reviewed and Approved for Payment

Very truly yours,

A handwritten signature in black ink, appearing to be 'Brian W. Hofmeister', written over a faint, larger signature.

Enclosure: (1)



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

Client: APEMT in Liquidation & Dissolution
Purchase Order #: DFL040APEMT
Project Title: Business Consulting
Project #: 2021-008

Enclosure 1

INVOICE WORKSHEET

Consultant Name:

Mary Jo Lopez

Period

From	To
02/01/25	02/28/25

Date	Description	Hours Worked	Hours Billed	Unit Price	Total
02/02/25	Updated tables for the Receiver's 7th Interim Report with information received from Team.	2.00	2.00	\$100.00	\$200.00
02/03/25	Prepared and distributed agenda for Team call. Conducted Team conference call to discuss assorted APEMT matters. Communication with team & ELG regarding follow-up discussion regarding the Insulin litigation. Review 5500 filings for multiple years and sent comments to team. Communication with Forvis-Mazars regarding APEMT tax filing assistance. Corrected Affidavit for subrogation collection and sent to Receiver for signature. Communication with team regarding Broker Commissions identified in final POC listing. Email communications to/from Receiver's professional team regarding assorted matters.	4.50	4.50	\$100.00	\$450.00
02/04/25	Review and communicate with Team regarding the APEMT M-1 Form filings for 2023 & 2024. Email communications to/from Receiver's professional team regarding assorted matters.	1.50	1.50	\$100.00	\$150.00
02/05/25	Communication with Receiver, CMR & Forvis-Mazars regarding Form 5500 filings for 2021-2024 and M-1 Filings. Reviewed professional invoice and sent to Receiver for review and approval. Processed approved invoice for payment and sent to CMR. Distributed updated tables for Receiver's 7th Interim Report. Reviewed information requested by Rawlings to settle subrogated claim. Email communications to/from Receiver's professional team regarding assorted matters.	6.00	6.00	\$100.00	\$600.00
02/06/25	Reviewed professional invoices and sent to Receiver for review and approval. Processed approved invoices for payment and sent to CMR. Communication with Receiver, team & Forvis-Mazars regarding the filing of the APEMT 5500s & 1500s. Discussion with Team regarding Assessment reconciliation. Communications with Receiver and team regarding the Receiver's 7th Report for the Court. Email communications to/from Receiver's professional team regarding assorted matters.	5.50	5.50	\$100.00	\$550.00
02/07/25	Communication with Receiver and Merlino regarding the Insulin Litigation claim cost projections. Reviewed professional invoices and sent to Receiver for review and approval. Processed approved invoices for payment and sent to CMR. Communication with various members of professional team to provide updated text for them to review, edit and approve for the Receiver's 7th Interim Report. Reviewed CMR Assessment Reconciliation Report and sent comments to team. Reviewed communication with Shebell & Shebell regarding WC subrogation claim settlement. Requested additional Assessment information from SM Law. Email communications to/from Receiver's professional team regarding assorted matters.	5.50	5.50	\$100.00	\$550.00
02/08/25	Email communications to/from Receiver's professional team regarding assorted matters.	1.00	1.00	\$100.00	\$100.00
02/10/25	Prepared and distributed agenda for Team call. Conducted Team conference call to discuss assorted APEMT matters. Reviewed professional invoice and sent to Receiver for review and approval. Processed approved invoice for payment and sent to CMR. Received updated Financial reports for the Receiver's 7th Interim Report. Prepared and communicated response to Bank of America regarding source of APEMT funds in Bank Accounts. Communication with Forvis-Mazars regarding tax accounting services. Continue to work on updates for Receiver's 7th Court Report. Email communications to/from Receiver's professional team regarding assorted matters.	6.50	6.50	\$100.00	\$650.00

Date	Description	Hours Worked	Hours Billed	Unit Price	Total
02/11/25	Reviewed professional invoice and sent to Receiver for review and approval. Processed approved invoice for payment and sent to CMR. Received response from Shebell & Shebell regarding subrogation collections and incorporated response into the Receiver's 7th Interim Report. Communication with Forvis-Mazars by providing receipts for filed M-1s and setting up conference call regarding the filing of the 1500s for 2021 - 2024. Received executed BOA affidavit and sent to CMR for filing. Email communications to/from Receiver's professional team regarding assorted matters.	5.50	5.50	\$100.00	\$550.00
02/12/25	Reviewed professional invoices and sent to Receiver for review and approval. Processed approved invoices for payment and sent to CMR. Received Customer Service reports from CMR and updated the Receivers 7th Interim Report with the information. Team communications regarding the completion of the corrected 5500 filings to upload to the DOL website. Email communications to/from Receiver's professional team regarding assorted matters.	4.50	4.50	\$100.00	\$450.00
02/13/25	Reviewed Constant Contact Reports received from CMR and updated APEMT files. Email communications to/from Receiver's professional team regarding assorted matters.	1.50	1.50	\$100.00	\$150.00
02/14/25	Processed approved invoice for payment and sent to CMR for payment and website posting. Reviewed Bankruptcy Court decision regarding the HIT Tax litigation for 2020. Updated Receiver's 7th Interim Report with new text for the HIT Tax litigation. Email communications to/from Receiver's professional team regarding assorted matters.	4.00	4.00	\$100.00	\$400.00
02/17/25	Communication with Receiver to move team call to 2/19/25 due to President's holiday. Updated the Assessment Collection table for the Receiver's 7th Interim Report and sent to CMR for their review and comments. Prepared updated HIT Tax text for the Receiver's 7th Interim Report and sent to Genova Burns for their review and edits. Email communications to/from Receiver's professional team regarding assorted matters.	4.00	4.00	\$100.00	\$400.00
02/18/25	Conducted a conference call with Bill.com, the Receiver & CMR to discuss the operational steps to set up the payment files for partial distributions to Members. Conference call with Receiver, CMR and Forvis-Mazars for the filing of APEMT's Form 5500s for 2021 - 2024. Distributed to the Team the updated Receiver's 7th Interim Report for their review and comments. Reviewed vendor invoice and sent to Receiver for review and approval. Sent 5500 filings and receipts to DOL for their records. Processed approved vendor invoice for payment and sent to CMR. Email communications to/from Receiver's professional team regarding assorted matters.	7.00	7.00	\$100.00	\$700.00
02/19/25	Prepared and distributed agenda for Team call. Conducted Team conference call to discuss assorted APEMT matters. Updated the financial Cash reporting tables in the Receiver's 7th Interim Report with financial corrections received from CMR. Email communications to/from Receiver's professional team regarding assorted matters.	4.50	4.50	\$100.00	\$450.00
02/20/25	Reviewed documentation received from Genova Burns regarding the Aetna/BrainBuilders' litigation and sent comments to team. Email communications to/from Receiver's professional team regarding assorted matters.	2.00	2.00	\$100.00	\$200.00
02/21/25	Email communications to/from Receiver's professional team regarding assorted matters.	1.50	1.50	\$100.00	\$150.00
02/24/25	Prepared and distributed agenda for Team call. Conducted Team conference call to discuss assorted APEMT matters. Communicaton with Receiver and CMR regarding APEMT's licensing bank account held with TD Bank. Received Assessment Collection payment from SM Law with a payment remittance report. Sent SM Law remittance report to CMR & Merlinos for payment reonciliation. Received & reviewed HIT Tax order issued by the Bankruptcy Court. Email communications to/from Receiver's professional team regarding assorted matters.	4.50	4.50	\$100.00	\$450.00
02/25/25	Reviewed BrainBuilders Objection to Aetna/APEMT objection to summary judgment motion. Communication with Forvis Mazars regarding APEMT Federal Tax filings. Conference call with Merlinos regarding the Insulin claim allocation for the Insulin MDL lawsuit. Email communications to/from Receiver's professional team regarding assorted matters.	2.50	2.50	\$100.00	\$250.00
02/26/25	Email communications to/from Receiver's professional team regarding assorted matters.	1.50	1.50	\$100.00	\$150.00

Date	Description	Hours Worked	Hours Billed	Unit Price	Total
02/27/25	Email communications to/from Receiver's professional team regarding assorted matters.	1.50	1.50	\$100.00	\$150.00
02/28/25	Email communications to/from Receiver's professional team regarding assorted matters.	1.50	1.50	\$100.00	\$150.00
		78.50	78.50		\$7,850.00

Reviewed and Approved for Payment