

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
WEST PALM BEACH DIVISION

In Re:

Case No.: 17-18864-MAM
Chapter 7

AA FLORIDA BRIDAL RETAIL
COMPANY, LLC, et.al.,

Debtors.

SUMMARY OF FIRST INTERIM FEE APPLICATION FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES OF GLASSRATNER ADVISORY & CAPITAL GROUP, LLC AS ACCOUNTANTS TO THE CHAPTER 7 TRUSTEE

1. Name of Applicant:.....GlassRatner Advisory & Capital Group, LLC
2. Role of Applicant:..... Accountant to Chapter 7 Trustee
3. Name of Certifying Professional:Alan R. Barbee, CPA, ABV
4. Date Case Filed:July 14, 2017
5. Date of Retention Order:.....July 27, 2017
6. Period for this Application:..... July 14, 2017 through April 30, 2018
7. Amount of Compensation Sought:.....\$448,598.00
8. Amount of Expense Reimbursement sought:\$3,684.27
9. If case is chapter 7, current funds held by Chapter 7 trustee:\$468,897.02

FEE APPLICATION SUMMARY CHART

REQUEST					APPROVAL				PAID		HOLDBACK	
Date Filed	ECF #	Period Covered	Fees Requested	Expenses Requested	Date Ordered	ECF #	Fees Approved	Expenses Approved	Fees Paid	Expenses Paid	Fees Holdback	Expenses Holdback
9/20/2018		07/14/17-04/30/18	448,598.00	3,684.27								
TOTALS			448,598.00	3,684.27								

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
WEST PALM BEACH DIVISION

In Re:

Case No.: 17-18864-MAM
Chapter 7

AA FLORIDA BRIDAL RETAIL
COMPANY, LLC, et al.,

Debtors.

**FIRST INTERIM FEE APPLICATION FOR COMPENSATION AND
REIMBURSEMENT OF EXPENSES OF GLASSRATNER ADVISORY & CAPITAL
GROUP, LLC AS ACCOUNTANTS TO THE CHAPTER 7 TRUSTEE**

GlassRatner Advisory & Capital Group, LLC (“**GlassRatner**” or the “**Applicant**”), files its First Interim Fee Application (the “**Application**”) for allowance of and payment of compensation and reimbursement of expenses for the period from July 14, 2017 through April 30, 2018 (the “**Application Period**”), and in support thereof states as follows:

PRELIMINARY STATEMENT

1. This Application is filed pursuant to 11 U.S.C. §§ 330 and 331 (the “**Bankruptcy Code**”), Rule 2016(a) of the Federal Rules of Bankruptcy Procedure, (the “**Fee Guidelines**”) and the Local Rules.

2. In accordance with the Fee Guidelines, the following exhibits are attached to this Application:

Exhibit A	Certification
Exhibit 1	Fee Application Summary Chart
Exhibit 2-A	Summary of Professional Time Total per Individual for This Period Only
Exhibit 2-B	Summary of Professional Time by Activity Code for This Period Only
Exhibit 3	Summary of Requested Reimbursement of Expenses for this Time Period Only
Exhibit 4	Applicant’s Complete Time Records in Chronological Order by Activity Code for this Time Period Only

SUMMARY OF SERVICES RENDERED

3. GlassRatner respectfully requests the allowance, award, and payment of fees for services performed on behalf of the Bankruptcy Estates and Trustee. GlassRatner submits that the services rendered were beneficial to the Trustee, the Bankruptcy Estates, and its creditors.

BACKGROUND

4. On July 14, 2017, (the “**Petition Date**”), AA FLORIDA BRIDAL RETAIL COMPANY, LLC (“AA Florida Bridal”) and 18 affiliated entities filed voluntary petitions for relief under Chapter 7 of the United States Bankruptcy Code and Margaret J. Smith was appointed as Trustee (the “**Trustee**”). Eight of the affiliated entities were foreign entities (the “Foreign Affiliated Entities”).

5. On July 18, 2018, the Trustee filed a Motion to Jointly Administer the nineteen cases, which motion was granted on July 19, 2017 and all of the cases were administratively consolidated into the AA Florida Bridal lead case. On July 26, 2017, the Foreign Affiliated Entities filed a Motion to Dismiss – Certain Foreign Entity Chapter 7 Cases, which motion was granted on August 2, 2017. AA Florida Bridal and the remaining ten affiliated entities are collectively referred to as the “**Debtors**”.

6. Prior to the Petition Date, the Debtors and the Foreign Affiliated Entities manufactured and distributed wedding and special occasion gowns and accessories to retailers in the United States, Europe, Canada and Australia. The Debtors also distributed its products through its own retail operations within the United States. As of the Petition Date, the Debtors operated 62 retail store locations throughout the United States.

7. The Debtors’ business operations were founded in 1933 and up until July 5, 2014, operated under the name Alfred Angelo, Inc. and affiliates (“AAI”). On or about March of 2011,

AAI entered into two term loans that totaled \$31.2 million with entities owned directly and/or indirectly by Stephen Czech (the “Czech Entities”) (the “Original Term Loans”). AAI subsequently entered into a line of credit with the Czech Lenders on March 16, 2012 in the amount of \$8 million (the “Original Line of Credit”). The Original Term Loans and Original Line of Credit matured on June 30, 2014.

8. Beginning in February of 2012, AAI entered into a series of forbearance agreements with the Czech Lenders and on June 30, 2014, the Original Term Loans and Original Line of Credit matured with an outstanding balance of \$49 million. As a result of the maturity and nonpayment by AAI, on July 5, 2014, AAI and the Czech Lenders entered into a Strict Foreclosure and Asset Sale and Transfer Agreement (the “Foreclosure”). As a result of the Foreclosure, Alfred Angelo Newco, Inc. (“Newco”) was assigned the rights under the Original Term Loan and Original Line of Credit and the AAI assets upon the Foreclosure, including the assets of the AAI affiliates. In connection with the assignment to Newco, the Czech Lenders entered into a new term loan with Newco and the affiliates in the amount of \$24.8 (the “Term Loan”) million and a credit line of up to \$8 million with a \$3.55 million over advance line (the “LOC”).

9. As of the Petition Date, the balance of the Term Loan was \$35.8 million and the balance of the LOC was \$23 million.

10. Since the Petition Date, GlassRatner has assisted the Trustee with the following tasks including, but not limited to, the following:

- a. The Trustee and her professionals have wound down the operations of the Debtors, including liquidating the remaining inventory, closing down the 62 retail locations
- b. Analyzing, indexing and recovery of the Debtors’ physical and electronic books and records;

- c. Preparation and filing the Debtors' pre-Petition and post-Petition payroll tax returns;
- d. Terminating the Debtors' 401K Plan;
- e. Assisting the Debtors' pre-Petition merchant processor, CardConnect, with investigating and responding to customer credit card chargebacks in an effort to minimize the Bankruptcy Estates' chargeback liability;
- f. Identification and preservation critical pre-Petition records from the Debtors' 21,947 square foot corporate offices located in Delray Beach, FL;
- g. Analysis of the Debtors' pre-Petition business operations and the events that prompted the bankruptcy filing and
- h. Analysis of the financial implications of the actions of the Czech Lenders and the Debtors' Directors and Officers ("D&Os")¹.

Since the Petition Date, the Trustee has had receipts in the amount of \$941,510 related to the turnover of Debtors' pre-petition bank accounts, the sale of inventory and equipment and collection of AR. The Trustee has also had disbursements in the amount of \$472,613 related to expenses for winding down the Debtors' business operations. The Trustee has a cash balance as of May 31, 2018 in the amount of \$468,897.

RETENTION AND FEE APPLICATIONS

11. To assist with financial matters, the Trustee determined that she required the assistance of accountants and on July 19, 2017, the Trustee filed with this Court the *Ex Parte Application To Employ Carol Fox, CPA, and GlassRatner Advisory & Capital Group, LLC as Accountant* [DE 15.]

¹ The Trustee's investigation of the Czech Lenders and the D&Os is ongoing.

12. On July 27, 2017, the Court entered the *Order Granting Application to Employ Accountant* [DE 56].

SUMMARY OF SERVICES RENDERED

13. GlassRatner respectfully requests the allowance, award, and payment of fees for services performed on behalf of the Trustee. GlassRatner submits that the services rendered were beneficial to the Trustee and the Bankruptcy Estates.

14. The majority of services rendered by GlassRatner during the Application Period as accountants to the Trustee are summarized below. A description of (i) the professional performing the services; (ii) the date the services were performed; and (iii) a detailed description of the nature of the services and the time expended is set forth in Exhibit “4” attached hereto.

15. Specifically, GlassRatner rendered the following services during the Application Period:

Case Administration

Hours Expended: 133.0
Fees Requested: \$29,337.50
Blended Rate: \$220.58

The Applicant performed the following services related to Case Administration:

1. Review and analysis of documents downloaded to the Debtors’ pre-Petition data room;
2. Review and analysis of the Debtors’ Bankruptcy Schedules and Statements of Financial Affairs (“SOFAs”);
3. Assisting the Trustee with responses to and verification of the overwhelming assertions and allegations received from brides relating to deposits and chargebacks via mail, email and telephone;

4. Evaluating the Debtors' existing insurance policies and negotiating with the insurance broker for reduced premiums and credits for unnecessary insurance policies and
5. Corresponding with the international liquidators related to the Debtors' Foreign Affiliated Entities.

Cash Collateral Matters

Hours Expended: 57.60
Fees Requested: \$21,097.00
Blended Rate: \$366.27

The Applicant performed the following services related to Cash Collateral Matters:

1. Participated on numerous telephone conferences with CardConnect regarding use of Cash Collateral;
2. Preparation of seven cash collateral budgets;
3. Monitoring cash collateral budgets and
4. Preparation of budget vs. actual analyses.

Claims – Customer Chargebacks

Hours Expended: 49.90
Fees Requested: \$14,500.00
Blended Rate: \$290.58

The Applicant performed the following services related to Claims – Customer Chargebacks:

1. Analysis of proofs of claim filed in connection with customer chargebacks;
2. Analysis of CardConnect's daily reports relating to customer chargebacks for purposes of evaluating potential objections to filed claims;
3. As discussed below under "Claims Administration - Other", the Applicant analyzed the

claims filed against the Debtors and as a result identified 1,650 claims filed by the Debtors' customers for deposits that totaled over \$1 million. As a result of this analysis the Applicant identified 173 proofs of claim that are duplicative of chargebacks processed by CardConnect (see Claims Administration for discussion on claims objections).

The Trustee and Applicant are still in the process of reviewing proofs of claim relating customer deposits for additional chargebacks and other potential objections for customers who received merchandise both pre- and post-Petition.

Claims Administration - Other

Hours Expended: 59.20
Fees Requested: \$15,578.50
Blended Rate: \$263.15

The Applicant performed the following services related to Claims Administration – Other:

1. The Applicant reviewed 2,162 claims and supporting documentation that have been filed and remain pending against Bankruptcy Estates totaling approximately \$833,000,000.
2. Additionally, the Applicant stratified the filed claims by basis of claim for purposes of evaluating the categories of claims (e.g. customer deposits, services performed, wages).
3. Finally, the Applicant identified duplicative claims exceeding \$740 million.

As of the date of this Application, the ongoing claims analysis is being utilized by the Trustee and her professionals in connection with evaluating damages in the D&O and Czech litigation and will likely result in significant objections by the Trustee.

Electronic Data Recovery

Hours Expended: 29.80
Fees Requested: \$10,625.00
Blended Rate: \$356.54

The Applicant performed the following services related to Electronic Data Recovery:

1. Accessing the Debtors' predecessor information technology ("IT") systems and identifying information for recovery and retention;
2. Coordinating with the Debtors' former IT staff retained as consultants by the Trustee for the recovery of the financial information from the Debtors' servers;
3. Coordinating with the IT professional retained by the Trustee to preserve the Debtors' electronic data and to perform forensic analysis of the Debtors' electronic data.

The Debtors' predecessor IT systems were extremely complex and cumbersome. The Applicant spent time coordinating with the Trustee's IT professionals for the preservation of the Debtors' server and preserving legacy data stored on the Debtors' server.

Additionally, the Applicant spent a considerable amount of time coordinating with the Debtors' former IT staff to gain access to the Debtors' predecessor accounting software, which was also complicated, cumbersome and not user friendly. The Applicant discovered that the Debtors began a process to transition its accounting system and did so as of November of 2016. The Debtors did not maintain the necessary licenses to operate the pre-November 2016 accounting software. As a result, the only means of obtaining pre-November 2016 accounting data was extraction from and queries of data tables. This process was required for simple tasks such as obtaining the ordinary and routine accounting and finance data required to administer the Bankruptcy Estates to more complex tasks such as evaluating potential causes of action and the preservation of the data for potential evidentiary hearings or trials. The Applicant spent a

significant amount of time attempting to retrieve information from the Debtors' historical accounting data tables and formatting such information into usable formats. This process is still ongoing.

Employment/Fee Issues

Hours Expended: 5.50
Fees Requested: \$932.00
Blended Rate: \$169.45

The Applicant performed the following services related to Employment/Fee Issues:
Preparation of employment documents and initial preparation of this First Interim Fee Application.

Evaluate and Liquidate Assets

Hours Expended: 85.60
Fees Requested: \$31,891.00
Blended Rate: \$372.56

The Applicant performed the following services related to assisting the Trustee with Evaluating and Liquidating Assets:

1. Identification of inventory assets and location of same;
2. Coordination of the liquidation of inventory assets that resulted in net proceeds to the Bankruptcy Estates totaling \$244,475;
3. Identification of customer accounts receivable that exceeded \$2.8 million as of the Petition Date and are assets of the Bankruptcy Estates;
4. The Applicant coordinated with the Trustee's contractors for the collection of accounts receivable and provided all necessary supporting documentation. To date, net recoveries relating to the collection of outstanding accounts receivable total \$378,544.²
5. Identification of intellectual property and assisting counsel with providing information

² The Applicant's supervision and assistance with the collection of accounts receivable is ongoing.

to potential purchasers of same.

Litigation Consulting

Hours Expended: 640.70
Fees Requested: \$169,420.50
Blended Rate: \$264.43

The Applicant performed the following services related to Litigation Consulting: Analyzing the AAI loan transactions with Czech Lenders and resulting foreclosure; analyzing the Debtors' business operations from inception of Newco, analyzing the solvency/insolvency and deepening insolvency of the Debtors, evaluating potential claims against former Directors and Officers, and assisting counsel with evaluating damages, preparation of the letter to notice insurance company of potential claims against the policy and preparation of draft complaints against the parties.

The Applicant spent time reviewing the AAI Original Term Loan and Original LOC loan documents and the closing binder related to the Foreclosure and transfer to Newco for purposes of gaining an understanding of these transactions and the impact on the Debtors' operations and financial condition.

The Applicant also analyzed the historical balance sheets of the Debtors and prepared a preliminary analysis of the Debtors' financial condition as of various dates.

In connection with evaluating the Czech Lenders and the financial condition of the Debtors, the Applicant also analyzed the loan advances totaling \$221,401,622 and repayments from the Debtors to the Czech Lenders totaling \$204,576,784 from July of 2014 up until the Petition Date. The Applicant prepared a detailed analysis of the transfers between the Debtors and Czech Lenders based on the banking records and also reconciled the advances and repayments from the bank records to the daily loan borrowing base certificates for purposes of evaluating the amount owed

to the Czech Lenders on a daily basis and to evaluate the extent of the over advances on the LOC.

The Applicant also analyzed the Debtors' banking activity related to the four bank accounts where funds were received from Czech and disbursed to Czech for purposes of gaining an understanding of the source of the funds received in the accounts and source of the funds utilized to repay to Czech Lenders.

The Applicant prepared a detailed analysis and index of the Debtors' physical records and also coordinated the forensic analysis of the Debtors' email servers with the Trustee's IT Consultants. It is noteworthy that this data is being utilized in connection with evaluating potential litigation against several parties including the D&Os and Czech Lenders.

The Applicant assisted special counsel with the evaluation of potential causes of action, evaluation of potential damages, the preparation of a demand letter on the \$3 million D&O policy, preparation of draft complaints regarding the D&Os and Czech Lenders, and preparation for pre-suit mediation.³

Preference & Avoidable Transfers

Hours Expended: 150.2
Fees Requested: \$37,097.00
Blended Rate: \$246.98

The Applicant performed the following services related to Preference & Avoidable Transfers:

1. Analysis of the Debtors' pre-Petition books and records for purposes of identifying bank accounts;
2. Reconstruction of the Debtors' banking activity during the 90-day, one-year and four-year periods preceding the Petition Date for the purpose of identifying potential

³ The Trustee and her professionals analysis and evaluation of the actions/inactions of the Czech Lenders and the former D&Os is ongoing.

avoidable recoveries and

3. Evaluating potential causes of action that may result in additional recoveries to the Bankruptcy Estates.

The Applicant analyzed and categorized over \$11 million of disbursements made by the Debtors during the 90-day period preceding the Petition Date and identified disbursements to vendors exceeding \$7 million. The Applicant also prepared a detailed analysis of the disbursements to vendors and calculated the days paid based on the Debtors' accounts payable journals for purposes of identifying potential 90-day preferential transfers. The Applicant prepared a preliminary report of its findings to the Trustee and her counsel and identified potential 90-day preferences exceeding \$400,000. The Applicant's analysis of potential preferences is still ongoing and not finalized as of the date of this Fee Application.

Records Recovery & Retention

Hours Expended: 153.0
Fees Requested: \$28,222.50
Blended Rate: \$184.46

The Applicant performed the following services related to Records Recovery & Retention:

1. Identification and preservation critical pre-Petition records from the Debtors' 21,947 square foot corporate offices located in Delray Beach, FL;
2. Analyzing, segregating and indexing the Debtors' records retained by the Trustee for the purposes of asset recovery, litigation and claims adjudication;
3. Analysis of the Debtors' Bankruptcy Schedules, Statements of Financial Affairs and accounting records for purposes of identifying the Debtors' bank accounts. The Applicant identified 80 bank accounts that the Debtors maintained at any point in time from July 2014 through the Petition Date;

4. Creation of a detailed schedule of the accounts with an index of the bank records available for each bank account and
5. Provided legal counsel with expansive schedules of banking documents that were either missing or incomplete for inclusion in their subpoenas to the bank.

The Applicant's analysis of the bank accounts is not complete and ongoing as new information becomes available.

Tax Issues

Hours Expended: 336.40
Fees Requested: \$89,897.00
Blended Rate: \$267.23

The Applicant performed the following services related to Tax Issues:

1. Coordinating and supervising ADP with the preparation of the Debtors' final payroll tax returns;
2. Coordinating and supervising ADP with the termination of the Debtors' 401K Plan;
3. Coordinating and supervising the Debtors' former tax accountant with the preparation of the Debtors US Income Tax Returns and state income tax returns for the years 2014, 2015, 2016 and 2017;
4. Preparation of 1099's for the year ended December 31, 2017;
5. Preparation of pre-Petition multi-state sales tax returns for merchandise shipped on the eve of the bankruptcy filing;
6. Preparation of post-Petition multi-state sales tax returns for merchandise shipped post-Petition and
7. Coordination of the workers compensation audit that resulted in a \$93,000 credit that was utilized to fund post-Petition insurance premiums.

In particular, the preparation of the 1099's for the year ended December 31, 2017 was unduly complicated by the Debtors IT system. In multiple instances, recipients' 1099's required reconciliation of inconsistent data, correction and reissuance.

FACTORS TO BE CONSIDERED

16. GlassRatner believes that the requested fee of \$448,598.00 for 1,700.9 hours worked is reasonable considering the twelve factors enumerated in *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714 (5th Cir. 1974), made applicable to bankruptcy proceedings by *In re First Colonial Corp. of America*, 544 F.2d 1291 (5th Cir. 1977), set forth below:

- (a) Time and Labor Required
- (b) Novelty and Difficulty of the Services Rendered
- (c) Skill Requisite to Perform the Services Properly
- (d) Preclusion of Other Employment by the Professional Due to the Acceptance of the Case
- (e) Customary Fee
- (f) Whether the Fee is Fixed or Contingent
- (g) Time Limitations Imposed by the Client or Other Circumstances
- (h) Experience, Reputation, and Ability of the Professional
- (i) Undesirability of the Case
- (j) Nature and Length of the Professional Relationship of the Client
- (k) Awards in Similar Cases.

17. Based on the standards set forth in section 330 of the Bankruptcy Code and *First Colonial*, GlassRatner believes that the amounts requested herein represent the fair and reasonable value of its services rendered during the Application Period.

CONCLUSION

18. GlassRatner submits that this Application complies with the applicable provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Rules and the Fee Guidelines.

19. No agreement or understanding exists between GlassRatner and any other person for the sharing of compensation received or to be received for services rendered on behalf of the Debtor in connection with this case except as permitted under 11 U.S.C. § 504.

Applicant has not received any interim fees or reimbursement of costs.

WHEREFORE, GlassRatner requests the entry of an Order (i) granting this First Interim Fee Application; and (ii) allowing and awarding fees in the amount of \$448,598.00 and expenses in the amount of \$3,684.27, for a total award of **\$452,282.27** for the period July 14, 2017 through April 30, 2018, for which no previous fee application has been made; and (iii) affording such other and further relief as may be fair and reasonable under the circumstances.

Respectfully submitted: September 20, 2018

GLASSRATNER ADVISORY &
CAPITAL GROUP, LLC
Accountant to the Trustee
1400 Centrepark Blvd.
Suite 860
West Palm Beach, Florida 33401
Telephone: (561) 721-0312
Email: abarbee@glassratner.com

By: /s/ Alan R. Barbee
ALAN R. BARBEE

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of this *First Fee Application* and a *Notice of Hearing* were served by transmission of Notices of Electronic Filing generated by CM/ECF to those parties registered to receive electronic notices of filing in this case this 20th day of September 2018:

GLASSRATNER ADVISORY &
CAPITAL GROUP, LLC
Accountant to the Trustee
1400 Centrepark Blvd.
Suite 860
West Palm Beach, Florida 33401
Telephone: (561) 721-0312
Email: abarbee@glassratner.com

By: /s/ Alan R. Barbee

ALAN R. BARBEE

EXHIBIT "A"

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
WEST PALM BEACH DIVISION

In Re:

Case No.: 17-18864-MAM
Chapter 7

AA FLORIDA BRIDAL RETAIL
COMPANY, LLC, et al.,

Debtors.

CERTIFICATION

1. I have been designated by GlassRatner Advisory & Capital Group, LLC ("GlassRatner") as the professional with responsibility in this case for compliance with the "Guidelines for Fee Applications for Professionals in the Southern District of Florida in Bankruptcy Cases" (the "Fee Guidelines").

2. I have read GlassRatner's application for compensation and reimbursement of expenses (the "Application"). The Application complies with the Fee Guidelines, and the fees and expenses sought fall within the Fee Guidelines, except as specifically noted in this certification and described in the Application.

3. The fees and expenses sought are billed at rates and in accordance with practices customarily employed by GlassRatner and generally accepted by GlassRatner's clients.

4. The following are the variances with the provisions of the Fee Guidelines, the date of each court order approving the variance, and the justification for the variance: Not applicable.

Dated: September 20, 2018

GLASSRATNER ADVISORY &
CAPITAL GROUP, LLC
Accountant to the Trustee
1400 Centrepark Blvd.
Suite 860
West Palm Beach, Florida 33401
Telephone: (561) 721-0312
Email: abarbee@glassratner.com

By: /s/ Alan R. Barbee
ALAN R. BARBEE

Summary of Professional Fees

Exhibit 2-A

Professional	Title	Year Licensed / Years of Experience	Total Hours	Hourly Rate	Total Fees
Alan Barbee, CPA, ABV	Principal	2001 27	12.3	450.00	5,535.00
Carol Fox, CPA, CIRA, CFE	Principal	1989 28	239.9	425.00	101,957.50
Susan Smith, CPA CIRA	Senior Managing Director	1995 31	74.4	395.00	29,388.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Senior Managing Director	2001 22	185.6	340.00	63,104.00
Bernadette Lombardo, CPA, CFE	Director	2011 21	225.7	295.00	66,581.50
Beau Brady	Assistant Director	6	104.2	315.00	32,823.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Associate	2015 5	291.0	250.00	72,750.00
Luiza Ercolano	Associate		132.7	195.00	26,064.50
Ashley Peal	Associate	6	139.1	95.00	13,214.50
Allie Castillo	Associate	3	35.3	135.00	4,765.50
Janet Pritchard	Associate	11	149.7	135.00	20,209.50
Mendel Lerner	Associate	1	69.5	95.00	6,602.50
Taylor Sanderson	Associate		41.5	135.00	5,602.50
			1,700.9		448,598.00
Blended Average Hourly Rate:					\$ 263.74
Total fees:					\$ 448,598.00

Summary of Professional Time by Category

Exhibit 2-B

Activity Code	Professional	Rate	Hours	Fees
Case Administration				
	Alan Barbee, CPA, ABV	450.00	7.0	3,150.00
	Carol Fox, CPA, CIRA, CFE	425.00	24.8	10,540.00
	Teresa Licamara, CPA, ABV, CFF, CIRA	340.00	11.2	3,808.00
	Jonathan Eargle, CPA/ABV, CVA, CFE	250.00	0.5	125.00
	Allie Castillo	135.00	35.3	4,765.50
	Ashley Peal	95.00	9.2	874.00
	Janet Pritchard	135.00	3.5	472.50
	Taylor Sanderson	135.00	41.5	5,602.50
			133.0	29,337.50

Activity Code	Professional	Rate	Hours	Fees
Cash Collateral Matters				
	Carol Fox, CPA, CIRA, CFE	425.00	17.8	7,565.00
	Teresa Licamara, CPA, ABV, CFF, CIRA	340.00	39.8	13,532.00
			57.6	21,097.00

Activity Code	Professional	Rate	Hours	Fees
Claims Administration - Customer Chargebacks				
	Bernadette Lombardo, CPA, CFE	295.00	7.4	2,183.00
	Carol Fox, CPA, CIRA, CFE	425.00	20.5	8,712.50
	Jonathan Eargle, CPA/ABV, CVA, CFE	250.00	5.9	1,475.00
	Luiza Ercolano	195.00	5.8	1,131.00
	Janet Pritchard	135.00	0.5	67.50
	Mendel Lerner	95.00	9.8	931.00
			49.9	14,500.00

Activity Code	Professional	Rate	Hours	Fees
Claims Administration				
	Carol Fox, CPA, CIRA, CFE	425.00	0.9	382.50
	Teresa Licamara, CPA, ABV, CFF, CIRA	340.00	6.9	2,346.00
	Jonathan Eargle, CPA/ABV, CVA, CFE	250.00	51.4	12,850.00
			59.2	15,578.50

Activity Code	Professional	Rate	Hours	Fees
Electronic Data Recovery				
	Carol Fox, CPA, CIRA, CFE	425.00	21.1	8,967.50
	Jonathan Eargle, CPA/ABV, CVA, CFE	250.00	4.2	1,050.00

Summary of Professional Time by Category

Exhibit 2-B

Janet Pritchard	135.00	4.5	607.50
		29.8	10,625.00

Activity Code	Professional	Rate	Hours	Fees
Employment/Fee Issues				
	Carol Fox, CPA, CIRA, CFE	425.00	0.3	127.50
	Teresa Licamara, CPA, ABV, CFF, CIRA	340.00	0.5	170.00
	Janet Pritchard	135.00	4.7	634.50
			5.5	932.00

Activity Code	Professional	Rate	Hours	Fees
Evaluate and Liquidate Assets				
	Carol Fox, CPA, CIRA, CFE	425.00	59.2	25,160.00
	Teresa Licamara, CPA, ABV, CFF, CIRA	340.00	9.8	3,332.00
	Jonathan Eargle, CPA/ABV, CVA, CFE	250.00	8.0	2,000.00
	Luiza Ercolano	195.00	4.3	838.50
	Ashley Peal	95.00	0.5	47.50
	Janet Pritchard	135.00	3.8	513.00
			85.6	31,891.00

Activity Code	Professional	Rate	Hours	Fees
Litigation Consulting				
	Alan Barbee, CPA, ABV	450.00	4.8	2,160.00
	Carol Fox, CPA, CIRA, CFE	425.00	58.3	24,777.50
	Susan Smith, CPA, CIRA	395.00	48.0	18,960.00
	Teresa Licamara, CPA, ABV, CFF, CIRA	340.00	78.8	26,792.00
	Beau Brady	315.00	86.5	27,247.50
	Jonathan Eargle, CPA/ABV, CVA, CFE	250.00	170.6	42,650.00
	Luiza Ercolano	195.00	70.6	13,767.00
	Ashley Peal	95.00	88.8	8,436.00
	Janet Pritchard	135.00	34.3	4,630.50
			640.7	169,420.50

Activity Code	Professional	Rate	Hours	Fees
Preference & Avoidable Transfers				
	Carol Fox, CPA, CIRA, CFE	425.00	14.3	6,077.50
	Susan Smith, CPA CIRA	395.00	26.4	10,428.00
	Teresa Licamara, CPA, ABV, CFF, CIRA	340.00	7.3	2,482.00
	Beau Brady	315.00	17.7	5,575.50
	Jonathan Eargle, CPA/ABV, CVA, CFE	250.00	2.3	575.00
	Luiza Ercolano	195.00	39.3	7,663.50

Summary of Professional Time by Category

Exhibit 2-B

Janet Pritchard	135.00	5.5	742.50
Mendel Lerner	95.00	37.4	3,553.00
		150.2	37,097.00

Activity Code	Professional	Rate	Hours	Fees
Records Recovery & Retention				
	Carol Fox, CPA, CIRA, CFE	425.00	1.4	595.00
	Teresa Licamara, CPA, ABV, CFF, CIRA	340.00	9.2	3,128.00
	Jonathan Eargle, CPA/ABV, CVA, CFE	250.00	41.7	10,425.00
	Luiza Ercolano	195.00	8.0	1,560.00
	Janet Pritchard	135.00	92.7	12,514.50
			153.0	28,222.50

Activity Code	Professional	Rate	Hours	Fees
Tax Issues				
	Alan Barbee, CPA, ABV	450.00	0.5	225.00
	Carol Fox, CPA, CIRA, CFE	425.00	21.3	9,052.50
	Teresa Licamara, CPA, ABV, CFF, CIRA	340.00	22.1	7,514.00
	Bernadette Lombardo, CPA, CFE	295.00	218.3	64,398.50
	Jonathan Eargle, CPA/ABV, CVA, CFE	250.00	6.4	1,600.00
	Luiza Ercolano	235.00	4.7	1,104.50
	Mendel Lerner	95.00	22.3	2,118.50
	Ashley Peal	95.00	40.6	3,857.00
	Janet Pritchard	135.00	0.2	27.00
			336.4	89,897.00
TOTAL FEES:			1,700.9	\$ 448,598.00

Summary of Requested Reimbursement of Expenses

for this Time Period Only

(EXHIBIT "3")

1.	Filing Fees	
2.	Process Service Fees	
3.	Witness Fees	
4.	Court Reporter Fees and Transcripts	
5.	Lien and Title Searches	
6.	Photocopies	
	(a) In-house copies (\$___ at 15 cents/page)	
	(b) Outside copies (\$___)	
7.	Postage	\$ 704.33
8.	Overnight Delivery Charges	\$ 287.50
9.	Outside Courier/Messenger Services	
10.	Long Distance Telephone Charges	
11.	Long Distance Fax Transmissions	
	(copies at \$1/page)	
12.	Computerized Research	2,517.65
13.	Out-of-Southern-District-Of-Florida Travel	
	(a) Transportation	
	(b) Lodging	
	(c) Meals	
14.	Other Permissible Expenses (must specify and justify)	
	Supplies	\$ 87.28
	Conference Call Charges	\$ 87.51
	Total Expense Reimbursement Requested	\$ 3,684.27

<u>Professional</u>	<u>Category</u>	<u>Date</u>	<u>Description</u>	<u>Time Spent</u>	<u>Rate Value</u>	<u>Slip Value</u>
Alan Barbee, CPA, ABV	Case Administration	07/12/17	Case research and conflict check. Calls with Trustee/Counsel.	2.0	450.00	900.00
Alan Barbee, CPA, ABV	Case Administration	07/13/17	Meeting Debtor.	3.0	450.00	1,350.00
Carol Fox, CPA, CIRA, CFE	Case Administration	07/13/17	Meeting with counsel for the Debtors, the proposed Trustee and the Debtors' financial advisors Obtain access to data room from the Debtors' financial advisors; review leases (corporate headquarters and warehouse); a/p and cash flow budget; follow-up with Trustee and counsel regarding	2.5	425.00	1,062.50
Carol Fox, CPA, CIRA, CFE	Case Administration	07/14/17	the same Create telephone line and voicemail for calls from Alfred Angelo	1.9	425.00	807.50
Janet Pritchard	Case Administration	07/14/17	customers.	0.5	135.00	67.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Case Administration	07/14/17	Receive and download documents from drop box; Begin review of documents from drop box; search for wind down budget; provide insurance information to counsel Phone CF regarding work plan.	2.4	340.00	816.00
Alan Barbee, CPA, ABV	Case Administration	07/17/17	Conference call with Trustee, counsel, CF and TAL.	1.0	450.00	450.00
Allie Castillo	Case Administration	07/17/17	Address social media accounts and google to reflect business closing. Status call with the Trustee and	2.0	135.00	270.00
Carol Fox, CPA, CIRA, CFE	Case Administration	07/17/17	professionals Review emails of brides and bridesmaids, create excel matrix of same and hierarchy of urgency for	1.0	425.00	425.00
Taylor Sanderson	Case Administration	07/17/17	orders Review emails of brides and bridesmaids, create excel matrix of same and hierarchy of urgency for	1.4	135.00	189.00
Taylor Sanderson	Case Administration	07/17/17	orders	3.5	135.00	472.50
Alan Barbee, CPA, ABV	Case Administration	07/18/17	Conference call with Trustee	1.0	450.00	450.00
Allie Castillo	Case Administration	07/18/17	Facebook-Social Media updated the main facebook account	0.5	135.00	67.50
Allie Castillo	Case Administration	07/18/17	Sorting emails on Excel spreadsheet Status call with the Trustee and	6.0	135.00	810.00
Carol Fox, CPA, CIRA, CFE	Case Administration	07/18/17	professionals	1.0	425.00	425.00
Taylor Sanderson	Case Administration	07/18/17	Analyze emails of customers and organized into an excel document. Has to categorize by urgency.	3.7	135.00	499.50

Time and Expense Detail

Exhibit 4

Taylor Sanderson	Case Administration	07/18/17	Went through the emails of customers and organized into an excel document. Has to categorize by urgency.	3.9	135.00	526.50
Allie Castillo	Case Administration	07/19/17	Sorting Alfred Angelo emails Address emails from brides, vendors, and other inquiries. Sorted	4.4	135.00	594.00
Taylor Sanderson	Case Administration	07/19/17	and ranked by urgency Address emails from brides, vendors, and other inquiries. Sorted	4.2	135.00	567.00
Taylor Sanderson	Case Administration	07/19/17	and ranked by urgency Address emails from brides, vendors, and other inquiries. Sorted	1.9	135.00	256.50
Taylor Sanderson	Case Administration	07/19/17	and ranked by urgency Telephone conference with insurance broker regarding	0.7	135.00	94.50
Carol Fox, CPA, CIRA, CFE	Case Administration	07/19/17	reduction of premiums Continue to address emails from	0.6	425.00	255.00
Allie Castillo	Case Administration	07/20/17	various parties Address emails from brides, vendors, and other inquiries. Sorted	1.8	135.00	243.00
Taylor Sanderson	Case Administration	07/20/17	and ranked by urgency Address emails from brides, vendors, and other inquiries. Sorted	3.8	135.00	513.00
Taylor Sanderson	Case Administration	07/20/17	and ranked by urgency Address emails from brides, vendors, and other inquiries. Sorted	4.2	135.00	567.00
Allie Castillo	Case Administration	07/21/17	and ranked by urgency Telephone conference with the	5.0	135.00	675.00
Carol Fox, CPA, CIRA, CFE	Case Administration	07/21/17	Trustee and professionals regarding case status Address emails from brides, vendors, and other inquiries. Sorted	1.0	425.00	425.00
Taylor Sanderson	Case Administration	07/21/17	and ranked by urgency Address emails from brides, vendors, and other inquiries. Sorted	2.2	135.00	297.00
Taylor Sanderson	Case Administration	07/21/17	and ranked by urgency Address emails from brides, vendors, and other inquiries. Sorted	4.2	135.00	567.00
Taylor Sanderson	Case Administration	07/21/17	and ranked by urgency	0.8	135.00	108.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Case Administration	07/21/17	Coordinating with VP of finance regarding open order reports, 401K Plan documents, employee timesheets and payment to contractors for hours.	1.5	340.00	510.00
Janet Pritchard	Case Administration	07/21/17	OC w/team regarding priorities, organization, etc. Attend to issues of supply deliveries, mail, vendors.	1.0	135.00	135.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Case Administration	07/21/17	Call with Trustee regarding Delray office move, 401K Plan documents and open order reports.	0.3	340.00	102.00

Time and Expense Detail

Allie Castillo	Case Administration	07/23/17	Continue to address emails from various parties	3.3	135.00	445.50
Allie Castillo	Case Administration	07/24/17	Continue to address emails from various parties	5.0	135.00	675.00
Allie Castillo	Case Administration	07/24/17	Continue to address emails from various parties	1.0	135.00	135.00
Carol Fox, CPA, CIRA, CFE	Case Administration	07/24/17	Telephone conference with the Trustee and counsel regarding case status	1.0	425.00	425.00
Taylor Sanderson	Case Administration	07/24/17	Organized bridal emails by urgency, date, and location.	3.7	135.00	499.50
Taylor Sanderson	Case Administration	07/24/17	Organized bridal emails by urgency, date, and location.	1.8	135.00	243.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Case Administration	07/24/17	Call with Vanessa to discuss Quick Ship, Collections reports, prepaid expenses and deposits.	0.5	340.00	170.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Case Administration	07/24/17	Prepare for (.5) and call with (1) counsel and Trustee	1.5	340.00	510.00
Allie Castillo	Case Administration	07/25/17	Returned calls Maggie received via VM	1.0	135.00	135.00
Carol Fox, CPA, CIRA, CFE	Case Administration	07/25/17	Telephone conference with the Trustee and counsel regarding case status	1.0	425.00	425.00
Taylor Sanderson	Case Administration	07/25/17	Organized email by urgency	1.5	135.00	202.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Case Administration	07/27/17	Search for and provide information to Msams for insurance premiums. Correspond with staff regarding information for insurance ACH; Call with insurance agent; Call with insurance company; coordinate with Trustee's office and staff for payment of insurance premium due	0.3	340.00	102.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Case Administration	07/28/17	8/1	1.2	340.00	408.00
Carol Fox, CPA, CIRA, CFE	Case Administration	08/01/17	Telephone conference with the Trustee and professionals	0.6	425.00	255.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Case Administration	08/02/17	Attend to employee rates of pay and confirm same with Debtors former VP of finance for Trustee payment	0.2	340.00	68.00
Allie Castillo	Case Administration	08/07/17	Reviewed and forwarded important emails to Maggie Smith and Patricia Redmond	0.3	135.00	40.50
Allie Castillo	Case Administration	08/08/17	Reviewed and forwarded important emails to Maggie Smith and Patricia Redmond	0.3	135.00	40.50
Allie Castillo	Case Administration	08/09/17	Reviewed and forwarded important emails to Maggie Smith and Patricia Redmond	0.2	135.00	27.00
Allie Castillo	Case Administration	08/10/17	Reviewed and forwarded important emails to Maggie Smith and Patricia Redmond	0.2	135.00	27.00

Time and Expense Detail

Exhibit 4

Janet Pritchard	Case Administration	08/11/17	At Alfred Angelo Boynton Beach location to retrieve items for bride in Naples, FL.	0.8	135.00	108.00
Carol Fox, CPA, CIRA, CFE	Case Administration	08/15/17	Telephone conference with insurance broker regarding status of current insurance policies	0.8	425.00	340.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Case Administration	08/15/17	Call with insurance agent regarding various issues and planning with CF for information to Trustee	1.0	340.00	340.00
Carol Fox, CPA, CIRA, CFE	Case Administration	08/17/17	Telephone conferences with the broker and the financing company regarding remaining financed premiums by policy; related follow-up with the Trustee regarding payment of premiums	1.2	425.00	510.00
Ashley Peal	Case Administration	08/22/17	Assist with review of active insurance policies; Prepare schedules re: same	1.1	95.00	104.50
Carol Fox, CPA, CIRA, CFE	Case Administration	08/22/17	Coordinate with insurance broker and finance company to reduce remaining financed premiums to policies that will remain in force	0.7	425.00	297.50
Ashley Peal	Case Administration	08/23/17	post-petition Review SOFA's and assist with review of AP transactions from 4-15-17 through 7-13-17; Prepare schedules re: same	4.8	95.00	456.00
Ashley Peal	Case Administration	08/23/17	Continue with review of active insurance policies; Prepare schedules re: same	0.5	95.00	47.50
Carol Fox, CPA, CIRA, CFE	Case Administration	08/23/17	Review and analyze financed policies, covered entities and covered locations; preparation of schedules detailing policies and locations for which coverage should either be kept in force or cancelled; multiple emails and telephone conferences with the Trustee, broker and financing company regarding the same	5.9	425.00	2,507.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Case Administration	08/23/17	Call with CF to discuss, plan and coordinate for open items regarding insurance, payroll and plan for analysis of historical financials	0.4	340.00	136.00
Ashley Peal	Case Administration	08/24/17	Assist with the review of financial summaries and schedules filed among case 17-18900 and the 18 related entities	1.4	95.00	133.00

Carol Fox, CPA, CIRA, CFE	Case Administration	08/28/17	Update schedule of retained/cancelled policies and transmit to premium financing company and broker Telephone conference with premium financing company regarding reduced 09.01.17 premium to include only retained policies	0.8	425.00	340.00
Carol Fox, CPA, CIRA, CFE	Case Administration	08/29/17	Review insurance policies received from the broker and transmit to the Trustee's professionals Research information requested by the Trustee of the Canadian bankruptcy proceedings Follow up with Host.net re: outstanding invoices	0.6	425.00	255.00
Carol Fox, CPA, CIRA, CFE	Case Administration	09/01/17	Review financial documents and corporate records copied from the Debtors' server	0.6	425.00	255.00
Carol Fox, CPA, CIRA, CFE	Case Administration	09/13/17	Assist with preparation of documents for M. Sams review Telephone conference with Canadian fiduciary regarding bankruptcy proceedings and access to business records	0.9	425.00	382.50
Ashley Peal	Case Administration	09/14/17	Review list of returned employee laptops; tc w/Deena Folic; correspondence with CF. Process checks to ARB and Two Men and a Truck. Update Inventory to include final removal from warehouse.	0.3	95.00	28.50
Carol Fox, CPA, CIRA, CFE	Case Administration	09/18/17	Review counsel's status report Receive and review emails from Guardian, Unum and CBIZ, provide contact information to Trustee's office for BKC letters	1.1	425.00	467.50
Ashley Peal	Case Administration	09/18/17	Receive and review mail and coordinate with CF for saving and indexing same.	0.3	95.00	28.50
Carol Fox, CPA, CIRA, CFE	Case Administration	09/21/17	Provide contact information to Trustee's office for letters in reply to correspondence from Unum regarding claim and Guardian Life Insurance.	0.9	425.00	382.50
Janet Pritchard Teresa Licamara, CPA, ABV, CFF, CIRA	Case Administration	09/21/17	Telephone conference and follow-up email with administrator of Canadian bankruptcy regarding access to a/r records and Czech loan	1.2	135.00	162.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Case Administration	09/25/17		0.4	340.00	136.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Case Administration	09/25/17		0.3	340.00	102.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Case Administration	09/25/17		0.3	340.00	102.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Case Administration	09/26/17		0.3	340.00	102.00
Carol Fox, CPA, CIRA, CFE	Case Administration	09/27/17		0.5	425.00	212.50

Teresa Licamara, CPA, ABV, CFF, CIRA	Case Administration	11/03/17	Search data files for YTD sales reports; Planning for reports from Dynamic for sales amounts to provide to insurance carrier for adjustments.	0.6	340.00	204.00
Ashley Peal	Case Administration	11/27/17	Assist trustee with processing of payments	0.4	95.00	38.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Case Administration	01/04/18	Teleconference with T. Licamara and C. Fox re: engagement status and pending items	0.5	250.00	125.00
Ashley Peal	Case Administration	01/05/18	Assist with the review of pleadings and exhibits filed on 11.13.17	0.4	95.00	38.00
Allie Castillo	Case Administration	01/05/18	Address issues with Google regarding access to Debtors accounts	2.5	135.00	337.50
Allie Castillo	Case Administration	01/08/18	Changed passwords and updated security for Google email address; discussed with Maggie what is needed to take back the Google My Business Tampa address; drafted email in response to this	1.5	135.00	202.50
Allie Castillo	Case Administration	01/25/18	Going through the process of reclaiming Alfred Angelo on Google My Business and trying to verify.	0.3	135.00	40.50
Carol Fox, CPA, CIRA, CFE	Case Administration	02/26/18	Case update with counsel regarding document destruction	0.2	425.00	85.00
Category Subtotal				133.0		29,337.50
Carol Fox, CPA, CIRA, CFE	Cash Collateral Matters	07/16/17	Prepare for call with secured lender	0.5	425.00	212.50
Carol Fox, CPA, CIRA, CFE	Cash Collateral Matters	07/16/17	Telephone conference with counsel, the Trustee and the secured lenders	1.0	425.00	425.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Cash Collateral Matters	07/16/17	Call with counsel and creditors	2.5	340.00	850.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Cash Collateral Matters	07/17/17	Call with Trustee, counsel for Trustee and GR team to plan for call with secured lender	1.0	340.00	340.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Cash Collateral Matters	07/17/17	Call with Card Data and creditors and Debtors counsel	1.1	340.00	374.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Cash Collateral Matters	07/17/17	Analysis of documents, compile data regarding expenses and begin preparation of cash collateral budget	1.0	340.00	340.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Cash Collateral Matters	07/18/17	Meet with VP of finance, compile information, analysis of information and prepare operating budget for shipment of dresses from CA to FL and to brides.	4.5	340.00	1,530.00

Teresa Licamara, CPA, ABV, CFF, CIRA	Cash Collateral Matters	07/18/17	Call with counsel, Debtor counsel and secured creditors; Follow up call with counsel and Trustee Prepare immediate use cash collateral budget for office operations and securing data in preparation for call with secured lenders	1.5	340.00	510.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Cash Collateral Matters	07/18/17	Call with secured creditors, counsel, Debtors counsel and Trustee	1.0	340.00	340.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Cash Collateral Matters	07/19/17	Compile and send counsel information regarding breakdown of insurance premium for cash collateral budget; Call with Trustee to discuss insurance needs and cancellation of same.	0.8	340.00	272.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Cash Collateral Matters	07/19/17	Call with secured lenders regarding moving forward and open orders	0.8	340.00	272.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Cash Collateral Matters	07/21/17	Attend call with secured lender Compile data for expenses expected in next two weeks and prepare cash collateral budget through week ending 8/11/17	1.0	340.00	340.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Cash Collateral Matters	07/25/17	Telephone conference with the Trustee, Trustee's counsel and counsel for the secured lenders regarding case status	1.0	340.00	340.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Cash Collateral Matters	07/25/17	Attend call with secured lenders Attend call with Trustee and Trustee counsel to plan for call with secured lender. With Trustee to discuss employees approved in cash collateral budget for next two weeks; call with employee regarding AR status to Trustee.	1.5	340.00	510.00
Carol Fox, CPA, CIRA, CFE	Cash Collateral Matters	07/27/17	Meeting with Trustee regarding cash budget, status of insurance and other operations issues Case update with the Trustee, her counsel and counsel for the secured lender - cash collateral	1.0	425.00	425.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Cash Collateral Matters	07/27/17	Prepare cash collateral budget for next four weeks	0.6	340.00	204.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Cash Collateral Matters	07/27/17	Follow-up with Brett Marks re: approval of cash collateral budget	0.5	340.00	170.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Cash Collateral Matters	07/28/17		0.3	340.00	102.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Cash Collateral Matters	08/14/17		1.0	340.00	340.00
Carol Fox, CPA, CIRA, CFE	Cash Collateral Matters	08/15/17		0.6	425.00	255.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Cash Collateral Matters	08/15/17		0.5	340.00	170.00
Carol Fox, CPA, CIRA, CFE	Cash Collateral Matters	08/28/17		0.2	425.00	85.00

Carol Fox, CPA, CIRA, CFE	Cash Collateral Matters	09/12/17	Preparation of 4th Interim Cash Collateral Budget (1.9); follow-up with the Trustee regarding cash disbursements (.5)	2.4	425.00	1,020.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Cash Collateral Matters	09/12/17	Analysis of Form 2, prepare budget vs. actual through third cash collateral order and prepare fourth cash collateral budget (3); Call with CF to discuss revised cash collateral budget (.4); Make updates to cash collateral budget and forward same to Trustee for review (.5)	3.9	340.00	1,326.00
Carol Fox, CPA, CIRA, CFE	Cash Collateral Matters	09/15/17	Follow-up with Trustee regarding cash collateral budget and payment of outstanding invoices	0.7	425.00	297.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Cash Collateral Matters	09/19/17	Follow up with counsel regarding cash budget and filing motion to approve same.	0.2	340.00	68.00
Carol Fox, CPA, CIRA, CFE	Cash Collateral Matters	10/10/17	Review and edit cash collateral budget through 11.30.17 with Teresa Licamara	1.3	425.00	552.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Cash Collateral Matters	10/10/17	Review motion for cash budget, update cash budget through December and call with CF to discuss same.	1.5	340.00	510.00
Carol Fox, CPA, CIRA, CFE	Cash Collateral Matters	12/04/17	Analysis of availability under the current cash collateral budget	0.8	425.00	340.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Cash Collateral Matters	12/04/17	Review motion and order regarding cash collateral and correspond with CF regarding planning for new budget	0.3	340.00	102.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Cash Collateral Matters	12/05/17	Review form 2, categorize expenses and prepare budget vs actual and new budget through January 31, 2018	2.2	340.00	748.00
Carol Fox, CPA, CIRA, CFE	Cash Collateral Matters	12/11/17	Review cash collateral budget (.8) With CF regarding budget; make updates to budget and budget vs	0.9	425.00	382.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Cash Collateral Matters	12/11/17	actual.	1.0	340.00	340.00
Carol Fox, CPA, CIRA, CFE	Cash Collateral Matters	12/12/17	Review and edit Fifth cash collateral budget	1.4	425.00	595.00

Teresa Licamara, CPA, ABV, CFF, CIRA	Cash Collateral Matters	12/12/17	Call with Trustee regarding cash collateral budget (.2); Updates to cash collateral budget for actual perm differences and footnotes (.8) Draft email to counsel regarding cash collateral budget and call with counsel regarding motion related to same (.3); Review and comment on draft motion for cash collateral (.3)	1.6	340.00	544.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Cash Collateral Matters	12/13/17	Review and prepare redline edits to motion to use cash collateral;	1.5	340.00	510.00
Carol Fox, CPA, CIRA, CFE	Cash Collateral Matters	12/14/17	Discuss redline edits with CF. Review and edit Fifth cash collateral motion	0.6	425.00	255.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Cash Collateral Matters	12/20/17	Review comments of CardConnect counsel to changes to cash collateral motion and call with counsel regarding same.	0.8	340.00	272.00
Carol Fox, CPA, CIRA, CFE	Cash Collateral Matters	12/21/17	Telephone conference with counsel regarding Card Connect's objections to cash collateral order; provide requested documentation	1.5	425.00	637.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Cash Collateral Matters	12/21/17	Receive and review comments from CardConnect counsel re motion to use cash; Call with CF to discuss Cardconnect comments; Call with Counsel re card connect comments and addressing language related to updated motion	1.0	340.00	340.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Cash Collateral Matters	12/28/17	Analysis of form 2 through 12/1/17 and prepare summary of cash receipts and disbursements	1.6	340.00	544.00
Carol Fox, CPA, CIRA, CFE	Cash Collateral Matters	01/04/18	Finalize summary of cash receipts and cash disbursements; transmit to counsel for the Trustee	0.9	425.00	382.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Cash Collateral Matters	01/05/18	Call with counsel office regarding email searching and costs associated with same and other litigation costs for future budgets.	0.3	340.00	102.00
Carol Fox, CPA, CIRA, CFE	Cash Collateral Matters	01/15/18	Begin preparation of six month cash collateral budget	0.6	425.00	255.00

			Analysis of form 2 for December 2017, categorize items to budget categories and update budget for actual and prepare seventh cash collateral budget through March 2017; Update cash summary through January 15, 2017	2.2	340.00	748.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Cash Collateral Matters	01/17/18				
Carol Fox, CPA, CIRA, CFE	Cash Collateral Matters	01/18/18	Review and edit cash collateral budget - in progress	0.9	425.00	382.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Cash Collateral Matters	01/18/18	Call with CF to discuss budget and prepare for call with counsel	0.5	340.00	170.00
Carol Fox, CPA, CIRA, CFE	Cash Collateral Matters	01/19/18	Review and edit cash collateral budget - in progress	0.5	425.00	212.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Cash Collateral Matters	01/19/18	Call with CF to discuss budget; prepare expanded budget through July 2018	0.6	340.00	204.00
Carol Fox, CPA, CIRA, CFE	Cash Collateral Matters	01/21/18	Review six month cash collateral budget and transmit to the Trustee for comment	0.3	425.00	127.50
Carol Fox, CPA, CIRA, CFE	Cash Collateral Matters	01/22/18	Finalize seventh cash collateral budget; transmit to counsel for review	0.9	425.00	382.50
Carol Fox, CPA, CIRA, CFE	Cash Collateral Matters	01/30/18	Follow-up with counsel on renewed cash collateral motion	0.8	425.00	340.00
Category Subtotal				57.6		21,097.00
			In connection with the assessment of First Data's chargeback liability, review Open Orders and Completed Orders report with Alfred Angelo staff; test transactions and transmit to First Data	3.5	425.00	1,487.50
Carol Fox, CPA, CIRA, CFE	Claims - Customer Chargebacks	07/25/17				
Carol Fox, CPA, CIRA, CFE	Claims - Customer Chargebacks	07/26/17	Multiple telephone conferences with Alfred Angelo staff regarding inquiries raised by First Data concerning chargebacks	2.1	425.00	892.50
Carol Fox, CPA, CIRA, CFE	Claims - Customer Chargebacks	07/27/17	Telephone conference with First Data regarding assessment of chargeback liability	0.8	425.00	340.00
Carol Fox, CPA, CIRA, CFE	Claims - Customer Chargebacks	07/27/17	In connection with the assessment of First Data's chargeback liability, review Open Orders report with Alfred Angelo staff and request necessary edits	0.8	425.00	340.00
Carol Fox, CPA, CIRA, CFE	Claims - Customer Chargebacks	07/27/17	Review revised Open Orders report received from Alfred Angelo; transmit the same to First Data	1.2	425.00	510.00

Time and Expense Detail

Carol Fox, CPA, CIRA, CFE	Claims - Customer Chargebacks	07/31/17	Telephone conference with First Data and Alfred Angelo regarding procedures for processing chargebacks (1.0); prepare summary memorandum to all parties (0.6)	1.6	425.00	680.00
Carol Fox, CPA, CIRA, CFE	Claims - Customer Chargebacks	08/01/17	Continue to address processing of chargebacks with First Data and Alfred Angelo staff	2.6	425.00	1,105.00
Luiza Ercolano	Claims - Customer Chargebacks	08/01/17	Analysis of customer address list for customers with open orders as of petition date	0.5	195.00	97.50
Carol Fox, CPA, CIRA, CFE	Claims - Customer Chargebacks	08/04/17	Draft letter requested by First Data to dispute chargebacks; transmit the same to the Trustee for review	0.9	425.00	382.50
Carol Fox, CPA, CIRA, CFE	Claims - Customer Chargebacks	08/07/17	Review customer open order report for the purpose of analyzing chargebacks	1.2	425.00	510.00
Janet Pritchard	Claims - Customer Chargebacks	08/12/17	Meet with bride in Naples, FL to turn over gown, veil and slip; obtain receipt and agreement not to charge back or file claim in case.	0.5	135.00	67.50
Carol Fox, CPA, CIRA, CFE	Claims - Customer Chargebacks	08/28/17	Respond to inquiry raised by counsel for American Express regarding chargebacks and provide requested schedules documenting open and closed orders	0.8	425.00	340.00
Carol Fox, CPA, CIRA, CFE	Claims - Customer Chargebacks	08/29/17	Telephone conference with Christine Wadsworth regarding report needed for 09.02.17 warehouse auction and chargeback analysis	0.4	425.00	170.00
Carol Fox, CPA, CIRA, CFE	Claims - Customer Chargebacks	08/31/17	Telephone conference with in-house counsel for AMEX and analyst regarding chargebacks and related follow-up	1.4	425.00	595.00
Carol Fox, CPA, CIRA, CFE	Claims - Customer Chargebacks	09/13/17	Review chargeback analyses prepared by First Data and Christine Wadsworth	0.9	425.00	382.50
Carol Fox, CPA, CIRA, CFE	Claims - Customer Chargebacks	09/19/17	Review chargeback reports; follow-up email to First Data regarding the same	0.5	425.00	212.50
Bernadette Lombardo, CPA, CFE	Claims - Customer Chargebacks	12/04/17	Begin preparing Excel spreadsheet of customers that were not identified on Open Order Report or Cancelled Order Report	1.0	295.00	295.00

Bernadette Lombardo, CPA, CFE	Claims - Customer Chargebacks	12/04/17	Prepare email to D Larouche re further information needed with respect to customer orders and customer payments received in connection with sales tax return preparation Telephone call with D Larouche in connection with payment research for certain customers not found on Open Order Report or Completed Order Report	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Claims - Customer Chargebacks	12/05/17	Read, research and reply to emails from D Larouche re further research for specific customers in connection with sales tax preparation; prepare and update Excel schedules and update tax work papers accordingly Compile detail information of customers requiring further investigation and forward to D Larouche	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Claims - Customer Chargebacks	12/05/17	Review spreadsheet prepared by D Larouche of customers payments found by D Larouche research; update tax work papers; prepare email to D Larouche re additional questions/customers payments requiring research Review chargeback analysis and compare to sales; begin preparing schedule for First Data; intraoffice meeting w L Ercolano re preparation of schedule for First Data	1.3	295.00	383.50
Bernadette Lombardo, CPA, CFE	Claims - Customer Chargebacks	12/05/17	Analysis of chargebacks for the following stores: California stores (.7); Florida stores (1.6); Georgia store (.5)	0.5	295.00	147.50
Bernadette Lombardo, CPA, CFE	Claims - Customer Chargebacks	12/06/17	Analysis of chargebacks for the following stores: Baltimore store (.2); New Jersey store (.2); Texas stores (.7); Springfield store (.2); summarize chargebacks by store for all states (.2)	1.0	295.00	295.00
Bernadette Lombardo, CPA, CFE	Claims - Customer Chargebacks	12/06/17	Carefully review schedule of First Data credit card disputes prepared by L Ercolano and compare to work paper, correcting accordingly, before transmission to First Data representative	1.5	295.00	442.50
Luiza Ercolano	Claims - Customer Chargebacks	12/07/17		2.8	195.00	546.00
Luiza Ercolano	Claims - Customer Chargebacks	12/07/17		1.5	195.00	292.50
Bernadette Lombardo, CPA, CFE	Claims - Customer Chargebacks	12/08/17		1.0	295.00	295.00

Bernadette Lombardo, CPA, CFE	Claims - Customer Chargebacks	12/12/17	Review credit card dispute spreadsheet prepared by First Data Review First Data W C Fox; telephone call to First Data re	0.5	295.00	147.50
Bernadette Lombardo, CPA, CFE	Claims - Customer Chargebacks	12/19/17	clarification of report; intraoffice meeting w L Ercolano	0.3	295.00	88.50
Luiza Ercolano	Claims - Customer Chargebacks	12/19/17	Analysis of chargebacks by store for all states in connection with preparing state sales returns Financial analysis of historical	1.0	195.00	195.00
Carol Fox, CPA, CIRA, CFE	Claims - Customer Chargebacks	01/15/18	customer deposits and charge backs In connection with the verification of filed customer claims, preparation of a master schedule	0.6	425.00	255.00
Carol Fox, CPA, CIRA, CFE	Claims - Customer Chargebacks	01/16/18	linking the customer charge backs to customer name	1.2	425.00	510.00
Mendel Lerner	Claims - Customer Chargebacks	01/16/18	In connection with the verification of filed customer claims, preparation of a master schedule linking bankruptcy filings to chargebacks to customer	2.5	95.00	237.50
Jonathan Eargle, CPA/ABV, CVA, CFE	Claims - Customer Chargebacks	01/17/18	Cf. with T. Licamara and M. Lerner re: Chargeback and Claims analyses	0.5	250.00	125.00
Mendel Lerner	Claims - Customer Chargebacks	01/17/18	In connection with the verification of filed customer claims, preparation of a master schedule linking bankruptcy filings to chargebacks to customer	4.0	95.00	380.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Claims - Customer Chargebacks	01/18/18	Reviewed cross-reference analysis between chargeback and personal bankruptcy claims	1.0	250.00	250.00
Mendel Lerner	Claims - Customer Chargebacks	01/19/18	In connection with the verification of filed claims, updating master schedule with type of claims for business claims Compared customer claims to debtor schedules to identify all	3.3	95.00	313.50
Jonathan Eargle, CPA/ABV, CVA, CFE	Claims - Customer Chargebacks	01/30/18	customer deposits	4.4	250.00	1,100.00
Category Subtotal				49.9		14,500.00
Carol Fox, CPA, CIRA, CFE	Claims Administration	08/07/17	Analysis of the reclamation claim filed by Prime Group; telephone conference with counsel regarding the same	0.9	425.00	382.50
Jonathan Eargle, CPA/ABV, CVA, CFE	Claims Administration	10/11/17	Prepared claims analysis for 755 claims filed against Alfred Angelo Newco, Inc.	5.6	250.00	1,400.00

Time and Expense Detail

Exhibit 4

Jonathan Eargle, CPA/ABV, CVA, CFE	Claims Administration	10/13/17	Updated claims analysis with proper reconciliation and supporting notes Began preparation of claims analysis for 379 claims filed against AA Florida Bridal Retail; Also extracted from PACER all claims registers for all Alfred Angelo entities	1.7	250.00	425.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Claims Administration	10/16/17	Completed claims analysis for 355 claims filed against AA Florida Bridal Retail	2.3	250.00	575.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Claims Administration	10/17/17	Began preparation of claims analysis for 171 claims filed against AA Bridal	2.8	250.00	700.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Claims Administration	10/17/17	Completed preparation of claims analysis for all Alfred Angelo Entities (AA Australia, AA Bridal, AA Bridal Midwest, AA Bridal Nebraska, AA Bridal Northeast, AA Brides Studio No. 3, AA Canada, AA Hong Kong, BridesMart, Hacienda Brides, and Picciones Fashions)	0.8	250.00	200.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Claims Administration	10/25/17	(Approximately 500 claims)	5.6	250.00	1,400.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Claims Administration	01/04/18	Began updating claims analysis through claims deadline date	1.7	250.00	425.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Claims Administration	01/05/18	Continued updating claims analysis with claims filed through Nov. 27, 2017; Completed: AA Newco, AA Bridal, BridesMart, AA Florida Bridal Retail, and AA Bridal Northeast	6.5	250.00	1,625.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Claims Administration	01/08/18	Completed updating claims analysis with claims filed through Nov. 27, 2017; Completed: AA Australia, AA Nebraska, AA Midwest, AA Brides Studio, AA Canada, AA Investment Co. (Hong Kong), Hacienda Brides, and Piccione Fashions	1.9	250.00	475.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Claims Administration	01/10/18	Compiled all claims into single analysis and removed duplicates Began reviewing Debtor's liability schedules to categorize claims;	1.6	250.00	400.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Claims Administration	01/15/18	Completed 902 pages of approximately 3,700 (4 claims to a page)	3.6	250.00	900.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Claims Administration	01/15/18	With CF to discuss claims analysis; Planning with staff for claims analysis and categorization of same.	1.2	340.00	408.00

Jonathan Eargle, CPA/ABV, CVA, CFE	Claims Administration	01/16/18	Continued reviewing Debtor's liability schedules to categorize claims; Completed 1,250 pages of approximately 3,700 (4 claims to a page)	4.8	250.00	1,200.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Claims Administration	01/16/18	Planning analysis of claims filed by customers vs charge backs listed on First Data report; Instruct staff for analysis of customer claims; Review analysis prepared by staff. Continued and finished reviewing Debtor's liability schedules to categorize claims; Completed remaining 1550+ pages of approximately 3,700 (4 claims to a page)	2.2	340.00	748.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Claims Administration	01/17/18	Reviewed specific individual claims to research claim categories	0.5	250.00	125.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Claims Administration	01/17/18	Reviewed specific individual claims to research claim categories	0.5	250.00	125.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Claims Administration	01/19/18	Collaborated with M. Lerner to identify and categorize all business entities in 2,000+ claims; Reviewed findings; Made adjustments and modifications as necessary	1.9	250.00	475.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Claims Administration	01/25/18	Reviewed claims analysis and debtor schedules to research customer deposits	1.1	250.00	275.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Claims Administration	01/29/18	Downloaded updated claim registers for all AA entities	0.6	250.00	150.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Claims Administration	01/29/18	Supervise analysis of claims	0.5	340.00	170.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Claims Administration	01/30/18	Updated all AA entity claims listing through January 30, 2018	2.1	250.00	525.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Claims Administration	02/12/18	Cf. with C. Fox re: Claims Analysis	0.3	250.00	75.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Claims Administration	02/28/18	Updated claims analysis through February 2018	1.4	250.00	350.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Claims Administration	03/05/18	Begin to review claims and plan for summarizing same for counsel	0.5	340.00	170.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Claims Administration	03/06/18	Continue to review claims, with staff to discuss updates needed and supervise same.	2.0	340.00	680.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Claims Administration	03/07/18	Supervise JE with updates to claims analysis	0.5	340.00	170.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Claims Administration	03/28/18	Cf. with J. De Pina re: claims analysis	0.4	250.00	100.00
Category Subtotal				59.2		15,578.50

Janet Pritchard	Electronic Data Recovery	07/22/17	Continue inventory of Alfred Angelo corporate office. Prepare Trustee tags for all computers.	3.0	135.00	405.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Electronic Data Recovery	07/28/17	Received laptop from AA employee; Prepared receipt	0.2	250.00	50.00
Carol Fox, CPA, CIRA, CFE	Electronic Data Recovery	08/04/17	Telephone conference with Innovative Architects regarding preservation of accounting data and emails	0.9	425.00	382.50
Carol Fox, CPA, CIRA, CFE	Electronic Data Recovery	08/07/17	Coordinate securing the electronic data including, but not limited to, financial and customer data with Innovative Architects - in progress	1.6	425.00	680.00
Carol Fox, CPA, CIRA, CFE	Electronic Data Recovery	08/08/17	Continue to coordinate securing the electronic data including, but not limited to, financial and customer data with Innovative Architects - in progress	2.1	425.00	892.50
Carol Fox, CPA, CIRA, CFE	Electronic Data Recovery	08/08/17	Coordinate and supervise securing hardcopy documents including, but not limited to, financial, corporate, customer and IP with GR staff	1.9	425.00	807.50
Carol Fox, CPA, CIRA, CFE	Electronic Data Recovery	08/08/17	On site: Review and supervise GR team re: preservation of hardcopy documents (2.00) and meet with Innovative Architects regarding preservation of electronic records (1.0)	3.0	425.00	1,275.00
Carol Fox, CPA, CIRA, CFE	Electronic Data Recovery	08/09/17	Telephone conference with Innovative Architects, Host.net and counsel for Host.net regarding preservation of electronic data and ongoing hosting services; related follow-up with the Trustee and counsel	0.9	425.00	382.50
Janet Pritchard	Electronic Data Recovery	08/15/17		0.9	425.00	382.50
Janet Pritchard	Electronic Data Recovery	08/25/17	Upload storage records to server.	0.5	135.00	67.50
Carol Fox, CPA, CIRA, CFE	Electronic Data Recovery	08/30/17	Follow-up with IA regarding decommissioning of ViaWest server (0.5) and Office 365 emails (0.4)	0.9	425.00	382.50
Jonathan Eargle, CPA/ABV, CVA, CFE	Electronic Data Recovery	09/01/17	Meet with IT professional from Innovative Architects to retrieve servers	0.8	250.00	200.00
Carol Fox, CPA, CIRA, CFE	Electronic Data Recovery	09/05/17	Telephone conference with Innovative Architects regarding e-discovery - Office 365	0.5	425.00	212.50

Carol Fox, CPA, CIRA, CFE	Electronic Data Recovery	09/06/17	Telephone conference with Innovative Architects regarding post-petition use of Host.net; provide Innovative Architects with contracts received from counsel representing Host.net Follow-up with Innovative Architects regarding post-petition use of Host.net; confirm with the Trustee that continued service is necessary	0.8	425.00	340.00
Carol Fox, CPA, CIRA, CFE	Electronic Data Recovery	09/07/17	Follow-up with IA re: decommissioning of Via West and back-up alternatives (0.4) and transition of all IT functions (0.4) Telephone conference with GlassRatner team and Innovative Architects regarding e-discovery of the Debtors' Office 365 email accounts At storage facility, review laptops received from AA employees; update inventory.	0.6	425.00	255.00
Carol Fox, CPA, CIRA, CFE	Electronic Data Recovery	09/11/17	Follow-up with Innovative Architects regarding e-discovery and active user accounts	0.8	425.00	340.00
Carol Fox, CPA, CIRA, CFE	Electronic Data Recovery	09/13/17	Continued download/upload process of three .pst files from IA; Teleconference with IA re: download speeds and processes Review Follow-up with IA and Dan Larouche regarding full system back- up	1.0	425.00	425.00
Janet Pritchard	Electronic Data Recovery	09/22/17	Attend to the decommissioning of Alfred Angelo's server at ViaWest Continue to attend to the decommissioning of Alfred Angelo's server at ViaWest Telephone conference with Innovative Architects regarding e- discovery Cf. with J. Pritchard re: Laptops received; Cf. with L. Ercolano re: missing documents	1.0	135.00	135.00
Carol Fox, CPA, CIRA, CFE	Electronic Data Recovery	09/28/17	Telephone conference with Tim Shine (Innovative Architects) regarding decommission Via West and equipment housed at Host.net	0.7	425.00	297.50
Jonathan Eargle, CPA/ABV, CVA, CFE	Electronic Data Recovery	10/10/17		1.6	250.00	400.00
Carol Fox, CPA, CIRA, CFE	Electronic Data Recovery	10/11/17		0.4	425.00	170.00
Carol Fox, CPA, CIRA, CFE	Electronic Data Recovery	11/15/17		0.7	425.00	297.50
Carol Fox, CPA, CIRA, CFE	Electronic Data Recovery	11/16/17		0.9	425.00	382.50
Carol Fox, CPA, CIRA, CFE	Electronic Data Recovery	11/16/17		0.5	425.00	212.50
Jonathan Eargle, CPA/ABV, CVA, CFE	Electronic Data Recovery	12/01/17		0.5	250.00	125.00
Carol Fox, CPA, CIRA, CFE	Electronic Data Recovery	12/07/17		0.4	425.00	170.00

Jonathan Eargle, CPA/ABV, CVA, CFE	Electronic Data Recovery	12/08/17	Brief meeting with Innovative Architects to exchange external hard drive	0.5	250.00	125.00
Carol Fox, CPA, CIRA, CFE	Electronic Data Recovery	12/11/17	Follow-up on decommissioning Via West	0.4	425.00	170.00
Carol Fox, CPA, CIRA, CFE	Electronic Data Recovery	12/15/17	Follow-up with IA regarding decommissioning of ViaWest and inventory of IT equipment at Host.net	0.4	425.00	170.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Electronic Data Recovery	12/22/17	Retrieved V. McIntosh laptop and stored/organized D. Folic laptop in storage unit	0.6	250.00	150.00
Carol Fox, CPA, CIRA, CFE	Electronic Data Recovery	01/02/18	Call with IA regarding equipment stored at Host.net discuss potential sale of the same	0.4	425.00	170.00
Carol Fox, CPA, CIRA, CFE	Electronic Data Recovery	01/09/18	Telephone conferences with counsel and Innovative Architects regarding e-discovery	0.6	425.00	255.00
Carol Fox, CPA, CIRA, CFE	Electronic Data Recovery	02/28/18	Follow-up with Innovative Architects regarding consolidation of space at Host.net, budget reductions and equipment available for sale	0.7	425.00	297.50
Category Subtotal				29.8		10,625.00
Janet Pritchard	Employment & Fees	07/14/17	Prepare employment documents.	0.5	135.00	67.50
Janet Pritchard	Employment & Fees	07/17/17	Draft employment documents. Revise Affidavit of Accountant, Application for Employment and proposed Order.	0.8	135.00	108.00
Janet Pritchard	Employment & Fees	07/18/17		0.4	135.00	54.00
Carol Fox, CPA, CIRA, CFE	Employment & Fees	11/06/17	Review application to employ - JNR Review WIP and instruct staff for fee application	0.3	425.00	127.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Employment & Fees	03/13/18	Begin preparation of Exhibits to First Interim Fee Application.	0.5	340.00	170.00
Janet Pritchard	Employment & Fees	04/10/18	Begin preparation of Exhibits to First Interim Fee Application.	2.0	135.00	270.00
Janet Pritchard	Employment & Fees	04/11/18		1.0	135.00	135.00
Category Subtotal				5.5		932.00
Carol Fox, CPA, CIRA, CFE	Evaluate and liquidate assets	07/15/17	Coordinate with IT team to secure the Debtors' domain names and IP	1.9	425.00	807.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Evaluate and liquidate assets	07/15/17	Locate locksmith, meet locksmith to gain entry and secure Boynton Beach store; meet with bride at BB Store and search for dress; take photos of store and inventory	3.5	340.00	1,190.00

Carol Fox, CPA, CIRA, CFE	Evaluate and liquidate assets	07/17/17	Onsite meetings with the Debtors' staff, identify and secure assets of the Bankruptcy Estate including but not limited to IP and analyze and secure the Debtors' pre-petition financial records - in progress	6.4	425.00	2,720.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Evaluate and liquidate assets	07/17/17	Search for information regarding dresses in transit in finance offices and CFO computer.	2.5	340.00	850.00
Carol Fox, CPA, CIRA, CFE	Evaluate and liquidate assets	07/18/17	Continued onsite meetings with the Debtors' staff, identify and secure assets of the Bankruptcy Estate including and analyze and secure the Debtors' pre-petition financial records - in progress	3.7	425.00	1,572.50
Carol Fox, CPA, CIRA, CFE	Evaluate and liquidate assets	07/18/17	Analysis of the Debtor's orders inclusive of work in progress, orders that have not been processed and orders in transit or in California warehouse; transmit to the Trustee and legal counsel - in progress Telephone conference with Adrianna Pappel regarding due diligence in connection with	3.6	425.00	1,530.00
Carol Fox, CPA, CIRA, CFE	Evaluate and liquidate assets	07/19/17	potential purchase	0.6	425.00	255.00
Carol Fox, CPA, CIRA, CFE	Evaluate and liquidate assets	07/19/17	Continued analysis of the Debtor's orders inclusive of work in progress, orders that have not been processed and orders in transit or in California warehouse; transmit to the Trustee and legal counsel - in progress Coordinating with staff for inventory of Debtors office	2.9	425.00	1,232.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Evaluate and liquidate assets	07/19/17	contents	0.5	340.00	170.00
Carol Fox, CPA, CIRA, CFE	Evaluate and liquidate assets	07/20/17	Coordinate with Alfred Angelo staff a report detailing production and payment status of all brides' orders since January 1, 2017 Meeting at Deerfield Beach warehouse in connection with the valuation of the bridal gown	2.8	425.00	1,190.00
Carol Fox, CPA, CIRA, CFE	Evaluate and liquidate assets	07/21/17	inventory	1.2	425.00	510.00
Carol Fox, CPA, CIRA, CFE	Evaluate and liquidate assets	07/21/17	Analysis of finished goods in transit from China DC to California encompassing 25,000 items; transmit to Trustee and counsel	2.7	425.00	1,147.50

Luiza Ercolano	Evaluate and liquidate assets	07/21/17	Assisting with inventory analysis at Corporate Office; preparation of index (2.8); analysis of inventory (open orders) for the period from 6/2017 through 10/2017 (.5)	3.3	195.00	643.50
Luiza Ercolano	Evaluate and liquidate assets	07/21/17	Review analysis of inventory (open orders) for the period from 6/2017 through 10/2017 w/ C. Fox	1.0	195.00	195.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Evaluate and liquidate assets	07/21/17	Review open order reports, plan and supervise staff for summarizing information	0.3	340.00	102.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Evaluate and liquidate assets	07/21/17	Prepare for call with creditors, with VP finance regarding units at Dynamic and summarizing same,. Continue coordinate with Alfred Angelo staff the production and payment status of all brides' orders since January 1, 2017	1.2	340.00	408.00
Carol Fox, CPA, CIRA, CFE	Evaluate and liquidate assets	07/24/17	Prepared inventory for physical assets at Angelo corporate office	4.2	425.00	1,785.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Evaluate and liquidate assets	07/24/17	Prepared inventory for physical assets at Angelo corporate office	8.0	250.00	2,000.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Evaluate and liquidate assets	07/27/17	Receive and read emails regarding Papel offer; Receive and read emails regarding Dynamic settlement and offer for bulk sale and waterfall; Prepare for call with secured lenders	0.6	340.00	204.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Evaluate and liquidate assets	07/31/17	Coordinate with Debtors staff for status of AR; Receive and review AR report and plan for additional information needed.	0.4	340.00	136.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Evaluate and liquidate assets	08/01/17	Call with AR staff to discuss status of AR; Email to CF regarding current AR status report from Dan	0.3	340.00	102.00
Carol Fox, CPA, CIRA, CFE	Evaluate and liquidate assets	08/02/17	Preparation of detailed and summary schedule of inventory in California warehouse; transmit the same to counsel	2.9	425.00	1,232.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Evaluate and liquidate assets	08/02/17	Planning with Debtors programmer for AR reports and statements to be mailed for accounts due. Preparation of detailed and summary schedule of inventory in	0.5	340.00	170.00
Carol Fox, CPA, CIRA, CFE	Evaluate and liquidate assets	08/03/17	China warehouse; transmit the same to counsel	2.2	425.00	935.00
Carol Fox, CPA, CIRA, CFE	Evaluate and liquidate assets	08/07/17	Call with counsel and potential auctioneer	0.5	425.00	212.50

Time and Expense Detail

Exhibit 4

Carol Fox, CPA, CIRA, CFE	Evaluate and liquidate assets	08/07/17	Continued analysis of the liquidation value of the inventory held at the China and California warehouses	2.8	425.00	1,190.00
Carol Fox, CPA, CIRA, CFE	Evaluate and liquidate assets	08/08/17	Analysis of the liquidation value of the inventory held at the China and California warehouses - completed	1.8	425.00	765.00
Carol Fox, CPA, CIRA, CFE	Evaluate and liquidate assets	08/08/17	Analysis of the liquidation value of the inventory held at the Delray warehouse and Sunrise store - in progress	0.9	425.00	382.50
Ashley Peal	Evaluate and liquidate Assets	08/11/17	Review photographs of bridal dresses moved from corporate office; Forward files to Trustee	0.5	95.00	47.50
Carol Fox, CPA, CIRA, CFE	Evaluate and liquidate assets	08/11/17	Telephone conference with Trustee and counsel regarding sales of inventory in CA and China	0.6	425.00	255.00
Janet Pritchard	Evaluate and liquidate assets	08/11/17	Work on updating inventory list for locations of file cabinets, storage boxes and miscellaneous equipment remoed from corporate office.	1.8	135.00	243.00
Carol Fox, CPA, CIRA, CFE	Evaluate and liquidate assets	08/15/17	In connection with sale of inventory, review documents posted to the data room and related follow-up with former Alfred Angelo employees	1.4	425.00	595.00
Janet Pritchard	Evaluate and liquidate assets	08/16/17	Attend to various issues relating to storage matters, laptop for use at auction, mail, transfer of materials to warehouse. Attend to issues regarding lockbox and lock change in Boynton Beach location.	2.0	135.00	270.00
Carol Fox, CPA, CIRA, CFE	Evaluate and liquidate assets	09/01/17	Begin schedule of known domain names and trademarks	0.6	425.00	255.00
Carol Fox, CPA, CIRA, CFE	Evaluate and liquidate assets	09/01/17	Review of the Debtors' schedules and follow-up with former employees of the Debtor regarding information required for California warehouse sale	1.2	425.00	510.00
Carol Fox, CPA, CIRA, CFE	Evaluate and liquidate assets	09/05/17	Telephone conference with the Trustee and counsel regarding the California warehouse sale	0.6	425.00	255.00
Carol Fox, CPA, CIRA, CFE	Evaluate and liquidate assets	09/21/17	Telephone conference with contractor regarding collection of the Debtors' receivables; related follow-up with the Chapter 7 Trustee	0.6	425.00	255.00

Carol Fox, CPA, CIRA, CFE	Evaluate and liquidate assets	09/21/17	Analysis of intellectual property totaling domain names; preparation of schedule of the same and provide to counsel	1.9	425.00	807.50
Carol Fox, CPA, CIRA, CFE	Evaluate and liquidate assets	09/21/17	Follow-up regarding inventory remaining at Deerfield warehouse (0.4); analysis of units remaining at China warehouse, prepare report and send to counsel (0.5)	0.9	425.00	382.50
Carol Fox, CPA, CIRA, CFE	Evaluate and liquidate assets	09/25/17	Telephone conference with the Trustee regarding collection of accounts receivable, web hosting and case deliverables	0.6	425.00	255.00
Carol Fox, CPA, CIRA, CFE	Evaluate and liquidate assets	09/26/17	Coordinate will collector and Dan Larouch and Christine Wadsworth e regarding documentation necessary for the collection of accounts receivable (1.2); follow-up call with proposed collection agency (0.3)	1.5	425.00	637.50
Carol Fox, CPA, CIRA, CFE	Evaluate and liquidate assets	09/26/17	Telephone conference with the Chapter 7 Trustee regarding collection of accounts receivable, Canadian insolvency proceeding and ongoing review of potential causes of action	0.7	425.00	297.50
Carol Fox, CPA, CIRA, CFE	Evaluate and liquidate assets	09/27/17	Follow-up with Dan Larouche regarding documentation necessary to collect accounts receivable; preliminary review of documents provided - in progress	0.4	425.00	170.00
Carol Fox, CPA, CIRA, CFE	Evaluate and liquidate assets	09/29/17	In connection with the collection of the outstanding domestic receivables, review invoices and schedules prepared by Dan Larouche and forward to proposed third party collection agency	1.4	425.00	595.00
Carol Fox, CPA, CIRA, CFE	Evaluate and liquidate assets	10/13/17	Respond to inquiries from proposed collector regarding collection of outstanding accounts receivable and provide necessary information	0.8	425.00	340.00
Carol Fox, CPA, CIRA, CFE	Evaluate and liquidate assets	10/17/17	Telephone conference with proposed collection agent regarding collection of domestic a/r and provide requested documentation; follow-up emails with the Trustee's counsel	0.7	425.00	297.50

Carol Fox, CPA, CIRA, CFE	Evaluate and liquidate assets	10/17/17	In conjunction with proposed sale of IT equipment, review schedule of physical assets in storage (e.g. laptops, printers, etc.) and related follow-up with GR team	0.6	425.00	255.00
Carol Fox, CPA, CIRA, CFE	Evaluate and liquidate assets	10/23/17	Telephone conference with counsel re: collection of outstanding receivables; transmit requested documentation; follow-up with collection agent	0.9	425.00	382.50
Carol Fox, CPA, CIRA, CFE	Evaluate and liquidate assets	10/31/17	Telephone conference with the proposed collection agent regarding a/r collected to date; correspondence with the Trustee and counsel regarding the same	0.8	425.00	340.00
Carol Fox, CPA, CIRA, CFE	Evaluate and liquidate assets	11/16/17	Review and approve settlements of outstanding accounts receivable	0.5	425.00	212.50
Carol Fox, CPA, CIRA, CFE	Evaluate and liquidate assets	03/07/18	Review and edit motions to employ domain broker and continue to use merchant bank accounts	0.9	425.00	382.50
Carol Fox, CPA, CIRA, CFE	Evaluate and Liquidate Assets	04/23/18	Telephone conference with collection agent regarding pending settlements	0.5	425.00	212.50
Category Subtotal				85.6		31,891.00
Luiza Ercolano	Litigation Consulting	07/18/17	Indexing of documents received in connection with the following: Card Connect, China Trademark Agreement, Disney Licensing and Financial Transaction Services Inventory Alfred Angelo corporate office.	0.5	195.00	97.50
Janet Pritchard	Litigation Consulting	07/20/17	Continued onsite meetings with the Debtors' staff for the purpose of identifying and securing financial records	9.5	135.00	1,282.50
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	07/21/17	Continue inventory of Alfred Angelo corporate office.	1.5	425.00	637.50
Janet Pritchard	Litigation Consulting	07/21/17	Continue to address necessary measures to secure financial data and emails with Innovative Architects	9.0	135.00	1,215.00
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	07/24/17	Assisting with inventory analysis at Corporate Office; preparation of index	0.9	425.00	382.50
Luiza Ercolano	Litigation Consulting	07/24/17		6.8	195.00	1,326.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	07/24/17	Call with CF to plan and coordinate for information needed to be provided to counsel and Trustee	0.5	340.00	170.00

Time and Expense Detail

Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	07/24/17	Call with JP to discuss document inventory and IT inventory; Supervise inventory of Delray Beach HQ.	0.5	340.00	170.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	07/25/17	Prepared inventory for documents, file cabinets, and two storage closets; Prepared physical inventory for storage	7.2	250.00	1,800.00
Luiza Ercolano	Litigation Consulting	07/25/17	Assisting with inventory analysis at Corporate Office; preparation of index	8.0	195.00	1,560.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	07/25/17	Supervise staff with document inventory and Delray corporate office packing	0.5	340.00	170.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	07/27/17	Review index of contents of Delray office and instruct staff for items moving to storage.	0.5	340.00	170.00
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	07/31/17	Continue to analyze and secure the Debtors' pre-petition financial records and assets; address concerns raised by the Trustee	2.9	425.00	1,232.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	07/31/17	Call with CF to discuss various case matters and status of inventory	0.3	340.00	102.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	08/01/17	Attempt to access server/VPN and preparation for meeting with VP of finance on accounting system.	0.5	340.00	170.00
Luiza Ercolano	Litigation Consulting	08/01/17	Continue to assist with inventory analysis at Corporate Office including all departments and preparation of index for same (3); assist John Taylor from Innovative Architect to set up a remote desktop session on site in connection with disabling users from the Alfredo Angelo domain (.5)	3.5	195.00	682.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	08/01/17	Call with counsel and Trustee regarding status	0.5	340.00	170.00
Janet Pritchard	Litigation Consulting	08/02/17	Prepare index of boxes received from P. Redmond's office. Prepare index of boxes received from Alfred Angelo corporate office. Prepare index of checkbooks found in Alfred Angelo corporate office. Update all inventories.	1.4	135.00	189.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	08/02/17	Assist with inventory of Delray Beach office	0.5	250.00	125.00

Luiza Ercolano	Litigation Consulting	08/02/17	Continue to assist with inventory analysis at Corporate Office including all departments; preparation of index for same	8.0	195.00	1,560.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	08/02/17	Supervise JP with inventory and planning for move, coordinate with JP for index of Debtors counsel records, coordinate with JP and JE for download of Debtors Schedules and SOFA and planning for summarizing same.	0.8	340.00	272.00
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	08/03/17	Continue to analyze and secure the Debtors' pre-petition financial records and address concerns raised by the Trustee	1.5	425.00	637.50
Ashley Peal	Litigation Consulting	08/04/17	Assist with inventory of Delray Beach office	2.5	95.00	237.50
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	08/04/17	Onsite meeting at Debtors' corporate office regarding the preservation of hardcopy accounting records	2.1	425.00	892.50
Janet Pritchard	Litigation Consulting	08/05/17	Update inventory to include location of computers, file cabinets and boxes relocated from corporate office to storage facility.	0.7	135.00	94.50
Luiza Ercolano	Litigation Consulting	08/05/17	Continue to assist with inventory analysis at Corporate Office including all departments; preparation of index for same	3.8	195.00	741.00
Beau Brady	Litigation Consulting	08/07/17	Modify inventory analysis file to include formatted data tables.	1.5	315.00	472.50
Ashley Peal	Litigation Consulting	08/07/17	Assist with inventory of Delray Beach office	8.5	95.00	807.50
Janet Pritchard	Litigation Consulting	08/07/17	Continue packing corporate office; update inventory.	8.8	135.00	1,188.00
Janet Pritchard	Litigation Consulting	08/07/17	Move boxes to GR office; update inventory with revised locations.	0.3	135.00	40.50
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	08/07/17	Continued assisting J. Pritchard and team with organization of assets and documents	8.5	250.00	2,125.00
Luiza Ercolano	Litigation Consulting	08/07/17	Continue to assist with inventory analysis at Corporate Office including all departments; preparation of index for same	8.0	195.00	1,560.00

Time and Expense Detail

Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	08/07/17	Call with JP to discuss status of move and boxing records; Call with CF to discuss servers and meeting with Debtors former VP of Finance	0.3	340.00	102.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	08/08/17	Meeting with Debtor's Finance staff to discuss accounting reports to download from servers.	1.6	340.00	544.00
Ashley Peal	Litigation Consulting	08/08/17	Assist with inventory of Delray Beach office	7.0	95.00	665.00
Ashley Peal	Litigation Consulting	08/08/17	Conference with C. Fox re: status of inventory of Delray Beach Office	1.0	95.00	95.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	08/08/17	Continued assisting J. Pritchard and team with organization of assets and documents	8.0	250.00	2,000.00
Luiza Ercolano	Litigation Consulting	08/08/17	Continue to assist with inventory analysis at Corporate Office including all departments; preparation of index for same	8.0	195.00	1,560.00
Ashley Peal	Litigation Consulting	08/09/17	Assist with inventory of Delray Beach office	9.5	95.00	902.50
Luiza Ercolano	Litigation Consulting	08/09/17	Continue to assist with inventory analysis at Corporate Office including all departments; preparation of index for same	8.0	195.00	1,560.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	08/10/17	Coordinate with BB, CF and Debtors former IT staff for preserving data from Lawson databases.	0.3	340.00	102.00
Ashley Peal	Litigation Consulting	08/10/17	Assist with inventory of Delray Beach office	10.2	95.00	969.00
Luiza Ercolano	Litigation Consulting	08/10/17	Continue to assist with inventory analysis at Corporate Office including all departments; preparation of index for same	8.0	195.00	1,560.00
Beau Brady	Litigation Consulting	08/11/17	Conference call Alfred Angelo IT personnel with TL.	0.5	315.00	157.50
Beau Brady	Litigation Consulting	08/11/17	Confirm access to Dropbox and review contents of Lawson Data folder.	1.0	315.00	315.00
Beau Brady	Litigation Consulting	08/14/17	Review GL data in Excel format DB2 query results from Lawson AS400.	2.0	315.00	630.00
Beau Brady	Litigation Consulting	08/14/17	Create Visual Basic consolidation macro code.	2.0	315.00	630.00
Beau Brady	Litigation Consulting	08/14/17	Execute macro and format results as data table.	2.0	315.00	630.00
Beau Brady	Litigation Consulting	08/14/17	Review invoice data in Excel format DB2 query results from Lawson AS400.	1.5	315.00	472.50

Time and Expense Detail

Exhibit 4

Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	08/14/17	With CF to discuss documents and electronic accounting data and planning for 341 hearing. Receive call from TL to provide status update regarding findings	0.4	340.00	136.00
Beau Brady	Litigation Consulting	08/15/17	from review of data.	0.5	315.00	157.50
Beau Brady	Litigation Consulting	08/15/17	Call SS to receive additional data requirements and instructions.	0.5	315.00	157.50
Beau Brady	Litigation Consulting	08/15/17	Email Dan and Sandy L regarding proposed follow up meeting.	0.5	315.00	157.50
Beau Brady	Litigation Consulting	08/15/17	Query GL tables for summary statistics.	1.5	315.00	472.50
Beau Brady	Litigation Consulting	08/15/17	Create SQL database storage solution for GL files.	2.0	315.00	630.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	08/15/17	Review Iron Mountain inventory and prepare summary for Trustee Review Dropbox and planning for recovery of additional information with BB and planning for identification of information to request at 341	1.3	340.00	442.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	08/15/17	Coordinate review of D&O policy with counsel and provide requested documents	1.0	340.00	340.00
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	08/16/17		1.2	425.00	510.00
Janet Pritchard	Litigation Consulting	08/16/17	Begin inventory of boxes shipped to GR WPB office.	1.5	135.00	202.50
Ashley Peal	Litigation Consulting	08/17/17	Review bank statements received; Prepare matrix re: same	3.3	95.00	313.50
Luiza Ercolano	Litigation Consulting	08/17/17	Call with S. Smith to discuss next assignment; review of documents provided on DropBox	0.3	195.00	58.50
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	08/18/17	Telephone conference with counsel for the Trustee regarding review of Czech documents in connection with adversary	0.6	425.00	255.00
Beau Brady	Litigation Consulting	08/18/17	Consolidate invoice files.	1.5	315.00	472.50
Beau Brady	Litigation Consulting	08/18/17	Create SQL database storage solution for invoice files.	2.0	315.00	630.00
Susan Smith, CPA CIRA	Litigation Consulting	08/21/17	Research Schedules and other sources of information to create workplan and direct staff on obtaining and analyzing debtor records	2.5	395.00	987.50

Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	08/23/17	Analysis of financial statements, planning for analysis of balance sheet and instruct staff for same.	1.6	340.00	544.00
Beau Brady	Litigation Consulting	08/23/17	Create query to determine impact of column delimitation issues in GL data Excel files received from client.	1.0	315.00	315.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	08/24/17	Prepared Balance Sheet analysis; Sent to T. Licamara for review	4.3	250.00	1,075.00
Beau Brady	Litigation Consulting	08/24/17	Return call to SS to provide status update and clarify outstanding items.	0.5	315.00	157.50
Beau Brady	Litigation Consulting	08/24/17	Prepare list of all data required to complete financial analysis including required system access.	1.0	315.00	315.00
Susan Smith, CPA CIRA	Litigation Consulting	08/24/17	Conference call with R McGraw re AA computer systems, email DSI and call V McIntosh regarding location of finance working data	1.2	395.00	474.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	08/25/17	Review format of historical balance sheet analysis prepared by staff	0.4	340.00	136.00
Luiza Ercolano	Litigation Consulting	08/25/17	Conf. call with IT team from Innovative Architects and Susan Smith re: internal server access; scheduling of storage visit with IT team	0.5	195.00	97.50
Susan Smith, CPA CIRA	Litigation Consulting	08/25/17	Conference call with II Team and L Arcolana re AA computer systems	0.4	395.00	158.00
Susan Smith, CPA CIRA	Litigation Consulting	08/25/17	Review and update memo per T Licamara comments, check exhibits and sources, send to Trustee	1.3	395.00	513.50
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	08/25/17	Correspondence with Innovative Architects to meet at storage unit on Monday	0.2	250.00	50.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	08/28/17	Provide information to counsel for litigation hold letters	0.4	340.00	136.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	08/28/17	Meet IT professional from Innovative Architects at storage unit to retrieve servers	1.0	250.00	250.00
Susan Smith, CPA CIRA	Litigation Consulting	08/29/17	Follow up on research and server files, analyze documents downloaded from Drop box, respond to questions on information retrieval	2.0	395.00	790.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	08/29/17	Reviewed and organized documents received at GR office from national AA offices	7.1	250.00	1,775.00

Carol Fox, CPA, CIRA, CFE	Litigation Consulting	08/30/17	Telephone conference with Trustee and counsel regarding retention of insurance policies and investigation of potential D&O claims	1.0	425.00	425.00
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	08/31/17	In connection with the avoidance actions and investigation of the directors and officers, coordinate with IA imaging of relevant data including, but not limited to, accounting files, board minutes, board packages and corporate records from the Debtors' server	0.9	425.00	382.50
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	08/31/17	Develop work plan with Susan Smith regarding the investigation of directors and officers	0.5	425.00	212.50
Susan Smith, CPA CIRA	Litigation Consulting	09/01/17	Correspond with T Shine of IA regarding litigation hold and access to AAB emails; access admin folder and attempt research Research and prepare list of search terms, mailboxes needed for litigation hold, review list with C Fox, M Smith, direct IA on search terms for email,	1.5	395.00	592.50
Susan Smith, CPA CIRA	Litigation Consulting	09/05/17	Review email accounts that should be placed on litigation hold and e-Discovery search terms	2.0	395.00	790.00
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	09/06/17	Research R Anders email for relevant terms; analyze USB of server files and direct A Peal on files to locate and upload for analysis Review Iron Mountain bills compared to inventory to determine box count; Call to Iron Mountain to discuss box count and planning for disposition of accounts. Analyze files from AAB server - BOD packages and search for BOD minutes; continue research of email for BOD information	2.5	395.00	987.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	09/06/17	Teleconference with Innovative Architects re: Email/Mailbox searches	0.4	340.00	136.00
Susan Smith, CPA CIRA	Litigation Consulting	09/07/17	Teleconference with S. Smith re: Email review	3.0	395.00	1,185.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	09/13/17		0.8	250.00	200.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	09/13/17		0.4	250.00	100.00

			Reviewing documents received obtained from debtor's general server containing numerous files (searching for relevant financial information needed)			
Luiza Ercolano	Litigation Consulting	09/13/17		2.0	195.00	390.00
Alan Barbee, CPA, ABV	Litigation Consulting	09/13/17	Planning analysis of emails with JE.	1.0	450.00	450.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	09/13/17	Began reviewing AA emails in search of all parties of importance and/or emails of interest	3.8	250.00	950.00
Ashley Peal	Litigation Consulting	09/13/17	Review documents received re: Accounting/Finance for bank statements	1.0	95.00	95.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	09/14/17	Teleconference with Innovative Architects re: Email search functionality	0.4	250.00	100.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	09/14/17	Continued reviewing AA emails in search of all parties of importance and/or emails of interest	3.5	250.00	875.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	09/14/17	Continued reviewing AA emails in search of all parties of importance and/or emails of interest	3.3	250.00	825.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	09/14/17	Prepared listed of relevant parties and forwarded to S. Smith for review	0.5	250.00	125.00
Ashley Peal	Litigation Consulting	09/14/17	Continue review of documents received re: Accounting/Finance for bank statements	2.4	95.00	228.00
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	09/15/17	Follow-up regarding e-discovery of Office 365 e-mails	0.8	425.00	340.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	09/15/17	Teleconference with Innovative Architects and S. Smith re: Email/Mailbox searches; Received instruction from IA on how to download query results	0.6	250.00	150.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	09/15/17	Teleconference with Innovative Architects re: Additional instruction on query results and email functionality	0.3	250.00	75.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	09/15/17	Teleconference with S. Smith re: Parties of Importance	0.3	250.00	75.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	09/15/17	Updated email search to include parties found by S. Smith	0.7	250.00	175.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	09/15/17	Begin reviewing emails in search of relevant topics of discussion; Begin saving relevant emails found	4.2	250.00	1,050.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	09/18/17	Continued reviewing emails in search of relevant topics of discussion; Continued saving relevant emails found	3.1	250.00	775.00

Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	09/18/17	Research contact information for Threadstone Advisors - investment banker to Debtor pre petition and provide to counsel for litigation hold letter.	0.2	340.00	68.00
Susan Smith, CPA CIRA	Litigation Consulting	09/18/17	Follow up with staff on access to debtor's accounting system Began reviewing and organizing email correspondence between R. Anders, Czech Management, and Threadstone LP	0.2	395.00	79.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	09/19/17	Cf. with S. Smith re: Additional emails to research and parties to investigate	2.1	250.00	525.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	09/19/17	Correspond with DJ regarding Windows 7 machine and attend Teamviewer session with Dan L. regarding Dynamics AX access. Confirm receipt of Windows 7 machine and access to Dynamics AX after configuring system and reviewing installed modules	0.3	250.00	75.00
Beau Brady	Litigation Consulting	09/19/17	including reporting. Correspond with Dan L regarding reporting errors.	1.0	315.00	315.00
Beau Brady	Litigation Consulting	09/19/17	Troubleshoot reporting errors with Dan L.	0.5	315.00	157.50
Beau Brady	Litigation Consulting	09/19/17	Reviewed and organized newly received documentation; Updated document index and prepared documents to be stored in storage unit	2.0	315.00	630.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	09/19/17	Brief cf. with S. Smith; Began researching, reviewing, and organizing email related to Czech Note Payable	0.9	250.00	225.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	09/20/17	Direct B Brady on research into debtor accounting systems (.4); and direct J Eargle on research into email systems (.3) review select data files from server flash drive (1.7)	3.8	250.00	950.00
Susan Smith, CPA CIRA	Litigation Consulting	09/21/17	Began researching, reviewing, and organizing emails related to M. Weinberg	2.4	395.00	948.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	09/21/17	Continued researching, reviewing, and organizing emails related to R. Anders	2.8	250.00	700.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	09/21/17	Continued researching, reviewing, and organizing emails related to Czech Note Payable	1.8	250.00	450.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	09/21/17	Review Univest bank account 6028; Prepare schedule re same	1.9	250.00	475.00
Ashley Peal	Litigation Consulting	09/21/17		3.8	95.00	361.00

Time and Expense Detail

Exhibit 4

Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	09/22/17	Finished review of emails related to Czech Note Payable; Saved all findings/results and sent to S. Smith for review	2.1	250.00	525.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	09/22/17	Finished review of emails related to M. Weinberg; Saved all findings/results and sent to S. Smith for review	2.3	250.00	575.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	09/22/17	Finished review of emails related to R. Anders; Saved all findings/results and sent to S. Smith for review	1.2	250.00	300.00
Susan Smith, CPA CIRA	Litigation Consulting	09/22/17	Research Weinberg emails including BOD minutes and packages, correspondence with Czech Mgt; Borrowing base reports and other financial information	3.8	395.00	1,501.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	09/25/17	Extracted, saved, and organized all emails from Bill Begley containing daily Borrowing Base Certificates for the period of July 2014 to July 2017	4.6	250.00	1,150.00
Susan Smith, CPA CIRA	Litigation Consulting	09/25/17	Research Anders emails	3.3	395.00	1,303.50
Beau Brady	Litigation Consulting	09/25/17	Investigate bank reconciliation information including reports in Dynamics AX.	2.0	315.00	630.00
Beau Brady	Litigation Consulting	09/25/17	Produce PDF and Excel bank reconciliation data and summary analysis files for use by LE.	2.0	315.00	630.00
Ashley Peal	Litigation Consulting	09/25/17	Review documents received;	2.0	95.00	190.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	09/26/17	Prepare inventory re: same Began extracting borrowing base certificates from B. Begley emails and began preparing trend analysis for borrowing base balance and collateral	0.9	250.00	225.00
Beau Brady	Litigation Consulting	09/26/17	Correspond with LE regarding data requirements.	0.5	315.00	157.50
Beau Brady	Litigation Consulting	09/26/17	Investigate additional detail with which to augment canned GL reporting from Dynamics AX.	2.0	315.00	630.00
Susan Smith, CPA CIRA	Litigation Consulting	09/26/17	Research Anders emails for Board communications (3.6), review correspondence with IA and direct B Brady on Dynamics reports needed (.6)	4.2	395.00	1,659.00

			Research AAB email files for BOD packages; correspondence to/from Board (1.2) Call with Akerman, BastAmron, C. Fox regarding litigation and data analysis (.8); research and upload files to			
Susan Smith, CPA CIRA	Litigation Consulting	09/27/17	BastAmron (1.5) Performed search within email server for any and all Board of Directors minutes and presentations taking place from January to July 2017	3.5	395.00	1,382.50
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	09/27/17	Finished extracting borrowing base certificates from B. Begley emails Pull Vendor Transaction and Vendor Invoice Journal reports from Dynamics AX.	1.7	250.00	425.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	09/27/17	Finished preparing trend analysis for borrowing base balance and collateral; Began preparing chart exhibits	0.7	250.00	175.00
Beau Brady	Litigation Consulting	09/27/17	Teleconference(s) with S. Smith re: Status update and Board of Directors research	1.0	315.00	315.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	09/27/17	Research Anders emails	2.9	250.00	725.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	09/27/17	Performed search within Vanessa McIntosh's email box in search of all correspondence with Czech Management; Downloaded results and shared with S. Smith for review	0.4	250.00	100.00
Susan Smith, CPA CIRA	Litigation Consulting	09/27/17	Finished preparation of chart exhibits within Borrowing Base trend analysis	1.4	395.00	553.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	09/28/17	Prepared analysis examining AA Newco balance sheet pre- and post-foreclosure	2.1	250.00	525.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	09/28/17	Review analysis of borrowing base reports and provide comment to J Eargle	1.2	250.00	300.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	09/28/17	Review BOD minutes (1.2) and arrange call with counsel to discuss (.3)	1.3	250.00	325.00
Susan Smith, CPA CIRA	Litigation Consulting	09/28/17	Call with ADP to discuss questions regarding quote for online access; email Trustee for approval of cost for ADP online access; email to ADP with approval for online access and request service tech to activate same.	1.6	395.00	632.00
Susan Smith, CPA CIRA	Litigation Consulting	09/28/17	Review documents received for relevant bank statements	1.5	395.00	592.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	09/28/17		0.6	340.00	204.00
Ashley Peal	Litigation Consulting	09/28/17		2.8	95.00	266.00

Susan Smith, CPA CIRA	Litigation Consulting	09/29/17	Research and analyze files from Dynamics and direct B Brady on information to be retrieved (1.1) Review updated borrowing base analysis (.4) Review BOD packages and missing information (.8)	2.3	395.00	908.50
Susan Smith, CPA CIRA	Litigation Consulting	09/29/17	Review Uninvest bank statement schedule and provide comment to A Peel (.6) Search for additional bank statements in audit files (1.4) Review of nine Fox Chase Bank (Uninvest Bank) accounts; Prepare scheduleds re: same	2.0	395.00	790.00
Ashley Peal	Litigation Consulting	09/29/17		6.3	95.00	598.50
Ashley Peal	Litigation Consulting	10/02/17	Cont with review of nine Fox Chase Bank (Uninvest Bank) accounts; Prepare scheduleds re: same	2.3	95.00	218.50
Susan Smith, CPA CIRA	Litigation Consulting	10/03/17	Review and deliver missing BOD packages to BastAmron site	0.8	395.00	316.00
Susan Smith, CPA CIRA	Litigation Consulting	10/04/17	Call with BastAmron team, C Fox regarding information required to assess litigation issues (1.1) Review request list and direct staff.(.4) Research McIntosh emails (1.3) Search Lawson data for any transactions relating to SJC Onshore	2.8	395.00	1,106.00
Beau Brady	Litigation Consulting	10/04/17	Direct Lending Fund. Search Dynamics AX data for any transactions relating to SJC Onshore	2.0	315.00	630.00
Beau Brady	Litigation Consulting	10/04/17	Direct Lending Fund. Telephone conference with special counsel and GR team re: investigation of potential claims (1.0); review and provide documentation request by counsel (1.9)	2.0	315.00	630.00
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	10/04/17		2.9	425.00	1,232.50
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	10/04/17	Compiled additional financial statements requested by counsel Teleconference with C. Fox, S. Smith, and Counsel re: Alfred Angelo Research	0.7	250.00	175.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	10/04/17	Teleconference with S. Smith re: Items needed by counsel and additional email searches	1.0	250.00	250.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	10/04/17	Received and reviewed list of key search terms requested by counsel; Brief cf. with S. Smith; Began performing key term searches and saving all results	0.3	250.00	75.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	10/04/17		1.1	250.00	275.00

Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	10/04/17	Performed search within email server in search of specific employment agreements, year end financial statements, and any budget v. actual reports	1.4	250.00	350.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	10/04/17	Performed search within email server for all correspondence re: Restructuring between Czech Management, V. McIntosh, and P. Quentel	1.6	250.00	400.00
Ashley Peal	Litigation Consulting	10/04/17	Conduct review of ANZ Bank and Bank of America account statements; Prepare scheduleds re: same	1.6	95.00	152.00
Beau Brady	Litigation Consulting	10/05/17	Construct SQL Server tables to store Dynamics AX general ledger data.	2.0	315.00	630.00
Beau Brady	Litigation Consulting	10/05/17	Create SQL statements to query and summarize ledger information.	2.0	315.00	630.00
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	10/05/17	Call with Innovative Architects regarding e-discovery	0.5	425.00	212.50
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	10/05/17	Teleconference with S. Smith and Tim Shine from Innovative Architects re: Key Term searches	0.3	250.00	75.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	10/05/17	Follow up teleconference with Tim Shine re: questions about key term search	0.2	250.00	50.00
Beau Brady	Litigation Consulting	10/06/17	Create SQL statements to produce server views necessary for Excel analysis file.	0.8	315.00	252.00
Beau Brady	Litigation Consulting	10/06/17	Create Excel file to access database and summarize information for analysis.	2.0	315.00	630.00
Beau Brady	Litigation Consulting	10/06/17	Correspond with LE regarding SQL database and access to requested information.	0.5	315.00	157.50
Beau Brady	Litigation Consulting	10/06/17	Correspond with SS and JE regarding AJC/SJC aliases.	0.2	315.00	63.00
Beau Brady	Litigation Consulting	10/06/17	Research AJC/SJC related information in Lawson information and note any additional requirements not previously addressed.	2.0	315.00	630.00
Beau Brady	Litigation Consulting	10/06/17	Research AJC/SJC related information in Lawson information in Dynamics AX.	2.0	315.00	630.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	10/06/17	Search for alternate names of SJC fund	0.5	250.00	125.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	10/08/17	Multiple correspondence with S. Smith re: meetings with counsel and V. McIntosh	0.2	250.00	50.00

Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	10/09/17	Received, reviewed, and organized three .pst files from Innovative Architects (IA); Teleconference with IA to received instruction on how to download/upload such large files; Began download/upload process	1.3	250.00	325.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	10/09/17	Prepare list of Czech Management members for B. Brady to assist in payment research	0.2	250.00	50.00
Susan Smith, CPA CIRA	Litigation Consulting	10/09/17	Call with B Brady, J Eargle, L Ercolano re insider payments (.5) query re Univest bank statements (.2) Respond to BastAmron on research and Board packages (.3) Direct staff on data request (.8) Correspond with GR project team regarding completed construction	1.8	395.00	711.00
Beau Brady	Litigation Consulting	10/10/17	of SQL database. Correspond with SS and Dan L. regarding availability of data and	0.5	315.00	157.50
Beau Brady	Litigation Consulting	10/10/17	related conference call. Participate in AS/400 Lawson data	0.7	315.00	220.50
Beau Brady	Litigation Consulting	10/10/17	conference call. Test AS/400 connection and locate	1.0	315.00	315.00
Beau Brady	Litigation Consulting	10/10/17	information for analysis. Research Czech management	1.0	315.00	315.00
Beau Brady	Litigation Consulting	10/10/17	members in Lawson data. Research Czech management	0.5	315.00	157.50
Beau Brady	Litigation Consulting	10/10/17	members in Dynamics AX data.	2.0	315.00	630.00
Beau Brady	Litigation Consulting	10/10/17	Report back to SS with findings from Czech management research.	0.3	315.00	94.50
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	10/10/17	Teleconference with B. Brady, S. Smith, and Dan Larouche re: Dynamics and Lawson data systems	0.3	250.00	75.00
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	10/10/17	Review and edit bank production request	0.4	425.00	170.00
Ashley Peal	Litigation Consulting	10/11/17	Review Citizen Bank account statements; Prepare schedule re: same	2.2	95.00	209.00
Beau Brady	Litigation Consulting	10/12/17	Follow up to Dan L with summary and detailed examples of column delineation issue. Follow up with SS regarding content	2.0	315.00	630.00
Beau Brady	Litigation Consulting	10/12/17	of revised data provided to GR for analysis.	0.3	315.00	94.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	10/12/17	Call with counsel and GR team to plan for D&O analysis	0.5	340.00	170.00

Time and Expense Detail

Exhibit 4

Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	10/12/17	Call with SS to discuss status of analysis for D&O	0.3	340.00	102.00
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	10/12/17	Prepare for and attend meeting with Vanessa McIntosh, Teresa Licamara and special counsel regarding the Debtors' history with Czech	2.9	425.00	1,232.50
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	10/12/17	Telephone conference with special counsel and GR team re: investigation of potential claims	0.6	425.00	255.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	10/12/17	Teleconference with C. Fox, T. Licamara, and counsel; re: engagement update and compilation of documents	0.5	250.00	125.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	10/12/17	Meeting with counsel and GR to interview Vanessa McIntosh, Former VP of Finance for Alfred Angelo	1.8	250.00	450.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	10/12/17	Attend meeting with counsel and former VP of finance; Follow up with CF regarding status of analysis regarding D&O matters	2.0	340.00	680.00
Ashley Peal	Litigation Consulting	10/12/17	Review BMO Bank and Fifth Third Bank statements; Update schedule re: same	2.2	95.00	209.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	10/13/17	Reviewed Lawson analysis prepared by B. Brady	0.5	250.00	125.00
Ashley Peal	Litigation Consulting	10/13/17	Review First National Bank, HSBC Bank, M&T Bank and Regions Bank statements; Update schedule re: same	5.7	95.00	541.50
Beau Brady	Litigation Consulting	10/16/17	Locate and provide Dan L contact information for JE.	0.3	315.00	94.50
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	10/16/17	Multiple correspondence with J. De Pina of Bast Amron to upload documents for their access and review; Compiled additional documents and uploaded all requested documents to Bast Amron file share	2.1	250.00	525.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	10/17/17	Began preparation of transfer analysis to/from SJC fund (Czech Management)	2.5	250.00	625.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	10/17/17	Cf. with T. Licamara re: Preparation of transfers to/from SJC fund	0.3	250.00	75.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	10/17/17	Begin planning analysis for one year payments to Czech, research accounts for sweeps, interest payments and management fees and attempt to reconcile to bank statements	2.5	340.00	850.00

Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	10/17/17	Review summary of balance sheets and update reformat for counsel; Planning analysis of petition and schedules for updates required to summary of balance sheets	1.5	340.00	510.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	10/17/17	Prepare summary of Iron Mountain inventory for Trustee (1) Call with counsel and Trustee to discuss inventory at Iron Mountain (.3) Follow up with TL regarding meeting availability and current project status.	1.3	340.00	442.00
Beau Brady	Litigation Consulting	10/18/17	Teleconference with T. Licamara and B. Brady re: Database Information	0.3	315.00	94.50
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	10/18/17	Cf. with T. Licamara to prepare for teleconference with B. Brady re: Database Information	1.3	250.00	325.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	10/18/17	Database Information	0.5	250.00	125.00
Beau Brady	Litigation Consulting	10/18/17	Research Czech Asset Management wires in Lawson data.	1.7	315.00	535.50
Beau Brady	Litigation Consulting	10/18/17	Create analysis file with summary of Czech Asset Management wires for review by TL. Completed analysis of transfers to/from SJC fund (Czech Management); Forwarded results to T. Licamara for review	1.8	315.00	567.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	10/18/17	Prepared analysis comparing czech invoices per financial records to bank statements; Updated SJC transfer analysis to confirm amounts to BBCs	1.5	250.00	375.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	10/18/17	Call with BB regarding data, GL's and database inquiries and analysis to date; Review JE analysis of borrowing base and sweeps.	2.3	250.00	575.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	10/18/17	Continue analysis of payments to Czech regarding sweep accounts and compare to borrowing base. Prepare for (1) and call with (1) counsel regarding D&O analysis and status of claim	2.0	340.00	680.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	10/19/17		1.7	340.00	578.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	10/20/17		2.0	340.00	680.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	10/25/17	Read counsel letter to carrier and discuss/plan for D&O with ARB	1.5	340.00	510.00
Alan Barbee, CPA, ABV	Litigation Consulting	10/25/17	Review draft D&O demand letter, analyze financial statements and evaluate valuation issues.	1.1	450.00	495.00

Time and Expense Detail

Exhibit 4

Carol Fox, CPA, CIRA, CFE	Litigation Consulting	10/25/17	Review and edit - notice of claim to insurance carrier - officers and directors	0.7	425.00	297.50
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	10/25/17	Prepared summary of assets and liabilities in preparation for teleconference with counsel	0.8	250.00	200.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	10/26/17	Call with ARB and CF to discuss D&O carrier letter and comments to same	0.5	340.00	170.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	10/26/17	Attend weekly status call with special counsel regarding D&O matter	1.0	340.00	340.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	10/26/17	Research multiples in connection with valuation of Newco for purposes of D&O matters	1.3	340.00	442.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	10/26/17	Prepare redline version of D&O carrier letter and assist counsel with information needed for carrier letter.	1.8	340.00	612.00
Alan Barbee, CPA, ABV	Litigation Consulting	10/26/17	Prepare and phone CF and TAL regarding D&O claim.	0.4	450.00	180.00
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	10/26/17	Prepare for and attend telephone conference with special counsel and GR team re: investigation of potential claims - directors and officers	1.6	425.00	680.00
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	10/26/17	Continue to review and edit notice of claim to insurance carrier - officers and directors	0.9	425.00	382.50
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	10/26/17	Analyzed Borrowing Base Certificates to validate and research decrease in collateral	1.2	250.00	300.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	10/26/17	Researched comparable companies via Capital IQ; Cf. with T. Licamara to discuss findings	2.1	250.00	525.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	10/26/17	Teleconference with GR Team and counsel re: Letter to Insurance Comp.	1.0	250.00	250.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	10/27/17	Calls with counsel to discuss D&O carrier letter, foreclosure and transfer documents and other issues related to potential claims	2.0	340.00	680.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	10/27/17	Review and analysis of foreclosure, assignment and new loan documents and updates to D&O carrier letter for same.	2.5	340.00	850.00
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	10/27/17	Continue to review and edit notice of claim to insurance carrier - officers and directors	0.7	425.00	297.50

Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	10/27/17	Call with former VP of finance to discuss foreclosure and transfer documents; Search Debtor records and files for foreclosure, transfer and new loan, upload documents from closing binder to server and forward documents related to same to counsel	1.0	340.00	340.00
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	10/29/17	Review and revised demand letter - in progress	2.9	425.00	1,232.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	10/30/17	Review and update D&O carrier letter and with CF regarding same.	1.5	340.00	510.00
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	10/30/17	Review and revised demand letter - completed	1.8	425.00	765.00
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	10/31/17	Telephone conference with Vanessa McIntosh regarding demand letter and related follow-up with all parties	0.5	425.00	212.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	11/02/17	Prepare for and call with counsel and CF regarding D&O and other litigation	1.0	340.00	340.00
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	11/02/17	Prepare for and attend telephone conference with special counsel and GR team re: investigation of potential claims - directors and officers	1.2	425.00	510.00
Ashley Peal	Litigation Consulting	11/02/17	Review documents received from Univest re: subpoena	0.8	95.00	76.00
Beau Brady	Litigation Consulting	11/03/17	Confirm continued access to Dynamics AX, pull P&L reporting, and confirm with TL.	1.0	315.00	315.00
Ashley Peal	Litigation Consulting	11/03/17	Cont. with review of documents received re: subpoena	0.8	95.00	76.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	11/03/17	Review index charts prepared and create index of documents recovered from AA corporate office for counsel	0.5	340.00	170.00
Beau Brady	Litigation Consulting	11/06/17	Correspond with TL regarding remote access to client site.	0.3	315.00	94.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	11/06/17	Discuss D&O issues with ARB (.5) Call with ARB and CF to plan for solvency/insolvency analysis (.5)	1.0	340.00	340.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	11/06/17	With Trustee to discuss D&O litigation and other admin matters; Planning with CF for request for production to auditors in connection with D&O litigation	0.5	340.00	170.00
Alan Barbee, CPA, ABV	Litigation Consulting	11/06/17	Analyze financial statements, evaluate solvency/ insolvency and deepening insolvency damages. Meeting Trustee.	2.3	450.00	1,035.00

Carol Fox, CPA, CIRA, CFE	Litigation Consulting	11/06/17	Review insolvency model	0.8	425.00	340.00
Beau Brady	Litigation Consulting	11/09/17	Follow up with BL regarding status of Lawson P&L data.	0.3	315.00	94.50
Beau Brady	Litigation Consulting	11/10/17	Correspond with Dan L and BL regarding company code information for Lawson P&L.	0.5	315.00	157.50
Beau Brady	Litigation Consulting	11/13/17	Upload most recent Lawson GL data into SQL database.	2.0	315.00	630.00
Beau Brady	Litigation Consulting	11/13/17	Correspond and troubleshoot with Dan L to resolve errors in Lawson GL data.	2.0	315.00	630.00
Beau Brady	Litigation Consulting	11/13/17	QC new data received from Dan L and follow up regarding additional issues.	2.0	315.00	630.00
Beau Brady	Litigation Consulting	11/13/17	Build out P&L account hierarchy and analysis summary page. QC latest data received from Dan L and follow up regarding additional issues.	1.5	315.00	472.50
Beau Brady	Litigation Consulting	11/14/17	Update SQL database with corrected Lawson GL data.	2.0	315.00	630.00
Beau Brady	Litigation Consulting	11/14/17	Add previously unidentified accounts to Account table and compare with existing, known accounts.	2.0	315.00	630.00
Beau Brady	Litigation Consulting	11/14/17	Produce Lawson P&L draft and distribute to BL and TL for feedback.	1.5	315.00	472.50
Beau Brady	Litigation Consulting	11/15/17	Secure entity information from Dynamics AX for use with SQL database.	2.0	315.00	630.00
Beau Brady	Litigation Consulting	11/15/17	Update existing Dynamics AX analysis to include entity information.	1.0	315.00	315.00
Beau Brady	Litigation Consulting	11/15/17	Follow up with BL regarding Lawson P&L feedback and create new analysis file for Dynamics P&L information.	1.0	315.00	315.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	11/15/17	Searched emails for Piccione Confidential Agreement and Transaction Based Bonus; Sent findings to counsel	0.5	250.00	125.00
Beau Brady	Litigation Consulting	11/16/17	Create custom account hierarchy/tree for Dynamics income statement.	2.0	315.00	630.00
Beau Brady	Litigation Consulting	11/16/17	Produce P&L analysis using data from Dynamics AX for review by BL and TL.	2.0	315.00	630.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	11/16/17	Teleconference with T. Licamara, C. Fox, and Innovative Architects re: Email Discovery	0.4	250.00	100.00

Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	11/16/17	Call with counsel regarding status of D&O matter and analysis	1.0	340.00	340.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	11/16/17	With CF to review Univest statements for ABL and concentration accounts and planning for Czek transfer analysis	1.1	340.00	374.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	11/16/17	Call with IA and CF regarding e-discovery matters	0.5	340.00	170.00
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	11/16/17	Review of draws on and account sweeps in conjunction with the Czech loan from 2014 through the Petition	0.9	425.00	382.50
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	11/16/17	Preparation of document requests lists - auditors and third parties including, but not limited to, investment bankers	2.5	425.00	1,062.50
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	11/16/17	Prepare for and attend telephone conference with special counsel and GR team re: investigation of potential claims - directors and officers	1.5	425.00	637.50
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	11/16/17	Weekly teleconference with counsel and GR team re: engagement status update	0.8	250.00	200.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	11/16/17	With CF planning for e-discovery and limited search terms	0.5	340.00	170.00
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	11/17/17	Telephone conference with IA, Bast Amron and Teresa Licamara regarding e-discovery	0.5	425.00	212.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	11/17/17	Call with IA and counsel regarding e-discovery issues	0.5	340.00	170.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	11/17/17	Prepare templates for analysis of transfers related to Czek; prepare instructions for staff and supervise analysis	1.3	340.00	442.00
Ashley Peal	Litigation Consulting	11/17/17	Review statements and prepare schedule of transactions from 2014 through 2017 for Univest account 6218 (in progress)	6.8	95.00	646.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	11/20/17	Supervise analysis of Czek four year transfers and planning with JE for additional analysis needed	0.7	340.00	238.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	11/20/17	Began preparation transfer analysis for Univest acct. xx6036; Cf. with T. Licamara	1.6	250.00	400.00
Ashley Peal	Litigation Consulting	11/20/17	Review statements and prepare schedule of transactions from 2014 through 2017 for Univest account 6218 (completed)	4.9	95.00	465.50

Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	11/21/17	Review Czeck analysis, test to borrowing bases, calculate balance column and planning for updates to analysis; Call with CF to discuss status of analysis; Planning with staff for additional testing and analysis required.	2.9	340.00	986.00
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	11/21/17	Review history of Czech loan - July 2014 through the Petition Date Compiled analyses of all bank accounts into single workbook; Reviewed all analyses for proper reconciliation	0.9	425.00	382.50
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	11/21/17	Finished preparation of transfer analysis for xx6036	3.1	250.00	775.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	11/21/17	Added additional activity to transfer analysis with newly found bank statements; Began reconciling transfers with activity found in Borrowing Base Certificates	0.9	250.00	225.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	11/21/17	Cf. with T. Licamara and C. Fox re: Transfer analysis	1.1	250.00	275.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	11/21/17	Review 2014 bank statements for Univest account 6028; Prepare schedule of transactions re: same Continued reconciling transfer analysis to Borrowing Base	0.5	250.00	125.00
Ashley Peal	Litigation Consulting	11/21/17	certificates	1.2	95.00	114.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	11/22/17	Continued reconciling transfer analysis to daily Borrowing Base	1.6	250.00	400.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	11/27/17	certificates for period of June 2014 through June 2017	2.4	250.00	600.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	11/27/17	Began preparing schedule of AR collection activity and schedule of unidentified transfer transactions to be used in conjunction with transfer analysis	4.1	250.00	1,025.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	11/27/17	Supervise analysis of Czech sweeps and findings and testing to borrowing base certificates	1.5	340.00	510.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	11/28/17	Review and redline Czech request and call with CF regarding same	0.6	340.00	204.00
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	11/28/17	Review and edit 2004 request - Czech	0.9	425.00	382.50
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	11/28/17	Finished reconciling transfer analysis to daily Borrowing Base certificates for period of June 2014 through June 2017	2.9	250.00	725.00

Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	11/28/17	Finished preparing schedule of AR collection activity and schedule of unidentified transfer transactions to be used in conjunction with transfer analysis	2.4	250.00	600.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	11/28/17	Supervise analysis of transfers to and from Czech and testing to borrowing base	2.0	340.00	680.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	11/29/17	Review and czech transfer analysis and instruct staff for updates related to July/August of 2017	1.0	340.00	340.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	11/30/17	Supervise updates to czech analysis	0.6	340.00	204.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	12/01/17	Review and revisions to document inventory for corporate office documents and IT and documents from retail stores; With JP to review document inventory of employee laptops and iphones and instruct staff for completing index of same.	1.0	340.00	340.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	12/01/17	Call with counsel and GR team regarding status of D&O matters Prepare for and attend telephone conference with special counsel and GR team re: investigation of potential claims - directors and officers	0.5	340.00	170.00
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	12/01/17	Updated transfer analysis to include additional 2017 dates; Cf. with T. Licamara	0.6	425.00	255.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	12/01/17	Teleconference with counsel and GR team re: engagement status update	0.8	250.00	200.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	12/01/17	update	0.6	250.00	150.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	12/01/17	Review and revisions to czech transfer analysis, test to borrowing bases and review bank statements; analysis of improved position and email to CF with findings regarding improved position.	1.5	340.00	510.00
Janet Pritchard	Litigation Consulting	12/01/17	Assist with updating inventory to be provided to counsel. Analysis of bank statement matrix and preparation of document request reflecting all statements missing for the period from 7.1.2013 through 7.31.2017 for a total of 80 bank accounts - in progress	0.6	135.00	81.00
Luiza Ercolano	Litigation Consulting	12/01/17		1.9	195.00	370.50

Luiza Ercolano	Litigation Consulting	12/04/17	Analysis of bank statement matrix and preparation of document request reflecting all statements missing for the period from 7.1.2013 through 7.31.2017 for a total of 85 bank accounts - completed	3.3	195.00	643.50
Janet Pritchard	Litigation Consulting	12/08/17	Review laptops, thinkpads, notebooks and iphones in storage facility (Unit 1006); search storage facility (Unit 2333) for documents; return to office; update inventory. Finalize draft of czech transfer analysis, footnote and send to counsel	2.5	135.00	337.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	12/11/17	Began reviewing and modifying bank statement document request Continued and finished reviewing and modifying bank statement document request	0.8	340.00	272.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	12/11/17	Organized all bank statements used by, or in the possession of, GR team Discuss inventory of bank statements with JE and plan for request to banks to be provided to counsel	1.6	250.00	400.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	12/12/17	Prepare for and attend telephone conference with special counsel and GR team re: investigation of potential claims - directors and officers	1.6	250.00	400.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	12/12/17	Briefly reviewed bank statement request, claims analysis, and transfer analysis in preparation for teleconference with counsel Weekly teleconference with counsel re: engagement status update and transfer analysis	1.9	250.00	475.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	12/12/17	Call with special counsel to discuss status of various analysis regarding D&O and planning for additional analysis.	0.3	340.00	102.00
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	12/13/17	Review status of pending items: analysis of Czech loan payments, tax return prep; Threadstone litigation hold letter; claims analysis; telephone conference with legal counsel regarding the same	0.9	425.00	382.50
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	12/13/17		0.3	250.00	75.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	12/13/17		1.0	250.00	250.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	12/13/17		1.0	340.00	340.00
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	01/04/18		1.2	425.00	510.00

Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	01/04/18	Prepared memo to counsel re: Czech transfer analysis; Prepared exhibits to be used in memo Call with CF and JE to plan for memo on Czech analysis and claims	3.6	250.00	900.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	01/04/18	analysis Brief cf. with T. Licamara to discuss memo to counsel re: Czech transfer	1.0	340.00	340.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	01/05/18	analysis Review and updates to memo regarding Czech analysis and with staff to discuss additional work	0.3	250.00	75.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	01/05/18	analysis required regarding bank activity. Updated and modified memo to counsel; Prepared additional tables and exhibits	2.8	340.00	952.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	01/08/18	and exhibits	3.3	250.00	825.00
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	01/09/18	Review history of Czech Revolver from July 2014 through July 2017 (1.9); prepare related charts (1.5) and update memorandum to counsel and the Trustee regarding the same (2.9)	6.3	425.00	2,677.50
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	01/09/18	Updated banking activity analysis to be used in Czech transfer analysis; Updated accounts xx6028 and xx6036 for periods of July to December 2014 and July 2017; Began updating xx6218 for same time periods	4.6	250.00	1,150.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	01/09/18	Cf. with T. Licamara re: Czech transfer analysis and memo to counsel	0.5	250.00	125.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	01/09/18	Review Czech memo and analysis prepared by staff and prepare updates to memo language; Review analysis of bank account transactions with staff and discuss additional exhibits and workpapers to be prepared.	1.9	340.00	646.00
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	01/10/18	Continued review of BBC analysis (1.8); finalize memorandum and charts regarding Czech Revolver (1.3) Updated memo to counsel; Cf. with T. Licamara and C. Fox; Assisted T.	3.1	425.00	1,317.50
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	01/10/18	Licamara and C. Fox to finalize memo to counsel	1.2	250.00	300.00

Teresa Licamara, CPA, ABV, CFF, CIRA Carol Fox, CPA, CIRA, CFE	Litigation Consulting	01/10/18	Review CF redline comments to Czech memo and discuss same with CF and JE and plan for updates to charts.	1.8	340.00	612.00
	Litigation Consulting	01/12/18	Case update with special litigation counsel and GR team	0.6	425.00	255.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	01/12/18	Weekly Teleconference with counsel and GR team re: engagement status	0.6	250.00	150.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	01/12/18	Prepare for and attend call with GR team and counsel	0.6	340.00	204.00
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	01/18/18	Case update with special litigation counsel	0.2	425.00	85.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	01/18/18	Weekly teleconference with counsel and GR team	0.5	250.00	125.00
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	01/21/18	Red-line Threadstone 2004 request Review and redline request for production to Threadstone and discuss same with CF	2.0	425.00	850.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	01/22/18	Supervise staff with input of data for Univest 6077	0.6	340.00	204.00
	Litigation Consulting	01/22/18		0.4	340.00	136.00
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	01/22/18	Finalize red-line changes to 2004 request - Threadstone; transmit to special litigation counsel	0.9	425.00	382.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	01/31/18	Search Univest statements for July 2017	0.4	340.00	136.00
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	02/01/18	Case update with GR team and litigation counsel	0.2	425.00	85.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	02/01/18	Bi-Weekly teleconference with counsel and GR team re: status update	0.4	250.00	100.00
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	03/01/18	Status call with special litigation counsel; follow-up with Trustee Bi-Weekly teleconference with counsel and GR team re: status update	0.6	425.00	255.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	03/01/18	Attend call with counsel and GR team.	0.6	250.00	150.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	03/01/18		0.5	340.00	170.00
			Analysis of disbursement list and invoice information, calculate days paid, identify transactions with no invoice information, analysis of nature of transactions and begin to summarize for counsel			
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	03/07/18		4.5	340.00	1,530.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting	03/07/18	Updated claims analysis; Prepared summary analysis for counsel	3.7	250.00	925.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	03/08/18	Prepare for and call with Trustee, general counsel and special counsel	1.0	340.00	340.00

Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	03/08/18	Finalize disbursement analysis and summaries and forward all to counsel	1.0	340.00	340.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting	04/04/18	Call with counsel, Trustee and special counsel regarding status of D&O	0.5	340.00	170.00
Carol Fox, CPA, CIRA, CFE	Litigation Consulting	04/05/18	Case update with counsel and GR team	0.6	425.00	255.00
Category Subtotal				640.7		169,420.50
Carol Fox, CPA, CIRA, CFE	Preference & Avoidable Transfers	08/02/17	Review Dynamic preference analysis Analysis of transaction reports and prepare 90 day disbursement analysis and pre 90 day analysis for Dynamic for purposes of assisting Trustee and counsel with settlement	0.7	425.00	297.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Preference & Avoidable Transfers	08/02/17	Aggregate and summarize data tables with PivotTables for in connection with evaluation of potential avoidable transfers	3.5	340.00	1,190.00
Beau Brady	Preference & Avoidable Transfers	08/07/17	Telephone conference with Sandy Larouche regarding download of data necessary to pursue avoidance actions; follow-up with GR staff regarding the same	2.0	315.00	630.00
Carol Fox, CPA, CIRA, CFE	Preference & Avoidable Transfers	08/10/17	Coordinate review of documents necessary to evaluate Chapter 5 claims with Susan Smith and GR team	0.9	425.00	382.50
Carol Fox, CPA, CIRA, CFE	Preference & Avoidable Transfers	08/17/17	Analysis of bank statements for 78 accounts maintained at multiple bank institutions for the period from 1.1.2017 through 7.25.2017; preparation of bank statement matrix - in progress	1.2	425.00	510.00
Luiza Ercolano	Preference & Avoidable Transfers	08/17/17	Review files on Dropbox, data pulled from Lawson, direct L. Ercolano, A Peele and B Brady on obtaining, reviewing and analyzing data required for Trustee	4.0	195.00	780.00
Susan Smith, CPA CIRA	Preference & Avoidable Transfers	08/17/17	Call with SS regarding status of Chapter 5 document retention	3.0	395.00	1,185.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Preference & Avoidable Transfers	08/17/17		0.3	340.00	102.00

Luiza Ercolano	Preference & Avoidable Transfers	08/18/17	Analysis of bank statements for 78 accounts maintained at multiple bank institutions for the period from 1.1.2017 through 7.25.2017; preparation of bank statement matrix - completed	1.2	195.00	234.00
Luiza Ercolano	Preference & Avoidable Transfers	08/18/17	Review of bank statements for 78 accounts maintained at multiple bank institutions for the period from 1.1.2017 through 7.25.2017; prepare list of outstanding bank statements	1.6	195.00	312.00
Luiza Ercolano	Preference & Avoidable Transfers	08/18/17	Trace movement of funds between accounts for all 78 bank accounts associated with Alfred Angelo - in progress	1.0	195.00	195.00
Susan Smith, CPA CIRA	Preference & Avoidable Transfers	08/18/17	Review bank statement analysis, research files available and obtaining access to electronic records.	2.3	395.00	908.50
Luiza Ercolano	Preference & Avoidable Transfers	08/21/17	Trace movement of funds between accounts for all 78 bank accounts associated with Alfred Angelo - completed	0.6	195.00	117.00
Susan Smith, CPA CIRA	Preference & Avoidable Transfers	08/22/17	Research monthly financial packages for level of information provided	2.0	395.00	790.00
Luiza Ercolano	Preference & Avoidable Transfers	08/23/17	Analysis of payments made to vendors subtotaled and sorted alphabetically for the 90 day period prior to filing (2.5); analysis and review of Court documents in connection with the same (.5); Analyze Statement of financial affairs for AA Newco. Direct staff on analyses. Review payment analyses of vendors from Q 3a.	3.0	195.00	585.00
Susan Smith, CPA CIRA	Preference & Avoidable Transfers	08/23/17	Review officer, director and affiliate schedules	2.5	395.00	987.50
Luiza Ercolano	Preference & Avoidable Transfers	08/24/17	summarizing the debtor's insiders and affiliates including multiple entities (1.9)	2.7	195.00	526.50
Susan Smith, CPA CIRA	Preference & Avoidable Transfers	08/24/17	Draft memo to Trustee, edit exhibits	2.5	395.00	987.50

Teresa Licamara, CPA, ABV, CFF, CIRA	Preference & Avoidable Transfers	08/25/17	Review draft memo to Trustee regarding avoidable transfers and prepare redline version for comments.	1.0	340.00	340.00
Susan Smith, CPA CIRA	Preference & Avoidable Transfers	09/13/17	Call with V. McIntosh regarding access to AX Dynamics (.3), conference call with IA regarding email research (.6); research information available (1.3); provide direction to L. Ercolano regarding analysis and information needed for 90 day preference analysis (.4); discuss with C Fox (.3), Call with D Larouche (3); call with B Brady regarding access to AX Dyanmics (3)	3.5	395.00	1,382.50
Luiza Ercolano	Preference & Avoidable Transfers	09/14/17	Update of bank statement matrix with new documentation received for the Univest accounts (.6); preparation of preference analysis for payments made to numerous vendors in the 90 day period - in progress (.5)	1.1	195.00	214.50
Susan Smith, CPA CIRA	Preference & Avoidable Transfers	09/14/17	Direct staff on research and analysis of insider transfers and data Continued preparation of preference analysis for payments made to numerous vendors in the 90 day period	1.1	395.00	434.50
Luiza Ercolano	Preference & Avoidable Transfers	09/15/17	Call with IA and J Eargle, provide direction to J Eargle; analyze emails and potential insider lists	1.1	195.00	214.50
Susan Smith, CPA CIRA	Preference & Avoidable Transfers	09/15/17	Continued preparation of preference analysis for payments made to numerous vendors (over 100 vendors) in the 90 day period	1.5	395.00	592.50
Luiza Ercolano	Preference & Avoidable Transfers	09/18/17	Continued preparation of preference analysis for payments made to numerous vendors (over 100 vendors) in the 90 day period	1.9	195.00	370.50
Luiza Ercolano	Preference & Avoidable Transfers	09/19/17	Follow up with staff on access to debtor's accounting system (.6) Research flash drive for relevant data (1.4); research emails to provide direction to J Eargle (1.2)	0.9	195.00	175.50
Susan Smith, CPA CIRA	Preference & Avoidable Transfers	09/19/17		3.2	395.00	1,264.00

Carol Fox, CPA, CIRA, CFE	Preference & Avoidable Transfers	09/21/17	In connection with the evaluation of potential avoidance actions, address access to the Debtors' former accounting program with Innovative Architects	0.4	425.00	170.00
Luiza Ercolano	Preference & Avoidable Transfers	09/26/17	Continued preparation of preference analysis for payments made to numerous vendors in the 90 day period	3.8	195.00	741.00
Luiza Ercolano	Preference & Avoidable Transfers	09/26/17	Analysis of disbursements per general ledger and bank statements for the period from 5.1.2017 through 7.31.2017 for the Univest disbursement accounts	1.3	195.00	253.50
Beau Brady	Preference & Avoidable Transfers	09/27/17	Pull Vendor Balance List report from Dynamics AX and determine viability of combining information from transaction and invoice reports for preference analysis.	0.5	315.00	157.50
Carol Fox, CPA, CIRA, CFE	Preference & Avoidable Transfers	09/27/17	Telephone conference with counsel, the Trustee and GlassRatner regarding e-discovery and documentation necessary to pursue causes of action	0.5	425.00	212.50
Beau Brady	Preference & Avoidable Transfers	09/28/17	Correspond with LE and SS regarding bankruptcy details including filing dates.	0.5	315.00	157.50
Beau Brady	Preference & Avoidable Transfers	09/28/17	Assemble vendor posted payments journal data from Dynamics AX into CSV file for analysis.	2.0	315.00	630.00
Beau Brady	Preference & Avoidable Transfers	09/28/17	Create payments file and analyze data including summary information.	2.0	315.00	630.00
Beau Brady	Preference & Avoidable Transfers	09/28/17	Publish Payments Analysis file for review by SS and use by LE. Assemble customer posted payments journal data from Dynamics AX into CSV file for analysis.	2.0	315.00	630.00
Beau Brady	Preference & Avoidable Transfers	09/29/17	Retrieve customer (as opposed to vendor) posted payment journals from Dynamics AX for review by SS.	2.0	315.00	630.00
Beau Brady	Preference & Avoidable Transfers	10/02/17	Create custom report as alternative to canned Dynamics AX customer posted payments journals that appear to contain no data.	1.5	315.00	472.50

Luiza Ercolano	Preference & Avoidable Transfers	10/02/17	Continued preparation of preference analysis for payments made to numerous vendors in the 90 day period	2.3	195.00	448.50
Susan Smith, CPA CIRA	Preference & Avoidable Transfers	10/02/17	Review Univest bank statement schedule to prepare bank request	1.3	395.00	513.50
Luiza Ercolano	Preference & Avoidable Transfers	10/03/17	Continued preparation of preference analysis for payments made to numerous vendors in the 90 day period	5.7	195.00	1,111.50
Luiza Ercolano	Preference & Avoidable Transfers	10/05/17	Continued preparation of preference analysis for payments made to numerous vendors in the 90 day period	2.0	195.00	390.00
Luiza Ercolano	Preference & Avoidable Transfers	10/06/17	Continued preparation of preference analysis for payments made to numerous vendors in the 90 day period	2.6	195.00	507.00
Beau Brady	Preference & Avoidable Transfers	10/09/17	Participate in conference call with GR project team to provide status update.	1.0	315.00	315.00
Beau Brady	Preference & Avoidable Transfers	10/09/17	Follow up with LE regarding invoice and check number information.	0.3	315.00	94.50
Beau Brady	Preference & Avoidable Transfers	10/09/17	Update analysis file to include check number information per request of LE.	1.9	315.00	598.50
Jonathan Eargle, CPA/ABV, CVA, CFE	Preference & Avoidable Transfers	10/09/17	Teleconference with S. Smith, B. Brady, and L. Ercolano re: Alfred Angelo payment history	0.5	250.00	125.00
Luiza Ercolano	Preference & Avoidable Transfers	10/09/17	Conference call with S. Smith, J. Eargle and B. Brady re: obtaining data for analyses (.5); reviewing of accounting records in connection with preference analysis (.5); continued preparation of preference analysis for payments made to numerous vendors in the 90 day period (.7)	1.7	195.00	331.50
Luiza Ercolano	Preference & Avoidable Transfers	10/11/17	Analysis of outstanding information/data in connection with preference analysis	0.5	195.00	97.50
Carol Fox, CPA, CIRA, CFE	Preference & Avoidable Transfers	10/20/17	Telephone conference with special counsel and GR team re: investigation of potential claims	0.6	425.00	255.00
Luiza Ercolano	Preference & Avoidable Transfers	11/01/17	Review of updated data extracted from the software Dynamics AX	0.3	195.00	58.50
Janet Pritchard	Preference & Avoidable Transfers	11/17/17	Prepare analysis of disbursements from Univest 6028 to SCL.	4.0	135.00	540.00

Time and Expense Detail

Exhibit 4

Janet Pritchard	Preference & Avoidable Transfers	11/21/17	Revise analysis of disbursements for Univest 6028 to SCL.	1.5	135.00	202.50
Carol Fox, CPA, CIRA, CFE	Preference & Avoidable Transfers	01/19/18	Begin 90-day preference analysis	0.9	425.00	382.50
Mendel Lerner	Preference & Avoidable Transfers	01/19/18	Compiling Master Schedule of preference payments from account ending 6077 (checks and wires) from bank statements and reports	2.2	95.00	209.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Preference & Avoidable Transfers	01/19/18	Call with CF to plan for avoidable transfer analysis	0.4	340.00	136.00
Mendel Lerner	Preference & Avoidable Transfers	01/21/18	Compiling Master Schedule of preference payments from account ending 6077 (checks and wires) from bank statements and reports	2.9	95.00	275.50
Jonathan Eargle, CPA/ABV, CVA, CFE	Preference & Avoidable Transfers	01/22/18	Guided M. Lerner in preparation of disbursement account analysis (via multiple correspondence) Compiling Master Schedule of preference payments from accounts ending 6051, 6077 (checks and wires) from bank statements and reports and matching to	0.8	250.00	200.00
Mendel Lerner	Preference & Avoidable Transfers	01/22/18	bankruptcy filings Compiling Master Schedule of preference payments from accounts ending 6051, 6077 (checks and wires) from bank statements and reports and matching to	5.6	95.00	532.00
Mendel Lerner	Preference & Avoidable Transfers	01/23/18	bankruptcy filings	1.3	95.00	123.50
Jonathan Eargle, CPA/ABV, CVA, CFE	Preference & Avoidable Transfers	01/29/18	Assisted M. Lerner in 90 preference analysis	0.5	250.00	125.00
Mendel Lerner	Preference & Avoidable Transfers	01/29/18	Finishing up 90 preference analysis for Univest account 6051, 6077	0.1	95.00	9.50
Carol Fox, CPA, CIRA, CFE	Preference & Avoidable Transfers	02/01/18	Review 90 day preference analysis - in progress	0.8	425.00	340.00
Carol Fox, CPA, CIRA, CFE	Preference & Avoidable Transfers	02/02/18	Continued review of 90 preference analysis; make necessary edits Adding check payee to check entries in Preference Master	1.6	425.00	680.00
Mendel Lerner	Preference & Avoidable Transfers	02/02/18	Schedule	0.1	95.00	9.50
Mendel Lerner	Preference & Avoidable Transfers	02/02/18	Creating summary of accounts for preference payments master schedule	0.8	95.00	76.00

Time and Expense Detail

Teresa Licamara, CPA, ABV, CFF, CIRA	Preference & Avoidable Transfers	02/02/18	Search bank records for check images and instruct staff for updating check list for payees in connection with preparation of preference analysis.	0.6	340.00	204.00
Mendel Lerner	Preference & Avoidable Transfers	02/05/18	Added check payee to check entries in Preference Master Schedule	3.4	95.00	323.00
Carol Fox, CPA, CIRA, CFE	Preference & Avoidable Transfers	02/06/18	Continued review of 90 day preference analysis; make necessary edits	1.8	425.00	765.00
Mendel Lerner	Preference & Avoidable Transfers	02/06/18	In regards to completing a Master Schedule of Preference Payments: Ensured Payees are consistent, added column to categorize payments by Reason for Payment to analyse if payment is retrievable	2.6	95.00	247.00
Mendel Lerner	Preference & Avoidable Transfers	02/06/18	In regards to completing a Master Schedule of Preference Payments: Ensured Payees are consistent, added column to categorize payments by Reason for Payment to analyse if payment is retrievable	3.3	95.00	313.50
Mendel Lerner	Preference & Avoidable Transfers	02/07/18	In regards to compiling a complete master schedule of preference payments, made more detailed payment categories and created a table totaling all payments by payee	0.7	95.00	66.50
Mendel Lerner	Preference & Avoidable Transfers	02/07/18	In regards to compiling a complete master schedule of preference payments, finished ensuring that payees are consistent and made more detailed payment categories	0.6	95.00	57.00
Mendel Lerner	Preference & Avoidable Transfers	02/08/18	In regards to compiling a complete master schedule of preference payments, created sub-list of payments that need to be forwarded to former account manager for explanation	0.6	95.00	57.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Preference & Avoidable Transfers	02/09/18	Cf. with T. Licamara re: 90 day preference analysis; Assisted M. Lerner with preparation of same	0.5	250.00	125.00
Mendel Lerner	Preference & Avoidable Transfers	02/09/18	In regards to compiling a complete master schedule of preference payments, added invoice dates and amounts to schedule and compared to bank debits	2.0	95.00	190.00

Teresa Licamara, CPA, ABV, CFF, CIRA	Preference & Avoidable Transfers	02/09/18	Review disbursement schedules; Research accounting downloads to identify invoice detail needed for preference analysis; Instruct staff for inputting invoice detail to disbursement schedules for purposes of identifying potential preferences In connection with pending settlement with First Data, estimate 90 disbursements and general unsecured creditors; provide analyses of the same to counsel for the Trustee	1.5	340.00	510.00
Carol Fox, CPA, CIRA, CFE	Preference & Avoidable Transfers	02/12/18	In regards to compiling a complete master schedule of preference payments, added invoice dates and amounts to schedule and compared to bank debits	2.4	95.00	228.00
Mendel Lerner	Preference & Avoidable Transfers	02/12/18	In regards to compiling a complete master schedule of preference payments, added invoice dates and amounts to schedule and compared to bank debits	3.3	95.00	313.50
Carol Fox, CPA, CIRA, CFE	Preference & Avoidable Transfers	02/13/18	Review and revise 90-day preference analysis	0.8	425.00	340.00
Mendel Lerner	Preference & Avoidable Transfers	02/13/18	In regards to compiling a complete master schedule of preference payments, added invoice dates and amounts to schedule and compared to bank debits	0.8	95.00	76.00
Mendel Lerner	Preference & Avoidable Transfers	02/15/18	In regards to compiling a complete master schedule of preference payments, split bulk wires into payees	1.6	95.00	152.00
Carol Fox, CPA, CIRA, CFE	Preference & Avoidable Transfers	02/16/18	Review and revise 90-day preference analysis	0.8	425.00	340.00
Mendel Lerner	Preference & Avoidable Transfers	02/16/18	In regards to compiling a complete master schedule of preference payments, split bulk wires into payees	0.5	95.00	47.50
Mendel Lerner	Preference & Avoidable Transfers	02/19/18	Slimmed down the preference analysis to exclude support that has been moved to separate documents	0.1	95.00	9.50
Mendel Lerner	Preference & Avoidable Transfers	02/20/18	Looked up claim filing for Hannah Luuluong	0.9	95.00	85.50

Mendel Lerner	Preference & Avoidable Transfers	02/26/18	Updated employee table with addresses and arranged table for 1099 e-filing	1.6	95.00	152.00
Carol Fox, CPA, CIRA, CFE	Preference & Avoidable Transfers	03/07/18	Review analyses of 90 disbursements and claims Call with C Fox regarding Chapter 5 claims, research email access, research files available for litigation	0.8	425.00	340.00
Susan Smith, CPA CIRA	Preference and Avoidable Transfers	08/31/17	analysis In connection with 90 day preference analysis, research unidentified wires and telechecks with Dan Larouche	3.5	395.00	1,382.50
Carol Fox, CPA, CIRA, CFE	Preference and Avoidable Transfers	02/07/18		0.9	425.00	382.50
Category Subtotal				150.2		37,097.00
Carol Fox, CPA, CIRA, CFE	Records recovery and retention	07/16/17	Arrange with counsel for the Debtors to secure the Debtors' financial records	0.9	425.00	382.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Records recovery and retention	07/17/17	Meet at Debtors corporate office, tour office, planning for recovery of documents, computers and other information	2.0	340.00	680.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Records recovery and retention	07/19/17	Planning for office move with CF and Trustee	0.6	340.00	204.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Records recovery and retention	07/20/17	Calls with Trustee, coordinate with Debtor contract staff, etc. Planning with JP and MS for inventory of office and supervise same	1.0	340.00	340.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Records recovery and retention	07/20/17	Research storage unit locations and pricing.	1.0	340.00	340.00
Janet Pritchard	Records recovery and retention	07/22/17		0.8	135.00	108.00
Janet Pritchard	Records recovery and retention	07/25/17	Reserve two storage facilities.	0.6	135.00	81.00
Janet Pritchard	Records recovery and retention	07/26/17	Attend to storage units. Meeting and walkthrough with MJS and MS at corporate office; update inventory.	0.5	135.00	67.50
Janet Pritchard	Records recovery and retention	07/27/17	Attend to arrangements for movers for retained documents to storage facility. Inspect storage facility and review floor plans for moving purposes.	3.5	135.00	472.50
Janet Pritchard	Records recovery and retention	07/31/17		1.6	135.00	216.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Records recovery and retention	07/31/17	Visited storage units to prepare for moving of documents and assets Coordinate move of Debtors office with movers, storage facility, building, etc.	0.5	250.00	125.00
Janet Pritchard	Records recovery and retention	08/01/17		5.2	135.00	702.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Records recovery and retention	08/01/17	Call with CF to plan for records and moving to storage	0.5	340.00	170.00

Time and Expense Detail

Exhibit 4

Teresa Licamara, CPA, ABV, CFF, CIRA	Records recovery and retention	08/01/17	With JP to discuss inventory updates, walk through of office and planning for move. Continue to coordinate move with movers, building, other parties and address insurance for movers, access to building etc. related to	0.4	340.00	136.00
Janet Pritchard	Records recovery and retention	08/02/17	move. Continue to coordinate move with movers, building, other parties and address insurance for movers, access to building etc. related to	6.1	135.00	823.50
Janet Pritchard	Records recovery and retention	08/03/17	move.	9.5	135.00	1,282.50
Jonathan Eargle, CPA/ABV, CVA, CFE	Records recovery and retention	08/03/17	Received laptops and cell phones from former AA employees	0.3	250.00	75.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Records recovery and retention	08/03/17	Site visit with CF of Delray office, planning and coordinating for move.	1.7	340.00	578.00
Janet Pritchard	Records recovery and retention	08/04/17	walk-through with CF and MS at corporate office to review document retrieval. Continue packing documents for transport to storage area. Numerous tcs with corporate office landlord, movers, MS.	9.5	135.00	1,282.50
Jonathan Eargle, CPA/ABV, CVA, CFE	Records recovery and retention	08/04/17	Assisted J. Pritchard and team to prepare for move on Saturday	3.5	250.00	875.00
Luiza Ercolano	Records recovery and retention	08/04/17	Continue to assist with inventory analysis at Corporate Office including all departments; preparation of index for same	8.0	195.00	1,560.00
Janet Pritchard	Records recovery and retention	08/05/17	Coordinate and supervise move of documents from corporate office to storage facility.	8.5	135.00	1,147.50
Jonathan Eargle, CPA/ABV, CVA, CFE	Records recovery and retention	08/05/17	Assisted J. Pritchard and team with organization and storage of assets and documents	9.1	250.00	2,275.00
Janet Pritchard	Records recovery and retention	08/08/17	Multiple tcs w/MS, movers, Shred-It. Continue packing corporate office.	5.0	135.00	675.00
Janet Pritchard	Records recovery and retention	08/09/17	Supervise movers and overall move of Debtors records from Delray Beach corporate office to storage.	15.0	135.00	2,025.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Records recovery and retention	08/09/17	Continued assisting J. Pritchard and team with organization of assets and documents; Supervising moving team during after-hours move of file cabinets and file boxes	12.2	250.00	3,050.00

Time and Expense Detail

Janet Pritchard	Records recovery and retention	08/10/17	Continue to supervise movers and overall move of Debtors records from Delray Beach Corporate office storage	10.5	135.00	1,417.50
Jonathan Eargle, CPA/ABV, CVA, CFE	Records recovery and retention	08/10/17	Finished assisting J. Pritchard and team with organization of assets and documents; Supervised moving team during after-hours move of file cabinets and file boxes	7.4	250.00	1,850.00
Janet Pritchard	Records recovery and retention	08/11/17	Continue to supervise movers and overall move of Debtors records from Delray Beach Corporate office storage	3.5	135.00	472.50
Jonathan Eargle, CPA/ABV, CVA, CFE	Records recovery and retention	08/11/17	Retrieved safe and additional documents from Boyton Beach location	1.6	250.00	400.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Records recovery and retention	08/11/17	With JP regarding status of move, storage facility, documents in GR offices, etc.	0.5	340.00	170.00
Janet Pritchard	Records recovery and retention	08/14/17	At corporate office for walk through to confirm all documents properly removed.	1.5	135.00	202.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Records recovery and retention	08/22/17	Review mail separated by Trustee office to identify if any items need to be addressed.	0.5	340.00	170.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Records recovery and retention	08/23/17	Compiled customer acknowledgement receipts; Sent to M. Smith and M. Sams; Assisted J. Pritchard with reviewing and organized documents sent to GR office	4.7	250.00	1,175.00
Janet Pritchard	Records recovery and retention	08/30/17	Update inventory of all boxes to reflect location in storage facility.	1.0	135.00	135.00
Janet Pritchard	Records recovery and retention	09/08/17	Update additional storage information. Add photos of storage facilities to inventory. Update inventory to include notes from Innovative Architects.	1.7	135.00	229.50
Jonathan Eargle, CPA/ABV, CVA, CFE	Records recovery and retention	09/13/17	Began transportation of several document boxes to storage unit	1.3	250.00	325.00
Janet Pritchard	Records recovery and retention	09/14/17	Coordinate arrangements for removal of remaining items from warehouse.	0.4	135.00	54.00
Janet Pritchard	Records recovery and retention	09/15/17	TC w/MS re: Deerfield Beach warehouse move; tc to Two Men and a Truck.	0.3	135.00	40.50
Janet Pritchard	Records recovery and retention	09/19/17	TC w/Two Men and a Truck; coordinate move from warehouse to storage.	0.2	135.00	27.00

			At storage facility to attend to review of remaining documents and boxes at warehouse; pack remaining documents; supervise move from warehouse; supervise move of boxes from GR WPB office to storage facility; supervise transfer of documents into storage facility.			
Janet Pritchard	Records recovery and retention	09/20/17	Address storage facility matters with JP and ARB for move out of warehouse	6.9	135.00	931.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Records recovery and retention	09/20/17	Prepared inventory of laptops at storage units; Organized and inventoried documents at storage units with J. Pritchard	1.0	340.00	340.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Records recovery and retention	09/22/17	Telephone conference with GR team, counsel and Trustee regarding document destruction	1.1	250.00	275.00
Carol Fox, CPA, CIRA, CFE	Records recovery and retention	10/17/17	Review inventory and photographs of storage area to confirm location of items of value per CF; oc w/JE re: review of storage area. Upload 2016 W2s to server; transmit via FedEx to BL.	0.5	425.00	212.50
Janet Pritchard	Records recovery and retention	10/17/17		0.9	135.00	121.50
Category Subtotal				153.00		28,222.50
Carol Fox, CPA, CIRA, CFE	Tax Issues	09/06/17	Coordinate information necessary to prepare analysis of sale of dresses post-petition and the bankruptcy estate's sale tax liability with Innovative Architects and counsel for the Debtor - in progress	0.8	425.00	340.00
Carol Fox, CPA, CIRA, CFE	Tax Issues	09/07/17	Continue to coordinate information necessary to prepare analysis of sale of dresses post-petition and the bankruptcy estate's sale tax liability with Innovative Architects and counsel for the Debtor - in progress	0.4	425.00	170.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	09/11/17	Calls with ADP to follow up on online access; Attempt to access files with online access provided and inform ADP that access is denied.	0.5	340.00	170.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	09/15/17	Coordinate with ADP for information needed for workers comp audit; Receive secured message, download data and forward to BL for auditor.	0.5	340.00	170.00

Time and Expense Detail

Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	09/20/17	Correspond with ADP counsel regarding Trustee needs and coordinating conference call to discuss same.	0.3	340.00	102.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	09/25/17	Call with Trustee regarding 401K termination; Email to ADP regarding 401K distributions With ADP to work through issues for online access to ADP Workforce	0.5	340.00	170.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	09/28/17	Now and attempt login several times	0.8	340.00	272.00
Janet Pritchard	Tax Issues	10/12/17	Upload ADP report; correspondence with BL.	0.2	135.00	27.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	10/18/17	Call with ADP to discuss and plan for 401K termination, review 401K term packet and prepare email to Trustee regarding force termination and plan for same.	1.5	340.00	510.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	10/24/17	Review letters and lists for 401K Plan termination and correspondence between ADP, counsel and Trustee for status	0.4	340.00	136.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	08/23/17	Attend to ADP issues, correspond with Trustee, CF and ADP regarding access to account.	0.4	340.00	136.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	08/24/17	Call with former HR staff regarding ADP and adding users (.3); Review draft form prepared by HR staff to add users and comment on same (.4)	0.7	340.00	238.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	08/25/17	Review ADP forms completed by AA former HR staff to add users and coordinate with AA former staff for submitting same to ADP.	0.6	340.00	204.00
Bernadette Lombardo, CPA, CFE	Tax Issues	08/25/17	Meet with Deena Folic in connection with ADP contact additions; archive contact addition sheet; email to team	0.3	295.00	88.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	08/28/17	Meet with Trustee to discuss and plan for filing 2016 corporate and state returns	0.2	340.00	68.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	08/29/17	Tax planning with ARB, CF and coordinate meeting with former tax accountant.	1.0	340.00	340.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	08/29/17	Call with former tax accountant to discuss status of tax work and plan for filing 2016 returns.	0.6	340.00	204.00

Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	08/29/17	Review ADP invoice related to 401K; Review ADP quote for W-2's; Follow up with Deena on status of adding user to ADP account.	0.3	340.00	102.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	08/29/17	Research corporate tax consolidation group, research financial statements available for tax filing, research status of taxes based on emails from former tax accountant to Debtors staff.	1.2	340.00	408.00
Carol Fox, CPA, CIRA, CFE	Tax Issues	08/29/17	Address filing of 2016 corporate tax return, telephone conference with the Debtors' former accountant regarding the same	1.3	425.00	552.50
Carol Fox, CPA, CIRA, CFE	Tax Issues	08/30/17	Telephone conference with counsel for the premium finance company regarding cancellation of policies and revised premium due 09.01.17 and related follow-up	1.9	425.00	807.50
Bernadette Lombardo, CPA, CFE	Tax Issues	08/30/17	Telephone call to IRS regarding tax return extension deadline for C-corporations; email to C Fox re the same and tax research re the same	0.7	295.00	206.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	09/05/17	Several calls with ADP to attempt to gain access to Debtor's records online; Call with ADP representative regarding 401K and filing form 5500; Call with CF to discuss quote from tax accountant and incorporating 401K tax audit to quote.	1.2	340.00	408.00
Carol Fox, CPA, CIRA, CFE	Tax Issues	09/05/17	Correspondence with the Debtors' former accountant, Marks Paneth, regarding preparation of the Federal and State income tax returns from 2014 through 2016 and preparation of 2016 5500; follow-up with the Trustee regarding the same	1.8	425.00	765.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	09/06/17	Calls with several different ADP representatives regarding online access to Debtor's records, filing 401K Form 5500, documents needed for workers comp audit and attempting to coordinate with ADP legal counsel to move process forward.	1.0	340.00	340.00

Bernadette Lombardo, CPA, CFE	Tax Issues	09/06/17	Email communications with team re ADP online access; read and reply to email from H Bell in connection with Worker's Compensation audit	0.3	295.00	88.50
Bernadette Lombardo, CPA, CFE	Tax Issues	09/14/17	Email communications with T Licamara regarding on online access to ADP records in connection with worker's compensation audit	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	09/14/17	Email communications with H Bell re review of records request in connection with worker's compensation audit	0.2	295.00	59.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	09/18/17	Receive and review documents from ADP regarding request for information for workers comp audit and correspond with BL regarding same	0.4	340.00	136.00
Carol Fox, CPA, CIRA, CFE	Tax Issues	09/18/17	Continued coordination with counsel for the Debtor and Innovative Architects regarding the computation of the Estate's sales tax liability in connection with the dresses shipped post-petition	1.2	425.00	510.00
Bernadette Lombardo, CPA, CFE	Tax Issues	09/18/17	Review emails from ADP regarding online access/register/change password; attempt to login online; email communications with team re the same	0.3	295.00	88.50
Bernadette Lombardo, CPA, CFE	Tax Issues	09/18/17	Email communications with worker's compensation auditor in connection with worker's compensation audit	0.1	295.00	29.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	09/19/17	Correspond with BL regarding workers comp audit and status of information from ADP; Correspond with ADP to make request for additional information.	0.4	340.00	136.00
Bernadette Lombardo, CPA, CFE	Tax Issues	09/19/17	Telephone call with workers compensation auditor re documents needed to complete audit; email the same to T Licamara	0.3	295.00	88.50
Carol Fox, CPA, CIRA, CFE	Tax Issues	09/20/17	Address: access to ADP accounts (0.3); documentation necessary to compute the Estates' sales tax liability for dresses shipped post-petition (0.5); schedule of domain names (0.3)	1.1	425.00	467.50

Carol Fox, CPA, CIRA, CFE	Tax Issues	09/21/17	Telephone conference with Debtors' counsel; identify and provide schedules to facilitate the calculation of the Estate's sales tax liability related to the shipment of dresses post petition	2.8	425.00	1,190.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	09/22/17	Correspond with ADP to set up call and provide motion for 401K termination.	0.2	340.00	68.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	09/22/17	Call with ADP regarding online access and other assistance needed; Prepare email to ADP counsel outing items for ADP to assist with	1.0	340.00	340.00
Carol Fox, CPA, CIRA, CFE	Tax Issues	09/22/17	Telephone conference with ADP regarding post-petition reporting including, but not limited to, payroll, retirement and workers comp	0.5	425.00	212.50
Bernadette Lombardo, CPA, CFE	Tax Issues	09/22/17	Participated in telephone call regarding ADP access	0.5	295.00	147.50
Bernadette Lombardo, CPA, CFE	Tax Issues	09/25/17	Review emails in connection with ADP online access/401(k) wind down/termination	0.2	295.00	59.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	09/27/17	call with ADP representative regarding online access and payroll tax forms; Receive ADP quote for online access, review and prepare questions to discuss/confirm.	0.5	340.00	170.00
Bernadette Lombardo, CPA, CFE	Tax Issues	09/27/17	Read and reply to emails regarding access to payroll related accounts	0.1	295.00	29.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	09/29/17	Several attempts to access workforce Now with ADP techs; Address issues with ADP counsel regarding required access to WorkForce Now.	0.8	340.00	272.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	10/02/17	Attend to issues with ADP techs and counsel regarding administrator access	1.0	340.00	340.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	10/03/17	With ADP tech support to work through issues with access to workforcenow	0.8	340.00	272.00
Bernadette Lombardo, CPA, CFE	Tax Issues	10/05/17	Access ADP website in connection with generating/downloading reports; email communications to J Hendricks re access to reports	1.9	295.00	560.50

Time and Expense Detail

Bernadette Lombardo, CPA, CFE	Tax Issues	10/05/17	Continue with attempting to access reports; review reports downloaded in other matters where ADP was utilized; develop list of reports needed when in advance of call with ADP rep	1.7	295.00	501.50
Bernadette Lombardo, CPA, CFE	Tax Issues	10/06/17	Continue with accessing ADP website in connection with downloading reports; telephone call with ADP reps regarding the same	2.1	295.00	619.50
Bernadette Lombardo, CPA, CFE	Tax Issues	10/09/17	In connection with workers compensation audit, prepare email and compressed file of documents for auditor; transmit package to auditor	0.3	295.00	88.50
Bernadette Lombardo, CPA, CFE	Tax Issues	10/09/17	In connection with workers compensation audit, access ADP website and download requested tax reports (1.6). Attempt to prepare customized master control reports (1.3). Telephone communications with ADP reps re custom reports (.6). Telephone call with rep re third quarter 2017 tax reports (.3)	3.8	295.00	1,121.00
Bernadette Lombardo, CPA, CFE	Tax Issues	10/10/17	Download historical tax related documents and e-archive	2.1	295.00	619.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	10/11/17	Receive and review tax notices from ADP and planning for final payroll tax returns	1.1	340.00	374.00
Bernadette Lombardo, CPA, CFE	Tax Issues	10/11/17	Access website in order to download historical payroll related reports	1.0	295.00	295.00
Bernadette Lombardo, CPA, CFE	Tax Issues	10/12/17	Email communications with worker's compensation auditor regarding confirmation of documents to complete audit	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	10/13/17	Review ADP website for iReports; telephone call with ADP representative regarding gaining access to iReports	0.4	295.00	118.00
Bernadette Lombardo, CPA, CFE	Tax Issues	10/17/17	Telephone call to ADP re status of W-2 mailings	0.3	295.00	88.50
Bernadette Lombardo, CPA, CFE	Tax Issues	10/18/17	Review email re rejection (.1); download rejection information from website (.1); telephone call to ADP representative regarding Amendment Rejection email received (ID 6672ST0) (.3)	0.7	295.00	206.50
Ashley Peal	Tax Issues	10/20/17	Review 2016 W-2 documents received from ADP	0.8	95.00	76.00

Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	10/23/17	Review status of letters to 401K plan participants to force liquidation of plan	0.3	340.00	102.00
Bernadette Lombardo, CPA, CFE	Tax Issues	10/24/17	In connection with participant letters, search ADP website for contact information for select participants; telephone call with ADP re the same and search of archived files (ADP); intraoffice meeting with C Fox re the same; email communications with M Sams re the same	1.6	295.00	472.00
Bernadette Lombardo, CPA, CFE	Tax Issues	10/25/17	Continued communications with team and ADP re locating former employee addresses	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	10/25/17	Review ADP package received (Employer Services Quarterly Report - 3rd For the quarter ended - Company Codes 4ZQ, SNA, TBZ, YJL and YLZ); intraoffice meeting with A Peal re archiving of the same; telephone call to ADP re confirmation of filing of state quarterly reports	0.5	295.00	147.50
Bernadette Lombardo, CPA, CFE	Tax Issues	10/25/17	Review emails re worker's comp claims; telephone call to Jennifer Marquet re notice of bankruptcy and worker's comp claims forwarding	0.1	295.00	29.50
Ashley Peal	Tax Issues	10/26/17	Review of ADP Employee Services Quarterly Statements for 2017 Q1 (2.7); Assist B. Lombardo with review of ADP Employee Services Quarterly Statements for 2017 Q3 (.4)	2.9	95.00	275.50
Bernadette Lombardo, CPA, CFE	Tax Issues	10/26/17	In connection with D&U letter, search ADP website for select former employee address information; prepare schedule of the same; draft email to T Licamara and forward schedule for review/comment	1.5	295.00	442.50
Bernadette Lombardo, CPA, CFE	Tax Issues	10/26/17	Access ADP website in order to download 2017 quarterly tax reports; telephone call with ADP re the same and re filing of state quarterly tax reports; review reports emailed by ADP	1.0	295.00	295.00
Bernadette Lombardo, CPA, CFE	Tax Issues	10/26/17	Telephone call with J Marquet re Visioni worker's compensation claim and forwarding of claims	0.1	295.00	29.50

Bernadette Lombardo, CPA, CFE	Tax Issues	11/02/17	Review 3rd quarter Statements of Deposits and filings in connection with determining if there is a balance due; prepare schedule of filings for the quarter	3.4	295.00	1,003.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/02/17	Telephone call to ADP to inquire about copies of W-2s for all company codes and Excel export of addresses for 3C4 W-2s; update schedule with current addresses	0.7	295.00	206.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/02/17	Telephone calls to W-2 recipients whose address is different from Excel export (3C4) Review 1st and 2nd quarter Statements of Deposits and Filings in order to determine FUTA tax due for 2017; prepare schedule of the same	0.4	295.00	118.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/02/17	Telephone call to ADP re copies of 2016 W-2S and preparation of 2017 W-2s	0.8	295.00	236.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/03/17	Email communications with T Licamara re closing of company codes; telephone call to K Piazza re the same	0.7	295.00	206.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/03/17	Several telephone calls/email communications to/from ADP rep re balance due for FUTA and any open/liability amounts	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/03/17	Continue with review of first and second quarter SODs for amount due; update schedule accordingly; prepare email to T Licamara re open balance with ADP/tax liability	1.5	295.00	442.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/03/17	Download 2016 W-2s and archive; note difference for 3C4 (number of W-2s mailed to GR versus number of W-2s uploaded to portal)	0.8	295.00	236.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/03/17	Download 2016 W-2s and archive; note difference for 3C4 (number of W-2s mailed to GR versus number of W-2s uploaded to portal)	0.7	295.00	206.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	11/03/17	Planning termination of payroll through ADP, review forms to do so and coordinate with BL for term form and final payroll returns.	0.4	340.00	136.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/06/17	Download and review ADP notifications, IRS agency letters and resolutions	1.4	295.00	413.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/07/17	Access termination forms and complete online; telephone call to K Piazza re questions in completing forms	0.5	295.00	147.50

Time and Expense Detail

Bernadette Lombardo, CPA, CFE	Tax Issues	11/07/17	Review of open invoice (ADP) and telephone call to Cheryl Lebranch of ADP in connection with explanation of bankruptcy and pre-petition invoices	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/07/17	Review and archive WC claims	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/07/17	In connection with liability audit, review email from H Bell re request for documents (.1); intraoffice meeting with C Fox re request for documents (.1); prepare email to B Beau re request for documents (.1)	0.3	295.00	88.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	11/07/17	Coordinate with CF and BB for YTD sales for audit and insurance	0.5	340.00	170.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/08/17	Review of mail; archive Introoffice meeting with A Peal re deposit of ADP checks discovered in mail	1.5	295.00	442.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/09/17	Continue and complete review of mail; archive	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/09/17	Monitor request for documents in connection with liability audit	0.1	295.00	29.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	11/09/17	Email to ADP Retirement regarding payment of outstanding invoices and updates to email contacts	0.3	340.00	102.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/10/17	Monitor request for documents in connection with liability audit Second call with C LeBranch re open invoice amounts (pre-petition) and bankruptcy	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/10/17	review and compare open order report/complete order report to analysis prepared by outside firm (Tucson #61 - AZ); note differences/reconcile and prepare sales tax work paper in advance of preparing state sales tax report; confirm sales tax rates/archive research	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/13/17	Monitor request for documents in connection with liability audit; email communication to H Bell re status of requested documents	1.0	295.00	295.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/13/17		0.1	295.00	29.50

Bernadette Lombardo, CPA, CFE	Tax Issues	11/13/17	Telephone call with K Piazza re review of questions in connection with termination of ADP company codes and related services review and compare open order report/complete order report to analysis prepared by outside firm (Austin #37 - TX); note differences/reconcile and prepare sales tax work paper in advance of preparing state sales tax report; confirm sales tax rates/archive	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/13/17	research review and compare open order report/complete order report to analysis prepared by outside firm (Arlington #17 - TX); note differences/reconcile and prepare sales tax work paper in advance of preparing state sales tax report; confirm sales tax rates/archive	1.4	295.00	413.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/13/17	research Call with former tax accountant to discuss potential retention and documents and information required for filing Debtors outstanding taxes.	1.3	295.00	383.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	11/13/17	Verify Acknowledgment of Receipt of Merchandise forms and attached customer order (if available) to analysis prepared by outside firm	0.5	340.00	170.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/13/17	Update termination form with information obtained from K Piazza; review termination form and submit online; archive submission Review invoice from ADP regarding bond contribution liability; email to ADP request for date liability was assessed	1.9	295.00	560.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/14/17	Review current ADP agency notices received/archive; access ADP website and download current agency resolutions	0.3	295.00	88.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/14/17	Continue with review of sales tax analysis; preparation of tax work papers	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/14/17	Ascertain sales tax rates (state, county, city and special) through Avalara website for Texas	0.5	295.00	147.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/14/17		1.5	295.00	442.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/14/17		0.1	295.00	29.50

Bernadette Lombardo, CPA, CFE	Tax Issues	11/14/17	review and compare open order report/complete order report to analysis prepared by outside firm (Post Oak #63 - TX); note differences/reconcile and prepare sales tax work paper in advance of preparing state sales tax report; confirm sales tax rates/archive research	1.3	295.00	383.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/14/17	Read and reply to email from C LeBranch re outstanding tax liability invoice for Company Code 3JL Review Lawson analysis prepared by B Brady in connection with liability audit	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/14/17	In connection with sales tax filings, prepare supplemental statement for AZ, GA, MD, NJ, TX)	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/14/17	In connection with sales tax return preparation for post-petition sales/delivery of product, Internet research and telephone communications with various state taxing authorities to ascertain mailing addresses of bankruptcy units (in connection with PDLs preparation) with state taxing authorities to ascertain mailing addresses of bankruptcy units (in connection with PDL preparation)	0.3	295.00	88.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/15/17	Download sales & use tax returns forms and instructions (TX, AZ and NJ) in connection with preparing final sales tax reports	1.5	295.00	442.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/15/17	Review and compare open order report and completed order report to analysis prepared by outside firm (Cherry Hill # 74 - NJ); note differences/reconcile and prepare sales tax work paper in advance of preparing state sales tax report; confirm sales tax rates/archive research	0.3	295.00	88.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/15/17		1.1	295.00	324.50

Bernadette Lombardo, CPA, CFE	Tax Issues	11/15/17	Review and compare open order report and completed order report to analysis prepared by outside firm (Glen Burnie #68 - MD); note differences/reconcile and prepare sales tax work paper in advance of preparing state sales tax report; confirm accuracy of sales tax rate (state, county, special); download tax form and filing instructions from Internet	1.1	295.00	324.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/15/17	Prepare PDLs in connection with preparation and filing of final sales & use tax returns (AZ, GA, MD, NJ, TX)	0.9	295.00	265.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/15/17	Continue and complete Post Oak verification and tax work paper preparation	1.1	295.00	324.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/15/17	Intraoffice meeting w L Ercolano re location of prior filed sales and use tax returns in storage	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/15/17	Review and compare open order report and completed order report to analysis prepared by outside firm (Dunwoody #71 - GA); note differences/reconcile and prepare sales tax work paper in advance of preparing state sales tax report; confirm accuracy of sales tax rate and download rate chart; download tax forms and instructions	1.5	295.00	442.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/16/17	Review inventory of documents and required state sales tax returns and prepare/transmit email to J Eargle re items requested from storage facility	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/16/17	Review and compare open order report and completed order report to analysis prepared by outside firm (#40 - FL); note differences/reconcile and prepare sales tax work paper in advance of preparing state sales tax report; confirm accuracy of sales tax rate (state, county, special)	1.6	295.00	472.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/16/17	Review income statements (Microsoft Dynamics data) in connection with revenue data request	0.1	295.00	29.50

Bernadette Lombardo, CPA, CFE	Tax Issues	11/16/17	Review and compare open order report and completed order report to analysis prepared by outside firm (Springfield #70 - VA); note differences/reconcile and prepare sales tax work paper in advance of preparing state sales tax report; confirm accuracy of sales tax rate (state, county, special)/archive rates; download tax form and filing instructions from Internet	1.2	295.00	354.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/16/17	Prepare PDL and supplemental statement for Springfield #70 - VA	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/16/17	Prepare PDL and supplemental statement for Florida locations	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/16/17	Review and compare open order report and completed order report to analysis prepared by outside firm (Sunrise #40 - FL); note differences/reconcile and prepare sales tax work paper in advance of preparing state sales tax report; confirm accuracy of sales tax rate (state, county, special)/archive rates; download tax form and filing instructions from Internet	1.0	295.00	295.00
Ashley Peal	Tax Issues	11/16/17	Assist with the review of newly obtained Employee Earnings Records for Q3 2017	0.3	95.00	28.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/17/17	Continue with verification of sales tax accounting prepared by outside firm - (FL - Altamonte Springs, Tampa and Jacksonville)	5.2	295.00	1,534.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/20/17	Review and compare open order report and completed order report to analysis prepared by outside firm (CA stores); note differences/reconcile and prepare sales tax work paper in advance of preparing state sales tax report; confirm accuracy of sales tax rate (state, county, special)/archive rates; download tax form and filing instructions from Internet; prepare PDL and supplemental statement	6.1	295.00	1,799.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/20/17	Continue and complete FL verification of tax analysis; research store addresses and update work papers	1.4	295.00	413.00

Time and Expense Detail

Bernadette Lombardo, CPA, CFE	Tax Issues	11/21/17	Prepare email to Vanessa McIntosh requesting last filed sales tax returns and login credentials for e-filing	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/21/17	Evaluate and revise tax work papers for TX locations (based on tendered amount; evaluate discrepancies)	0.6	295.00	177.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/21/17	Evaluate and revise tax work papers for AZ, GA, NJ, MD, VA and CA (based on tendered amount; evaluate discrepancies)	3.9	295.00	1,150.50
Jonathan Eargle, CPA/ABV, CVA, CFE	Tax Issues	11/22/17	Cf. with B. Lambardo re: Tax documents found	0.4	250.00	100.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Tax Issues	11/22/17	Prepared listing of all Federal and State tax ID numbers; Sent to B. Lambardo for review	2.8	250.00	700.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Tax Issues	11/22/17	Retrieved all state tax documents from storage unit(s)	1.4	250.00	350.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/22/17	Continue with evaluating and revising tax work papers for TX and FL locations (based on tendered amount; evaluate discrepancies)	3.9	295.00	1,150.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/22/17	Telephone call with J Eargle re collection of sales tax information from storage	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/27/17	Review worker's compensation audit letter and accompanying documents; archive	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/27/17	Attend to ADP correspondence regarding notices and resolutions	0.3	295.00	88.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	11/28/17	Receive and review workers comp audit results	0.3	340.00	102.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/29/17	Telephone call to Jenna Gassner of OdellStudner to confirm mailing address for return premium; also discuss amount of refund	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/29/17	Continue and complete tax work papers for FL locations (based on tendered amount; evaluate discrepancies)	4.2	295.00	1,239.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/29/17	Intraoffice meeting w C Fox re review of tax workpapers/discrepancies identified	0.1	295.00	29.50

Bernadette Lombardo, CPA, CFE	Tax Issues	11/29/17	Hacienda Brides (AZ) - (Commence) Prepare TPT-1, Transaction Privilege, Use and Severance Tax Return (August 2017 Final) including review and analysis of supporting documents and form preparation instructions, review of prior filed return, telephone call to AZ DOR to confirm tax rate, revisions to PDL and supplemental statement based on prior filed return and BKC documents	0.2	295.00	59.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Tax Issues	11/30/17	Cf. with B. Lambardo; Reviewed, organized, and forwarded several state tax returns to B. Lambardo	0.9	250.00	225.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/30/17	AA Florida Bridal Retail Company LLC - Prepare ST-3 GA DOR Sales and Use Tax Return (August 2017 Final) including review and analysis of supporting documents and form preparation instructions, review of prior filed return, revisions to PDL and supplemental statement based on prior filed return and BKC documents	1.6	295.00	472.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/30/17	AA Bridal, LLC (MD) - Telephone call to Maryland Department of Revenue in order to request paper sales and use tax form; revisions to PDL and supplemental statement based on prior tax return and BKC documents	0.8	295.00	236.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/30/17	AA Bridal, LLC (VA) - Prepare ST-9, VA Sales & Use Tax Return (August 2017 Final) including review and analysis of supporting documents and form preparation instructions, review of prior filed return, revisions to PDL and supplemental statement based on prior filed return and BKC documents	1.9	295.00	560.50

Bernadette Lombardo, CPA, CFE	Tax Issues	11/30/17	Hacienda Brides (AZ) - Prepare TPT-1, Transaction Privilege, Use and Severance Tax Return (August 2017 Final) including review and analysis of supporting documents and form preparation instructions, review of prior filed return, telephone call to AZ DOR to confirm tax rate, revisions to PDL and supplemental statement based on prior filed return and BKC documents	1.8	295.00	531.00
Bernadette Lombardo, CPA, CFE	Tax Issues	12/01/17	Telephone call with Maryland Department of Revenue re sales and use tax form request	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	12/01/17	BridesMart, LP - Prepare Form 01-114 and Supplemental Outlet Form 01-115, Sales & Use Tax Return for TX (August 2017 Final) including review and analysis of supporting documents and form preparation instructions, review of prior filed return, revisions to prompt determination letter and supplemental statement based on prior filed return and BKC documents	2.5	295.00	737.50
Bernadette Lombardo, CPA, CFE	Tax Issues	12/01/17	Review and respond to email re ACA filing (ADP correspondence)	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	12/01/17	Hacienda Brides (CA) - Prepare Form CDTFA 401-A2, CA State, Local and District Sales and Use Tax Return (August 2017 Final) including review and analysis of supporting documents and form preparation instructions, review of prior filed return, revisions to prompt determination letter and supplemental statement based on prior filed return and BKC documents	3.0	295.00	885.00
Bernadette Lombardo, CPA, CFE	Tax Issues	12/04/17	Review sales tax work papers with C Fox	1.6	295.00	472.00

Bernadette Lombardo, CPA, CFE	Tax Issues	12/04/17	Review P&L analysis; email to B Brady re confirmation of data used to build report; prepare P&L report in requested date range to send to H Bell (liability auditor); intraoffice meeting with C Fox re data to send to auditor	0.6	295.00	177.00
Bernadette Lombardo, CPA, CFE	Tax Issues	12/04/17	AA Bridal Northeast LLC (NJ) - Prepare ST-50 worksheet (3rd quarter 2017), confirm ability to file online including review and analysis of supporting documents and review of form preparation instructions, review of prior filed return, revisions to prompt determination letter and supplemental statement based on prior filed return and BKC documents	1.5	295.00	442.50
Bernadette Lombardo, CPA, CFE	Tax Issues	12/04/17	Prepare/print and review tax work papers (noting transactions with more than one payment received) in advance of meeting with C Fox	0.9	295.00	265.50
Bernadette Lombardo, CPA, CFE	Tax Issues	12/04/17	Follow-up call with J Gassner re offsets to return premium refund	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	12/06/17	Update tax work papers accordingly based on review with C Fox; prepare estimated tax summary Research and provide requested information regarding former employee, Nedra Flansburg, to California workers' comp investigator	1.4	295.00	413.00
Carol Fox, CPA, CIRA, CFE	Tax Issues	12/07/17	Telephone conference with John Mitchell (Marks Paneth) regarding 2014 - 2016 tax preparation; follow-up email to the Trustee and counsel	0.4	425.00	170.00
Carol Fox, CPA, CIRA, CFE	Tax Issues	12/07/17	Review uncashed payroll check report; archive for future communication with ADP for refund	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	12/07/17	Review mail and archive payroll documents	0.7	295.00	206.50
Bernadette Lombardo, CPA, CFE	Tax Issues	12/07/17	Telephone call to ADP in connection with re agency notice received re penalty due to late payroll tax deposit	0.3	295.00	88.50

Bernadette Lombardo, CPA, CFE	Tax Issues	12/08/17	Telephone call to ADP re invoice received for \$1,417.10 (penalty for late payroll tax deposit)	0.3	295.00	88.50
Bernadette Lombardo, CPA, CFE	Tax Issues	12/08/17	miscellaneous unresolved state agency notices; Prepare letters packages to NV-SDIER (Amount Due \$877.45), NV-SDIER (Amount Due \$145.02) and MI-SUIER (Amount Due 55.88) for unresolved agency notices for pre-petition amounts due	1.5	295.00	442.50
Carol Fox, CPA, CIRA, CFE	Tax Issues	12/11/17	Emails/telephone conferences with the Trustee and counsel regarding tax return preparation 2014-2016	0.6	425.00	255.00
Ashley Peal	Tax Issues	12/12/17	Assist with preparation of letter to IRS re: Notice CP161	0.3	95.00	28.50
Bernadette Lombardo, CPA, CFE	Tax Issues	12/12/17	Prepare email to M Smith late payroll tax deposit penalty	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	12/12/17	Prepare letter package to IRS re late payroll tax deposit	0.8	295.00	236.00
Bernadette Lombardo, CPA, CFE	Tax Issues	12/12/17	Telephone call to ADP re MI SUI invoice	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	12/12/17	Review agency notice emails and determine if any need to be addressed or if resolved by ADP	0.3	295.00	88.50
Bernadette Lombardo, CPA, CFE	Tax Issues	12/13/17	Review payroll tax file in order to determine missing documents; intraoffice meeting with A Peal re inventory of documents	0.5	295.00	147.50
Ashley Peal	Tax Issues	12/13/17	Cont. preparation of inventory re: tax documents received	4.3	95.00	408.50
Ashley Peal	Tax Issues	12/14/17	Cont. preparation of inventory re: tax documents received	3.7	95.00	351.50
Bernadette Lombardo, CPA, CFE	Tax Issues	12/15/17	Review agency notice emails and determine if any need to be addressed or if resolved by ADP	0.4	295.00	118.00
Ashley Peal	Tax Issues	12/15/17	Complete preparation of inventory re: tax documents received	1.4	95.00	133.00
Bernadette Lombardo, CPA, CFE	Tax Issues	12/19/17	Email to V McIntosh request for clarification of last sales tax reporting period	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	12/20/17	Review emails re agency letter/notices and address accordingly	0.4	295.00	118.00
Bernadette Lombardo, CPA, CFE	Tax Issues	12/20/17	TX - BridesMart LP- Review revised tax work paper and edit accordingly; prepare tax return for partner review/filing	0.7	295.00	206.50

Time and Expense Detail

Bernadette Lombardo, CPA, CFE	Tax Issues	12/20/17	Review sales tax return work paper update and sales tax preparation tasks with Mendel Lerner; supervise and answer questions	1.9	295.00	560.50
Bernadette Lombardo, CPA, CFE	Tax Issues	12/20/17	Email to D Lynn request for additional clarification regarding chargeback status	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	12/20/17	Email communication to V McIntosh request for corporate name for PA location	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	12/20/17	Research process to close sales tax account in MD; complete Form 202FR to close MD sales tax account	0.5	295.00	147.50
Mendel Lerner	Tax Issues	12/20/17	Analysis and preparation of sales tax correspondence re: Sales tax refunds	3.6	95.00	342.00
Mendel Lerner	Tax Issues	12/21/17	Prepare CA Tax Return	0.8	95.00	76.00
Bernadette Lombardo, CPA, CFE	Tax Issues	12/21/17	NJ - AA Bridal Northeast LLC - Review revised tax work paper and edit accordingly; prepare tax return for partner review/filing	1.4	295.00	413.00
Bernadette Lombardo, CPA, CFE	Tax Issues	12/21/17	VA - AA Bridal LLC - Review revised tax work paper and edit accordingly; prepare tax return for partner review/filing	1.3	295.00	383.50
Bernadette Lombardo, CPA, CFE	Tax Issues	12/21/17	TX - BridesMart LP- Review revised tax work paper and edit accordingly; prepare tax return for partner review/filing	0.4	295.00	118.00
Bernadette Lombardo, CPA, CFE	Tax Issues	12/21/17	AZ - Hacienda Brides - Review revised tax work paper and edit accordingly; prepare tax return for partner review/filing	1.5	295.00	442.50
Bernadette Lombardo, CPA, CFE	Tax Issues	12/21/17	GA - AA Florida Bridal Retail Co - Review revised tax work paper and edit accordingly; prepare tax return for partner review/filing	1.4	295.00	413.00
Carol Fox, CPA, CIRA, CFE	Tax Issues	12/21/17	Follow-up with Trustee's counsel, Marks Paneth and Vanessa McIntosh regarding 2014-2016 tax return preparation	1.5	425.00	637.50
Luiza Ercolano	Tax Issues	12/21/17	Calls to various state sales tax departments in connection with gathering information needed in order to prepare state sales tax returns	2.1	235.00	493.50
Jonathan Eargle, CPA/ABV, CVA, CFE	Tax Issues	12/22/17	Research PA sales and use tax return; Sent to B. Lambardo for review	0.5	250.00	125.00

Jonathan Eargle, CPA/ABV, CVA, CFE	Tax Issues	12/22/17	Brief cf. with V. McIntosh to exchange laptop and discuss tax return assignment	0.4	250.00	100.00
Bernadette Lombardo, CPA, CFE	Tax Issues	12/26/17	MD - Hacienda Brides - Review revised tax work paper and edit accordingly; prepare tax return for partner review/filing	1.3	295.00	383.50
Bernadette Lombardo, CPA, CFE	Tax Issues	12/26/17	PA - Alfred Angelo Bridal - Review revised tax work paper, research sales and use tax filing instructions (including call to PA DOR), tax preparation, prior filed return and research tax rates; prepare sales and use tax return telefile worksheet, PDL and supplemental statement	2.6	295.00	767.00
Bernadette Lombardo, CPA, CFE	Tax Issues	12/26/17	Review tax notices and related tax mail	0.4	295.00	118.00
Ashley Peal	Tax Issues	12/27/17	Assist with preparation of sales tax documents for AZ, FL, GA, MD, NJ, PA, TX and VA	2.8	95.00	266.00
Bernadette Lombardo, CPA, CFE	Tax Issues	12/27/17	Prepare BOE-TS for CA (close sales tax permit account form); Prepare RTS-3 for FL (close sales tax account form); Review REV-1706 for PA (close sales tax account form); Review Form R-3 for VA (close sales tax account)	0.9	295.00	265.50
Bernadette Lombardo, CPA, CFE	Tax Issues	12/27/17	Review and update sales tax summary with information regarding closed sales tax account form completion/phone communication	0.3	295.00	88.50
Bernadette Lombardo, CPA, CFE	Tax Issues	12/27/17	FL - Review revised tax work paper and edit accordingly; prepare sales and use tax return for partner review/filing	2.1	295.00	619.50
Bernadette Lombardo, CPA, CFE	Tax Issues	12/27/17	Participated in call w A Peal and GA DOR re closing sales tax account; ascertain member name of AA Florida Bridal and address at request of GA DOR rep	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	12/27/17	CA - Hacienda Brides - Review revised tax work paper and edit accordingly; prepare tax return for partner review/filing	2.3	295.00	678.50
Bernadette Lombardo, CPA, CFE	Tax Issues	12/27/17	Review and reply to email from J Marquet re worker's comp claim	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	12/27/17	Review sales tax packages; prepare sales tax summary; draft email to C Fox re the same	1.1	295.00	324.50

Ashley Peal	Tax Issues	12/28/17	Cont. assisting with preparation of sales tax documents for AZ, FL, GA, MD, NJ, PA, TX and VA	0.6	95.00	57.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	12/28/17	With CF regarding status of compiling documents for tax compliance; email to V. Macintosh to follow up regarding items needed from programmer.	0.2	340.00	68.00
Luiza Ercolano	Tax Issues	01/02/18	Reviewing documents in preparation of 2017 forms 1099s	0.2	235.00	47.00
Carol Fox, CPA, CIRA, CFE	Tax Issues	01/03/18	Review Alfred Angelo final sales tax returns - CA, GA, TX, FL, PA	0.9	425.00	382.50
Bernadette Lombardo, CPA, CFE	Tax Issues	01/03/18	Telephone call to ADP to request timing of delivery of W-2s for 8 company codes; update company code worksheet; email communications with T Licamara re the same	0.6	295.00	177.00
Bernadette Lombardo, CPA, CFE	Tax Issues	01/04/18	Review and analysis of sales tax returns for the purpose of preparing a schedule of sales tax payment schedule for payment processing; forward to M Samms for payment processing	0.3	295.00	88.50
Bernadette Lombardo, CPA, CFE	Tax Issues	01/04/18	Telephone call with former employee re request for 2016 W-2; prepare schedule of new addresses of former employees for W-2 mailings	0.3	295.00	88.50
Bernadette Lombardo, CPA, CFE	Tax Issues	01/04/18	Access ADP website to determine if employer copy of W-2s available for download	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	01/04/18	Post C Fox review of sales tax returns - prepare for Trustee signature by assembling three copies of tax return signed by preparer (self), including closed tax account form and payment	1.8	295.00	531.00
Bernadette Lombardo, CPA, CFE	Tax Issues	01/04/18	Review C Fox sales tax return inquiry and research the same (Texas); review w C Fox	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	01/04/18	Review PA filing issue with C Fox; revise PA PDL, supplemental statement and work paper for filing under Alfred Angelo Newco; revise close sales tax account form to reflect the same	0.5	295.00	147.50
Luiza Ercolano	Tax Issues	01/04/18	Review of documents collected in connection with preparation of 2017 Forms 1099's	0.2	235.00	47.00

Carol Fox, CPA, CIRA, CFE	Tax Issues	01/05/18	Follow-up with Marks Paneth regarding preparation of 2014-2016 tax returns (.5); follow-up with Via West regarding decommissioning Alfred Angelo's former website (.3)	0.8	425.00	340.00
Bernadette Lombardo, CPA, CFE	Tax Issues	01/05/18	Telephone call with former employee re delivery of W-2s	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	01/05/18	Intraoffice discussion with M Smith re mailing of W-2s	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	01/05/18	Telephone call with ADP re preparation of 1099s for all company codes; update company code schedule	0.6	295.00	177.00
Bernadette Lombardo, CPA, CFE	Tax Issues	01/05/18	Review signed sale tax returns and assemble with closed account forms and payments for mailing; review mailing addresses for tax forms and closed account forms and confirm for A Peal; archive GR file copy	2.1	295.00	619.50
Bernadette Lombardo, CPA, CFE	Tax Issues	01/05/18	Telephone communications with ADP re mailing of employee copy of W-2's, whether to former employee address or to Trustee office and timing of available download (employer copy); update company code schedule	0.3	295.00	88.50
Bernadette Lombardo, CPA, CFE	Tax Issues	01/08/18	Telephone call with M smith re revisions to supplemental statement. Revise supplemental statement and reassemble tax returns and prepare or filing	1.6	295.00	472.00
Bernadette Lombardo, CPA, CFE	Tax Issues	01/08/18	Telephone call to NJ Department of Revenue re issue with online filing/closed account	0.5	295.00	147.50
Bernadette Lombardo, CPA, CFE	Tax Issues	01/08/18	Telephone call to PA Department of Revenue re issue with tele-file	0.4	295.00	118.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	01/08/18	Planning for 1099 preparation Assist B. Lombardo with the preparation of July 2017 sales tax documents	0.3	340.00	102.00
Ashley Peal	Tax Issues	01/09/18		2.0	95.00	190.00
Bernadette Lombardo, CPA, CFE	Tax Issues	01/09/18	Email communications w M Smith re PA sales tax filing issues	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	01/09/18	Telephone call to ADP re notice received - workers comp payment in connection with quarterly filings (Haceinda Brides)	0.6	295.00	177.00

Time and Expense Detail

Bernadette Lombardo, CPA, CFE	Tax Issues	01/09/18	Email communication with V McIntosh re PA sales tax filing	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	01/09/18	Telephone to ADP to confirm W-2s are in process of being prepared; case number assigned due to representative finding an issue	0.8	295.00	236.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	01/09/18	Continue planning for 1099 preparation and email to CF regarding same.	0.2	340.00	68.00
Carol Fox, CPA, CIRA, CFE	Tax Issues	01/10/18	Telephone conferenc with Deena Folic regarding workers' comp claim - Nedra Flansburg; related follow- up with the Trustee	0.8	425.00	340.00
Bernadette Lombardo, CPA, CFE	Tax Issues	01/10/18	Telephone call to K Piazza re W-2 issue	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	01/10/18	Revise FL sales tax return and prepare for filing	0.5	295.00	147.50
Bernadette Lombardo, CPA, CFE	Tax Issues	01/10/18	Telephone call to ADP re W-2 expediting and nature of outstanding amount for invoices	0.9	295.00	265.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	01/10/18	Attend to issues with ADP and W- 2's and outstanding invoices; Email to Trustee regarding ADP issues. Cont. preparation of July 2017 sales tax documents	1.2	340.00	408.00
Ashley Peal	Tax Issues	01/11/18		0.8	95.00	76.00
Bernadette Lombardo, CPA, CFE	Tax Issues	01/11/18	Email communications with ADP representative P Mohammadi re W- 2 shipping and payment inquiries	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	01/11/18	Review W-2 quotes and prepare for signature; prepare spreadsheet of total cost for W-2 preparation including outstanding balance invoice amount; prepare email to team regarding W-2 issue and payment information, outstanding balance, etc.; review delivery package	1.0	295.00	295.00
Bernadette Lombardo, CPA, CFE	Tax Issues	01/11/18	Telephone call with ADP rep Samantha Herrera with inquiry with respect to comment in email re preparation of W2 on 2017 stock /adding note to order form and timing/delivery of W-2s	0.6	295.00	177.00
Ashley Peal	Tax Issues	01/12/18	Continue assistance with July 2017 sales tax documents; Prepare documents for delivery to various state agencies	1.2	95.00	114.00

Bernadette Lombardo, CPA, CFE	Tax Issues	01/12/18	Telephone call to ADP re follow-up in connection with Notice of Assessment from the Department of Labor and Industries of Washington	0.6	295.00	177.00
Carol Fox, CPA, CIRA, CFE	Tax Issues	01/15/18	Attend to preparation of 1099s	0.6	425.00	255.00
Bernadette Lombardo, CPA, CFE	Tax Issues	01/16/18	Attend to the Department of Labor and Industries of the State of Washington filing issue; review communications from V McIntosh; intraoffice communications w M Smith re the same; telephone call with ADP re same; prepare zero return for filing	0.5	295.00	147.50
Bernadette Lombardo, CPA, CFE	Tax Issues	01/16/18	Access ADP website and review agency notifications/resolutions	0.3	295.00	88.50
Bernadette Lombardo, CPA, CFE	Tax Issues	01/17/18	Telephone call to ADP re confirmation of processing and expected delivery date of W-2s	0.7	295.00	206.50
Ashley Peal	Tax Issues	01/18/18	Assist with obtaining personnel information re: 1099-Misc tax forms	0.7	95.00	66.50
Bernadette Lombardo, CPA, CFE	Tax Issues	01/18/18	Telephone communications with former employee re request for W- 2	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	01/18/18	Telephone call to ADP to request ADP download of W-2s and request for estimate of time for 940 filing and availability of the same for download	0.9	295.00	265.50
Bernadette Lombardo, CPA, CFE	Tax Issues	01/19/18	Download W-2s for SNA and 3JL and review for OCR capability; search for former employee W-2 for request for emailing; email to ADP contact re unavailability of W-2s for download of other company codes	0.3	295.00	88.50
Bernadette Lombardo, CPA, CFE	Tax Issues	01/19/18	Download W-2s for remaining 6 company codes; review for OCR capability	0.6	295.00	177.00
Bernadette Lombardo, CPA, CFE	Tax Issues	01/19/18	Review W-2s and extract W-2 of former employee; email W-2 at request of former employee	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	01/19/18	Telephone call with former employee re W-2 availability	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	01/19/18	Telephone call with former employee regarding requested for employee earnings records for 6 months prior to termination	0.1	295.00	29.50

Bernadette Lombardo, CPA, CFE	Tax Issues	01/19/18	Access ADP website to determine if second quarter reports package available for download for all company codes; telephone call with ADP representative regarding request for second quarter download of quarterly reports package for all company codes	1.0	295.00	295.00
Bernadette Lombardo, CPA, CFE	Tax Issues	01/19/18	Review ADP notifications to determine if any to be addressed	0.5	295.00	147.50
Bernadette Lombardo, CPA, CFE	Tax Issues	01/19/18	Review inventory of payroll documents downloaded from ADP portal	0.2	295.00	59.00
Ashley Peal	Tax Issues	01/22/18	Work with D. Larouche to obtain employee information for 2017 1099-Misc tax documents; Prepare list re: 1099-Misc documents	2.8	95.00	266.00
Bernadette Lombardo, CPA, CFE	Tax Issues	01/22/18	Archive worker's compensation claim updates received via email from J Marquet	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	01/22/18	Telephone call with ADP regarding follow-up with regard to second quarter 2017 wage/tax reports and earnings records; download wage and tax reports/earnings records for second quarter 2017 (Case #50115156)	1.2	295.00	354.00
Bernadette Lombardo, CPA, CFE	Tax Issues	01/22/18	Analysis and review of third quarter 2017 employee earnings records and wage and tax register in order to respond to L&I; archive source documents; review mail	1.7	295.00	501.50
Bernadette Lombardo, CPA, CFE	Tax Issues	01/23/18	Review/archive AAB mail packages to determine if notices need to be addressed by Trustee	1.9	295.00	560.50
Ashley Peal	Tax Issues	01/24/18	Continue with the preparation of 1099-Misc tax documents	0.5	95.00	47.50
Ashley Peal	Tax Issues	01/25/18	Review W-2 documents received and organize for mailing	3.6	95.00	342.00
Bernadette Lombardo, CPA, CFE	Tax Issues	01/25/18	Review W-2s for company code 3JL and quarterly package; intraoffice meeting with A Peal in connection with archiving documents on server	0.3	295.00	88.50
Bernadette Lombardo, CPA, CFE	Tax Issues	01/25/18	Follow up call to New Jersey department of taxation regarding error message in filing 3rd quarter 2017 sales and use tax return	0.7	295.00	206.50

Time and Expense Detail

Bernadette Lombardo, CPA, CFE	Tax Issues	01/25/18	Review second quarter filed reports in connection with responding to former employee request for information	0.5	295.00	147.50
Bernadette Lombardo, CPA, CFE	Tax Issues	01/25/18	Receive and review remaining recipient copies of W-2s; review with A Peal addressee changes; review and reply to email from M Smith re addressee changes	0.3	295.00	88.50
Bernadette Lombardo, CPA, CFE	Tax Issues	01/25/18	File sales and use tax return online for NJ; archive confirmation and prepare copy of confirmation and PDL mailing to BKC unit of NJ	0.3	295.00	88.50
Ashley Peal	Tax Issues	01/26/18	Cont. with review W-2 documents received and organize for mailing	5.3	95.00	503.50
Bernadette Lombardo, CPA, CFE	Tax Issues	01/26/18	Telephone call to Washington Labor and Industries in connection with notice received	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	01/26/18	Telephone call with ADP regarding filing of Washington Form	0.7	295.00	206.50
Bernadette Lombardo, CPA, CFE	Tax Issues	01/26/18	Review additional address updates A Peal in connection with W-2 mailings	0.2	295.00	59.00
Ashley Peal	Tax Issues	01/30/18	Review and file 1099-MISC documents	2.8	95.00	266.00
Bernadette Lombardo, CPA, CFE	Tax Issues	01/30/18	Supervise 1099 preparation - review 1099 schedule sent by Dan Larouche and edited by A Peal; edit accordingly	0.6	295.00	177.00
Bernadette Lombardo, CPA, CFE	Tax Issues	01/30/18	Telephone call to former employee re request for 1099; review 1099 schedule for payments to former employee; update schedule with employee email address	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	01/30/18	Access etfile4biz.com website to ascertain 1099 e-filing deadline in order to comply with January 31st filing deadline postmark; email communications with M Smith re the same	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	01/30/18	Email communications with former employee re request for W-2; review W-2s in order to locate/extract W-2 in order to email W-2 to former employee	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	01/30/18	Review mail from FedEx re second copy of W2s for company code TBZ (Hacienda Brides)	0.1	295.00	29.50

Ashley Peal	Tax Issues	01/31/18	Review 1099-Misc documents filed and download copies for future reference	0.6	95.00	57.00
Bernadette Lombardo, CPA, CFE	Tax Issues	01/31/18	Access filed 1099's and download 1099 for former employee/archive the same; email 1099 at request of former employee	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	01/31/18	Telephone call with former employee re request for W-2	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/01/18	Telephone call with former employee regarding delivery of 1099 via email on 1/31/2018; prepare and deliver second email with 1099	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	02/02/18	Telephone call with J Pritchard re preparation of schedule for returned/forwarded W-2s	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/02/18	Review W2 returned/forwarded schedule	0.1	295.00	29.50
Ashley Peal	Tax Issues	02/05/18	Follow up with address changes from employees for W-2 tax forms	0.5	95.00	47.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/05/18	Review correspondence and 1099 work papers in connection with inquiry re 1099 assertion; email communications to A Peal re request for 1099 work paper detail	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	02/05/18	Review mail for the purpose of determining documents needing to be addressed by Trustee/Trustee accountants	1.3	295.00	383.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/06/18	Review and respond to email regarding request for 1099	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/06/18	Review and respond to email regarding request for W-2	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/06/18	Access efiletorbiz.com and determine timing of filing of corrected 1099s;; prepare files for corrected 1099 including supporting documentation; email to M Smith re filing/timing of corrected 1099s	0.3	295.00	88.50
Carol Fox, CPA, CIRA, CFE	Tax Issues	02/06/18	Research revisions to 2017 1099s with Dan Larouche; advise trustee of findings	0.9	425.00	382.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/07/18	In connection with request from former employee, email W-2	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/07/18	In connection with request from former employee, extract W-2 from archived files and forward to A Peal for mail delivery to former employee	0.1	295.00	29.50

Bernadette Lombardo, CPA, CFE	Tax Issues	02/07/18	Attend to 1099 filing issue - Access efileforbiz.com website to determine if 1099s have been accepted by IRS; telephone call with former employee re the same Return call to Washington state regarding L&I	0.5	295.00	147.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/07/18		0.1	295.00	29.50
Carol Fox, CPA, CIRA, CFE	Tax Issues	02/07/18	Continue to research revisions to 2017 1099s with Dan Larouche; advise trustee of findings	0.9	425.00	382.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/08/18	Attend to 1099 issue - Access efileforbiz.com website to determine if 1099s have been accepted by IRS; review/research and respond to emails re issue	0.6	295.00	177.00
Bernadette Lombardo, CPA, CFE	Tax Issues	02/08/18	File corrected 1099s for 3 people; archive and encrypt corrected 1099s; email 1099s to 2 individual	0.7	295.00	206.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/09/18	Attend to W-2 request	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/09/18	Follow-up call to State of Washington regarding Department of labor notice/draft letter in reply Email corrected 1099 to Renewz	0.5	295.00	147.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/09/18	Alterations	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/12/18	Attend to W-2 request - telephone call to former employee; extract and encrypt W-2 from PDF and prepare email to W-2 recipient forwarding W-2	0.2	295.00	59.00
Carol Fox, CPA, CIRA, CFE	Tax Issues	02/13/18	Continue to research revisions to 2017 1099s with Dan Larouche and advise trustee of findings	0.7	425.00	297.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/13/18	File corrected 1099s for 2 people; archive and encrypt corrected 1099s; email 1099s to 2 individuals (H Luuluong and G Chiapenneli)	0.4	295.00	118.00
Bernadette Lombardo, CPA, CFE	Tax Issues	02/13/18	Telephone call with former employee (S Bogel) regarding W-2	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/13/18	Review returned 1099; research internet/sunbiz.org for forwarding address; forward to J Pritchard	0.2	295.00	59.00

Bernadette Lombardo, CPA, CFE	Tax Issues	02/14/18	Telephone call with Snerby from ADP regarding (1) invoice received in connection with New Mexico jurisdiction and (2) payroll tax returns (final filing not checked on certain returns) Case #3-37893029370	0.9	295.00	265.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/14/18	Telephone call with Cheryl Branche of ADP regarding invoice received in connection with New Mexico jurisdiction	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/14/18	Telephone call w H Luuluong regarding 1099 and review of filed claim (search on PACER for claim at request of claimant)	0.3	295.00	88.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/14/18	Access ADP website and download annual 940 and 4th quarter 941/archive in usable format; review filed returns and determine which company codes were not filed/or available for download and to speak with ADP re (940 and 4th quarter 2017); prepare schedule of same for discussion with ADP	0.9	295.00	265.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/15/18	Follow up telephone call to ADP regarding 940/941 returns not filed issue (specific company codes) and certain returns not marked final	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	02/15/18	Telephone call with H Luuluong regarding claim filed	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/15/18	Telephone call with California re franchise tax return required to be filed with state	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/16/18	Review tax notification emails sent by ADP, access website in order to review notifications and determine if any notifications need to be addressed	0.3	295.00	88.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/19/18	Telephone call with ADP regarding follow-up regarding final payroll tax returns (not being marked as final)	0.4	295.00	118.00

Bernadette Lombardo, CPA, CFE	Tax Issues	02/20/18	Telephone communications with J Lewis from JL Retouching re discrepancy in 1099 reporting; telephone communications with additional recipients of incorrect 1099s; email communications with J Lewis re detail of payments made during 2017	0.3	295.00	88.50
Carol Fox, CPA, CIRA, CFE	Tax Issues	02/21/18	Continue to research revisions to 2017 1099s with Dan Larouche	0.8	425.00	340.00
Bernadette Lombardo, CPA, CFE	Tax Issues	02/21/18	Telephone call with D Johnson re claim filed in bankruptcy and request for W-2	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	02/21/18	Several telephone calls with Jennifer Kent-Miller regarding tax forms not received with respect to 2017 disability payments; telephone call to ADP re the same	0.5	295.00	147.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/21/18	Continued communications/review of documents with Jill Lewis of JL Retouching regarding discrepancy in 2017 1099 reporting	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	02/22/18	Attend to W-2 requests - Extract W-2 from PDF file, encrypt with password and email to recipients	0.3	295.00	88.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/22/18	Attend to request from creditor regarding review of claim - access Pacer and review claim for accuracy; telephone call to claimant re the same (D Johnson)	0.3	295.00	88.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/22/18	Address 1099 issues with 1099 recipients and D Larouche (various calls received from and returned to 1099 recipients regarding discrepancies in 1099s issued and comparison to updated versions of data prepared by D Larouche; requests emailed to D Larouche for further research; review and respond to emails re the same; intraoffice meeting w C Fox re the same; review and respond to emails to M Smith re the same)	1.5	295.00	442.50

Bernadette Lombardo, CPA, CFE	Tax Issues	02/22/18	Address email from ADP re agency tax notice requiring payment by accessing ADP portal and reviewing ADP history/response package with respect to tax notice; read , research and draft response to notice regarding amount due for 3rd quarter 941	0.7	295.00	206.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/23/18	Review sixty-six revised 1099 records provided by D Larouche and compare to original filings; update 1099 master schedule with additions/corrections	1.3	295.00	383.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/23/18	Review seventy-two revised 1099 records provided by D Larouche and compare to original filings; update 1099 master schedule with additions/corrections	1.7	295.00	501.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/23/18	Review 50 revised 1099 records provided by D Larouche and compare to original filings; update 1099 master schedule with additions/corrections	1.0	295.00	295.00
Bernadette Lombardo, CPA, CFE	Tax Issues	02/23/18	Prepare email to D Larouche re request for Excel file of recipient list inclusive of addresses	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/23/18	Confirm all payments for rent are identified as rent on 1099 mater schedule and work paper (.7); review corrections already filed and update master schedule by adding notes (.2); review and note corporations (.1); prepare 1099 work paper for filing purposes (1)	2.0	295.00	590.00
Bernadette Lombardo, CPA, CFE	Tax Issues	02/23/18	Follow-up telephone call to ADP re 4th quarter payroll tax returns not marked as final and 2017 940 not marked as final	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	02/23/18	Prepare email to D Larouche re inquiries with respect to certain recipients who received a 1099 ADDRESS ISSUES W C T O A, including review of 2017 1099 additions/corrections ; review combined address list sent by D Larouche and prepare 1099 addition work paper for M Lerner based on master worksheet;	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/26/18	interoffice meeting with M Lerner re 1099 preparation for 2017 additions	1.1	295.00	324.50

Bernadette Lombardo, CPA, CFE	Tax Issues	02/26/18	Telephone communications with ADP re amending 4th quarter 941 as final and 2017 940 as final and telephone communications with second representative regarding confirmation of required ACA filings (1094-B and 1094-C Telephone communication with Thaina Facio of ADP re timing and distribution of ACA forms (1094-B and 1094-C)	1.1	295.00	324.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/26/18	Review discrepancies with M Lerner between combined address list sent by D Larouche and 1099 work paper; prepare email to D Larouche re continued discrepancies between prepared reports; review w M Lerner tax IDs and addresses needing confirmation; review 1099 template (2017 1099 additions)	1.4	295.00	413.00
Bernadette Lombardo, CPA, CFE	Tax Issues	02/27/18	Telephone communications with Dorota Estevez regarding discrepancy in 1099 filing; review 1099 records; email to D Larouche regarding request for research and supporting documents	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	02/27/18	Telephone call with Zlatina Morozkova-H. re 1099; review 1099 records and prepare 1099 template for filing at request of recipient; file 1099, archive and email to recipient	0.5	295.00	147.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/27/18	Telephone call with ADP rep regarding address change on 1095-C/1094-C for 8 company codes, 303 forms (1.1); update addresses on website (.5); review and respond to correspondence re 4th quarter payroll filings not being filed as final (.1)	1.7	295.00	501.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/27/18	Review and respond to communications with D Larouche regarding access to servers Telephone call with ADP rep, Thaina Facio, regarding 1095-C and 1094-C reports uploaded to ADP website; review of filing process with Ms. Facio	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/27/18		0.3	295.00	88.50

Ashley Peal	Tax Issues	02/28/18	Assist with filing of 1099-Misc documents	1.0	95.00	95.00
Bernadette Lombardo, CPA, CFE	Tax Issues	02/28/18	Telephone call with Dorata Estevez regarding review of detail of payments for 2017	0.2	295.00	59.00
			Address, continue and complete 2017 filing matter - continued communications with D Larouche re request for 2017 payment detail for specific accounts and review of the same (.4); continued communications with specific former employees regarding discrepancies and/or confirmation of 2017 1099 filing amounts (.5); intraoffice meeting/communications w A Peal regarding preparation/review of data for filing of second batch of 1099s (.3); review of second batch 2017 1099 filing template prepared by M Lerner and edit accordingly (.4); review and confirm 2017 1099 corrections batch agrees to D Larouche combined spreadsheet/ email to D Larouche request for details of one discrepancy and review details (.6); file 76 individual 1099 corrections on efile for biz.com and review for accuracy (2.5)			
Bernadette Lombardo, CPA, CFE	Tax Issues	02/28/18	(2.5)	5.1	295.00	1,504.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/28/18	Review 1094-C draft forms for 8 company codes prepared by ADP; note questions/corrections to forms for call with ADP rep	0.6	295.00	177.00
Luiza Ercolano	Tax Issues	03/01/18	Review and preparation of corrected Forms 1099 - completed	1.4	235.00	329.00
Bernadette Lombardo, CPA, CFE	Tax Issues	03/01/18	Telephone call with ADP re address correction on 1095-B (Case No. 3-38041659719) and follow-up regarding final payroll tax return not being filed as final (case forwarded on to Anita/manager)	1.2	295.00	354.00
Bernadette Lombardo, CPA, CFE	Tax Issues	03/06/18	Telephone communications with former employee re 1094-C	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	03/09/18	Telephone communications with former employee regarding request for W-2; prepare request for W-2	0.2	295.00	59.00

Bernadette Lombardo, CPA, CFE	Tax Issues	03/12/18	In connection with liability audit, review liability documentation received from Chubb insurance and archive; verify revenue data per audit with revenue data per Alfred Angelo records (data provided to Chubb)	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	03/12/18	Telephone call with Dorota Estevez (Dorota's Sewing Center) re incorrect 1099 and confirmation of amount per D LaRouche detail provided to recipient; file corrected 1099 at efile4biz.com; email corrected 1099 at request of recipient; update master 1099 schedule and archive corrected 1099	0.6	295.00	177.00
Bernadette Lombardo, CPA, CFE	Tax Issues	03/12/18	Attend to 1099 dispute (D Procter) - two telephone calls with 1099 recipient re inconsistency with 1099s received (original and corrected) per recipients bank records (.2); prepare email to D Larouche re request for support in connection with 2017 payments made to D Procter (.1); review data sent by D Larouche support (.1); prepare fax to recipient of payment support and fax to recipient (.1); update 1099 master schedule (.1)	0.6	295.00	177.00
Bernadette Lombardo, CPA, CFE	Tax Issues	03/13/18	Prepare email to L Ercolano re request for tax return extensions	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	03/13/18	Review case file, evaluate 2017 tax case list and update accordingly Reviewing documents received in connection with preparing tax extensions	0.1	295.00	29.50
Luiza Ercolano	Tax Issues	03/14/18	Attend to 1099 request of former employee	0.1	235.00	23.50
Bernadette Lombardo, CPA, CFE	Tax Issues	03/14/18	Assist former employee with W-2 information	0.3	295.00	88.50
Ashley Peal	Tax Issues	03/15/18		0.1	95.00	9.50
Bernadette Lombardo, CPA, CFE	Tax Issues	03/15/18	Telephone communications with ADP regarding follow-up with regard to final payroll tax returns	0.3	295.00	88.50

Bernadette Lombardo, CPA, CFE	Tax Issues	03/15/18	Attend to 1099 dispute (M Gaeta) - review W-2 and 1099 filing; email to D LaRouche and telephone communications with former employee; file corrected 1099 and archive/email to recipient; update master file	0.6	295.00	177.00
Bernadette Lombardo, CPA, CFE	Tax Issues	03/15/18	Review 20 flagged 1095-C Hacienda Bride forms and 1094-C forms not meeting MEC requirements; export documents; telephone call with ADP re the same	1.5	295.00	442.50
Bernadette Lombardo, CPA, CFE	Tax Issues	03/15/18	Telephone call with ADP re filing of remaining 1094/1095-C forms Attend to W-2 requests from former employee - extract W-2s from PDF file an email to former employees	0.6	295.00	177.00
Bernadette Lombardo, CPA, CFE	Tax Issues	03/16/18	Telephone call with former contractor re discrepancy in 1099 and corrected 1099 per contractor's personal records; email to D Larouche re request for 2017 payment support to contractor; review payment support and archive; prepare email to contractor re payments made during 2017/update master file	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	03/21/18	Attend to W-2 requests and prepare for email to recipients	0.5	295.00	147.50
Bernadette Lombardo, CPA, CFE	Tax Issues	03/23/18	Telephone communications with ADP regarding follow-up with respect to final payroll filings; prepare and send email to Kelly Piazza regarding the same	0.3	295.00	88.50
Bernadette Lombardo, CPA, CFE	Tax Issues	03/23/18	Download 1094-C forms prepared and filed by ADP	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	03/23/18	Prepare 1094-C and 1095-C transmittal package to Centralized Insolvency including preparation of PDL and supplemental statement for Hacienda Brides	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	03/23/18	Interoffice meeting with M Lerner regarding preparation of 1094-C and 1095-C transmittal package to Centralized Insolvency for company codes other than Haciendas Brides	1.0	295.00	295.00
Bernadette Lombardo, CPA, CFE	Tax Issues	03/23/18	Attend to request for 1099-MISC and prepare for email	0.3	295.00	88.50
Bernadette Lombardo, CPA, CFE	Tax Issues	03/23/18		0.2	295.00	59.00

Time and Expense Detail

Mendel Lerner	Tax Issues	03/26/18	Prepared Form 1094C and 1095C, and PDLs and Statement As Telephone call with Jahnell Williams at ADP regarding final payroll	0.7	95.00	66.50
Bernadette Lombardo, CPA, CFE	Tax Issues	03/26/18	returns	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	03/26/18	Attend to 1099 request of former contractor; locate 1099-MISC and provide to recipient	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	03/26/18	Download and review latest 941/940 filings uploaded to ADP website	0.4	295.00	118.00
Mendel Lerner	Tax Issues	03/26/18	Prepared and printed Form 1094C and 1095C, and PDLs and Statement As	2.9	95.00	275.50
Mendel Lerner	Tax Issues	03/27/18	Prepared Form 1094C and 1095C, and PDLs and Statement As Telephone communications with ADP re filing copies of ACA Forms 1094-C without "Do Not File" watermark - Case #3-38391924696	0.4	95.00	38.00
Bernadette Lombardo, CPA, CFE	Tax Issues	03/27/18	Shantel Irizarry	0.5	295.00	147.50
Bernadette Lombardo, CPA, CFE	Tax Issues	03/27/18	Attend to W-2 request of former employee and forward as requested	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	03/27/18	independent meeting with M Lerner regarding preparation of bankruptcy unit ACA filing transmittal package; review/supervise the same; begin first review of documents assembled by M Lerner (confirm data entry on 1094-C is correct, PDLs and supplemental statements are correct and all 1095-C forms are included)	1.9	295.00	560.50
Mendel Lerner	Tax Issues	03/28/18	Prepared Form 1094C and 1095C, and PDLs and Statement As	3.1	95.00	294.50
Bernadette Lombardo, CPA, CFE	Tax Issues	03/28/18	Continue and complete first review of 1094/1095C transmittal to BKC unit (confirm data entry on 1094-C is correct, PDLs and supplemental statements are correct and all 1095-C forms are included)	0.6	295.00	177.00
Bernadette Lombardo, CPA, CFE	Tax Issues	03/28/18	Second review and assembly of 1094/1095C documents (review corrections were made)	1.0	295.00	295.00
Mendel Lerner	Tax Issues	03/29/18	Combined PDLs, 1094Cs, 1095Cs and Statement As into single file record	1.2	95.00	114.00

Bernadette Lombardo, CPA, CFE	Tax Issues	03/29/18	Continue and complete final assembly and review of ACA forms for transmittal to BKC units	1.0	295.00	295.00
Bernadette Lombardo, CPA, CFE	Tax Issues	03/29/18	Telephone communications with ADP re confirmation that ADP will amend 4th quarter payroll filings to final	0.3	295.00	88.50
Mendel Lerner	Tax Issues	03/29/18	Review tax requests, notices and bills and prepare for responses.	1.4	95.00	133.00
Bernadette Lombardo, CPA, CFE	Tax Issues	03/30/18	Access ADP and review transmittal receipt/acceptance of ACA filings by IRS; prepare schedule of the same; review errors in Hacienda and Bridesmart filings	0.9	295.00	265.50
Ashley Peal	Tax Issues	04/02/18	Assist with the preparation of 2017 tax forms 1094-C and 1095-C	1.3	95.00	123.50
Bernadette Lombardo, CPA, CFE	Tax Issues	04/03/18	Call former employees to confirm social security numbers on ACA reports filed with errors per ADP website transmission tracking	0.2	295.00	59.00
Luiza Ercolano	Tax Issues	04/05/18	Prepare 2017 Form 7004 for federal tax extension (consolidated return) and analysis of current docket and court documents	0.3	235.00	70.50
Bernadette Lombardo, CPA, CFE	Tax Issues	04/05/18	Attend to W-2 request; telephone call with former employee; prepare for email and mail W-2 at request of former employee	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	04/10/18	Intraoffice meeting w M Lerner review of forms needing response from Trustee (i.e. tax accounts and/or business accounts to close at state/city level) and type of response to prepare; supervision of the same	1.2	295.00	354.00
Bernadette Lombardo, CPA, CFE	Tax Issues	04/10/18	Review correspondence in connection with closing business accounts	1.0	295.00	295.00
Mendel Lerner	Tax Issues	04/11/18	Closed business accounts with state taxing authorities	0.5	95.00	47.50
Mendel Lerner	Tax Issues	04/11/18	Closed business accounts with state taxing authorities	3.9	95.00	370.50
Bernadette Lombardo, CPA, CFE	Tax Issues	04/11/18	Two (.3 and .7) telephone calls to ADP re timing of delivery of final payroll filings	1.0	295.00	295.00
Bernadette Lombardo, CPA, CFE	Tax Issues	04/11/18	Review mail sent by Janet Pritchard	0.2	295.00	59.00

Mendel Lerner	Tax Issues	04/12/18	Closed business accounts with state taxing authorities	0.7	95.00	66.50
Luiza Ercolano	Tax Issues	04/12/18	Prepare 2016 Form F-7004 for state tax extension (Florida)	0.2	235.00	47.00
Bernadette Lombardo, CPA, CFE	Tax Issues	04/12/18	Attend to telephone call regarding request for W-2 from former employee	0.2	295.00	59.00
Luiza Ercolano	Tax Issues	04/17/18	Update Form 7004 for federal extension to include 19 affiliated entities; prepare attachment for same	0.2	235.00	47.00
Ashley Peal	Tax Issues	04/17/18	Assist with preparation of 2017 tax form 7004 and F-7004	0.3	95.00	28.50
Bernadette Lombardo, CPA, CFE	Tax Issues	04/17/18	Review bankruptcy petition for entities Alfred Angelo Newco. Inc. has interest in connection with preparing federal tax return extension	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	04/17/18	Telephone call with Inga Bridgett re employment history in connection with employment deductions	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	04/17/18	Email to D Larouche re request for payment history to former employee	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	04/17/18	Supervise preparation of Form 7004, Application for Automatic Extension of Time to File Certain Business Income Tax, Information and Other Returns; archive, update tax case list and prepare for transmittal; email to C Fox and M Smith re review of federal extension and possible edits	0.3	295.00	88.50
Bernadette Lombardo, CPA, CFE	Tax Issues	04/17/18	Supervise preparation of Form F-7004, Florida Return and Application for Extension and Time to File Return; archive, update tax case list and prepare for transmittal	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	04/17/18	Telephone call to ADP ACA representative in connection with ACA filing/healthcare deductions for Inga Bridgett (1.1); telephone call with ADP tax representative regarding 2nd quarter filings in connection with health care deductions for Inga Bridgett (.9)	2.0	295.00	590.00
Bernadette Lombardo, CPA, CFE	Tax Issues	04/17/18	Review mail sent by J Pritchard to determine items needing addressed (close business accounts, etc.); file	0.5	295.00	147.50

Bernadette Lombardo, CPA, CFE	Tax Issues	04/17/18	Telephone call to J Mitchell at Marks Paneth re corporate consolidated tax return; prepare email to team re the same (filing status and subsidiaries)	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	04/17/18	Two telephone calls with A Barbee re review of extension of time to file	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	04/17/18	Update extension to include additional entities from organizational chart as discussed with A Barbee; research and review of extension filing; review Paneth engagement letter	1.2	295.00	354.00
Alan Barbee, CPA, ABV	Tax Issues	04/17/18	Review federal tax extension, research affiliated entities and tax filing status.	0.5	450.00	225.00
Bernadette Lombardo, CPA, CFE	Tax Issues	04/19/18	Telephone call with Inga Bridgett re payment history and documents ADP can provide	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	04/19/18	Telephone call with ADP re incorrect reports being uploaded to iReports; download 2nd quarter wage reports (correct reports)	1.0	295.00	295.00
Mendel Lerner	Tax Issues	04/23/18	Continued closing business tax accounts with taxing authorities: Sorted new batch of mail for accounts that still need to be closed	0.4	95.00	38.00
Mendel Lerner	Tax Issues	04/23/18	Continued closing business tax accounts with taxing authorities: Composed letter to send to State of Delaware Division of Corporations	0.4	95.00	38.00
Mendel Lerner	Tax Issues	04/24/18	Continued closing business tax accounts with taxing authorities: Called State of California Secretary of State (.4) Composed letters and forms for business tax accounts for Alfred Angelo Newco Inc. and Alfred Angelo - The Bride's Studio No. 3 Inc. (0.7)	1.1	95.00	104.50
Mendel Lerner	Tax Issues	04/24/18	Continued closing business tax accounts with taxing authorities: Called State of Mississippi Department of Revenue (.5) Composed letters for business tax accounts for Delray Beach, Boynton Beach and State of Mississippi (0.7)	1.2	95.00	114.00
Category Subtotal				336.4		89,897.00

TOTAL TIME:

1,700.9

\$ 448,598.00