

**UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

UNITED STATES SECURITIES AND  
EXCHANGE COMMISSION,

Plaintiff,

v.

EQUITYBUILD, INC., EQUITYBUILD  
FINANCE, LLC, JEROME H. COHEN, and  
SHAUN D. COHEN,

Defendants.

Case No. 1:18-cv-5587

Hon. Manish S. Shah

**OBJECTING INSTITUTIONAL LENDERS' OBJECTIONS TO RECEIVER'S 22ND  
INTERIM APPLICATION AND MOTION FOR COURT APPROVAL OF PAYMENT OF  
FEES AND EXPENSES OF RECEIVER AND RECEIVER'S RETAINED PROFESSIONALS**

The Mortgagees identified on Exhibit 1 (the "Objecting Institutional Lenders") object to the Receiver's 22nd Interim Fee Application and Motion for Court Approval of Payment of Fees and Expenses of Receiver and Receiver's Retained Professionals (Dkt. 1594, the "22nd Fee Petition" regarding the "Fees") on the same or similar bases contained in their prior objections, which objections this Court has denied.

The Objecting Institutional Lenders also object generally to the Receiver's request in his 22nd Fee Petition for a super-priority lien for the same reasons contained in their Response to Motion for Approval to Pay Certain Previously Approved Fees and Cost (Dkt. 961), their Objections to Magistrate Judge Kim's Oral Ruling and Minute Order on Receiver's First Fee Allocation Motion (Dkt. 1389, objecting to Dkt. 1107, *see also* line-level objections at Dkt. 1210), and their Objections to Magistrate Judge Kim's Recommendation on Receiver's Second Motion for Approval of Fee Allocations for Interim Payment Pursuant to Receiver's Lien ("Objections to RF2A") (Dkt. 1501, objecting to Dkt. 1491 Recommendation and Dkt. 1321 Motion), all such

objections the Court has overruled except where the Receiver has agreed an error was made (*see, e.g.*, Dkt. 1450).

## **BACKGROUND**

1. The Objecting Institutional Lenders generally refer the Court to the Background section of their Response to Receiver's Fourteenth Interim Application and Motion for Court Approval of Payment of Fees and Expenses of Receiver and Receiver's Retained Professionals (Dkt. 1250, pp. 2-6).

2. As additional background here, on February 14, 2024, the Receiver filed his 22nd Fee Petition. Dkt. 1594.

3. Pursuant to the Court's Order, Dkt. 1031 at p.12, n.32, because the Objecting Institutional Lenders are reasserting prior allocation objections of the same category as they previously did, they do so below in "summary fashion that incorporates citations (with pinpoint cites) to previous filings that have laid out the objection."

### **I. The Objecting Institutional Lenders Assert The Same Objections To The Receiver's 22nd Fee Petition As They Asserted To The Receiver's Prior Fee Applications.**

The Objecting Institutional Lenders adopt and assert their objections to the Receiver's prior fee petitions (Dkts. 1568, 1530, 1486, 1394, 1346, 1305, 1210, 1188, 1181, 1039, 1000, 960, 792, 777, 648, 617, 595, 581, 509, 438) as to the Receiver's 22nd Fee Petition, to preserve those objections by incorporating them by reference into this response. The Objecting Institutional Lenders also adopt their objections stated in the January 4, 2023 submission on their behalf (email by Brett Natarelli to chambers, copying Receiver) noting the new availability of Estate funds in the operating account in sufficient amount to support most if not all of the Receiver's fee requests and the legal bases for why that would be more appropriate than a property surcharge against the segregated sales proceeds (which objections the Court rejected, but characterized as "narrow and

understandable,” Dkt. 1371). The Objecting Institutional Lenders also adopt the arguments presented in their Objections to Magistrate Judge Kim’s Oral Ruling and Minute Order on Receiver’s First Fee Allocation Motion, see Dkt. 1389, and their Objections to the RF2A (Dkt. 1501) and Objections to RF2A (Dkt. 1501, objecting to Dkt. 1491 Recommendation and Dkt. 1321 Motion), which objections were overruled.

The Estate’s general operating account has \$2,213,209.20 in available funds as of December 31, 2023 (Dkt. 1594 at p.30, PageID 109536). The Estate’s general operating account therefore has more than sufficient funding to bear the 22nd Fee Petition amounts the Receiver seeks to allocate as a priming lien surcharge on the property sales proceeds totaling \$202,366.84, an increase over the \$120,469.74 allocated as to the last fee petition. Dkt. 1594-1, Page ID 109676, Exh. J at p.7, Dkt. 1538-1, Exh. I at p.8, PageID 105884. The District Court has repeatedly overruled objections arguing that the source of funds to pay the Receiver should, in substantial part, come from the operating account estate funds rather than the segregated property accounts. Dkts. 1371, 1366, 1452, Dkt. 1481 at 9 (“[T]hey argue that the allocated fees should be paid from the Receiver’s account and not from the property accounts. But this argument also simply retreads old ground. As the Objectors concede, this is a previously overruled objection.”)

## **II. Color-Coded Categorical Objections.**

The Receiver requests that \$202,366.84 of the Fees reflected on, among other exhibits, Exhibits F and G to Dkt. 1594, be paid as a first lien from the proceeds of the sales of the properties. The Receiver also attaches summaries and compilations of the same information provided with more detail in Exhibits F and G, and an allocation summary at Exhibit J, with more detail on the general and property-specific allocations at Exhibits K and L. Therefore, the line-item specific objections presented only as to Exhibits F and G also apply to the proposed allocations. As before, the Objecting Institutional Lenders are not challenging the reasonableness of any time spent, nor

that the Receiver should be compensated, rather they argue and preserve for appeal their argument that the source of funds should be the estate's general operating account as to the subjects of the objections.

The Objecting Institutional Lenders have color highlighted sample entries on the Receiver and his attorneys' monthly invoices (Exhibits F and G to the 22nd Fee Petition) to illustrate Fees that should not prime the victorious secured creditors' liens, a copy of which is attached as Exhibit 2. The bases of these specific objections are as follows:

*First*, Fees that the Objecting Institutional Lenders contend should be paid from estate operating funds rather than segregated property sale proceeds, but which objections the Court has previously overruled and where the issues are substantially the same as previously overruled objections, are highlighted in **RED**. These include:

- Fees marked "defer" which typically relate to the Receiver's pursuit of EquityBuild assets against third parties. These are marked red to preserve the objection for appeal if and when the Receiver purports to allocate them to a property.
- Entries which are unreasonably vague, such as "Claims review and detailed notes regarding same" (Dkt. 1594-1, PageID 109590), "Attention to email regarding property" (Dkt. 1594-1, PageID 109624), and "follow up work on property analysis and issues" (Dkt. 1594-1, PageID 109643).
- Entries which are attributed to Group 2 as a whole but could only have implicated a subset of Group 2 properties. For example, "Communications with K. Duff and A. Watychowicz relating to deposition transcript" (Dkt. 1594-1, PageID109614) was billed to all of Group 2 even though the only deposition that occurred was of

Ezri Namvar on a Rule 30(b)(6) basis concerning Properties 4 and 5, but not the other Group 2 properties.

- o The Court has overruled objections similar to those above in all prior fee petitions and associated objections. *See, e.g.*, Dkt. 1353 at pp.8-9 (and citations therein); Dkt. 1181 at pp. 9-14; Dkt. 1504, Dkt. 1536, Dkt. 1572.

*Second*, Fees incurred to general review of claims without any apparent tie-in to adjudication efforts or even to activities presently occurring in the case should be charged to the estate's operating account because no benefit to the victorious secured creditor can be shown at this time. Such entries are highlighted in **YELLOW**. Such entries are fairly voluminous, often vague, and are generally associated with properties for which the adjudication process has not even started. As example, see Dkt. 1594-1, PageID 109589, "Continue working on claims, extensive review of claim submissions for properties" billed to 6554 Vernon and 8326 Ellis, properties in Groups 6 and 8 respectively, for which adjudication has not yet commenced. The Court overruled these objections and broadened the "implementation and management of an orderly summary claim-priority adjudication process" priming lien category (Dkt. 1030 at p.2) to include "giving notice to interested parties, locating and preserving records, and handling creditor inquiries" and general claim review in preparation for adjudication (Dkt. 1366 at 2) in granting the Receiver's 17<sup>th</sup> Fee Petition. The Court also overruled this objection category when granting the First Fee Allocation Motion (Dkt. 1450) and has overruled all similar objections the Institutional Lenders have made since including as to the 19<sup>th</sup> – 21<sup>st</sup> Fee Petitions. *See, e.g.*, Dkts. 1504, 1536, 1572.

*Third*, Fees incurred to litigate Group 1 claims are not payable at this time through a priming lien. The Court had ruled earlier in the case that whether the time spent litigating the Group 1 claims could be paid from a priority lien would be determined as part of the claims

adjudication process which is on appeal and thus ongoing. (Dkt. 1030, p. 14, n.7.). Such entries are highlighted in **ORANGE**. The Court has repeatedly overruled objections on this basis. *See, e.g.*, Dkts. 1504, 1536, 1572.

*Fourth*, the Objecting Institutional Lenders object to Fees associated with tasks the Receiver would have needed to undertake even in the absence of issues of secured priority such as preparing status reports, effectuating service, or performing accounting functions. While the Objecting Institutional Lenders do not dispute that the Receiver should be paid for this work unless otherwise objected to on another ground (such as the FHFA issues), paying fees for such tasks out of segregated sales proceeds to the detriment of the victorious secured creditor violates the general rule that the estate's operating account should bear the expense absent special benefit to the victorious secured creditor. *See* Dkt. 1389, pp. 3-8, and cases cited therein. These entries are highlighted in **BLUE**. As example, see Dkt. 1594-1, PageID 109619, "conference with K. Duff and M. Rachlis regarding status of claims and groups and anticipated schedules in preparation for upcoming hearing" billed to 73 properties; the Receiver would have needed to engage in such general tasks even in the absence of adjudication of disputes between secured creditors (and, numerically speaking, the vast majority of the claimants are unsecured). The Court has previously overruled all such "general receivership" objections. *See* Dkt. 1481, Exh. A (Transcript of 4/26/2023 hearing at pp. 22-23); Dkt. 1481 at pp. 12-13 (Receiver summary of Court's prior ruling on similar issues but involving different fee entries). The Court also overruled similar objections made in the 17th – 21st Fee Petitions (Dkts. 1366, 1452, 1504, 1536, 1572).

*Fifth*, the Objecting Institutional Lenders object to Fees related to Group 2 as premature because it is too early to determine if the Receiver will have conferred a benefit on the properties sufficient to obtain a priming lien, and the amount thereof, until after the adjudication process

plays out. These entries are highlighted in **GREEN**. The Court has rejected similar arguments about Group 1 Fees generally. *See, e.g.*, Dkts. 1350, 1353 at pp.9-10 (and citations therein), 1366, 1371. The Objecting Institutional Lenders also argued for deferring allocation of Group 2 fees until after the completion of Group 2 adjudication in their objections to the 19<sup>th</sup> Fee Petition (Dkt. 1486 at p.7), 20<sup>th</sup> Fee Petition (Dkt. 1530 at p.9), and 21<sup>st</sup> Fee Petition (Dkt. 1568 at pp. 6-7); the Court declined to defer such fees until after adjudication, awarded them to the Receiver and overruled the Objecting Institutional Lender's Group 2 deferment objections in this regard (Dkt. 1504, 1536, 1572).

**III. The 22nd Fee Application Should Be Subject To A 20% Holdback on all Fees and an Additional 20% Holdback on All Fees to be Surcharged to the Secured Properties.**

Consistent with the Court's order approving the Receiver's ninth, tenth, and eleventh fee petitions (Dkt. 1031, pp. 13-14), twelfth fee petition, (Dkt. 1213, p. 9), and fee petitions thirteen through sixteen (Dkt. 1312, pp. 3-4), and the reasons advanced in the Motion for Reconsideration, Dkt. 1471, which the Court denied, the Objecting Institutional Lenders respectfully request that the Court require any approved fees be subject to "a holdback of 20% of the fees (but not expenses) requested in the applications, and an additional 20% holdback on any fees to be paid from the sales proceeds of encumbered real estate" as the Court previously held prior to the 17<sup>th</sup> Fee Petition. Dkt. 1312, p.4 (Order on Petitions 13-16). The Court has since then rejected any additional holdback on property-specific accounts in favor of a 20% holdback on all fees only. Dkts. 1483, 1504, 1510, 1511, 1536, 1572. While the Court has required only a 20% holdback since the 17<sup>th</sup> Petition, see Dkt. 1468, the Objecting Institutional Lenders continue to assert that an additional holdback of 20% of Fees to be allocated against the properties' segregated sales proceeds will ensure there are sufficient untapped funds to unwind any errors. Such errors might include Objecting Institutional Lenders objections to fee petitions being sustained on final appeal at the

conclusion of the Receivership. The Objecting Institutional Lenders also made this argument in the 19<sup>th</sup> Fee Petition (Dkt. 1486 at p.8), 20<sup>th</sup> Fee Petition (Dkt. 1530 at p.10) and 21<sup>st</sup> Fee Petition (Dkt. 1568 at pp. 7-8) and the Court rejected the argument in favor of a sole 20% holdback on all Fees (Dkt. 1504, 1536, 1572).

**CONCLUSION**

Consequently, the Objecting Institutional Lenders request that the Court deny the Receivers 22nd Fee Application on the grounds raised herein and in their objections to the Receiver’s prior fee applications. If the Fees are approved, the Objecting Institutional Lenders argue that the objected-to Fees should be paid from the estate’s operating funds rather than the segregated property sales proceeds. The Objecting Institutional Lenders reiterate their previously rejected request that any payment of approved fees from property-specific accounts be subject to an additional 20% holdback, in addition to the 20% holdback on all fees the Court has recently imposed.

Dated: February 28, 2024

Respectfully submitted,

<p><u>/s/ Brett J. Natarelli</u></p> <p>Edward S. Weil (eweil@dykema.com) Todd Gale (tgale@dykema.com) Brett J. Natarelli (bnatarelli@dykema.com) Kevin Connor (kconnor@dykema.com) Dykema Gossett PLLC 10 S. Wacker Drive, Suite 2300 Chicago, Illinois 60606 (312) 627-5675 <i>Counsel for Federal Home Loan Mortgage Corporation Wilmington Trust, National Association, as Trustee for the Registered Holders of Wells Fargo Commercial</i></p>	<p><u>/s/ Ronald A. Damashek</u></p> <p>Ronald Damashek (rdamashek@dickinsonwright.com) Dickinson Wright PLLC 55 West Monroe Street — Suite 1200 Chicago, Illinois 60603 Ph: (312) 377-7858 Fax: (312) 423-8160 <i>Counsel for Citibank N.A., as Trustee for the Registered Holders of Wells Fargo Commercial Mortgage Securities, Inc., Multifamily Mortgage Pass-Through Certificates, Series 2018-SB14; Midland Loan Services, a Division of PNC Bank, National Association; Thorofare Asset Based Lending REIT Fund IV, LLC; and Liberty EBCP, LLC</i></p>
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<p><i>Mortgage Trust 2014-LC16, Commercial Mortgage Pass-Through Certificates, Series 2014-LC16; Wilmington Trust, National Association, as Trustee for the Registered Holders of UBS Commercial Mortgage Trust 2017-C1, Commercial Mortgage Pass-Through Certificates, Series 2017-C1; Citibank N.A., as Trustee for the Registered Holders of Wells Fargo Commercial Mortgage Securities, Inc., Multifamily Mortgage Pass-Through Certificates, Series 2018-SB48; Federal National Mortgage Association; U.S. Bank National Association, as Trustee for the registered Holders of J.P. Morgan Chase Commercial Mortgage Securities Corp., Multifamily Mortgage Pass-Through Certificates, Series 2017-SB41; U.S. Bank National Association, as Trustee for the registered Holders of J.P. Morgan Chase Commercial Mortgage Securities Corp., Multifamily Mortgage Pass-Through Certificates, Series 2018-SB50; U.S. Bank National Association, as Trustee for the registered Holders of J.P. Morgan Chase Commercial Mortgage Securities Corp., Multifamily Mortgage Pass-Through Certificates, Series 2017-SB30 Sabal TLI LLC; Midland Loan Services, a Division of PNC Bank, N.A. as servicer for Wilmington Trust, N.A., as Trustee for the Benefit of Corevest American Finance 2017-1 Trust Mortgage Pass-Through Certificates; Midland Loan Services, a Division of PNC Bank, N.A. as servicer for Wilmington Trust, N.A., as Trustee for the Registered Holders of Corevest American Finance 2017-2 Trust, Mortgage Pass-Through Certificates, Series 2017-2; BC57, LLC; UBS AG; 1111 Crest Dr., LLC, Pakravan Living Trust, Hamid Ismail, Farsaa, Inc.; Thorofare Asset Based Lending REIT Fund IV LLC</i></p>	<p><i>s/ Andrew T. McClain Jill L. Nicholson (<a href="mailto:jnicholson@foley.com">jnicholson@foley.com</a>) Andrew T. McClain (<a href="mailto:amcclain@foley.com">amcclain@foley.com</a>) Foley &amp; Lardner LLP 321 N. Clark St., Ste. 3000 Chicago, IL 60654 Ph: (312) 832-4500 Fax: (312) 644-7528 Counsel for Citibank N.A., as Trustee for the Registered Holders of Wells Fargo Commercial Mortgage Securities, Inc., Multifamily Mortgage Pass-Through Certificates, Series 2018-SB48; U.S. Bank National Association, as Trustee for the Registered Holders of J.P. Morgan Chase Commercial Mortgage Securities Corp., Multifamily Mortgage Pass-Through Certificates, Series 2017-SB30; U.S. Bank National Association, as Trustee for the Registered Holders of J.P. Morgan Chase Commercial Mortgage Securities Corp., Multifamily Mortgage Pass-Through Certificates, Series 2017-SB41; U.S. Bank National Association, as Trustee for the Registered Holders of J.P. Morgan Chase Commercial Mortgage Securities Corp., Multifamily Mortgage Pass-Through Certificates, Series 2018-SB50; Wilmington Trust, National Association, as Trustee for the Registered Holders of Wells Fargo Commercial Mortgage Trust 2014-LC16, Commercial Mortgage Pass-Through Certificates, Series 2014-LC16; Federal National Mortgage Association; and Sabal TLI, LLC</i></p>
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	<p><u>/s/ Zachary M. Schmitz</u> Zachary M. Schmitz (<a href="mailto:Zachary.Schmitz@katten.com">Zachary.Schmitz@katten.com</a>) Debra Lefler (<a href="mailto:Debra.Lefler@katten.com">Debra.Lefler@katten.com</a>) Katten Muchin Rosenman LLP 525 W. Monroe Street Chicago, IL 60661-3693 Ph: (312) 902-5200 Fax: (312) 902-1061 <i>Counsel for UBS AG</i></p>
<p><u>s/Jay L. Welford</u> Jay L. Welford Counsel to Liberty EBCP, LLC <a href="mailto:jwelford@jaffelaw.com">jwelford@jaffelaw.com</a> JAFFE RAITT, HEUER &amp; WEISS, P.C. Jay L. Welford (P34471) 27777 Franklin Road, Suite 2500 Southfield, Michigan 48034 (248) 351-3000</p> <p><u>s/ Mark S. Landman</u> <a href="mailto:mldman@lcbf.com">mlandman@lcbf.com</a> Landman Corsi Ballaine &amp; Ford P.C. 120 Broadway, 13th Floor New York, NY 10271 Ph: (212) 238-4800 Fax: (212) 238-4848 <i>Counsel for Freddie Mac</i></p> <p><u>/s/ Thomas B. Fullerton</u> Thomas B. Fullerton (6296539) Akerman LLP 71 S. Wacker Drive, 47th Floor Chicago, IL 60606 (312) 634-5700 <a href="mailto:thomas.fullerton@akerman.com">thomas.fullerton@akerman.com</a></p>	<p><u>s/ William J. Serritella, Jr.</u> William J. Serritella, Jr. <a href="mailto:wserritella@taftlaw.com">wserritella@taftlaw.com</a> Taft Stettinius &amp; Hollister LLP 111 East Wacker Drive, Suite 2800 Chicago, IL 60601 (312) 527-4000</p>

<p><u>/s/ Michael D. Napoli</u> Michael D. Napoli (TX 14803400) Akerman LLP 2001 Ross Avenue, Suite 3600 Dallas, TX 75201 (214) 720-4360 <a href="mailto:michael.napoli@akerman.com">michael.napoli@akerman.com</a> <i>Counsel for Midland Loan Services, a Division of PNC Bank, National Association</i></p>	<p><u>/s/ Bradley S. Anderson</u> Bradley S. Anderson, MO #53569 1201 Walnut Street, Ste. 2900 Kansas City, MO 64106-2150 Telephone: (816) 691-3119 Facsimile: (816) 412-1000 bradley.anderson@stinson.com <i>Attorneys for BMO Harris Bank, N.A., and Midland Loan Services, a division of PNC Bank, NA, acting under authority designated by Colony American Finance Lender, LLC, assignee Wilmington Trust, N.A. as Trustee for the benefit of registered holder of Colony American Finance 2015-1</i></p>
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# Exhibit 1

**EXHIBIT A**

Freddie Mac; Citibank N.A., as Trustee for the Registered Holders of Wells Fargo Commercial Mortgage Securities, Inc., Multifamily Mortgage Pass-Through Certificates, Series 2018-SB48; U.S. Bank National Association, as Trustee for the Registered Holders of J.P. Morgan Chase Commercial Mortgage Securities Corp., Multifamily Mortgage Pass-Through Certificates, Series 2017-SB30; U.S. Bank National Association, as Trustee for the Registered Holders of J.P. Morgan Chase Commercial Mortgage Securities Corp., Multifamily Mortgage Pass-Through Certificates, Series 2017-SB41; U.S. Bank National Association, as Trustee for the Registered Holders of J.P. Morgan Chase Commercial Mortgage Securities Corp., Multifamily Mortgage Pass-Through Certificates, Series 2018-SBS0; Wilmington Trust, National Association, as Trustee for the Registered Holders of Wells Fargo Commercial Mortgage Trust 2014-LC16, Commercial Mortgage Pass-Through Certificates, Series 2014-LC16; Wilmington Trust, National Association, as Trustee for the benefit of the registered holders of UBS Commercial Mortgage Trust 2017-C 1, Commercial Mortgage Pass-Through Certificates, Series 2017-C1; Federal National Mortgage Association ("Fannie Mae"); BMO Harris Bank N.A.; Midland Loan Services, a Division of PNC Bank, National Association; Midland Loan Services, a Division of PNC Bank, N.A. as servicer for Colony American Finance 2015-1; Midland Loan Services, a Division of PNC Bank, N.A. as servicer for Wilmington Trust, N.A., as Trustee for the Registered Holders of Corevest American Finance 2017-2 Trust, Mortgage Pass-Through Certificates, Series 2017-2; Midland Loan Services, a Division of PNC Bank, N.A. as servicer for Wilmington Trust, N.A., as Trustee for the Benefit of Corevest American Finance 2017-1 Trust Mortgage Pass-Through Certificates; BC57, LLC; UBS AG; Thorofare Asset Based Lending EIT Fund IV, LLC; and Liberty EBCP, LLC.; 1111 Crest Dr., LLC, Pakravan Living Trust, Hamid Esmail, and Farsaa, Inc. ; Sabal TL1, LLC.

# Exhibit 2

# Exhibit F



## Rachlis Duff & Peel, LLC

542 SOUTH DEARBORN STREET  
SUITE 900  
CHICAGO, ILLINOIS 60605

TEL (312) 733-3950  
FAX (312) 733-3952

December 18, 2023

Kevin B. Duff, Receiver  
c/o Rachlis Duff & Peel, LLC  
542 S. Dearborn Street, Suite 900  
Chicago, IL 60605

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Re: *SEC v. EquityBuild Inc., EquityBuild Finance, LLC, Jerome H. Cohen, and Shaun D. Cohen*  
No. 18-cv-5587, US Dist. Ct., Northern Dist. Of Illinois, Eastern Div.

Fed. I.D. No. 61-1421786  
Invoice No. 6621164

Legal Fees for October 2023	\$5,460.00
Expenses Disbursed	<u>\$0.00</u>
<b>Due this Invoice</b>	<b>\$5,460.00</b>

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
<u>Case Administration</u>			
10/2/2023	KBD	0.2	Exchange correspondence with J. Wine and J. Rak regarding importing data to claims database. Case Administration
10/16/2023	KBD	0.1	Attention to correspondence from J. Wine regarding third party action. Case Administration
10/18/2023	KBD	1.2	Confer with J. Wine, A. Watychowicz, and J. Rak regarding claims database administration issues. Case Administration
10/19/2023	KBD	0.4	Exchange correspondence with J. Wine regarding claims review protocol and database and study same. Case Administration
10/23/2023	KBD	0.2	Confer with J. Wine, A. Watychowicz, and J. Rak regarding claims database and distribution of unsecured funds. Case Administration
10/31/2023	KBD	0.1	Attention to communication from and with claimant . Case Administration
SUBTOTAL:			[ 2.2      858.00 ]

Claims Administration & Objections

10/3/2023	KBD	0.1	Exchange correspondence with J. Wine regarding subpoena and deposition (5450 Indiana, 7749 Yates). Claims Administration & Objections
10/4/2023	KBD	0.4	Telephone conference with J. Wine regarding claims analysis issues (set68) (.2); exchange various correspondence regarding subpoena for deposition (5450 Indiana, 7749 Yates) (.2). Claims Administration & Objections
10/5/2023	KBD	1.5	Telephone conference with A. Watychowicz and J. Wine regarding claimants' representative deposition (5450 Indiana, 7749 Yates) (.1); telephone conference and exchange correspondence with M. Rachlis and J. Wine regarding deposition preparation and various related issues (5450 Indiana, 7749 Yates) (1.4). Claims Administration & Objections
10/6/2023	KBD	0.7	Confer with SEC and J. Wine regarding claims process discovery (5450 Indiana, 7749 Yates) (.5); telephone conference with J. Wine regarding claims process discovery (5450 Indiana, 7749 Yates) (.2). Claims Administration & Objections
10/9/2023	KBD	0.2	Exchange correspondence with J. Wine regarding deposition (5450 Indiana, 7749 Yates). Claims Administration & Objections

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
10/10/2023	KBD	0.7	Exchange various correspondence with J. Wine regarding deposition and subpoena (5450 Indiana, 7749 Yates) (.6); study correspondence from J. Wine regarding claims issue (6949 Merrill) (.1).  Claims Administration & Objections
10/11/2023	KBD	0.2	Exchange various correspondence with J. Wine regarding deposition (5450 Indiana, 7749 Yates).  Claims Administration & Objections
10/12/2023	KBD	0.1	Exchange correspondence with J. Wine regarding communications with counsel for claimant (1131 E 79th, 7024 Paxton).  Claims Administration & Objections
10/16/2023	KBD	0.2	Exchange correspondence with J. Wine regarding production of third party records to claimants (Group 2).  Claims Administration & Objections
10/17/2023	KBD	0.4	Study claims recommendations and related correspondence with J. Wine, A. Watychowicz, and J. Rak (Group 2).  Claims Administration & Objections
10/18/2023	KBD	0.3	Study correspondence from J. Wine regarding claims against property and related analysis (6949 Merrill) (.2); exchange correspondence with J. Wine regarding deposition (5450 Indiana, 7749 Yates) (.1).  Claims Administration & Objections
10/19/2023	KBD	0.5	Attention to correspondence from claimant's counsel regarding production in response subpoena and exchange related correspondence with J. Wine and A. Watychowicz (5450 Indiana, 7749 Yates) (.2); exchange correspondence with J. Wine regarding deposition (5450 Indiana, 7749 Yates) (.1); attention to correspondence to group claimants (Group 2) (.2).  Claims Administration & Objections
10/20/2023	KBD	0.5	Attention to communication from claimant and draft related correspondence to A. Watychowicz (1102 Bingham) (.1); exchange correspondence with J. Wine and M. Rachlis regarding deposition (5450 Indiana, 7749 Yates) (.4).  Claims Administration & Objections
10/23/2023	KBD	0.9	Confer with J. Wine regarding potential resolution of claims dispute and related communications (1422 E 68th) (.1); confer with J. Wine regarding deposition (5450 Indiana, 7749 Yates) (.2); exchange correspondence with J. Wine and A. Watychowicz regarding communication with claimant relating to claim (1102 Bingham) (.2); attention to correspondence with claimant regarding claims submissions, conduct related research, and exchange correspondence with J. Wine (6437 Kenwood, 7749 Yates) (.4).  Claims Administration & Objections

Date	Indiv	Hours	Description
10/24/2023	KBD	0.4	Exchange correspondence with J. Wine regarding claim analysis (4611 Drexel, 6160 MLK, 701 S 5th, 7024 Paxton, 7625 East End) (.2); exchange correspondence with J. Wine regarding deposition and related communications with counsel (5450 Indiana, 7749 Yates) (.1); exchange correspondence with J. Wine regarding subpoena related issues (5450 Indiana, 7749 Yates) (.1). Claims Administration & Objections
10/25/2023	KBD	0.4	Confer with M. Rachlis and J. Wine regarding deposition (5450 Indiana, 7749 Yates) (.2); exchange correspondence with J. Wine regarding claimant, claim analysis, and communications with claimant (6437 Kenwood, 7749 Yates) (.2). Claims Administration & Objections
10/26/2023	KBD	0.3	Exchange correspondence with J. Wine and M. Rachlis regarding claims analysis (6949 Merrill). Claims Administration & Objections
10/27/2023	KBD	0.2	Exchange correspondence with J. Wine regarding communication with claimant relating to claim (6437 Kenwood, 7749 Yates). Claims Administration & Objections
10/30/2023	KBD	0.4	Study correspondence from J. Wine regarding claims issue (6949 Merrill) (.1); study correspondence from M. Rachlis regarding deposition issues and planning (5450 Indiana, 7749 Yates) (.3). Claims Administration & Objections
10/31/2023	KBD	0.4	Exchange correspondence with J. Wine regarding documents issue and deposition planning (5450 Indiana, 7749 Yates) (.2); review privilege log and exchange related correspondence with J. Wine (5450 Indiana, 7749 Yates) (.2). Claims Administration & Objections

SUBTOTAL: [ 8.8      3,432.00 ]

Distributions

10/16/2023	KBD	0.2	Attention to communication from claimants regarding distribution (Group 3). Distributions
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SUBTOTAL: [ 0.2      78.00 ]

Status Reports

10/18/2023	KBD	1.1	Study and revise drafts of status report and exchange various related correspondence. Status Reports
10/19/2023	KBD	0.5	Study revisions to draft status report and exchange related correspondence regarding same and exhibits. Status Reports

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
10/23/2023	KBD	0.5	Study revised status report and exchange related correspondence. Status Reports
10/25/2023	KBD	0.2	Attention to review and filing of final status report. Status Reports

SUBTOTAL: [ 2.3      897.00 ]

Tax Issues

10/16/2023	KBD	0.5	Attention to receivership tax returns and exchange related correspondence with tax administrator and K. Pritchard. Tax Issues
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SUBTOTAL: [ 0.5      195.00 ]

14      \$5,460.00

Summary of Activity

	<u>Hours</u>	<u>Rate</u>	
Duff, Kevin B.	14.00	390.00	\$5,460.00

**SUMMARY**

Legal Services	\$5,460.00
Other Charges	\$0.00
<b>TOTAL DUE</b>	<hr/> <b>\$5,460.00</b> <hr/> <hr/>

## Rachlis Duff & Peel, LLC

542 SOUTH DEARBORN STREET  
SUITE 900  
CHICAGO, ILLINOIS 60605

TEL (312) 733-3950  
FAX (312) 733-3952

January 17, 2024

Kevin B. Duff, Receiver  
c/o Rachlis Duff & Peel, LLC  
542 S. Dearborn Street, Suite 900  
Chicago, IL 60605

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Re: *SEC v. EquityBuild Inc., EquityBuild Finance, LLC, Jerome H. Cohen, and Shaun D. Cohen*  
No. 18-cv-5587, US Dist. Ct., Northern Dist. Of Illinois, Eastern Div.

Fed. I.D. No. 61-1421786  
Invoice No. 6621165

Legal Fees for November 2023	\$18,252.00
Expenses Disbursed	<u>\$0.00</u>
<b>Due this Invoice</b>	<b>\$18,252.00</b>

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
<u>Accounting/Auditing</u>			
11/3/2023	KBD	0.1	Draft correspondence to K. Pritchard regarding bank account reconciliation issue. Accounting/Auditing
11/6/2023	KBD	0.1	Exchange correspondence with K. Pritchard regarding bank account reconciliation. Accounting/Auditing
SUBTOTAL:			[ 0.2      78.00 ]
<u>Asset Analysis &amp; Recovery</u>			
11/28/2023	KBD	0.2	Exchange correspondence with M. Rachlis and J. Wine regarding asset analysis and potential disposition issue . Asset Analysis & Recovery
11/29/2023	KBD	0.2	Exchange correspondence with vendor regarding asset disposition issue . Asset Analysis & Recovery
SUBTOTAL:			[ 0.4      156.00 ]
<u>Case Administration</u>			
11/2/2023	KBD	0.1	Confer with J. Wine regarding administration of claims review. Case Administration
11/3/2023	KBD	0.2	Exchange correspondence with A. Watychowicz regarding potential property issue and related communication from third party. Case Administration
11/4/2023	KBD	0.1	Attention to claimant change of address . Case Administration
11/9/2023	KBD	0.2	Exchange correspondence with A. Watychowicz and J. Wine regarding administrative communications with claimants. Case Administration
11/10/2023	KBD	0.3	Exchange correspondence with J. Wine and A. Watychowicz regarding confirmation of claimant contact information (.1); attention to notice of receivership status to bank (.2). Case Administration
11/11/2023	KBD	0.1	Exchange correspondence with J. Wine regarding confirmation of claims information. Case Administration
11/14/2023	KBD	0.1	Confer with J. Wine regarding claims administration issue. Case Administration



Date	Indiv	Hours	Description
11/15/2023	KBD	0.2	Confer with A. Watychowicz and J.Wine regarding communication with claimants . Case Administration
11/16/2023	KBD	1.2	Confer with A. Watychowicz regarding matters before the Court (.1); study distribution administration information and related correspondence (.3); attention to inquiry regarding hearing and distribution. (.3); exchange correspondence with tax administrator regarding invoices (.2); study resolved claims information (.3). Case Administration
11/27/2023	KBD	0.2	Telephone conference with J. Wine regarding claims database functionality, improvement, and efficiencies . Case Administration
11/29/2023	KBD	0.9	Confer with J. Wine and claims database representatives regarding claims database functionality and reporting improvements (.5); further confer with J. Wine regarding claims database functionality and reporting improvements (.1); exchange correspondence with J. Wine regarding state court proceeding (.3). Case Administration

SUBTOTAL: [ 3.6      1,404.00 ]

Claims Administration & Objections

11/1/2023	KBD	0.5	Telephone conference with J. Wine regarding deposition (5450 Indiana, 7749 Yates) (.2); telephone conference and exchange correspondence with J. Wine regarding deposition (5450 Indiana, 7749 Yates) (.2); draft correspondence to J. Wine regarding records relating to claims (Group 2) (.1). Claims Administration & Objections
11/2/2023	KBD	0.7	Telephone conference with M. Rachlis and J. Wine regarding potential resolution of claims and remaining related claims analysis issues (1131 E 79th, 7024 Paxton) (.4); exchange correspondence with M. Rachlis and J. Wine regarding preparation for hearing before Judge Shah regarding claims (set56) (.2); exchange correspondence regarding Group 2 process and schedule (Group 2) (.1). Claims Administration & Objections
11/3/2023	KBD	1.7	Confer with M. Rachlis and J. Wine regarding claims analysis issues (1131 E 79th, 7024 Paxton) (.4); study correspondence from J. Wine regarding claims analysis and distribution reports (1131 E 79th, 7024 Paxton) (.2); confer with M. Rachlis and J. Wine regarding claims analysis (6160 MLK) (.3); confer with M. Rachlis and J. Wine regarding claims analysis (1700 Juneway) (.2); confer with M. Rachlis and J. Wine regarding claims analysis (5450 Indiana, 7749 Yates) (.2); study and revise draft joint motion to stay appeal and exchange related correspondence with J. Wine and M. Rachlis (1131 E 79th, 7024 Paxton) (.4). Claims Administration & Objections

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
11/5/2023	KBD	0.4	Study draft avoidance disclosure (5450 Indiana, 6160 MLK, 7749 Yates). Claims Administration & Objections
11/6/2023	KBD	3.8	Attention to deposition transcript and exchange related correspondence (5450 Indiana, 7749 Yates) (.2); study and revise draft avoidance disclosure and exchange related correspondence (5450 Indiana, 6160 MLK, 7749 Yates) (3.5); exchange correspondence with A. Watychowicz regarding communication with claimant (SSDF4) (.1). Claims Administration & Objections
11/7/2023	KBD	1.1	Exchange correspondence with A. Watychowicz and J. Wine regarding claimant communication relating to claims process and records (SSDF4) (.1); further study and revise draft avoidance disclosure and exchange related correspondence with J. Wine and M. Rachlis (5450 Indiana, 6160 MLK, 7749 Yates) (1.0). Claims Administration & Objections
11/8/2023	KBD	3	Work on avoidance disclosure and exchange various related issues and correspondence (5450 Indiana, 6160 MLK, 7749 Yates) (2.9); exchange correspondence with J. Wine regarding communication with claimant relating to claims process issues (SSDF4) (.1). Claims Administration & Objections
11/9/2023	KBD	0.8	Confer with M. Rachlis, J. Wine and SEC (5450 Indiana, 6160 MLK, 7749 Yates) (.5); confer with M. Rachlis and J. Wine regarding planning for claims process and resolution efforts (set68) (.1); telephone conference with J. Wine regarding claims analysis issue and exchange related correspondence (6160 MLK) (.1); exchange correspondence with A. Watychowicz regarding communication with claimants regarding disclosure and process (Group 2) (.1). Claims Administration & Objections
11/10/2023	KBD	0.8	Attention to claimant identity and interest issue (3030 E 79th, 4533 Calumet, 638 Avers, 7024 Paxton, 7026 Cornell, 7301 Stewart, 7500 Eggleston, 7625 East End) (.2); study correspondence from J. Wine regarding claims analysis (1131 E 79th, 7024 Paxton) (.2); exchange correspondence with J. Wine regarding potential resolution of claims (5450 Indiana, 7749 Yates) (.1); exchange correspondence with J. Wine and M. Rachlis regarding framing reports (Group 4, Group 5) (.3). Claims Administration & Objections

Date	Indiv	Hours	Description
11/13/2023	KBD	2.5	<p>Exchange correspondence with A. Watychowicz regarding further communication with claimant relating to claims process issues and records access (SSDF4) (.4); exchange correspondence with M. Rachlis and J. Wine regarding schedule for claims groups and claims analysis issues (Group 4, Group 5) (.5); exchange correspondence with A. Watychowicz regarding records issues (6160 MLK) (.2); exchange correspondence with A. Watychowicz regarding communication with claimants regarding upcoming hearing (set56) (.3); exchange correspondence with J. Wine regarding potential resolution of claims and related procedural issues (1131 E 79th, 7024 Paxton) (.4); exchange correspondence with J. Wine regarding potential resolution of claims (5450 Indiana, 7749 Yates) (.1); exchange correspondence with J. Wine and A. Watychowicz regarding claimant service issue (Group 2) (.1); study and revise draft framing report and proposed order, and exchange related correspondence (Group 4, Group 5) (.5).</p> <p>Claims Administration &amp; Objections</p>
11/14/2023	KBD	2.1	<p>Telephone conference with J. Wine regarding preparation of framing reports (Group 4, Group 5) (.1); telephone conferences with J. Wine regarding efforts to resolve claims dispute (1422 E 68th) (.2); study framing report and revise scheduling order for Group 4 claims process (Group 4) (.5); exchange correspondence with J. Wine and M. Rachlis regarding Group 4 claims process and schedule (Group 4) (.2); exchange correspondence with J. Wine regarding resolution of claims against property (1422 E 68th) (.2); exchange correspondence with J. Wine and A. Watychowicz regarding communication with claimant regarding confidentiality order issue as relates to claims group (Group 4) (.3); study framing report and exhibits and exchange various related correspondence (Group 5) (.6).</p> <p>Claims Administration &amp; Objections</p>
11/15/2023	KBD	2.9	<p>Telephone conference with J. Wine regarding claims recommendation and related motion for property (1422 E 68th) (.2); telephone conference with M. Rachlis and J. Wine regarding preparation for hearing on claims process and planning (set73) (1.4); exchange correspondence with J. Wine regarding hearing before Judge Shah relating to claims process (set73) (.1); exchange correspondence with J. Wine and M. Rachlis regarding submission on claims (5450 Indiana, 6160 MLK, 7749 Yates) (.4); study motion for leave to take discovery (5450 Indiana, 7749 Yates) (.2); exchange correspondence with M. Rachlis and J. Wine regarding claims process issues (5450 Indiana, 7749 Yates) (.4); study claims analysis (Group 2) (.2).</p> <p>Claims Administration &amp; Objections</p>

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
11/16/2023	KBD	1.8	<p>Prepare for hearing before Judge Shah on claims process (set73) (.5); confer with M. Rachlis and J. Wine regarding process and schedule for certain claims groups in preparation for hearing before Judge Shah (Group 2, Group 4, Group 5) (.4); appear for hearing before Judge Shah on claims process (set73) (.6); confer with counsel and J. Wine regarding potential resolution of claims (4533 Calumet) (.1); confer with counsel , M. Rachlis, and J. Wine regarding potential settlement discussions relating to claims (5450 Indiana, 7749 Yates) (.1); exchange correspondence with A. Watychowicz regarding position statement (Group 2) (.1).</p> <p>Claims Administration &amp; Objections</p>
11/17/2023	KBD	0.7	<p>Exchange correspondence with J. Wine regarding resolution of claims (1422 E 68th) (.1); exchange correspondence regarding position statements (Group 2) (.2); study claims analysis and related correspondence (1422 E 68th, 2800 E 81st, 4750 Indiana, 5618 MLK, 6554 Vernon, 7450 Luella, 7840 Yates) (.4).</p> <p>Claims Administration &amp; Objections</p>
11/18/2023	KBD	0.2	<p>Exchange correspondence with J. Wine regarding information relating to resolution of claims (1422 E 68th).</p> <p>Claims Administration &amp; Objections</p>
11/20/2023	KBD	1.8	<p>Attention to communication from investor regarding claim against property and exchange related correspondence with A. Watychowicz and J. Wine (6160 MLK) (.2); confer with M. Rachlis and J. Wine regarding claims analysis issues (set73) (.5); confer with M. Rachlis and J. Wine regarding claims analysis issues (1422 E 68th, 2220 E 75th, 2800 E 81st, 4750 Indiana, 5618 MLK, 6558 Vernon, 7840 Yates) (1.1).</p> <p>Claims Administration &amp; Objections</p>
11/21/2023	KBD	0.4	<p>Confer with J. Wine and M. Rachlis regarding claims analysis issues (1422 E 68th) (.3); review correspondence from J. Wine regarding potential resolution of claims (5450 Indiana, 7749 Yates) (.1).</p> <p>Claims Administration &amp; Objections</p>
11/22/2023	KBD	0.9	<p>Study correspondence from J. Wine regarding analysis of claims and issues relating to property and exchange further related correspondence (1422 E 68th) (.4); study claims analysis issues and related correspondence (1422 E 68th, 2220 E 75th, 2800 E 81st, 4750 Indiana, 5618 MLK, 6558 Vernon, 7840 Yates) (.5).</p> <p>Claims Administration &amp; Objections</p>
11/27/2023	KBD	0.6	<p>Attention to communication from claimant and exchange related correspondence with A. Watychowicz (4750 Indiana, 5450 Indiana) (.1); exchange correspondence with tax counsel regarding distribution and custodial account tax issues (Group 3) (.5).</p> <p>Claims Administration &amp; Objections</p>
11/28/2023	KBD	0.3	<p>Exchange correspondence with A. Watychowicz regarding claimant inquiry regarding notice and claims process (1102 Bingham) (.1); exchange correspondence with M. Rachlis and J. Wine regarding potential resolution of claims (1131 E 79th, 7024 Paxton) (.2).</p>

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
			Claims Administration & Objections
11/29/2023	KBD	3	Exchange correspondence with J. Wine regarding communication with claimant's counsel regarding funds received (1700 Juneway) (.1); study claims analysis and exchange related correspondence with J. Wine (1700 Juneway) (.4); review position statement (Group 2) (.1); exchange correspondence with J. Wine regarding potential resolution of claims (1422 E 68th) (.2); study correspondence from claimant's counsel regarding claims issues and potential resolution (1422 E 68th) (.2); study position statements (1700 Juneway, 6949 Merrill) (.7); study position statement (6160 MLK) (.2); study position statement (1700 Juneway, 5450 Indiana, 6160 MLK, 7749 Yates) (.7); study position statement (5450 Indiana, 7749 Yates) (.3); confer with J. Wine regarding receiver's recommendations on claims (Group 2) (.1).
			Claims Administration & Objections
11/30/2023	KBD	2.8	Attention to communication with claimants and related correspondence (Group 4) (.3); confer with M. Rachlis and J. Wine regarding potential resolution of claims (5450 Indiana, 7749 Yates) (1.2); confer with M. Rachlis and J. Wine regarding potential resolution of claims relating to property (1422 E 68th) (.3); telephone conference with M. Rachlis and J. Wine regarding discussions with counsel for claimant relating to potential resolution of claims (5450 Indiana, 7749 Yates) (.3); research record regarding funds relating to property and related claims analysis for potential resolution of claims and exchange related correspondence with M. Rachlis and J. Wine (1422 E 68th) (.5); attention to draft notice for received position statement (Group 2) (.1); review draft communication with claimants (Group 5) (.1).

Claims Administration & Objections

SUBTOTAL:

[ 32.8 12,792.00 ]

Distributions

11/3/2023	KBD	0.8	Confer and exchange correspondence with M. Rachlis and J. Wine regarding claimant name and distribution issue (Group 3) (.4); study distribution chart, draft order, and draft notice (Group 3) (.4). Distributions
11/6/2023	KBD	1.1	Exchange correspondence with K. Pritchard regarding interest confirmation (Group 3) (.1); review and revise draft correspondence to claimants and exchange related correspondence (Group 3) (.2); exchange correspondence with J. Wine regarding claimant identity and distribution issues (Group 3) (.4); confer with J. Wine regarding distribution protocol (set73) (.4). Distributions
11/8/2023	KBD	0.1	Exchange correspondence with J. Wine regarding distribution to claimant (2909 E 78th, 7549 Essex, 8047 Manistee). Distributions

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
11/9/2023	KBD	0.7	Exchange correspondence with counsel regarding distribution issues (Group 3) (.5); exchange correspondence with J. Wine regarding draft distribution order (Group 3) (.1); attention to correspondence regarding distribution issue (set73) (.1).  Distributions
11/10/2023	KBD	1.2	Exchange correspondence with accounting firm representative regarding distribution issues (Group 3) (.3); review correspondence from counsel regarding distribution issues (Group 3) (.1); study and revise draft distribution order and accompanying notice and exchange related correspondence (Group 3) (.6); attention to correspondence regarding distribution issues (Group 3) (.2).  Distributions
11/13/2023	KBD	0.5	Exchange correspondence with J. Wine regarding submission of distribution order (Group 3) (.1); exchange correspondence with J. Wine regarding Group 3 claim and distribution issues (Group 3) (.3); exchange correspondence with K. Pritchard regarding distribution order (Group 3) (.1).  Distributions
11/14/2023	KBD	0.3	Attention to distribution analysis issue and related correspondence (3030 E 79th, 7301 Stewart, 7500 Eggleston).  Distributions
11/16/2023	KBD	0.5	Study revised distribution plan, revised proposed order, and exchange related correspondence with M. Rachlis and J. Wine (Group 3).  Distributions
11/17/2023	KBD	1	Exchange correspondence with J. Wine and A. Watychowicz regarding communication with claimants regarding distribution and custodial accounts (Group 3) (.5); exchange correspondence with tax professionals regarding distribution and tax withholding issue (Group 3) (.5).  Distributions
11/18/2023	KBD	0.5	Review correspondence from claimant regarding distribution and draft response (Group 3) (.2); exchange correspondence with tax counsel regarding distribution issues (Group 3) (.3).  Distributions
11/20/2023	KBD	0.7	Exchange correspondence with J. Wine regarding communication with claimant regarding distribution and communication with account representative (Group 3) (.1); attention to communication from claimant and exchange related correspondence with A. Watychowicz (Group 3) (.1); exchange correspondence with tax counsel regarding distribution and custodial account tax withholding issue (Group 3) (.3); exchange correspondence with A. Watychowicz regarding custodial account issues (CCF1, CCF2) (.2).  Distributions

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
11/21/2023	KBD	1.4	Confer with J. Wine and A. Watychowicz regarding distribution and custodial account issue (Group 3) (.5); review correspondence from A. Watychowicz regarding distribution issue (Group 3) (.1); study draft distribution order and exchange related correspondence with A. Watychowicz and J. Wine (Group 3) (.2); draft correspondence to tax counsel regarding distribution and tax issues and exchange related correspondence with J. Wine and A. Watychowicz (Group 3) (.6).  Distributions
11/24/2023	KBD	0.1	Study correspondence from tax counsel regarding distribution and tax forms (Group 3).  Distributions
11/29/2023	KBD	0.7	Exchange correspondence with J. Wine and regarding distribution list and communication with tax counsel (Group 3) (.6); exchange correspondence with J. Wine regarding claimant account issue and communication with executor (Group 3) (.1).  Distributions
11/30/2023	KBD	0.2	Study correspondence from J. Wine regarding distribution spreadsheet and communication with tax counsel (Group 3).  Distributions

SUBTOTAL:		[ 9.8	3,822.00 ]
		46.8	\$18,252.00

Summary of Activity

	<u>Hours</u>	<u>Rate</u>	
Duff, Kevin B.	46.80	390.00	\$18,252.00

**SUMMARY**

Legal Services	\$18,252.00
Other Charges	\$0.00
<b>TOTAL DUE</b>	<hr/> <b>\$18,252.00</b> <hr/> <hr/>



## Rachlis Duff & Peel, LLC

542 SOUTH DEARBORN STREET  
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CHICAGO, ILLINOIS 60605

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January 30, 2024

Kevin B. Duff, Receiver  
c/o Rachlis Duff & Peel, LLC  
542 S. Dearborn Street, Suite 900  
Chicago, IL 60605

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Re: *SEC v. EquityBuild Inc., EquityBuild Finance, LLC, Jerome H. Cohen, and Shaun D. Cohen*  
No. 18-cv-5587, US Dist. Ct., Northern Dist. Of Illinois, Eastern Div.

Fed. I.D. No. 61-1421786  
Invoice No. 6621166

Legal Fees for December 2023	\$24,258.00
Expenses Disbursed	<u>\$0.00</u>
<b>Due this Invoice</b>	<b>\$24,258.00</b>

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
<u>Case Administration</u>			
12/1/2023	KBD	0.2	Exchange correspondence with J. Wine, J. Rak, and A. Watychowicz regarding claims review (Group 2). Case Administration
12/4/2023	KBD	0.2	Exchange correspondence with J. Rak regarding communication relating to City notice (.1); telephone conference with J. Wine regarding records (.1). Case Administration
12/5/2023	KBD	0.4	Exchange correspondence with J. Wine regarding state court proceeding (.2); attention to invoice issue (.2). Case Administration
12/13/2023	KBD	0.1	Exchange correspondence with A. Watychowicz regarding communication from potential claimant. Case Administration
12/19/2023	KBD	0.5	Attention to invoices from professionals and exchange related correspondence (.2); exchange various correspondence regarding administrative efficiencies (.3). Case Administration
12/20/2023	KBD	0.4	Exchange correspondence regarding invoices from professionals . Case Administration
12/27/2023	KBD	0.1	Exchange correspondence with J. Wine regarding vendor invoice and review same. Case Administration
12/28/2023	KBD	0.3	Exchange correspondence with J. Wine, K. Pritchard, and bank representative regarding future distribution issue . Case Administration
SUBTOTAL:			[ 2.2      858.00 ]

Claims Administration & Objections

12/1/2023	KBD	0.4	Study correspondence from J. Wine regarding analysis and planning for claims review (Group 6, Group 8) (.1); review hearing transcript regarding claims and exchange related correspondence (set73) (.2); study correspondence from J. Wine regarding claims analysis (1700 Juneway) (.1). Claims Administration & Objections
12/3/2023	KBD	0.1	Exchange correspondence with M. Rachlis regarding claims analysis and review (1700 Juneway). Claims Administration & Objections

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
12/4/2023	KBD	1.4	Study claims analysis and related recommendations (Group 2) (.5); telephone conference with M. Rachlis and J. Wine regarding efforts to resolve disputed claims (1422 E 68th) (.4); exchange correspondence with A. Watychowicz regarding communication relating to late received position statements (Group 2) (.2); exchange correspondence with M. Rachlis and J. Wine regarding communication with claimant's counsel regarding potential resolution of disputed claims (1422 E 68th) (.1); attention to further communication with claimants regarding position statements (Group 2) (.2).
			Claims Administration & Objections
12/5/2023	KBD	2.8	Study claims analysis (1700 Juneway) (2.7); exchange correspondence with A. Watychowicz regarding communication relating to additional late received position statement (Group 2) (.1).
			Claims Administration & Objections
12/6/2023	KBD	0.9	Study further analysis and notes regarding claims against property and exchange related correspondence with J. Wine and M. Rachlis (1700 Juneway) (.7); attention to communication with claimant regarding value of account (4533 Calumet) (.1); attention to resolution of claims (1422 E 68th) (.1).
			Claims Administration & Objections
12/7/2023	KBD	1.7	Telephone conference with M. Rachlis and J. Wine regarding efforts and negotiations to resolve claims against property (1422 E 68th) (.3); follow up call with M. Rachlis regarding potential resolution of claims (1422 E 68th) (.2); exchange correspondence with M. Rachlis and J. Wine regarding communication with claimant's counsel regarding resolution of claims against property (1422 E 68th) (.4); exchange correspondence with J. Wine regarding claimant interest (701 S 5th, CCF1) (.3); attention to communication from claimant regarding claim (Group 1) (.1); exchange correspondence with J. Wine and M. Rachlis regarding claim and related issue (1102 Bingham) (.4).
			Claims Administration & Objections
12/8/2023	KBD	1.1	Confer with M. Rachlis and J. Wine regarding efforts to resolve claims relating to property (1422 E 68th) (.1); confer with M. Rachlis and J. Wine regarding various claims analysis issues relating to property (1700 Juneway) (.5); confer with M. Rachlis and J. Wine regarding submitted position statements and preparation of Receiver's submission (Group 2) (.3); exchange correspondence with J. Wine and M. Rachlis regarding efforts to resolve claims (1422 E 68th) (.2).
			Claims Administration & Objections
12/11/2023	KBD	1.2	Study and contribute to claims analysis (5450 Indiana).
			Claims Administration & Objections
12/12/2023	KBD	1.7	Study and contribute to claims analysis and exchange related correspondence (5450 Indiana) (1.3); exchange correspondence with J. Wine regarding issues relating to claim (1102 Bingham) (.2); exchange correspondence with M. Rachlis regarding claims against property (6949 Merrill) (.2).

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
			Claims Administration & Objections
12/13/2023	KBD	0.4	Exchange correspondence with J. Wine and M. Rachlis regarding potential resolution of claims (1422 E 68th) (.2); confer with M. Rachlis and J. Wine regarding analysis of claims (7749 Yates) (.2).
			Claims Administration & Objections
12/14/2023	KBD	0.8	Exchange correspondence with J. Wine and M. Rachlis regarding negotiation to resolve claims against property (1422 E 68th).
			Claims Administration & Objections
12/15/2023	KBD	4	Study analysis of claims (7749 Yates) (2.5); review correspondence from J. Wine regarding distribution analysis issue (1131 E 79th, 7024 Paxton) (.1); telephone conference with M. Rachlis regarding negotiations with claimant regarding resolution of claims and potential distribution (1131 E 79th, 7024 Paxton) (.3); telephone conference with K. Pritchard regarding distribution issue (1131 E 79th, 7024 Paxton) (.1); exchange correspondence with J. Wine and M. Rachlis regarding potential resolution of claims and timing (1422 E 68th) (.4); exchange correspondence with J. Wine and J. Rak regarding claim and lien issue (6160 MLK) (.2); study further analysis of claims (5450 Indiana) (.4).
			Claims Administration & Objections
12/16/2023	KBD	0.5	Study draft position statement (Group 2).
			Claims Administration & Objections
12/17/2023	KBD	3.5	Study claims analysis (6160 MLK) (1.0); revise draft position statement (Group 2) (2.5).
			Claims Administration & Objections
12/18/2023	KBD	4.9	Study claims analysis (6160 MLK) (2.1); exchange correspondence with K. Pritchard regarding claims submission (5450 Indiana, 7749 Yates) (.1); attention to information for resolution of claims and exchange related correspondence with J. Wine and M. Rachlis (1131 E 79th, 7024 Paxton) (.2); study claims analysis (6949 Merrill) (.4); study revised draft position statement, research regarding same, and exchange related correspondence (Group 2) (2.1).
			Claims Administration & Objections
12/19/2023	KBD	4.2	Confer with M. Rachlis and J. Wine regarding Group 2 submission and various related issues (Group 2) (1.2); further discussion with M. Rachlis and J. Wine regarding Group 2 analysis, submission, supporting exhibits, and various related issues (Group 2) (1.2); study information regarding claim and exchange related correspondence with M. Rachlis and J. Wine (6949 Merrill) (.2); exchange correspondence with J. Wine regarding claims against property (6160 MLK) (.2); study and revise submission on claims (Group 2) (1.4).
			Claims Administration & Objections

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
12/20/2023	KBD	7.3	Study and revise multiple drafts of submission for Group 2 claims and exchange various related correspondence (Group 2) (5.3); participate in multiple discussions and exchange correspondence with M. Rachlis and J. Wine regarding submission for Group 2 claims (Group 2) (2.0).  Claims Administration & Objections
12/22/2023	KBD	0.2	Study draft joint status report and exchange correspondence with J. Wine and M. Rachlis regarding same (1131 E 79th, 7024 Paxton).  Claims Administration & Objections
12/26/2023	KBD	3.5	Work on potential resolution of claims and exchange correspondence with M. Rachlis and J. Wine regarding same (1131 E 79th, 7024 Paxton).  Claims Administration & Objections
12/27/2023	KBD	1.8	Exchange correspondence with M. Rachlis and J. Wine regarding potential resolution of claims and various related issues (1131 E 79th, 7024 Paxton).  Claims Administration & Objections
12/28/2023	KBD	2	Confer with M. Rachlis and J. Wine regarding efforts to resolve claims relating to properties (1131 E 79th, 7024 Paxton) (.9); exchange various correspondence with M. Rachlis, J. Wine, K. Pritchard, and J. Rak regarding potential resolution of claims and confirmation of information relating to properties (1131 E 79th, 7024 Paxton) (.7); confer with M. Rachlis and J. Wine regarding planning for Groups 4 and 5 (Group 4, Group 5) (.2); study draft motion for extension of schedule and exchange related correspondence (Group 4, Group 5) (.2).  Claims Administration & Objections
12/29/2023	KBD	2.7	Research property and claims history and exchange various further correspondence with M. Rachlis, J. Wine, and J. Rak regarding potential resolution of claims and confirmation of information relating to properties (1131 E 79th, 7024 Paxton).  Claims Administration & Objections
SUBTOTAL:			[ 47.1      18,369.00 ]

Distributions

12/1/2023	KBD	0.2	Exchange correspondence with J. Wine regarding communication with claimant's counsel regarding motion to approve resolution of claims and distribution (1422 E 68th) (.1); exchange correspondence regarding communication from claimant regarding distribution (Group 3) (.1).  Distributions
12/2/2023	KBD	0.1	Study correspondence from counsel regarding distribution issues (Group 3).  Distributions

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
12/3/2023	KBD	0.2	Attention to communication from claimant regarding distribution (Group 3). Distributions
12/4/2023	KBD	0.3	Exchange correspondence with bank representatives regarding distribution planning and logistics (Group 3) (.1); study correspondence and draft additional correspondence to tax counsel regarding custodial account issues and distribution planning (Group 3) (.1); attention to bank interest issue and related communications (Group 3) (.1). Distributions
12/5/2023	KBD	1.3	Confer with bank representatives , J. Wine, K. Pritchard, and A. Watychowicz regarding Group 3 distribution planning (Group 3) (.7); exchange further correspondence with bank representatives regarding distribution planning and logistics (Group 3) (.4); exchange correspondence with J. Wine regarding distribution logistics issues (Group 3) (.2). Distributions
12/6/2023	KBD	0.4	Attention to distribution checks and communication with bank representatives (Group 3) (.3); exchange correspondence regarding call with tax counsel regarding custodial claims (Group 3) (.1). Distributions
12/7/2023	KBD	0.9	Telephone conference with tax administrator representatives regarding distribution issues (Group 3) (.4); exchange correspondence with bank representative regarding distribution and exchange related correspondence with J. Wine and additional bank representative (Group 3) (.2); exchange correspondence with J. Wine regarding distribution issues (Group 3) (.1); review distribution check template and exchange related correspondence (Group 3) (.2). Distributions
12/8/2023	KBD	1.2	Confer with M. Rachlis and J. Wine regarding distribution logistics and various related issues (Group 3) (.4); work on distribution checks with J. Wine, K. Pritchard, and A. Watychowicz (Group 3) (.3); exchange correspondence regarding interest calculation for Group 3 accounts (Group 3) (.3); attention to communication with claimants regarding distribution (Group 3) (.2). Distributions
12/11/2023	KBD	0.5	Exchange correspondence with bank representatives regarding distribution issues (Group 3) (.4); exchange correspondence with J. Wine regarding communication with claimants relating to custodial accounts (Group 3) (.1). Distributions
12/12/2023	KBD	0.5	Exchange correspondence with J. Wine regarding communication with claimants relating to distribution (Group 3) (.1); exchange correspondence with A. Watychowicz regarding communication with claimant (Group 3) (.2); attention to distribution planning (Group 3) (.2). Distributions

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
12/13/2023	KBD	0.3	Exchange correspondence with bank representative regarding distribution logistics and timing (Group 3). Distributions
12/14/2023	KBD	2	Exchange correspondence regarding distribution funds (Group 3) (.2); work on distribution implementation and exchange related correspondence (Group 3) (1.8). Distributions
12/15/2023	KBD	0.3	Exchange correspondence regarding distribution issues (Group 3). Distributions
12/16/2023	KBD	0.2	Study draft motion and order for approval of resolved claims (1422 E 68th). Distributions
12/17/2023	KBD	0.3	Study and exchange correspondence with J. Wine and M. Rachlis regarding revisions to draft motion and order for approval of resolved claims and communications with claimant's counsel (1422 E 68th). Distributions
12/18/2023	KBD	1.6	Study revisions to distribution order and exchange related correspondence (1422 E 68th) (.2); exchange correspondence with bank representative regarding transfers of funds and confirmations (Group 3) (.3); exchange correspondence with J. Wine, A. Watychowicz, and K. Pritchard regarding distribution issues (Group 3) (.9); exchange correspondence with claimant regarding distribution (Group 3) (.2). Distributions
12/19/2023	KBD	0.8	Exchange correspondence with bank representative regarding account interest (Group 3) (.4); attention to transfer of funds for custodial account claimants (Group 3) (.3); exchange correspondence with K. Pritchard regarding distribution information (Group 3) (.1). Distributions
12/20/2023	KBD	0.3	Exchange correspondence with K. Pritchard regarding distribution transfers (Group 3). Distributions
12/21/2023	KBD	0.5	Distribution planning and implementation and exchange related correspondence with K. Pritchard and bank representatives (1422 E 68th). Distributions
12/22/2023	KBD	0.2	Exchange correspondence with bank representatives regarding distributions (1422 E 68th). Distributions
12/26/2023	KBD	0.2	Attention to communication from claimant and exchange related correspondence with A. Watychowicz (Group 3). Distributions
12/27/2023	KBD	0.4	Draft correspondence to claimant regarding distributions and exchange related correspondence with J. Wine and A. Watychowicz (CCF2).

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
			Distributions
12/29/2023	KBD	0.2	Exchange correspondence regarding communication with claimant regarding distributions and exchange related correspondence with J. Wine and A. Watychowicz (Group 3).
			Distributions

SUBTOTAL:			[ 12.9	5,031.00 ]
			62.2	\$24,258.00

Summary of Activity

	<u>Hours</u>	<u>Rate</u>	
Duff, Kevin B.	62.20	390.00	\$24,258.00



**SUMMARY**

Legal Services	\$24,258.00
Other Charges	\$0.00
<b>TOTAL DUE</b>	<hr/> <b>\$24,258.00</b> <hr/> <hr/>

# Exhibit G

## Rachlis Duff & Peel, LLC

542 SOUTH DEARBORN STREET  
SUITE 900  
CHICAGO, ILLINOIS 60605

TEL (312) 733-3950  
FAX (312) 733-3952

February 7, 2024

Kevin B. Duff, Receiver  
c/o Rachlis Duff & Peel, LLC  
542 S. Dearborn Street, Suite 900  
Chicago, IL 60605

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Re: *SEC v. EquityBuild Inc., EquityBuild Finance, LLC, Jerome H. Cohen, and Shaun D. Cohen*  
No. 18-cv-5587, US Dist. Ct., Northern Dist. Of Illinois, Eastern Div.

Fed. I.D. No. 61-1421786  
Invoice No. 6622164

Legal Fees for October 2023	\$67,826.00
Expenses Disbursed	<u>\$144.00</u>
<b>Due this Invoice</b>	<b>\$67,970.00</b>

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
<u>Accounting/Auditing</u>			
10/12/2023	KMP	1.3	Prepare schedules of receipts and disbursements for September 2023.
			Accounting/Auditing
SUBTOTAL:			[ 1.3 182.00 ]
<u>Case Administration</u>			
10/2/2023	JR	0.8	Review email from J. Wine requesting to review claims imported into claims portal to ensure accuracy, conduct review and further communicate with J. Wine regarding same (.6); communication with J. Wine relating to next steps regarding import of returns accounts (.2).
			Case Administration
10/2/2023	JRW	0.7	Exchange correspondence with claims vendor and J. Rak regarding database imports (.1); confer with J. Rak regarding quality control check of claims portal (.3); analysis and exchange of correspondence with K. Duff regarding procedures for transfer of data and follow-up with J. Rak regarding same (.3).
			Case Administration
10/3/2023	JR	1	Import data into claims portal as it relates to returns from the lender statement of accounts.
			Case Administration
10/3/2023	JRW	0.1	Review correspondence from claims vendor regarding error report for import to claims portal.
			Case Administration
10/4/2023	JR	0.9	Import data into claims portal as it relates to returns from the lender statement of accounts.
			Case Administration
10/4/2023	JRW	2.3	Research regarding upload errors and split claims and related correspondence with claims vendor and J. Rak (2.1); confer with J. Rak and A. Watychowicz regarding necessary updates to master claims spreadsheet (.2).
			Case Administration
10/5/2023	AW	0.3	Communicate with J. Wine regarding claimants' representation .
			Case Administration
10/5/2023	JRW	0.3	Exchange correspondence with claims vendor regarding completion of upload project, added claims, and fund asset.
			Case Administration
10/9/2023	JR	2.8	Revisions and updates to claim submissions regarding split claims and added claims, update database .
			Case Administration

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
10/10/2023	JR	2.2	Extensive update to split claims and added claims, update the database portal, upload sheet to google documents, related correspondence with J. Wine and A. Watychowicz . Case Administration
10/10/2023	JRW	0.1	Exchange correspondence with J. Rak regarding claims review issue related to funds and updating recommendations on portal. Case Administration
10/11/2023	AW	0.1	Communicate with claims vendor regarding requested update . Case Administration
10/11/2023	JRW	0.4	Confer with M. Rachlis and A. Watychowicz regarding consolidation of appeals (.2); exchange correspondence with claims vendor regarding import of distribution sheets (.2). Case Administration
10/11/2023	MR	0.2	Attention to consolidation of appeals. Case Administration
10/12/2023	JR	2.5	Import data into claims portal as it relates to the lender statement of accounts returns, update recommendation information in portal and conduct and further analyze claims that reflect discrepancies. Case Administration
10/12/2023	JRW	0.8	Exchange correspondence with claims vendor regarding upload of distribution recommendations for Groups 1 and 3 (.4); conferences with J. Rak and A. Watychowicz regarding various issues relating to claims review protocol (.4). Case Administration
10/13/2023	JR	3.9	Transfer data into claims portal as it relates to lender statement of account information, provide recommendations, loan balance and amounts disallowed, allocate information in proper fields in portal. Case Administration
10/13/2023	JR	0.5	Communication with J. Wine regarding claim submission and discrepancy, and next steps in the claims process relating to data transfer in portal . Case Administration
10/13/2023	JRW	1.8	Exchange correspondence with claims vendor regarding calculation logic with respect to import of data (.2); confer with claims vendor regarding portal functionality (.1); update information in claims portal following import of data from spreadsheet and related conference with J. Rak (1.5). Case Administration
10/16/2023	JR	5.2	Review and manually populate data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver and max potential distributions. Case Administration
10/16/2023	JRW	2.3	Update information in claims portal following import of data from spreadsheet.

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
			Case Administration
10/17/2023	JR	4.5	Review and manually populate claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver and max potential distributions.
			Case Administration
10/17/2023	JRW	1.2	Finish updating information in claims portal following import of data from spreadsheet.
			Case Administration
10/18/2023	AW	1.5	Call with K. Duff, J. Wine, and J. Rak regarding claims review and database (1.2); review draft email to database specialist and related communications with J. Wine (.1); communicate with courtroom deputy regarding scheduled November 16, 2023 hearing and access to same (.2).
			Case Administration
10/18/2023	AW	0.8	Schedule court reporter and discuss details of scheduled deposition (.2); communications with counsel to coordinate transfer of supplemental production and begin transfer (.6).
			Case Administration
10/18/2023	JR	4.5	Conference call with K. Duff, J. Wine and A. Watychowicz discussing issues raised and resolutions as it relates to claimant data in claims portal (1.1); continue reviewing and manually populating claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver and max potential distributions (3.4).
			Case Administration
10/18/2023	JRW	1.6	Confer with A. Watychowicz regarding claims review protocol (.1); conference with K. Duff, A. Watychowicz and J. Rak regarding generating reports for Receiver's recommendations to Court, procedures for forming plan to distribute unencumbered funds, and related updates to functionality of claims portal (1.2); draft description of necessary updates to claims portal (.3).
			Case Administration
10/19/2023	AW	0.3	Review revised draft email to database specialist and related communications with J. Wine (.1); telephone conference with J. Wine and J. Rak regarding claims review (.2).
			Case Administration
10/19/2023	JR	6.6	Conference call with J. Wine and A. Watychowicz regarding claims vendor transfer of data (.6); continue reviewing and manually populating claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver and max potential distributions (5.8); review email from J. Wine requesting to review claims portal updates and confirm same (.2).
			Case Administration

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
10/19/2023	JRW	1.4	Continued drafting of instructions for required fields and logic for claims portal and related correspondence with K. Duff, A. Watychowicz and J. Rak (.8); Zoom meeting with J. Rak and A. Watychowicz regarding claim review and protocol for filling in fields in portal (.6).
			Case Administration
10/20/2023	JR	2.8	Continue reviewing and manually populating claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver and max potential distributions.
			Case Administration
10/23/2023	AW	0.6	Reach out to claimant's alternate contact to obtain new contact information (.1); communicate with counsel regarding dial in info for scheduled hearing on November 16, 2023 (.1); communicate with court reporter regarding anticipated duration of scheduled deposition (.1); update discovery spreadsheet (.3).
			Case Administration
10/23/2023	JR	2.8	Continue reviewing and manually populating claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver and max potential distributions.
			Case Administration
10/23/2023	JRW	0.1	Confer with A. Watychowicz and K. Duff regarding distributions from unsecured funds and claimant page of portal.
			Case Administration
10/24/2023	JR	3.8	Continue reviewing and manually populating claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver and max potential distributions.
			Case Administration
10/24/2023	JRW	0.5	Exchange correspondence with claims vendor regarding duplicate claims issue (.2); work to set up report through portal and related correspondence with claims vendor (.3).
			Case Administration
10/25/2023	AW	0.2	Request update to receivership website.
			Case Administration
10/25/2023	JR	4.8	Continue reviewing and manually populating claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver and max potential distributions.
			Case Administration
10/25/2023	JRW	0.3	Correspondence to claims vendor regarding split claim (.2); confer with claims vendor regarding reporting requirements (.1).

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
			Case Administration
10/26/2023	AW	0.3	Communications with J. Wine and database specialist regarding reports from database and modifications to same (.2); request update to receivership website (.1).
			Case Administration
10/26/2023	JR	4.5	Continue reviewing and manually populating claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver and max potential distributions.
			Case Administration
10/26/2023	JRW	0.2	Confer with J. Rak and A. Watychowicz regarding claim review protocol.
			Case Administration
10/27/2023	AW	0.2	Attention to report generated from database and related email to database support.
			Case Administration
10/27/2023	JR	5.6	Continue reviewing and manually populating claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver and max potential distributions.
			Case Administration
10/27/2023	JRW	0.1	Exchange correspondence with J. Rak regarding claims review protocol.
			Case Administration
10/30/2023	AW	0.2	Further review and communications with database support regarding generated report.
			Case Administration
10/30/2023	JR	7.5	Continue reviewing and manually populating claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver and max potential distributions.
			Case Administration
10/30/2023	JRW	0.1	Correspondence with A. Watychowicz and claims vendor regarding reports for distributions.
			Case Administration
10/31/2023	AW	0.2	Communicate with K. Duff and later claimant regarding call (.2).
			Case Administration
10/31/2023	JR	6.7	Continue reviewing and manually populating claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver and max potential distributions.
			Case Administration



Date	Indiv	Hours	Description
10/31/2023	JRW	0.1	Exchange correspondence with claims vendor regarding data types for new fields in portal and related programming logic.  Case Administration

SUBTOTAL: [ 93.2 14,826.00 ]

Claims Administration & Objections

10/2/2023	AW	0.2	Email claimant regarding order approving distribution and timing (Group 3) (.1); communicate with J. Wine and J. Rak regarding claims review (set68) (.1).
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Claims Administration & Objections

10/2/2023	ED	3.9	Review of correspondence and documents regarding contacts with representatives of Shatar Capital (5450 Indiana, 7749 Yates) (.6); review documents and correspondence regarding lender funds (6949 Merrill) (.6); email correspondence to M. Rachlis and J. Wine regarding lender funds (6949 Merrill) (.1); develop draft discovery requests relating to claim (6160 MLK) (.8); continue review of discovery documents (6160 MLK) (.6); review of title company discovery (6160 MLK) (1.2).
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10/2/2023	JR	2.1	Continue working on claims, extensive review of claim submissions for properties (4533 Calumet, 7508 Essex, 7546 Saginaw, 7748 Essex, SSDF1).
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Claims Administration & Objections

10/2/2023	JRW	2.4	Exchange correspondence with E. Duff regarding factual research related to claim (6949 Merrill) (.1); prepare for upcoming deposition (5450 Indiana, 7749 Yates) (.3); detailed review of claims (2736 W 64th, 4750 Indiana) (2.0).
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Claims Administration & Objections

10/2/2023	MR	0.7	Attention to Group 2 discovery (Group 2) (.2); attention to Group 3 issues (Group 3) (.1); attention to issues regarding appeal (1131 E 79th, 7024 Paxton) (.1); attention to upcoming deposition (5450 Indiana, 7749 Yates) (.3).
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Claims Administration & Objections

10/3/2023	AW	1.4	Attention to original document production, prepare searchable version of same for E. Duff, and related email (6160 MLK).
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Claims Administration & Objections

10/3/2023	ED	4.3	Review documents relating to lender funds (6949 Merrill) (.7); email correspondence to J. Wine relating to lender funds (6949 Merrill) (.1); continue review of discovery documents (6160 MLK) (1.7); continue review of title company discovery (6160 MLK) (1.8).
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Claims Administration & Objections

10/3/2023	JR	1.5	Continue working on claims, extensive review of claim submissions for properties (400 Kilbourn, 4533 Calumet, 7546 Saginaw, 7748 Essex) (1.3); communication with J. Wine regarding further review of various claims (4533 Calumet, 7546 Saginaw) (.2).
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<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
			Claims Administration & Objections
10/3/2023	JRW	5	Review draft subpoena rider for documents (6160 MLK) (.1); continued review of claims (2736 W 64th, 3915 Kimball, 6558 Vernon, 7442 Calumet) (2.0); confer with E. Duff regarding claimant funds and related review of correspondence (6949 Merrill) (.2); review claims and related communication with J. Rak regarding rollover history (4533 Calumet, 6160 MLK, 7546 Saginaw) (.6); prepare for upcoming deposition (5450 Indiana, 7749 Yates) (2.1).
			Claims Administration & Objections
10/4/2023	AW	0.6	Draft notice of subpoena, update subpoena, and related email to counsel (Group 2) (.2); review issued subpoenas and related email to M. Rachlis (Group 2) (.2); review list of claimants and related email to M. Rachlis (1700 Juneway) (.1); confer with J. Wine regarding updated claims recommendations (Group 3) (.1).
			Claims Administration & Objections
10/4/2023	JRW	2.4	Confer with K. Duff regarding claims review status (set56) (.1); confer with K. Duff regarding upcoming deposition (5450 Indiana, 7749 Yates) (.1); review and comment on draft subpoena rider (6160 MLK) (.1); work with A. Watychowicz regarding preparation and revision of deposition subpoena (5450 Indiana, 7749 Yates) (.3); review documents and prepare exhibits for deposition (5450 Indiana, 7749 Yates) (1.8).
			Claims Administration & Objections
10/4/2023	MR	2.8	Attention to upcoming deposition and issues on service (5450 Indiana, 7749 Yates) (.3); review materials from recent productions pursuant to supplemental discovery and subpoenas regarding claims (1700 Juneway, 5450 Indiana, 7749 Yates) (2.5).
			Claims Administration & Objections
10/5/2023	AW	0.6	Work with J. Wine to finalize deposition subpoena to third-party and serve counsel (Group 2) (.4); communicate with J. Wine regarding responses from counsel representing third party (Group 2) (.1); email E. Duff regarding document subpoena to third party (6160 MLK) (.1).
			Claims Administration & Objections
10/5/2023	ED	2.4	Continue review of title company discovery (6160 MLK) (1.0); update summary of title company discovery for review by M. Rachlis and J. Wine (6160 MLK) (.8); revise document requesting additional discovery (1700 Juneway) (.4); email correspondence to M. Rachlis and J. Wine regarding additional discovery requests (6160 MLK) (.2).
			Claims Administration & Objections
10/5/2023	JRW	2	Work with A. Watychowicz regarding revision and service of subpoena and preparation of Rule 45 notice (5450 Indiana, 7749 Yates) (.4); exchange correspondence with SEC regarding deposition (5450 Indiana, 7749 Yates) (.1); conference call with M. Rachlis and K. Duff regarding factual research, document analysis, and preparation for upcoming deposition (5450 Indiana, 7749 Yates) (1.5).
			Claims Administration & Objections

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
10/5/2023	MR	5.7	Conferences with J. Wine and K. Duff regarding upcoming deposition, review produced documents and preparation of summary regarding same (5450 Indiana, 7749 Yates) (4.2); attention to discovery issues and subpoena for additional information (6160 MLK) (.5); attention to review regarding other Group 2 claims (1700 Juneway) (1.0).
			Claims Administration & Objections
10/6/2023	AW	1.2	Draft letter to third party, revise document subpoena and rider, and communicate with M. Rachlis regarding service (6160 MLK) (.9); serve subpoena for documents (6160 MLK) (.2); confer with J. Wine regarding claims review and preliminary claims recommendations (set68) (.1).
			Claims Administration & Objections
10/6/2023	JRW	3.8	Review materials related to claims and related analysis to team (5450 Indiana, 7749 Yates) (.2); continued review of documents produced in claims process and prepare timeline regarding same (5450 Indiana, 7749 Yates) (.6); conference with K. Duff and SEC regarding evidence relating to claim against properties (5450 Indiana, 7749 Yates) (.8); exchange correspondence with claimants' counsel regarding meeting to discuss claim (6949 Merrill) (.1); conferences with counsel regarding scheduled deposition (5450 Indiana, 7749 Yates) (.1); confer with K. Duff regarding 30(b)(6) deposition, related telephone conference with claimant's counsel, and prepare summary of same (5450 Indiana, 7749 Yates) (.5); various telephone conferences and email correspondence with K. Duff, M. Rachlis, claimants' counsel and SEC regarding scheduled deposition (5450 Indiana, 7749 Yates) (.4); review notes regarding document review and compile key documents related to claim (6160 MLK) (1.0); review and comment regarding draft subpoena (6160 MLK) (.1).
			Claims Administration & Objections
10/6/2023	MR	1.2	Attention to issues regarding subpoena and proper entity and follow up regarding same (6160 MLK) (.9); attention to communications and issues regarding 30(b)(6) deposition (5450 Indiana, 7749 Yates) (.3).
			Claims Administration & Objections
10/9/2023	AW	0.3	Respond to claimants' inquiries regarding claims process (2909 E 78th, 7549 Essex, 8047 Manistee, 8100 Essex) (.2); update claimants contact information (8100 Essex) (.1).
			Claims Administration & Objections
10/9/2023	JR	0.9	Review correspondence with J. Wine regarding extensive analysis of claims pertaining to claimant for multiple properties, update claims portal with pertinent email correspondence and update claims database (4533 Calumet, 6160 MLK, 7546 Saginaw).
			Claims Administration & Objections

Date	Indiv	Hours	Description
10/9/2023	JRW	1.3	Confer with J. Rak regarding recommendations on claims (Group 2) (.1); confer with K. Duff and M. Rachlis regarding discovery strategy (5450 Indiana, 7749 Yates) (.1); correspondence to claimants' counsel regarding 30(b)(6) deposition (5450 Indiana, 7749 Yates) (.1); exchange correspondence with counsel for third-party deponent regarding service of subpoena (5450 Indiana, 7749 Yates) (.1); update claimants' counsel and SEC regarding deposition scheduling (5450 Indiana, 7749 Yates) (.1); review spreadsheets, restoration order and emails from property manager in preparation for call with claimant's counsel (6949 Merrill) (.4); review claims against property (1131 E 79th) (.2); analyze claim review status for K. Duff (defer) (.2).
			Claims Administration & Objections
10/9/2023	MR	5	Further review of productions regarding Group 2 claims review (Group 2).
			Claims Administration & Objections
10/10/2023	ED	0.2	Review and respond to email correspondence from J. Wine regarding documents referenced in title company discovery materials (6160 MLK).
			Claims Administration & Objections
10/10/2023	JR	2.2	Continue working on claims, extensive review of claim submissions for properties (6554 Vernon, 8326 Ellis).
			Claims Administration & Objections
10/10/2023	JRW	5.4	Multiple communications with K. Duff, M. Rachlis, and K. Pritchard regarding service of subpoena (5450 Indiana, 7749 Yates) (.4); draft 30(b)(6) deposition notice (5450 Indiana, 7749 Yates) (.8); conference with claimants' counsel regarding claim against property (6949 Merrill) (.3); review materials from claimants' counsel, perform calculations related to claimants' costs and related follow-up correspondence to claimants' counsel and related correspondence with K. Duff (6949 Merrill) (1.0); detailed review of claims against property (1131 E 79th) (1.4); detailed review of claims against property (1131 E 79th, SSDF4) (.9); exchange multiple correspondence with claimants' counsel and SEC regarding deposition and 30(b)(6) notice (5450 Indiana, 7749 Yates) (.3); conference with claimants' counsel regarding supplemental document production and 30(b)(6) deposition and related summary to team (5450 Indiana, 7749 Yates) (.3).
			Claims Administration & Objections
10/10/2023	KMP	2.1	Confer with J. Wine and A. Watychowicz regarding preparation and service of third-party subpoena (5450 Indiana, 7749 Yates) (.2); review materials regarding prior attempts to serve third party and prepare draft subpoena (5450 Indiana, 7749 Yates) (.5); prepare draft notice of Rule 30(b)(6) deposition, review and revise remote deposition protocol, and related conference with J. Wine (5450 Indiana, 7749 Yates) (1.1); attention to communication with SEC (5450 Indiana, 7749 Yates) (.1); attention to email exchange regarding Rule 30(b)(6) deposition topics (5450 Indiana, 7749 Yates) (.2).
			Claims Administration & Objections

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
10/10/2023	MR	3.8	Further review of recent production of subpoenaed documents regarding claims in Group 2 properties (1700 Juneway) (3.2); attention to drafts of 30(b)(6) deposition notice and communications regarding cancellation and resetting (5450 Indiana, 7749 Yates) (.6).
			Claims Administration & Objections
10/11/2023	AW	0.3	Respond to claimants' inquiries regarding claims process (2909 E 78th, 7026 Cornell, 7549 Essex, 8047 Manistee) (.2); attention to notice of availability for oral argument and related email exchange with M. Rachlis (Group 1) (.1).
			Claims Administration & Objections
10/11/2023	JRW	3.3	Factual research regarding chain of title and related exchange of correspondence with E. Duff (6160 MLK) (.4); exchange correspondence with SEC and claimants' counsel regarding deposition scheduling (5450 Indiana, 7749 Yates) (.1); detailed review of claims (1131 E 79th) (.7); detailed review of claims (1131 E 79th, 6437 Kenwood, 7201 Dorchester, 7255 Euclid) (.8); detailed review of claims (7508 Essex, 8201 Kingston, 8326 Ellis) (1.2); correspondence from claimants' counsel and related update to calculations (6949 Merrill) (.1).
			Claims Administration & Objections
10/11/2023	MR	2.9	Further attention to 30(b)(6) deposition notice and issues regarding deposition (5450 Indiana, 7749 Yates) (.4); further attention to discovery produced and claim review regarding Group 2 claims (1700 Juneway) (2.5).
			Claims Administration & Objections
10/12/2023	AW	3	Claims review and detailed notes regarding same (1131 E 79th, 4317 Michigan, 6217 Dorchester, 638 Avers, 7508 Essex, 7255 Euclid, 8326 Ellis) (2.8); call with J. Wine regarding claims review (set68) (.2).
			Claims Administration & Objections
10/12/2023	JR	0.3	Correspondence with J. Wine requesting further analysis of claim (SSDF4).
			Claims Administration & Objections
10/12/2023	JRW	1.8	Detailed review of claims against properties (1131 E 79th, 4533 Calumet, 6801 East End, 7255 Euclid) (1.3); update claims portal with information about distributions from state court matter (6801 East End) (.5).
			Claims Administration & Objections
10/13/2023	AW	0.6	Review claims, communicate with counsel regarding proposed responses, and email responses to claimants regarding status of claims process, latest updates, and appeal issues (11117 Longwood, 1700 Juneway, 5001 Drexel, 6001 Sacramento, 6217 Dorchester, 6437 Kenwood, 7201 Constance, 7201 Dorchester, 7600 Kingston, 7834 Ellis).
			Claims Administration & Objections
10/13/2023	JR	1.2	Extensive analysis of claim submission, resolve discrepancy (7420 Colfax, 8100 Essex).

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
			Claims Administration & Objections
10/13/2023	JRW	0.2	Attention to claimant inquiries (set68).
			Claims Administration & Objections
10/13/2023	MR	0.2	Attention to subpoena (6160 MLK).
			Claims Administration & Objections
10/16/2023	AW	3.9	Communicate with J. Wine regarding and follow up email to claimant regarding custodian issue (1700 Juneway, 7834 Ellis) (.1); review claims and detailed notes regarding same (7953 Marquette, 6217 Dorchester, 6250 Mozart, 6801 East End, 7201 Dorchester, 8326 Ellis) (2.9); obtain proof of delivery of subpoena and related email to counsel (Group 2) (.2); research regarding third party's involvement and related communications with counsel and K. Pritchard (Group 2) (.6); attention to turnover order and related email to J. Wine (7616 Phillips) (.1).
			Claims Administration & Objections
10/16/2023	JRW	2.5	Telephone conference with counsel for subpoenaed party and related review of documents and correspondence with A. Watychowicz (6160 MLK) (.6); detailed review of claims against property (1131 E 79th) (.9); review and revise 30(b)(6) deposition notice and related exchange of correspondence with claimants' counsel (5450 Indiana, 7749 Yates) (.2); exchange correspondence with claimants' counsel, K. Duff and A. Watychowicz regarding document production (Group 2) (.1); detailed review of claims against property (1131 E 79th, 8201 Kingston) (.4); attention to claimant inquiries (Group 3) (.2); confer with A. Watychowicz regarding updating portal to include distributions in state court action (7616 Phillips) (.1).
			Claims Administration & Objections
10/16/2023	KMP	0.6	Attention to communications with claimant's counsel regarding Rule 30(b)(6) deposition (5450 Indiana, 7749 Yates) (.2); revise notice of Rule 30(b)(6) deposition and schedule of topics, and related communications with J. Wine (5450 Indiana, 7749 Yates) (.4).
			Claims Administration & Objections
10/16/2023	MR	0.7	Attention to subpoena issues (6160 MLK) (.3); attention to Group 3 status (Group 3) (.1); follow up regarding 30(b)(6) deposition notice and related issues (5450 Indiana, 7749 Yates) (.3).
			Claims Administration & Objections

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
10/17/2023	AW	2.4	Review claims and email responses to claimants regarding status of claims process and latest updates (2800 E 81st, 2909 E 78th, 7549 Essex, 7840 Yates, 8047 Manistee) (.3); review claim and email J. Wine and J. Rak regarding details and recommendation (2909 E 78th, 4611 Drexel, 5450 Indiana, 6217 Dorchester, 6356 California, 6437 Kenwood, 6801 East End, 701 S 5th, 7026 Cornell, 7107 Bennett, 7201 Constance, 7237 Bennett, 7442 Calumet, 7549 Essex, 7749 Yates, 7750 Muskegon, 7823 Essex, 8047 Manistee, 8100 Essex, 816 Marquette, SSDF4) (1.1); review claims and research regarding recording of turnover order (7616 Phillips) (.8); communicate with J. Wine regarding database and recordings of turnover order (7616 Phillips) (.2). Claims Administration & Objections
10/17/2023	JR	0.8	Further analysis and in-depth review of claim submission regarding possible split claims (5450 Indiana) (.7); communication with J. Wine regarding split claims (5450 Indiana) (.1). Claims Administration & Objections
10/17/2023	JRW	3.4	Work on claims recommendations to Court and related communications with K. Duff, A. Watychowicz and J. Rak (Group 2) (2.5); review claims against property (7107 Bennett, 7749 Yates, 7834 Ellis, SSDF4) (.7); exchange correspondence with J. Rak and A. Watychowicz regarding claim against property and review records regarding same (5450 Indiana, 7026 Cornell) (.2). Claims Administration & Objections
10/18/2023	AW	0.2	Communicate with J. Wine regarding deposition details and update draft notice (5450 Indiana, 7749 Yates). Claims Administration & Objections
10/18/2023	JR	0.7	Further analysis and in-depth review of complex claim submissions (1700 Juneway) (.5); correspondence with J. Wine regarding claim rollover analysis (1700 Juneway) (.2). Claims Administration & Objections
10/18/2023	JRW	0.6	Review materials in preparation for call with claimant's counsel (1700 Juneway, 6949 Merrill) (.2); exchange correspondence with claimants' counsel and A. Watychowicz regarding transfer of document production (Group 2) (.1); confer with claimants' counsel and A. Watychowicz regarding finalization of 30(b)(6) deposition notice (5450 Indiana, 7749 Yates) (.1); telephone conference with claimants' counsel regarding claims against property (6949 Merrill) (.2). Claims Administration & Objections
10/18/2023	KMP	0.3	Communicate with J. Wine and A. Watychowicz regarding revised 30(b)(6) deposition notice (5450 Indiana, 7749 Yates) (.2); attention to communication with claimant's counsel regarding scheduling issues in connection with 30(b)(6) deposition (5450 Indiana, 7749 Yates) (.1). Claims Administration & Objections
10/18/2023	MR	0.2	Attention to status and issues with claimant and communications regarding same (6949 Merrill). Claims Administration & Objections

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
10/19/2023	AW	3.5	Continued attention to transfer of voluminous production and communications with counsel regarding same and format of production (Group 2) (.3); continue work on updates to claims including update to pre-rollover distributions (7616 Phillips) (3.1); telephone conference with K. Duff regarding document production (Group 2) (.1).
			Claims Administration & Objections
10/19/2023	JRW	0.5	Exchange correspondence with A. Watychowicz and K. Duff regarding deposition notice and scheduling (5450 Indiana, 7749 Yates) (.2); review claims and related analysis to J. Rak and A. Watychowicz (1700 Juneway, SSDF6) (.3).
			Claims Administration & Objections
10/20/2023	AW	0.3	Attention to email from counsel regarding scheduled deposition and communicate with K. Pritchard regarding email to claimants about scheduled deposition (Group 2).
			Claims Administration & Objections
10/20/2023	JR	1	In depth analysis of complex claim submissions (6160 MLK) (.9); correspondence with J. Wine regarding analysis of claim submission and findings (6160 MLK) (.1).
			Claims Administration & Objections
10/20/2023	KMP	0.4	Serve notice of Rule 30(b)(6) deposition on Group 2 claimants and related communication with A. Watychowicz (Group 2).
			Claims Administration & Objections
10/20/2023	MR	0.1	Attention to communication regarding upcoming deposition (5450 Indiana, 7749 Yates).
			Claims Administration & Objections
10/23/2023	AW	3.3	Communicate with counsel regarding proposed responses and email claimants regarding claims process (set56) (.9); confirm receipt of supplemental production and review same (Group 2) (.2); continue update to claims based on turnover order (7616 Phillips) (.6); call with J. Wine and prepare master claim list for framing reports (Group 4, Group 5) (1.2); telephone conference and follow up emails with counsel regarding factual investigation and attention to exchanges regarding recommendation (6437 Kenwood, 7749 Yates) (.3); attention to confirmation of delivery of subpoena (Group 2) (.1).
			Claims Administration & Objections



<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
10/23/2023	JRW	3.9	<p>Correspondence between claimant and claimant's counsel regarding potential resolution of claims and related conference with K. Duff (1422 E 68th) (.1); attention to claimant inquiries (set68) (.2); confer with J. Rak regarding claim (6160 MLK, 1422 E 68th) (.1); review objections to 30(b)(6) deposition notice and related discussions with K. Duff and M. Rachlis (5450 Indiana, 7749 Yates) (.2); research regarding claimant and related conferences (6437 Kenwood, 7749 Yates) (.4); various correspondence with counsel regarding format of production and counsel's request to reproduce documents in different format (Group 2) (.2); exchange correspondence regarding providing claimants with notice of November 16 hearing (set73) (.1); meet and confer with claimants' counsel and M. Rachlis regarding objections to Rule 30(b)(6) notice (5450 Indiana, 7749 Yates) (.8); prepare for meet and confer and follow-up call with M. Rachlis (5450 Indiana, 7749 Yates) (.2); confer with M. Rachlis regarding Group 2 avoidance issues and recommendations (Group 2) (.4); preparation of worksheets regarding receiver's recommendation on claims (1700 Juneway, 5450 Indiana, 6949 Merrill, 7749 Yates) (.7); review claims , update claim review notes, and related communications with J. Rak and A. Watychowicz (6160 MLK, 7834 Ellis) (.5).</p> <p>Claims Administration &amp; Objections</p>
10/23/2023	MR	2	<p>Attention to issues regarding 30(b)(6) matters and related conferences with K. Duff and J. Wine (5450 Indiana, 7749 Yates) (.6); prepare for meet and confer and follow up with J. Wine (5450 Indiana, 7749 Yates) (.2); conferences with J. Wine and opposing counsel regarding 30(b)(6) matters (5450 Indiana, 7749 Yates) (.8); attention to responses to subpoena (Group 2) (.2); conference with J. Wine regarding possible Group 2 recommendations (Group 2) (.2).</p> <p>Claims Administration &amp; Objections</p>
10/24/2023	AW	3.2	<p>Communicate with counsel regarding proposed responses and email claimants regarding claims process (set56) (.2); attention to response to subpoena (Group 2) (.1); prepare contact list for framing report (Group 5) (.8); review claims and detailed notes regarding same (7600 Kingston, 8201 Kingston) (2.1).</p> <p>Claims Administration &amp; Objections</p>

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
10/24/2023	JRW	4.3	Attention to claimant inquiries (1102 Bingham, SSDF1, SSDF4) (.2); review response to subpoena and related correspondence with A. Watychowicz regarding service via distribution list (5450 Indiana, 7749 Yates) (.1); telephone conference with A. Watychowicz regarding framing report for Groups 4 and 5 (Group 4, Group 5) (.1); review claims, related database research, and update recommendations (7024 Paxton) (1.4); confer with A. Watychowicz regarding claim analysis (7600 Kingston) (.1); review correspondence from claimants' counsel regarding meet and confer and related analysis to M. Rachlis and K. Duff (5450 Indiana, 7749 Yates) (.2); review correspondence from claimants' counsel regarding documents produced pursuant to subpoena and related correspondence to counsel for subpoenaed party regarding format of document production (Group 2) (.2); review documents produced pursuant to subpoena (Group 2) (1.5); prepare analysis of claims and related correspondence with K. Duff (4611 Drexel, 6160 MLK, 701 S 5th, 7024 Paxton, 7625 East End) (.5).
			Claims Administration & Objections
10/24/2023	MR	0.4	Attention to claimant issues (4611 Drexel, 6160 MLK, 701 S 5th, 7024 Paxton, 7625 East End) (.1); attention to 30(b)(6) meet and confer and objections (5450 Indiana, 7749 Yates) (.3).
			Claims Administration & Objections
10/25/2023	AW	2.8	Communicate with counsel regarding proposed responses and email claimants regarding claims process (11117 Longwood, 5001 Drexel, 6217 Dorchester, 6437 Kenwood, Group 3) (.2); review claims and detailed notes (6217 Dorchester) (2.2); call with J. Wine regarding claims and submitted supporting documents (6217 Dorchester) (.2); draft re-notice of deposition and related email to J. Wine (5450 Indiana, 7749 Yates) (.1); communicate with M. Rachlis regarding supplemental production (Group 2) (.1).
			Claims Administration & Objections
10/25/2023	JR	1.8	In depth analysis of complex claim submissions (6437 Kenwood, 7024 Paxton) (1.5); communication with J. Wine regarding complex analysis of claim submission (6437 Kenwood, 7024 Paxton) (.3).
			Claims Administration & Objections
10/25/2023	JRW	4.3	Confer with K. Duff and M. Rachlis regarding claimant's objections to deposition notice (5450 Indiana, 7749 Yates) (.1); exchange correspondence with claimant regarding factual investigation (6437 Kenwood, 7749 Yates) (.1); review September 12 transcript of proceedings (set68) (.2); confer with claimant's counsel regarding reserve accounts (6949 Merrill) (.2); confer with A. Watychowicz regarding claim and mortgage documents (6217 Dorchester) (.1); confer with A. Watychowicz regarding claimant inquiry and claimant document production (Group 2, Group 3) (.1); review claims against property and update distribution recommendations (7024 Paxton) (2.3); study claim and related correspondence with J. Rak (6437 Kenwood, 7024 Paxton) (.8); review claim and update record (SSDF4) (.1); exchange multiple correspondence with claimants' counsel and SEC regarding upcoming deposition (5450 Indiana, 7749 Yates) (.3).

Date	Indiv	Hours	Description
			Claims Administration & Objections
10/25/2023	MR	3.8	Further attention to deposition and related exchanges (5450 Indiana, 7749 Yates) (.6); attention to documents relating to deposition (5450 Indiana, 7749 Yates) (3.0); attention to claim (6437 Kenwood, 7749 Yates) (.2).
			Claims Administration & Objections
10/26/2023	AW	3.8	Attention to requests from claimants and update contact information (11117 Longwood, 2909 E 78th, 5450 Indiana, 6217 Dorchester, 7201 Constance, 7546 Saginaw, 7549 Essex, 7748 Essex, 8047 Manistee, 816 Marquette) (.4); email claimant regarding class action (defer) (.1); email responses to claimants regarding claims process (Group 3) (.2); finalize re-notice of deposition and email claimants regarding same and communicate with court reporter regarding change to schedule (Group 2) (.3); review of claims, database, and detailed notes regarding claims (6217 Dorchester, 6250 Mozart) (1.9); communicate with class action counsel regarding updates to claimants' mailing addresses (defer) (.2); work on processing of claimant's production for M. Rachlis review (5450 Indiana, 7749 Yates) (.6); update status of discovery spreadsheet (Group 2) (.1).
			Claims Administration & Objections
10/26/2023	JR	1.2	Further analysis and in-depth review of complex claim submissions (6160 MLK, 8100 Essex).
			Claims Administration & Objections
10/26/2023	JRW	4	Confer with A. Watychowicz regarding framing reports (Group 4, Group 5) (.1); search bank records regarding wire transfer and account and related communication to J. Rak regarding claim (6437 Kenwood) (.3); attention to claimant inquiry (2909 E 78th, 7549 Essex, 8047 Manistee) (.1); exchange correspondence with K. Duff and M. Rachlis regarding claim (6949 Merrill) (.3); conference call with claimants' counsel, SEC, and M. Rachlis regarding deposition (5450 Indiana, 7749 Yates) (.4); follow-up conference with M. Rachlis regarding deposition planning (5450 Indiana, 7749 Yates) (.6); confer with A. Watychowicz regarding new production from claimant and related review of documents (5450 Indiana, 7749 Yates) (.5); email to M. Rachlis regarding claimant communication (7749 Yates) (.1); work on distribution recommendations (Group 2) (1.5); telephone conference with claimant regarding claims process (3074 Cheltenham, 5450 Indiana, 6437 Kenwood, 7749 Yates, 8326 Ellis, SSDF4) (.1).
			Claims Administration & Objections
10/26/2023	MR	5.2	Review recent discovery received for Group 2 (5450 Indiana, 7749 Yates) (4.5); conferences regarding deposition with J. Wine, SEC and claimant's counsel (5450 Indiana, 7749 Yates) (.4); attention to claimant communication (7749 Yates) (.1); attention to issues regarding amount of claim and offset for reserves (6949 Merrill) (.2).
			Claims Administration & Objections

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
10/27/2023	AW	0.2	Finalize processing of claimant's production and related email to counsel (5450 Indiana, 7749 Yates) (.1); communicate with J. Wine regarding preparation of deposition materials (5450 Indiana, 7749 Yates) (.1). Claims Administration & Objections
10/27/2023	JR	0.6	Further analysis and in-depth review of complex claim submissions (8100 Essex). Claims Administration & Objections
10/27/2023	JRW	2.7	Correspondence to claimants' counsel regarding supplemental document production (5450 Indiana, 7749 Yates) (.1); correspondence with claimant regarding facts relating to claim (6437 Kenwood, 7749 Yates) (.1); review document production in preparation for deposition (5450 Indiana, 7749 Yates) (2.4); exchange correspondence with counsel for claimant regarding privilege log deficiencies (5450 Indiana, 7749 Yates) (.1). Claims Administration & Objections
10/27/2023	MR	2.3	Attention to claim (4611 Drexel, 7024 Paxton, 701 S 5th, 6160 MLK, 7625 East End) (.1); attention to research for upcoming deposition relative to Group 2 (5450 Indiana, 7749 Yates) (2.2). Claims Administration & Objections
10/29/2023	MR	2	Research and review various issues regarding recommendations for Group 2 properties (7749 Yates, 5450 Indiana) (1.5); research and review various issues regarding recommendations for additional Group 2 property (6160 MLK) (.5). Claims Administration & Objections
10/30/2023	AW	1.8	Further preparation of deposition materials (5450 Indiana, 7749 Yates) (.4); review materials provided by claimant relating to change of custodian and related communications with J. Wine (109 Laramie, 11117 Longwood, 7026 Cornell) (.2); work on contact list for Group 4 and email J. Wine regarding same (Group 4) (1.2). Claims Administration & Objections
10/30/2023	JR	1.2	Further analysis and in-depth review of complex claim submissions (5955 Sacramento, 8100 Essex). Claims Administration & Objections
10/30/2023	JRW	4.4	Correspondence with K. Duff and claimant's counsel regarding reserve accounts (6949 Merrill) (.1); confer with A. Watychowicz regarding framing report (Group 4) (.1); finish reviewing document production from claimant (5450 Indiana, 7749 Yates) (4.2). Claims Administration & Objections
10/30/2023	MR	6.8	Further review production, research and work on deposition outline and exhibits for upcoming deposition (5450 Indiana, 7749 Yates) (6.7); attention to issues on claim amounts (6949 Merrill) (.1). Claims Administration & Objections

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
10/31/2023	AW	4.7	Call with J. Wine regarding preparation of potential deposition exhibits (5450 Indiana, 7749 Yates) (.2); continue preparation of materials for upcoming deposition (5450 Indiana, 7749 Yates) (4.1); communicate with court reporter regarding participants to deposition and procedure for appearing claimants (5450 Indiana, 7749 Yates) (.3); communicate with J. Wine regarding awaited document production (Group 2) (.1).
			Claims Administration & Objections
10/31/2023	JR	1.8	Further analysis and in-depth review of complex claim submissions (5955 Sacramento, 6001 Sacramento, 7026 Cornell).
			Claims Administration & Objections
10/31/2023	JRW	7.8	Review additional production documents and work with A. Watychowicz to prepare exhibits for deposition (5450 Indiana, 7749 Yates) (3.7); study outline from M. Rachlis and review legal authority in preparation for deposition (5450 Indiana, 7749 Yates) (1.2); review updated privilege log and related communications with K. Duff (5450 Indiana, 7749 Yates) (.3); prepare examination outline for deposition (5450 Indiana, 7749 Yates) (2.6).
			Claims Administration & Objections
10/31/2023	MR	0.6	Attention to upcoming deposition and further review of related documents (5450 Indiana, 7749 Yates).
			Claims Administration & Objections
SUBTOTAL:			[ 182.2      47,728.00 ]

Distributions

10/4/2023	JRW	0.2	Correspondence to courtroom deputy regarding identification of additional claim and distribution order (Group 3). Distributions
10/6/2023	JRW	0.1	Exchange correspondence with K. Duff and courtroom deputy regarding court's order (Group 3). Distributions
10/10/2023	MR	0.1	Communication regarding property and distribution issues (6949 Merrill). Distributions
10/27/2023	AW	0.2	Communicate with J. Wine regarding anticipated distributions and logistics (Group 3). Distributions
10/30/2023	AW	1.6	Prepare updated mailing list for upcoming distribution of proceeds from sales (Group 3). Distributions
10/30/2023	JRW	0.2	Review Group 3 mailing list and confer with A. Watychowicz and J. Rak regarding lender names for distributions (Group 3). Distributions

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
SUBTOTAL:			[ 2.4      421.00 ]

Status Reports

10/4/2023	KMP	2.9	Begin work on financial exhibits for 3Q2023 status report. Status Reports
10/5/2023	KMP	3.3	Continue work on financial exhibits for 3Q2023 status report. Status Reports
10/11/2023	AW	0.3	Review email accounts and email J. Wine regarding claimant inquiries in third quarter of 2023. Status Reports
10/11/2023	JRW	1.6	Confer with K. Pritchard regarding third-quarter reports (.1); confer with A. Watychowicz regarding metrics for status report (.1); exchange correspondence with counsel regarding third-quarter status report (.2); begin drafting status report for third quarter 2023 (1.2).  Status Reports
10/11/2023	KMP	1.5	Communicate with J. Wine regarding preparation of financial exhibits for status report (.2); continue preparation of financial exhibits for 3Q2023 status report (1.3). Status Reports
10/12/2023	JRW	0.3	Review third party action docket for status report and related update to team. Status Reports
10/12/2023	KMP	2.7	Continue work on financial exhibits for 3Q2023 status report. Status Reports
10/13/2023	KMP	0.8	Finalize financial exhibits for 3Q2023 status report and forward to J. Wine. Status Reports
10/16/2023	JRW	1.8	Review and revise financial exhibits for third quarter status report (.3); continued drafting of third quarter status report and related research regarding state court actions (1.5). Status Reports
10/16/2023	KMP	0.1	Communications with J. Wine regarding financial exhibits for status report. Status Reports
10/17/2023	JRW	0.4	Continued drafting and revision of third quarter status report. Status Reports
10/18/2023	AW	1.5	Attention to draft status report and communicate with J. Wine regarding proposed revisions (.7); incorporate revisions from counsel to create combined redline and related email to counsel (.8).  Status Reports

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
10/18/2023	JRW	1.1	Review and revise third quarter status report (.9); review revisions and comments to status report (.2). Status Reports
10/18/2023	KMP	0.4	Review and revise draft status report and related conference with A. Watychowicz regarding report formatting. Status Reports
10/19/2023	JRW	0.2	Review additional revisions to status report. Status Reports
10/19/2023	KMP	0.6	Attention to communications among EB team regarding edits to status report (.2); prepare final exhibits for status report (.4). Status Reports
10/19/2023	MR	0.7	Review and revise status report and related exchanges. Status Reports
10/20/2023	KMP	0.2	Confer with A Watychowicz regarding exhibits to the 3Q2023 status report. Status Reports
10/23/2023	AW	1.5	Finalize master claims list for status report and related email to counsel (.4); communicate with J. Wine regarding revisions to draft status report (.1); further revisions to status report and related email to counsel (.9); finalize status report exhibits and email J. Wine regarding same (.1). Status Reports
10/23/2023	JRW	1	Review redlines and further revise status report (.4); exchange additional correspondence regarding draft status report, finalize exhibits, and send draft to SEC (.6). Status Reports
10/23/2023	KMP	0.2	Attention to communications with J. Wine and A. Watychowicz regarding 3Q2023 status report and exhibits. Status Reports
10/23/2023	MR	0.2	Attention to edits to status report. Status Reports
10/24/2023	AW	1.1	Attention to status report and exhibits and communicate with J. Wine and K. Pritchard regarding revised draft and exhibit. Status Reports
10/24/2023	JRW	0.2	Review and comment on redline of status report. Status Reports
10/24/2023	KMP	0.2	Revise exhibits to status report and related communications with A. Watychowicz. Status Reports
10/25/2023	AW	0.6	Finalize status report, file status report, and email claimants. Status Reports
10/25/2023	JRW	0.1	Confer with A. Watychowicz regarding finalization and filing of third quarter status report.

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
			Status Reports
10/25/2023	KMP	0.3	Final review of status report and exhibits and related communications with A. Watychowicz.
			Status Reports

SUBTOTAL: [ 25.8      4,641.00 ]

Tax Issues

10/16/2023	KMP	0.2	Communications with tax administrator and K. Duff regarding execution and filing of 2022 tax returns.
			Tax Issues

SUBTOTAL: [ 0.2      28.00 ]

305.1      \$67,826.00



Other Charges	Description	
	Google Suite charges for October 2023	144.00
SUBTOTAL:		[ 144.00 ]
Total Other Charges		\$144.00

Summary of Activity			
	Hours	Rate	
Duff, Ellen	10.80	390.00	\$4,212.00
Pritchard, Kathleen M.	18.10	140.00	\$2,534.00
Rachlis, Michael	47.60	390.00	\$18,564.00
Rak, Justyna	91.20	140.00	\$12,768.00
Watychowicz, Ania	49.80	140.00	\$6,972.00
Wine, Jodi Rosen	87.60	260.00	\$22,776.00

**SUMMARY**

Legal Services	\$67,826.00
Other Charges	\$144.00
<b>TOTAL DUE</b>	<hr/> <b>\$67,970.00</b> <hr/> <hr/>

## Rachlis Duff & Peel, LLC

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January 17, 2024

Kevin B. Duff, Receiver  
c/o Rachlis Duff & Peel, LLC  
542 S. Dearborn Street, Suite 900  
Chicago, IL 60605

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Re: *SEC v. EquityBuild Inc., EquityBuild Finance, LLC, Jerome H. Cohen, and Shaun D. Cohen*  
No. 18-cv-5587, US Dist. Ct., Northern Dist. Of Illinois, Eastern Div.

Fed. I.D. No. 61-1421786  
Invoice No. 6622165

Legal Fees for November 2023	\$88,173.00
Expenses Disbursed	<u>\$286.95</u>
<b>Due this Invoice</b>	<b>\$88,459.95</b>

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
<u>Accounting/Auditing</u>			
11/1/2023	KMP	0.2	Communication with bank representative regarding reconciliation of Receiver's account. Accounting/Auditing
11/6/2023	KMP	0.2	Review Receiver's accounts and property accounts to verify posting of October interest and related communications with K. Duff. Accounting/Auditing
11/14/2023	KMP	0.2	Review account records in bank portal and related communications with bank representative regarding balance issue. Accounting/Auditing
11/15/2023	KMP	0.2	Further communications with bank representative regarding balance issue in bank portal. Accounting/Auditing
11/16/2023	KMP	0.2	Follow-up communications with bank representative regarding resolution of balance issue in bank portal. Accounting/Auditing
SUBTOTAL:			[ 1 140.00 ]
<u>Asset Analysis &amp; Recovery</u>			
11/29/2023	MR	0.1	Attention to assessment and potential disposition of asset . Asset Analysis & Recovery
SUBTOTAL:			[ 0.1 39.00 ]
<u>Case Administration</u>			
11/1/2023	JR	4.7	Continue reviewing and populating claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver and max potential distributions (7026 Cornell). Case Administration
11/2/2023	AW	0.4	Communicate with court reporter regarding transcript order and involved parties (.2); attention to documentation and update change of custodian (.2). Case Administration
11/2/2023	JRW	0.2	Confer with K. Duff regarding claim review issues (.1); confer with K. Duff regarding inquiry regarding property (.1). Case Administration
11/3/2023	AW	0.6	Request update to Receivership webpage (.1); research regarding property issue and related email to K. Duff (.3); phone conference with J. Wine regarding mailing lists (.2).

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
			Case Administration
11/5/2023	AW	2.1	Continue work on updates to mailing list for distribution purposes.
			Case Administration
11/6/2023	AW	2.3	Review emails from claimants and apply tags (.4); draft email to courtroom deputy regarding claimants' participation in scheduled hearing (.1); attention to correspondence regarding change of contact information and update mailing lists (.2); finalize mailing list for distribution (1.6).
			Case Administration
11/6/2023	JR	4	Continue reviewing and populating claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver and max potential distributions (7026 Cornell).
			Case Administration
11/6/2023	JRW	0.1	Review and revise correspondence to courtroom deputy regarding claimant appearances at upcoming hearing.
			Case Administration
11/7/2023	AW	0.9	Email exchanges with claimant regarding update to contact information, status, and forward prior correspondence to claimants (.4); email claimant regarding status of claims process (.2); confirm claimant's claim and contact information (.2); contact courtroom deputy regarding claimants' participation in hearing (.1).
			Case Administration
11/7/2023	JR	4.3	Continue reviewing and populating claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver and max potential distributions (7026 Cornell, 7237 Bennett).
			Case Administration
11/8/2023	AW	1.2	Attention to emails from claimants regarding change of mailing address, change of custodian, confirmation of contact info, record and respond to same (.7); email communications with K. Pritchard regarding update to claimants' contact information (.4); follow up with claimant regarding group email (.1).
			Case Administration
11/8/2023	JR	3	Continue reviewing and populating claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver, lender name and max potential distributions (7237 Bennett).
			Case Administration
11/9/2023	AW	3.3	Update claimant's mailing address (.1); request update to Receivership webpage (.1); attention to emails from claimants regarding change of mailing address, change of custodian, dissolution of entity, confirmation of contact info, record, and respond to same (3.1).

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
			Case Administration
11/9/2023	JR	3.5	Continue reviewing and populating claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver, lender name and max potential distributions (7237 Bennett, 7834 Ellis).
			Case Administration
11/9/2023	JRW	0.1	Exchange correspondence with A. Watychowicz and K. Duff regarding email distribution lists.
			Case Administration
11/10/2023	AW	2.3	Communicate with J. Wine regarding update to claims portal (.2); attention to emails from claimants regarding change of mailing address, change of custodian, confirmation of contact info, record and respond to same (2.1).
			Case Administration
11/10/2023	JR	6.5	Continue reviewing and populating claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver, lender name and max potential distributions (7834 Ellis).
			Case Administration
11/10/2023	JRW	0.7	Confer with A. Watychowicz regarding necessary update to claims portal (.1); correspondence to claims vendor regarding portal updates (.1); prepare sample reports and related correspondence with claims vendor regarding functionality of reporting feature of claims portal (.5).
			Case Administration
11/10/2023	KMP	0.2	Review notice from asset holder requesting update on status of case and related communications with K. Duff and J. Rak.
			Case Administration
11/11/2023	JRW	0.3	Generate report from POC records and related correspondence regarding comparison of claimant name fields.
			Case Administration
11/13/2023	AW	3.7	Work with counsel to finalize message and email claimants regarding hearing scheduled for November 16, 2023 (.7); communicate with courtroom deputy regarding required information to appear before the Court (.1); communicate with J. Wine regarding update to claimant's contact information (.1); request update to receivership web page (.2); attention to emails from claimants regarding change of mailing address, change of custodian, confirmation of contact info, record and respond to same (2.4); communicate with J. Wine and K. Pritchard regarding custodian address , reach out to custodian, and update custodian address (.2).
			Case Administration

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
11/13/2023	JR	4.5	Continue reviewing and populating claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver, lender name and max potential distributions (7834 Ellis). Case Administration
11/13/2023	JRW	0.4	Voice message to courtroom deputy and related correspondence regarding entry of proposed order and procedure for claimant appearances (.1); review and revise draft email to claimants regarding hearing (.1); exchange correspondence with claims vendor regarding report generation issues (.2). Case Administration
11/14/2023	AW	1.8	Extensive review to service list (1.1); attention to entered order setting oral argument and related docket update (.1); attention to emails from claimants regarding change of mailing address, change of custodian, confirmation of contact info, record and respond to same (.6). Case Administration
11/14/2023	JR	6.5	Continue reviewing and populating claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver, lender name and max potential distributions (701 S 5th, 7834 Ellis). Case Administration
11/14/2023	JRW	0.5	Confer with K. Duff regarding framing reports (.2); confer with A. Watychowicz regarding protocol for claims portal entries (.2); review updated distribution mailing list and communications with K. Pritchard and A. Watychowicz regarding claimant custodians (.1). Case Administration
11/15/2023	AW	1.2	Communicate with claimants and courtroom deputy regarding participation in November 16, 2023 hearing (.4); communicate with K. Duff regarding claimants' communications and submissions (.1); communicate with J. Wine regarding claimant's contact information and source (.1); attention to emails from claimants regarding change of mailing address, change of custodian, confirmation of contact info, record and respond to same (.6). Case Administration
11/15/2023	JR	6.2	Continue reviewing and populating claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver, lender name and max potential distributions (11117 Longwood, 701 S 5th). Case Administration
11/15/2023	JRW	0.4	Confer with K. Duff and A. Watychowicz regarding claimant requests to appear at hearing (.1); confer with A. Watychowicz regarding former properties and claims portal (.1); correspondence to vendor regarding exporting reports from claims portal (.1); correspondence to A. Watychowicz regarding protocol for recording claimant and lender names in claims portal (.1).

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
			Case Administration
11/16/2023	AW	1.2	Forward messages from courtroom deputy to claimants and follow up with claimant (.2); communicate with K. Duff regarding pending motions (.1); review website update and request additional uploads of recent pleadings (.2); attention to entered order regarding hearing, related email to counsel, and related docket update (.2); review and revise resolved claims spreadsheet and related communications with K. Pritchard (.4); communicate with J. Wine regarding prior communications with claimants (defer) (.1).
			Case Administration
11/16/2023	JR	5.9	Continue reviewing and populating claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver, lender name and max potential distributions (11117 Longwood) (5.5); correspondence with J. Wine requesting clarifications for property legal descriptions, produce corresponding documents (.4).
			Case Administration
11/16/2023	JRW	0.1	Confer with A. Watychowicz regarding duplicate claims in portal.
			Case Administration
11/16/2023	KMP	1.4	Prepare spreadsheet identifying distributions from property accounts made to date and related communications with K. Duff and A. Watychowicz.
			Case Administration
11/17/2023	AW	0.3	Attention to entered orders and update docket (.1); attention to emails from claimants regarding change of mailing address, change of custodian, confirmation of contact info, record and respond to same (.2).
			Case Administration
11/17/2023	JR	4.7	Continue reviewing and populating claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver, lender name and max potential distributions (1102 Bingham, 11117 Longwood).
			Case Administration
11/17/2023	JRW	0.2	Confer with A. Watychowicz regarding use of fillable forms for position statements.
			Case Administration
11/20/2023	JR	3.8	Continue reviewing and populating claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver, lender name and max potential distributions (1102 Bingham, 431 E 42nd, 5001 Drexel).
			Case Administration
11/20/2023	JRW	0.6	Exchange correspondence with claims vendor regarding issues with exporting reports from portal and related efforts regarding same.



<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
			Case Administration
11/21/2023	JR	6.8	Continue reviewing and populating claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver, lender name and max potential distributions (310 E 50th, 4520 Drexel, 5001 Drexel, 7300 St Lawrence).
			Case Administration
11/22/2023	JR	6	Continue reviewing and populating claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver, lender name and max potential distributions (1414 E 62nd, 4520 Drexel, 6217 Dorchester).
			Case Administration
11/27/2023	AW	0.1	Follow up with IT vendor regarding requested update to web page.
			Case Administration
11/27/2023	JR	3.5	Continue reviewing and populating claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver, lender name and max potential distributions (6217 Dorchester).
			Case Administration
11/27/2023	JRW	0.1	Confer with K. Duff regarding claims portal and related correspondence to claims vendor regarding status update.
			Case Administration
11/28/2023	JR	4.3	Continue reviewing and populating claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by Receiver, lender name and max potential distributions (6217 Dorchester).
			Case Administration
11/29/2023	AW	0.8	Link claims in portal to reflect related claims (.2); attention to email regarding lawsuit and docket presentment of motion (.1); communicate with claimants regarding timing and mailing address (Group 3) (.1); research regarding acquisition, call custodian and obtain confirmation of account and mailing address (.4).
			Case Administration
11/29/2023	JR	3.5	Continue reviewing and populating missing claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver, lender name, account details and max potential distributions (1422 E 68th, 6217 Dorchester).
			Case Administration

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
11/29/2023	JRW	1	Review task lists in preparation for conference with claims vendor (.2); conference with claims vendor and K. Duff regarding update on outstanding deliverables (.5); review motion to withdraw from state court action , review docket, and confer with K. Duff regarding appearance at status hearing on litigation stay (.3).  Case Administration
11/30/2023	AW	0.5	Prepare update to web page and related request to IT vendor (.2); communications with J. Wine regarding inventory of received position statements (.3).  Case Administration
11/30/2023	JR	3.8	Continue reviewing and populating missing claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver, lender name, account details and max potential distributions (1422 E 68th, 2800 E 81st, 4750 Indiana).  Case Administration
11/30/2023	JRW	0.8	Correspondence with J. Rak and A. Watychowicz and related conferences with A. Watychowicz regarding uploading submission information to claims portal .  Case Administration

SUBTOTAL: [ 115.3 16,802.00 ]

Claims Administration & Objections

11/1/2023	AW	1.3	Communicate with J. Wine regarding potential deposition exhibits and related email to court reporter (5450 Indiana, 7749 Yates) (.3); dial in to deposition to provide support (5450 Indiana, 7749 Yates) (.3); email exchanges with claimant regarding access to scheduled deposition and upcoming hearing (5450 Indiana) (.2); research and email M. Rachlis regarding Receiver's disclosure (Group 2) (.1); research regarding claim and related communication with E. Duff (1700 Juneway) (.4).  Claims Administration & Objections
11/1/2023	JR	1.8	Extensive analysis of claim submission as it relates to multiple property rollover and distribution information, update claims platform with same (1700 Juneway, 4533 Calumet, 6160 MLK, 7024 Paxton, 7026 Cornell, 7600 Kingston, 7701 Essex, 7834 Ellis).  Claims Administration & Objections
11/1/2023	JRW	5.7	Prepare for deposition including conferences with claimants' counsel , court reporter and A. Watychowicz (5450 Indiana, 7749 Yates) (1.9); take 30(b)(6) deposition of claimant (5450 Indiana, 7749 Yates) (3.4); follow-up conferences regarding deposition, exhibits, and transcript, with court reporter, claimants' counsel , SEC and K. Duff (5450 Indiana, 7749 Yates) (.3); exchange correspondence with counsel and M. Rachlis regarding continuing settlement discussions (1131 E 79th, 7024 Paxton) (.1).

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
			Claims Administration & Objections
11/1/2023	KMP	0.2	Communications with K. Duff, J. Wine and A. Watychowicz regarding document production and privilege log (5450 Indiana, 7749 Yates).
			Claims Administration & Objections
11/1/2023	MR	4.3	Work on claims recommendations and research issues regarding Group 2 (Group 2) (4.0); attention to deposition and exchanges on settlement discussions (5450 Indiana, 7749 Yates) (.3).
			Claims Administration & Objections
11/2/2023	AW	2.1	Draft email response and communicate with claimant regarding claims process (7823 Essex) (.2); review claims files and related email to M. Rachlis (1700 Juneway) (.3); call with J. Wine regarding deposition and transcript (5450 Indiana, 7749 Yates) (.2); call with J. Wine regarding discovery responses and request from government (6160 MLK) (.2); review split claims sheet, related Master update and email to J. Wine (1700 Juneway, 5450 Indiana, 6001 Sacramento, 6437 Kenwood, 7024 Paxton, 7026 Cornell, 7237 Bennett, 7508 Essex, 7600 Kingston, 7748 Essex, 7749 Yates, 7750 Muskegon, 7927 Essex, 8100 Essex, SSDF4) (1.2).
			Claims Administration & Objections
11/2/2023	JRW	4.5	Exchange correspondence with counsel for subpoenaed party regarding compliance with same (6160 MLK) (.1); attention to claimant inquiry (7823 Essex) (.1); review documents and notes from document review and related conferences with E. Duff and A. Watychowicz (6160 MLK) (1.3); confer with team regarding framing reports for Groups 4 and 5 (Group 4, Group 5) (.2); correspondence with K. Duff and M. Rachlis regarding court's order (set56) (.2); telephone conference with claimants' counsel regarding potential resolution of claims (1131 E 79th, 7024 Paxton) (.4); telephone conference with M. Rachlis, later joined by K. Duff regarding settlement discussions (1131 E 79th, 7024 Paxton) (.5); study claims against properties and conduct additional searches of EquityBuild records (7024 Paxton) (1.7).
			Claims Administration & Objections
11/2/2023	MR	5	Further work on claims and analysis issues (Group 2) (3.5); attention to upcoming hearing and e-mails regarding same (set56) (.3); attention to claimant's issues (1131 E 79th, 7024 Paxton) (.3); conference with claimant's counsel and J. Wine regarding potential resolution of claims (1131 E 79th, 7024 Paxton) (.4); follow up conferences regarding claimant's issues with K. Duff and J. Wine (1131 E 79th, 7024 Paxton) (.5).
			Claims Administration & Objections
11/3/2023	AW	0.3	Update claims portal (11117 Longwood, 7026 Cornell) (.2); attention to proposed distribution and related call with J. Wine (Group 3) (.1).
			Claims Administration & Objections

Date	Indiv	Hours	Description
11/3/2023	ED	0.4	Email correspondence with A. Watychowicz regarding claimant disbursement, reserve, and payment history (1700 Juneway) (.1); review documents received from claimant relating to disbursement, reserve, and payment history (1700 Juneway) (.1); phone conference with J. Wine regarding documents reviewed from claimant's discovery (6160 MLK) (.2). Claims Administration & Objections
11/3/2023	JRW	2.9	Exchange correspondence with claimants' counsel and subpoenaed party regarding re-production of documents (Group 2) (.1); exchange correspondence with claimants' counsel regarding deposition exhibits and transcript (5450 Indiana, 7749 Yates) (.1); confer with E. Duff regarding document review and related review of notes regarding productions (6160 MLK) (.4); continued research of EquityBuild records regarding loan rollovers (7024 Paxton) (.9); review and revise draft motion to stay appeal and related communications with M. Rachlis and K. Duff (1131 E 79th, 7024 Paxton) (.2); conference with K. Duff and M. Rachlis regarding Group 3 strategy and planning (Group 3) (.7); confer with K. Duff and M. Rachlis regarding claims review results (1131 E 79th, 7024 Paxton) (.4); exchange correspondence with claimants' counsel regarding potential resolution of claim (8214 Ingleside) (.1). Claims Administration & Objections
11/3/2023	MR	5.5	Conference with K. Duff and J. Wine regarding claims analysis issues (1131 E 79th, 7024 Paxton) (.4); conference with K. Duff and J. Wine regarding claims analysis (6160 MLK) (.3); conference with K. Duff and J. Wine regarding claims analysis (1700 Juneway) (.2); conference with K. Duff and J. Wine regarding claims analysis (5450 Indiana, 7749 Yates) (.2); work on disclosures for Group 2 (5450 Indiana, 6160 MLK, 7749 Yates) (4.0); attention to motion regarding stay and follow up regarding same (1131 E 79th, 7024 Paxton) (.2); attention to various spreadsheets regarding issues with claimant and consolidation orders (1131 E 79th, 7024 Paxton) (.2). Claims Administration & Objections
11/4/2023	JRW	0.3	Review claim and related communication to A. Watychowicz (6217 Dorchester). Claims Administration & Objections
11/4/2023	MR	5	Further work on disclosure statement (5450 Indiana, 6160 MLK, 7749 Yates). Claims Administration & Objections
11/5/2023	ED	3.3	Identify key discovery documents in response to J. Wine request (6160 MLK) (.5); prepare summary of relevant documents for review (6160 MLK) (2.6); email correspondence to J. Wine regarding identification of key documents for review (6160 MLK) (.2). Claims Administration & Objections
11/5/2023	MR	2.5	Further work on disclosures and communications with K. Duff regarding same (5450 Indiana, 6160 MLK, 7749 Yates). Claims Administration & Objections

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
11/6/2023	JR	1.5	Extensive analysis of claim submission as it relates to rollovers and distribution information, update records (7026 Cornell). Claims Administration & Objections
11/6/2023	JRW	3.1	Review discovery documents and review notes and related communications with E. Duff (6160 MLK) (2.0); review and revise avoidance disclosures (5450 Indiana, 6160 MLK, 7749 Yates) (1.1). Claims Administration & Objections
11/6/2023	KMP	0.2	Communications with K. Duff and A. Watychowicz relating to deposition transcript (Group 2). Claims Administration & Objections
11/6/2023	MR	4	Further work on disclosure submission and communications regarding same (5450 Indiana, 6160 MLK, 7749 Yates). Claims Administration & Objections
11/7/2023	ED	1.3	Prepare outline of additional documents and issues relating to loan approval (6160 MLK) (.9); email correspondence to J. Wine regarding additional documents and issues relating loan approval (6160 MLK) (.4). Claims Administration & Objections
11/7/2023	JR	1.6	Review correspondence from J. Wine relating to review of claim submission and confirmation of split claims, review claim submissions for claimant (6001 Sacramento, 6801 East End, 8100 Essex, 8326 Ellis). Claims Administration & Objections
11/7/2023	JRW	5	Confer with M. Rachlis and correspondence to claimant regarding discovery (7749 Yates) (.1); update distribution worksheet (6160 MLK) (.5); exchange correspondence regarding claimant inquiry (SSDF4) (.1); confer with E. Duff regarding discovery materials (6160 MLK) (.1); continued drafting and revision of avoidance disclosure (5450 Indiana, 6160 MLK, 7749 Yates) (3.4); correspondence with counsel and claimant regarding settlement discussions (1422 E 68th) (.1); review claim and related correspondence with J. Rak (6001 Sacramento) (.2); confer with M. Rachlis regarding deposition and claim (5450 Indiana, 7749 Yates) (.2); confer with M. Rachlis regarding avoidance disclosure and related email (5450 Indiana, 6160 MLK, 7749 Yates) (.3). Claims Administration & Objections
11/7/2023	MR	5.6	Attention to issues on disclosure and review of deposition transcript (5450 Indiana, 6160 MLK, 7749 Yates) (5.0); conferences with J. Wine regarding claimant issues (7749 Yates) (.1); conference with J. Wine regarding deposition (5450 Indiana, 7749 Yates) (.2); conferences with J. Wine regarding disclosure (5450 Indiana, 6160 MLK, 7749 Yates) (.3). Claims Administration & Objections

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
11/8/2023	AW	5.4	Review and communicate with J. Wine regarding produced documents (6160 MLK) (.5); obtain copies of marked deposition exhibits (5450 Indiana, 7749 Yates) (.1); compile exhibits to disclosure, review same, and email counsel regarding proposed revisions (Group 2) (2.7); work with counsel to finalize Receiver's disclosure, file with the Court (Group 2) (2.1).  Claims Administration & Objections
11/8/2023	JR	1.5	Extensive analysis of claim submission as it relates to split claims, update claims platform (7237 Bennett).  Claims Administration & Objections
11/8/2023	JRW	8.3	Multiple revisions and drafting of avoidance submission and related communications with M. Rachlis, K. Duff and A. Watychowicz (5450 Indiana, 6160 MLK, 7749 Yates) (4.3); continued review of documents and prepare key documents and exhibits (6160 MLK) (1.2); confer with M. Rachlis regarding claimant's interest in mortgage (7749 Yates) (.1); confer with K. Duff and M. Rachlis regarding exhibits to statement and work with A. Watychowicz to prepare same (5450 Indiana, 6160 MLK, 7749 Yates) (2.1); telephone conference with claimant and M. Rachlis regarding discovery (7749 Yates) (.4); confer with K. Duff and A. Watychowicz regarding protective order and potential filing under seal (5450 Indiana, 6160 MLK, 7749 Yates) (.2).  Claims Administration & Objections
11/8/2023	MR	7.1	Further work and revisions to avoidance submission, review exhibits, and follow up with J. Wine, K. Duff and A. Watychowicz (5450 Indiana, 6160 MLK, 7749 Yates) (6.50); further conferences with J. Wine regarding claimant (7749 Yates) (.1); conferences with claimant and J. Wine as part of discovery (5450 Indiana, 7749 Yates) (.4); attention to emails regarding issue of claimant (3030 E 79th, 7301 Stewart, 7500 Eggleston) (.1).  Claims Administration & Objections
11/9/2023	AW	0.1	Email claimant regarding status of claims process (11117 Longwood).  Claims Administration & Objections
11/9/2023	ED	0.2	Email correspondence with J. Wine and A. Watychowicz regarding document review (6160 MLK) (.1); review documents relating to claims (6160 MLK) (.1).  Claims Administration & Objections
11/9/2023	JR	2.8	Analysis of claim submissions lacking specific loan or return information, analyze split claims, correspondence with J. Wine regarding same, update claims platform (6001 Sacramento, 7237 Bennett, 7834 Ellis).  Claims Administration & Objections

Date	Indiv	Hours	Description
11/9/2023	JRW	2	Exchange correspondence regarding service of disclosure and providing information to claimants regarding position statements (Group 2) (.1); conference call with SEC, K. Duff and M. Rachlis regarding factual investigation and planning (5450 Indiana, 6160 MLK, 7749 Yates) (.5); confer with K. Duff and M. Rachlis regarding claims process (set68) (.1); exchange correspondence with SEC (6160 MLK) (.1); telephone conference with K. Duff regarding claim (5450 Indiana, 7749 Yates) (.2); confer with M. Rachlis regarding potential resolution of claims (5450 Indiana, 7749 Yates) (.3); update worksheets regarding available funds and recommendations regarding distributions (Group 2) (.3); exchange correspondence regarding class action distributions (defer) (.1); search EquityBuild records related to claim (7024 Paxton) (.3).
			Claims Administration & Objections
11/9/2023	MR	0.9	Meeting with K. Duff, J. Wine and SEC regarding Group 2 analysis (5450 Indiana, 6160 MLK, 7749 Yates) (.5); further meetings with K. Duff and J. Wine regarding planning for claims process and resolution efforts (set68) (.1); conference with J. Wine regarding potential resolution with claimant (5450 Indiana, 7749 Yates) (.3).
			Claims Administration & Objections
11/10/2023	AW	0.4	Communicate with claimant regarding upload of documents and work with IT vendor on same (5450 Indiana, 6160 MLK, 7749 Yates) (.3); attention to voice message from claimant's representative and draft response (7051 Bennett) (.1).
			Claims Administration & Objections
11/10/2023	JRW	2.9	Telephone conference and email correspondence with claimants' counsel regarding potential effort to resolve claims (5450 Indiana, 7749 Yates) (.2); exchange correspondence with class counsel regarding claimant information (defer) (.2); research regarding claims (3030 E 79th, 4533 Calumet, 638 Avers, 7024 Paxton, 7026 Cornell, 7301 Stewart, 7500 Eggleston, 7625 East End) (.3); confer with K. Duff regarding framing reports (Group 4, Group 5) (.2); confer with M. Rachlis regarding claimant communications and related telephone conference with claimant (7749 Yates) (.2); continue researching EquityBuild records regarding claims against property (7024 Paxton) (1.8).
			Claims Administration & Objections
11/10/2023	MR	1.1	Attention to various issues regarding submissions for Group 2 (Group 2) (.4); attention to issues regarding claimant's properties (1131 E 79th, 7024 Paxton) (.3); conferences with J. Wine regarding claimant and further work on such issues (5450 Indiana, 7749 Yates) (.4).
			Claims Administration & Objections
11/11/2023	JRW	0.2	Exchange correspondence with counsel for claimants regarding meeting to discuss potential resolution of claims (5450 Indiana, 7749 Yates) (.1); exchange correspondence with counsel for subpoenaed party regarding response to subpoena (6160 MLK) (.1).
			Claims Administration & Objections

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
11/12/2023	MR	1	Attention to various issues regarding Groups 4 and 5 and efforts to develop schedule (Group 4, Group 5). Claims Administration & Objections
11/13/2023	AW	1.8	Attention to email and voice message from claimant's advisor and email response relating to claim (7051 Bennett) (.1); work with J. Wine to finalize draft emails and email claimants regarding class action matter (defer) (.8); communicate with counsel and follow up with claimant to address questions (7625 East End, 7635 East End) (.1); review files and communicate with K. Duff regarding potential claim issue (6160 MLK) (.2); attention to email from claimant and email counsel regarding claimant's involvement (6160 MLK) (.3); communicate with counsel regarding disclosure and court order and follow up conference with J. Wine (Group 2) (.2); attention to email from claimant and related communication with J. Wine (1131 E 79th, 6437 Kenwood, 7201 Dorchester, 7255 Euclid, 7508 Essex, 7635 East End, 7927 Essex, 8201 Kingston, 8326 Ellis) (.1). Claims Administration & Objections
11/13/2023	ED	0.2	Email correspondence with K. Duff, J. Wine, M. Rachlis, and A. Watychowicz (6160 MLK). Claims Administration & Objections
11/13/2023	JRW	3	Exchange correspondence with M. Rachlis and K. Duff regarding schedule for upcoming claim groups (Group 4, Group 5) (.2); confer with M. Rachlis regarding further analysis of claims against properties and settlement negotiations (1131 E 79th, 7024 Paxton) (.4); correspondence regarding claimant inquiry and review and revise related response (SSDF4) (.1); review claims and notes regarding Group 6 and related communication to M. Rachlis (Group 6) (.3); exchange correspondence with claimants' counsel regarding proposed Rule 408 conference (5450 Indiana, 7749 Yates) (.1); exchange correspondence with claimants' counsel and K. Duff regarding request for records (6160 MLK) (.1); telephone conference with M. Rachlis regarding upcoming hearing (Group 4, Group 5, Group 6, Group 7) (.3); prepare framing reports and proposed orders (Group 4, Group 5) (.6); continued settlement discussions with counsel and M. Rachlis and related emails (1131 E 79th, 7024 Paxton) (.4); analysis of account and mortgage balances and related conference with M. Rachlis (1131 E 79th, 7024 Paxton) (.5). Claims Administration & Objections



<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
11/13/2023	MR	4.1	<p>Prepare for upcoming meeting with counsel for claimant and communications with J. Wine regarding same (1131 E 79th, 7024 Paxton) (.7); conference with counsel for claimant and J. Wine (1131 E 79th, 7024 Paxton) (.4); follow up conference with J. Wine and analysis of issues (1131 E 79th, 7024 Paxton) (.5); further attention to claims issues and prepare for hearing regarding schedule and framing reports (Group 4, Group 5) (1.2); exchanges with J. Wine and K. Duff regarding framing reports (Group 4, Group 5) (.2); attention to issues regarding Group 6 (Group 6) (.4); attention to issues regarding claims (5450 Indiana, 7024 Paxton) (.1); attention to claimant's subpoena and correspondence with counsel regarding same (6160 MLK) (.2); attention to correspondence regarding logistics for upcoming hearing (set73) (.1); attention to issues for hearing discussions with J. Wine (Group 4, Group 5, Group 6, Group 7) (.3).</p>
			<p>Claims Administration &amp; Objections</p>
11/14/2023	AW	4.3	<p>Email claimants regarding Receiver's disclosure (Group 2) (.4); detailed email regarding claims process issue to claimant (1131 E 79th, 6437 Kenwood, 7201 Dorchester, 7255 Euclid, 7508 Essex, 7635 East End, 7927 Essex, 8201 Kingston, 8326 Ellis) (.3); email claimant regarding confidentiality order and related follow up with counsel and claimant (7834 Ellis, 8100 Essex) (.3); draft framing report and email exchanges with counsel regarding same (Group 5) (.9); work with counsel to finalize framing reports, file and email claimants regarding framing reports (Group 4, Group 5) (2.4).</p>
			<p>Claims Administration &amp; Objections</p>
11/14/2023	JRW	3.1	<p>Exchange correspondence with K. Duff and E. Duff regarding notice of receivership (6160 MLK) (.1); revise and finalize framing reports and related communications with K. Duff and A. Watychowicz (Group 4, Group 5) (.9); update records regarding split claims and related correspondence with J. Rak (6001 Sacramento, 7237 Bennett) (.7); telephone conferences with M. Rachlis regarding claim (1131 E 79th, 7024 Paxton) (.3); Rule 408 conference with counsel regarding potential claims resolution (1131 E 79th, 7024 Paxton) (.3); prepare for Rule 408 conference regarding claims resolution and related conferences with K. Duff (1422 E. 68th) (.3); participate in Rule 408 conference regarding potential claims resolution with claimant and claimant's counsel (1422 E 68th) (.2); exchange correspondence with claimant's counsel regarding settlement terms and requested accounting (1422 E 68th) (.2); confer with A. Watychowicz and K. Duff regarding confidentiality agreement opt-out (7834 Ellis, 8100 Essex) (.1).</p>
			<p>Claims Administration &amp; Objections</p>
11/14/2023	KMP	0.6	<p>Attention to communications relating to framing reports for Groups 4 and 5 (Group 4, Group 5) (.2); review transaction history for property account, prepare transaction report, and related communications with J. Wine (1422 E 68th) (.4).</p>
			<p>Claims Administration &amp; Objections</p>

Date	Indiv	Hours	Description
11/14/2023	MR	2	Further attention to framing report for Group 4 (Group 4) (.4); further attention to Group 5 framing report (Group 5) (.4); attention to claimant's subpoena issues (6160 MLK) (.1); prepare for discussions and follow up with J. Wine regarding same (1131 E 79th, 7024 Paxton) (.6); participate in discussion with claimant's counsel (1131 E 79th, 7024 Paxton) (.3); attention to oral argument order set by court and logistics and preparation for same (Group 1) (.2).
			Claims Administration & Objections
11/15/2023	AW	3.5	Communicate with claimant regarding commencement of claims process (7026 Cornell) (.1); review claims, detailed notes regarding same, and email J. Wine regarding recommendation (4511 Merimac, 6217 Dorchester, 6801 East End, 7201 Dorchester, 816 Marquette) (2.8); attention to claimants' motions for further discovery and related email to counsel (5450 Indiana, 7749 Yates, 6160 MLK) (.1); review database regarding recorded documents and related email to J. Wine (6217 Dorchester) (.5).
			Claims Administration & Objections
11/15/2023	JRW	7	Prepare accounting and related correspondence to counsel and claimants summarizing proposed joint motion to approve distributions pursuant to settlement (1422 E 68th) (.9); confer with claimants' counsel regarding Receiver's proposed schedule for Groups 4 and 5 (Group 4, Group 5) (.2); confer with claimants' counsel regarding claims process (Group 2) (.1); review claims analysis to prepare for Group 2 recommendations (1700 Juneway) (.6); conference with K. Duff and M. Rachlis regarding status of claims groups and anticipated schedules in preparation for upcoming hearing (set73) (1.4); confer with A. Watychowicz regarding claims analysis and documentation (6217 Dorchester) (.2); study claim review notes and related analysis to A. Watychowicz (4511 Merrimac) (.3); exchange correspondence with claimants' counsel regarding access to EquityBuild records (6160 MLK) (.2); review claimants' motions for discovery and related discussion and correspondence with M. Rachlis regarding impact on claims schedule and various options (5450 Indiana, 6160 MLK, 7749 Yates) (1.2); study claims against properties (Group 6) (1.6); prepare chart for upcoming hearing and related correspondence with K. Duff and M. Rachlis (Group 2) (.3).
			Claims Administration & Objections
11/15/2023	MR	5.4	Confer with K. Duff and J. Wine to prepare for upcoming hearing (set73) (1.4); attention to motion for discovery and review materials regarding responses to same in advance of hearing (5450 Indiana, 6160 MLK, 7749 Yates) (2.7); attention to settlement issues regarding property (1422 E 68th) (.2); attention to issues for hearing (1131 E 79th, 7024 Paxton) (.2); attention to Group 6 issues for hearing (Group 6) (.4); further general preparation for hearing (set73) (.5).
			Claims Administration & Objections

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
11/16/2023	AW	4	<p>Participate in hearing before Judge Shah (set73) (.5); attention to motions for leave to take discovery and related emails to counsel (5450 Indiana, 7749 Yates) (.3); follow up with claimant regarding confidentiality order (7834 Ellis, 8100 Essex) (.1); communicate with J. Wine regarding claim (6001 Sacramento, 7237 Bennett) (.1); communicate with counsel regarding confirmed deadline to submit position statements and proposed email to claimants (Group 2) (.2); review of claims and detailed notes regarding same (4825 Michigan, 6356 California, 638 Avers, 7201 Dorchester, 8326 Ellis) (2.7); communicate with J. Wine and database representative regarding claim update (6356 California) (.1).</p> <p>Claims Administration &amp; Objections</p>
11/16/2023	JRW	2.9	<p>Review analyses from M. Rachlis and K. Duff regarding motion for discovery, study court orders and docket relating to prior proceedings , and related office conference with M. Rachlis (5450 Indiana, 6160 MLK, 7749 Yates) (.8); prepare for status hearing before Judge Shah (set73) (.5); meet with K. Duff and M. Rachlis regarding claims process schedule and planning in preparation for hearing before Judge Shah (Group 2, Group 4, Group 5) (.4); appearance in court for hearing before Judge Shah (set73) (.6); conference with claimants' counsel and K. Duff regarding potential resolution of claims (4533 Calumet) (.1); conference with claimants' counsel , M. Rachlis and K. Duff regarding potential resolution of claims (5450 Indiana, 7749 Yates) (.1); communications with J. Rak regarding legal descriptions for parcels secured by claimants' mortgage interests and related review of documentation (6217 Dorchester) (.2); review court order and related correspondence to court forwarding proposed orders setting claims process schedules (Group 4, Group 5) (.1); confer with A. Watychowicz regarding template for position statements (Group 2) (.1).</p> <p>Claims Administration &amp; Objections</p>
11/16/2023	MR	3.2	<p>Further preparation for status conference (set73) (1.0); participate in court scheduled hearing (set73) (.6); meeting with J. Wine and K. Duff regarding discovery issues (5450 Indiana, 6160 MLK, 7749 Yates) (.5); meeting with K. Duff and J. Wine regarding scheduling issues for Group 2, Group 4, Group 5 (Group 2, Group 4, Group 5) (.4); conferences regarding resolution of claims with K. Duff and J. Wine and discussions regarding same (5450 Indiana, 7749 Yates) (.2); analysis of issues on claims (1131 E 79th, 7024 Paxton) (.4); follow up regarding claimant's claims (1131 E 79th, 7024 Paxton) (.1).</p> <p>Claims Administration &amp; Objections</p>
11/17/2023	AW	1.4	<p>Work with J. Wine to finalize position statement form and related email to claimants (Group 2) (.9); request update to claims portal (6356 California) (.1); communicate with J. Wine regarding confidentiality order and claimants' compliance (638 Avers, 7834 Ellis, 8100 Essex) (.1); attention to emails from claimants regarding position statement and related email to J. Wine (Group 2) (.3).</p> <p>Claims Administration &amp; Objections</p>

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
11/17/2023	JRW	2.5	Study claim submission , prepare worksheet regarding same, and related correspondence to K. Duff and M. Rachlis (1422 E 68th, 2800 E 81st, 4750 Indiana, 5618 MLK, 6554 Vernon, 7450 Luella, 7840 Yates) (2.1); review and revise draft email to claimants regarding position statement (Group 2) (.2); review claimant responses to email and related exchange with A. Watychowicz (Group 2) (.1); telephone conference with claimants' counsel regarding claims process (Group 5) (.1). Claims Administration & Objections
11/17/2023	MR	0.2	Attention to Group 4 order (Group 4) (.1); attention to Group 5 order (Group 5) (.1). Claims Administration & Objections
11/18/2023	AW	0.1	Draft response regarding position statement deadline and related email to J. Wine (Group 2). Claims Administration & Objections
11/18/2023	JRW	0.1	Review documents regarding mortgages (6217 Dorchester). Claims Administration & Objections
11/20/2023	AW	3.3	Attention to emails from claimants regarding position statement and reply to questions regarding same, record, redact when necessary, and confirm receipt of received position statements (Group 2) (2.8); review claim and related email to claimant (3074 Cheltenham, 5450 Indiana) (.2); correspond with claimant regarding claim and property address (6160 MLK) (.1); review claims and request update to claims portal (3074 Cheltenham, 5201 Washington, 7237 Bennet, 7750 Muskegon) (.2). Claims Administration & Objections
11/20/2023	JRW	4.6	Study claims and related database searches (set73) (.5); telephone conference with A. Watychowicz regarding strategy for efficiently responding to multiple claimant inquiries (Group 2) (.3); attention to claimant voice message regarding claim and related review of documents and correspondence with K. Duff (6160 MLK) (.2); work on Receiver's recommendations regarding claims (1700 Juneway) (2.0); conference with K. Duff and M. Rachlis regarding claims analysis (set73) (.5); conferences with K. Duff and M. Rachlis regarding settlement proposal and claims analysis (1422 E 68th, 2800 E 81st, 4750 Indiana, 5618 MLK, 6554 Vernon, 7450 Luella, 7840 Yates) (1.1). Claims Administration & Objections
11/20/2023	MR	1.8	Confer with K. Duff and J. Wine regarding claims analysis issues (set73) (.4); confer with K. Duff and J. Wine regarding claims analysis issues including claimant's loan history and cross-collateralized properties and review related materials (1422 E 68th, 2220 E 75th, 2800 E 81st, 4750 Indiana, 5618 MLK, 6554 Vernon, 7840 Yates) (1.4). Claims Administration & Objections

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
11/21/2023	AW	2.7	<p>Attention to numerous additional emails from claimants regarding position statement and reply to questions regarding same, record, redact when necessary, and confirm receipt of received position statements (Group 2) (2.3); communicate with claimants regarding secondary email (Group 2) (.1); review videos relating to fund and related report to J. Wine (SSDF6) (.3).</p> <p>Claims Administration &amp; Objections</p>
11/21/2023	JRW	3.3	<p>Additional research regarding fund (SSDF6) (.4); continued review of claims and preparation of recommendations to court (1700 Juneway) (.9); review and revise correspondence to claimant (1700 Juneway, 5450 Indiana, 5955 Sacramento, 6001 Sacramento, 6160 MLK, 7625 East End, 7656 Kingston, 7749 Yates) (.1); exchange correspondence regarding communication to claimants (Group 3) (.1); conference with K. Duff and M. Rachlis regarding Receiver's recommendation on claim (1422 E 68th) (.4); exchange correspondence with claimants' counsel regarding potential resolution of claims (5450 Indiana, 7749 Yates) (.1); analyze claims against properties (2800 E 81st, 4750 Indiana, 5618 MLK, 6554 Vernon, 7450 Luella, 7840 Yates) (1.3).</p> <p>Claims Administration &amp; Objections</p>
11/21/2023	MR	0.7	<p>Attention to issues and exhibits regarding property settlement motion (1422 E 68th) (.2); conferences regarding property settlement motion (1422 E 68th) (.4); attention to follow up regarding properties (5450 Indiana, 7749 Yates) (.1).</p> <p>Claims Administration &amp; Objections</p>
11/22/2023	AW	0.2	<p>Attention to produced documents from third party and related email to counsel (Group 2).</p> <p>Claims Administration &amp; Objections</p>
11/22/2023	JRW	3.1	<p>Exchange correspondence with claimants' counsel regarding property sales data (set73) (.1); prepare analysis of claims against properties and related correspondence to K. Duff and M. Rachlis (1422 E 68th, 2800 E 81st, 4750 Indiana, 5618 MLK, 6554 Vernon, 7450 Luella, 7840 Yates) (2.8); correspondence to claimants' counsel regarding recommended distribution to claimant (1422 E 68th) (.1); correspondence with A. Watychowicz and counsel for subpoenaed party regarding document production (6160 MLK) (.1).</p> <p>Claims Administration &amp; Objections</p>
11/22/2023	MR	0.8	<p>Attention to various issues regarding efforts to resolve claims (1422 E 68th) (.3); attention to issues regarding claims and issues regarding various properties (1422 E 68th, 2800 E 81st, 4750 Indiana, 5618 MLK, 6554 Vernon, 7450 Luella, 7840 Yates) (.3); attention to exchanges in response to non-party subpoena (6160 MLK) (.1); attention to possible meeting regarding properties (5450 Indiana, 7749 Yates) (.1).</p> <p>Claims Administration &amp; Objections</p>

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
11/27/2023	AW	3	Attention to received position statements, record files, and email confirmation (Group 2) (2.1); conference call with J. Wine regarding Receiver's recommendation (Group 2) (.2); communicate with claimant regarding position statement and claims process (7749 Yates) (.1); attention to updates to contact information and record same (1700 Juneway, 11117 Longwood, 3030 E 79th, 4317 Michigan, 4611 Drexel, 5955 Sacramento, 6160 MLK, 6250 Mozart, 6801 East End, 701 S 5th, 7024 Paxton, 7237 Bennett, 7301 Stewart, 7500 Eggleston, 7625 East End, 7635 East End, 7749 Yates, 7834 Ellis, 8326 Ellis) (.4); review claim and communicate with claimant regarding change of custodian (7927 Essex) (.1); attention to filed position statement and related email to counsel (5450 Indiana) (.1).
			Claims Administration & Objections
11/27/2023	JR	0.9	Continue working on claims, extensive review of claim submissions for property (6217 Dorchester).
			Claims Administration & Objections
11/27/2023	JRW	6.4	Confer with A. Watychowicz regarding various claims (Group 2, Group 3) (.2); telephone conferences with claimants' counsel regarding position statements (Group 2) (.2); confer with A. Watychowicz regarding position statements (Group 2) (.2); continue working on Receiver's recommendations regarding claims (1700 Juneway) (5.8).
			Claims Administration & Objections
11/28/2023	AW	1.9	Attention to received position statement and prepare draft notice of filing (Group 2) (1.6); review claim and email claimants regarding commencement of claims process (1102 Bingham) (.2); communicate with J. Wine regarding claimant's discovery responses (1700 Juneway) (.1).
			Claims Administration & Objections
11/28/2023	JR	1	Continue working on claims, extensive review of claim submissions for property (6217 Dorchester).
			Claims Administration & Objections
11/28/2023	JRW	7.4	Study review notes regarding claimants' discovery responses in preparation for submission of distribution recommendations (1700 Juneway) (4.4); attention to claimant inquiries (1102 Bingham) (.1); research bank records regarding alleged payments to claimants (Group 8) (.5); review and comment on notice of filing position statements (Group 2) (.1); exchange correspondence with claimants' counsel and M. Rachlis regarding Rule 408 discussion (5450 Indiana, 7749 Yates) (.1); continue working on Receiver's recommendations regarding claims (1700 Juneway) (2.2).
			Claims Administration & Objections
11/29/2023	AW	3.6	Attention to received position statement and update draft notice of filing (Group 2) (2.2); communicate with claimants regarding custodian issues (1700 Juneway, 7237 Bennett, 8326 Ellis) (.2); email claimant regarding claims process (11117 Longwood, 8326 Ellis) (.2); review claim and detailed notes regarding same (8326 Ellis) (.3); attention to filed position statements with attachments and related email to counsel (Group 2) (.7).

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
			Claims Administration & Objections
11/29/2023	JR	1	Continue working on claims, extensive review of claim submissions for property (6217 Dorchester, 6554 Vernon).
			Claims Administration & Objections
11/29/2023	JRW	3.5	Attention to claimant inquiry regarding custodial account (8326 Ellis) (.3); continued preparation of claim recommendations and related correspondence to K. Duff and M. Rachlis (1700 Juneway) (1.7); exchange correspondence with claimants' counsel regarding claimants' discovery response and analysis of claim (1700 Juneway) (.3); exchange correspondence with claimants' counsel regarding continued settlement discussions and related communications with K. Duff and M. Rachlis (1422 E 68th) (.3); review position statements submitted by claimants and related communications with A. Watychowicz (Group 2) (.7); confer with A. Watychowicz regarding claimant inquiries regarding position statements and related revision of responsive email (Group 2) (.1); confer with K. Duff regarding procedures for finalizing Receiver's recommendations (Group 2) (.1).
			Claims Administration & Objections
11/29/2023	MR	1.3	Attention to email regarding property (1422 E 68th) (.3); attention to issues regarding claim (1700 Juneway) (.2); attention to Group 2 submissions (Group 2) (.8).
			Claims Administration & Objections
11/30/2023	AW	2.3	Attention to received position statement and update draft notice of filing (Group 2) (.9); finalize emails to claimants regarding commencement of claims process and related email to claimant (Group 3, Group 4) (.6); attention to filed position statement, follow up with claimants' counsel and with Receiver's counsel (Group 2) (.3); communicate with J. Wine regarding and update spreadsheet to reflect notes regarding discovery (1700 Juneway) (.5).
			Claims Administration & Objections
11/30/2023	JR	1.7	Continue working on claims, extensive review and correction to claim analysis analysis for properties (4750 Indiana, 5450 Indiana).
			Claims Administration & Objections
11/30/2023	JRW	4.1	Review claimants' position statements (Group 2) (1.0); review and revise draft correspondence to claimants regarding commencement of summary proceedings and related discussion with K. Duff and M. Rachlis (Group 4, Group 5) (.2); review draft recommendations in preparation for settlement discussions (5450 Indiana, 7749 Yates) (.5); conference call with claimants' counsel and M. Rachlis regarding framework for potential resolution of claims (5450 Indiana, 7749 Yates) (.6); conferences with K. Duff and M. Rachlis in preparation for and following settlement negotiations (5450 Indiana, 7749 Yates) (1.5); conference with K. Duff and M. Rachlis regarding settlement discussions (1422 E 68th) (.3).
			Claims Administration & Objections

Date	Indiv	Hours	Description
11/30/2023	MR	5.7	Study position statements submitted by Group 2 claimants (Group 2) (2.6); participate in meeting with K. Duff and J. Wine regarding submitted position statements (Group 2) (1.5); prepare for call with claimant (5450 Indiana, 7749 Yates) (.4); participate in meeting with counsel and J. Wine regarding submitted claims (5450 Indiana, 7749 Yates) (.6); follow up conference with K. Duff regarding claims (5450 Indiana, 7749 Yates) (.3); conferences with K. Duff and J. Wine regarding settlement (1422 E 68th) (.3).  Claims Administration & Objections

SUBTOTAL: [ 215 58,558.00 ]

Distributions

11/2/2023	AW	0.9	Call with J. Wine regarding update to distribution spreadsheet, work on same, and email counsel updated distribution schedule (Group 3).  Distributions
11/2/2023	JRW	0.3	Work with A. Watychowicz to prepare revised distribution plan (Group 3).  Distributions
11/3/2023	AW	1.6	Start work on updates to lenders names for purpose of upcoming distributions (Group 3).  Distributions
11/3/2023	JRW	2.3	Review and revise Group 3 distribution chart, and related discussions with K. Duff and M. Rachlis (Group 3) (.5); confer with K. Duff and M. Rachlis regarding Group 3 distributions (Group 3) (.4); conference with A. Watychowicz regarding outreach to claimants regarding payee and address for distributions (Group 3) and related research regarding custodians (Group 3) (.7); draft notice of filing distribution plan, further update spreadsheet, and related correspondence with K. Duff, M. Rachlis and claims vendor (Group 3) (.7).  Distributions
11/3/2023	MR	1.6	Attention to issues on Group 3 distribution and follow up regarding same (Group 3) (.5); conferences regarding Group 3 distributions (Group 3) (.5); conference with K. Duff and J. Wine regarding claimant name and distribution issue (Group 3) (.4); attention to various emails regarding distribution (Group 3) (.2).  Distributions
11/6/2023	AW	2.5	Phone conference with J. Wine and K. Pritchard regarding notifications to claimants regarding upcoming distribution (Group 3) (.4); communications with K. Pritchard regarding process to email claimants (Group 3) (.4); phone and email communications with S. Zjalic regarding draft emails to claimants (Group 3) (.5); review distribution list to exclude claimants who withdrew claims and where the Receiver recommended no distribution (Group 3) (.8); finalize email to claimants and mailing list and related email to S. Zjalic (Group 3) (.4).



<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
			Distributions
11/6/2023	JRW	1.8	Revisions to proposed distribution plan (Group 3) (.2); confer with K. Pritchard and A. Watychowicz regarding procedure to confirm lender names for distributions (Group 3) (.5); work with A. Watychowicz to draft email to claimants (Group 3) (.2); confer with K. Duff regarding distribution protocol (Group 3) (.4); research regarding instances where claimant and lender are different and deceased claimants (Group 3) (.5).
			Distributions
11/6/2023	KMP	0.9	Telephone conference with J. Wine and A. Watychowicz regarding proposed communication with Group 3 claimants to verify information for anticipated distributions (Group 3) (.3); further telephone conference with A. Watychowicz regarding proposed content of email to Group 3 claimants and issues relating to sending and verifying related emails (Group 3) (.4); attention to communication with S. Zjalic regarding approved content and instructions for emails to Group 3 claimants (Group 3) (.2).
			Distributions
11/6/2023	SZ	0.8	Phone conversation with J. Wine about Group 3 distribution chart and preparation of draft emails to claimants with claims against Group 3 properties (Group 3) (.1); communication with A. Watychowicz regarding distribution chart and communication with claimants (Group 3) (.3); cross reference of distribution draft against the master (Group 3) (.4).
			Distributions
11/7/2023	AW	0.6	Communicate with J. Wine regarding custodian contact information (Group 3) (.1); email exchanges with K. Pritchard and J. Wine regarding notifications to claimants (Group 3) (.4); communicate with J. Wine regarding updates to proposed distribution schedule (Group 3) (.1).
			Distributions
11/7/2023	JRW	1.7	Confer with K. Pritchard regarding researching claimant custodians and review and revise chart (Group 3) (.4); revise Group 3 distribution plan regarding withdrawn claim and related correspondence with A. Watychowicz (7927 Essex) (.3); drafting of proposed order regarding Group 3 distributions (Group 3) (1.0).
			Distributions
11/7/2023	KMP	1.9	Confer with A. Watychowicz and S. Zjalic regarding mailing to Group 3 claimants relating to anticipated distribution (Group 3) (.3); begin review of draft emails to Group 3 claimants regarding anticipated distributions and related communications with J. Wine and A. Watychowicz (Group 3) (.4); work on compiling list of Group 3 claimants with claimant custodians, including contact information for custodians, and prepare spreadsheet (Group 3) (1.2).
			Distributions
11/7/2023	SZ	4.8	Preparation of draft distribution emails for claimants with claims against Group 3 properties (Group 3) (4.6); communication with the Receiver and team on the status of the project regarding Group 3 claims and distribution planning (Group 3) (.2).

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
			Distributions
11/8/2023	JRW	1.7	Confer with K. Pritchard regarding distributions to claimants' custodians (Group 3) (.1); confer with K. Pritchard and claims vendor regarding check parameters (Group 3) (.1); telephone conferences and related correspondence with claimants' custodians regarding protocol for distributions (Group 3) (.7); update chart regarding distributions to claimants' custodians (Group 3) (.4); continued drafting and revision of proposed order approving Group 3 distributions (Group 3) (.3); exchange correspondence with claimants' counsel and K. Duff regarding dissolved LLC (2909 E 78th, 7549 Essex, 8047 Manistee) (.1).
			Distributions
11/8/2023	KMP	2.9	Revise list of Group 3 claimants with claimant custodians, and related communications with J. Wine (Group 3) (.3); review and transmit email communications to Group 3 claimants regarding anticipated distributions, and related communications with J. Wine and A. Watychowicz (Group 3) (2.2); communicate with J. Wine and bank representative regarding anticipated distributions to Group 3 claimants from property accounts (Group 3) (.2); attention to email exchanges with custodians for Group 3 claimants' assets confirming information for distributions, and related communications with J. Wine (Group 3) (.2).
			Distributions
11/9/2023	AW	1	Communicate with J. Wine regarding dissolution of entities that submitted claims and process (Group 3) (.2); communicate with counsel regarding Receiver's disclosure and draft email to claimants regarding deadline to submit position statements and process (Group 2) (.4); communicate with K. Pritchard and J. Wine regarding custodian issues (Group 2) (.2); review correspondence from custodian and update claimant's records (1700 Juneway, 2453 E 75th, 2832 W 63rd, 7237 Bennett, 8326 Ellis, 7600 Kingston, SSDF4) (.2).
			Distributions
11/9/2023	JRW	4.4	Exchange correspondence with K. Duff and E. Duff regarding requirements with respect to distributions (Group 3) (.3); finish drafting and circulate proposed order regarding Group 3 distributions, distribution plan, and notice of filing (Group 3) (2.2); telephone conferences with IRA custodians and related summary to K. Pritchard (Group 3) (1.2); update records regarding custodial information for claimants (Group 3) (.7).
			Distributions
11/9/2023	KMP	2	Further revise list of Group 3 claimants with information for claimant custodians, and related communications with J. Wine (Group 3) (.4); continue to review and transmit email communications to Group 3 claimants regarding anticipated distributions, and related communications with J. Wine and A. Watychowicz (Group 3) (1.4); further email exchange with J. Wine and bank representative regarding anticipated distributions to Group 3 claimants from property accounts (Group 3) (.2).
			Distributions

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
11/9/2023	SZ	3.3	Continue with preparation of draft distribution emails for claimants with claims against Group 3 (Group 3) (3.1); attention to emails from the team regarding delivery of the prepared draft distribution emails (Group 3) (.2).  Distributions
11/10/2023	AW	0.4	Communications with J. Wine and K. Pritchard regarding details of distribution (Group 3).  Distributions
11/10/2023	JRW	1.4	Attention to multiple claimant correspondences regarding distributions and related communications with K. Duff regarding distributions to IRAs and LLCs (Group 3) (.6); review redlines of Group 3 distribution order and related correspondence with M. Rachlis (Group 3) (.2); revise notice of filing proposed plan of distribution (Group 3) (.3); further revision of proposed order approving Group 3 distributions and exhibit to same, and related correspondence to SEC (Group 3) (.3).  Distributions
11/10/2023	KMP	1.3	Attention to follow up from Group 3 claimants regarding anticipated distributions, and related communications with J. Wine and A. Watychowicz (Group 3) (.4); further revise spreadsheets relating to Group 3 claims to reflect updated information from claimants (Group 3) (.3); review and revise draft proposed order approving Group 3 distributions, notice and exhibits, and related communications with K. Duff, M. Rachlis, and J. Wine (Group 3) (.6).  Distributions
11/13/2023	AW	0.3	Communicate with J. Wine regarding deadline to submit transfer files (Group 3) (.1); follow up with counsel regarding trust distribution (3030 E 79th, 7301 Stewart, 7500 Eggleston) (.1); review claims and communicate with J. Wine regarding percentage of distributions (3030 E 79th, 7301 Stewart, 7500 Eggleston) (.1).  Distributions
11/13/2023	JRW	2.9	Email correspondence and telephone conferences with claimants , counsel for claimants , and custodians regarding distributions and related discussions with K. Duff and A. Watychowicz (Group 3) (1.6); review final notice of filing and proposed order approving distributions (Group 3) (.1); confer with S. Zjalic regarding claimant names to prepare for future distributions, review work product, and further communications with A. Watychowicz regarding updating portal (Group 3) (.3); telephone conference , draft email correspondence to claimants regarding potential distributions , and prepare file transfer to claimant (defer) (.9).  Distributions

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
11/13/2023	KMP	1.1	Send additional emails to Group 3 claimants regarding anticipated distributions, further revise spreadsheets relating to Group 3 claims, and related communications with J. Wine and A. Watychowicz (Group 3) (.5); revise, finalize and file notice of filing of proposed order approving Group 3 distributions, and related communications with K. Duff, M. Rachlis, and J. Wine (Group 3) (.4); forward proposed order approving Group 3 distributions to Judge Shah, and related communications with J. Wine (Group 3) (.2).  Distributions
11/13/2023	SZ	1.1	Email and phone communication with J. Wine regarding review for accuracy of claimant mailing information for distribution checks (Group 3) (.1); review client mailing information for distribution checks (Group 3) (1.0).  Distributions
11/14/2023	AW	0.2	Email claimants regarding split claims (3030 E 79th, 7301 Stewart, 7500 Eggleston) (.1); update mailing list and related communication with J. Wine and K. Pritchard (Group 3) (.1).  Distributions
11/14/2023	JRW	1.1	Study claim , analysis of distribution issue , and related correspondence with A. Watychowicz and K. Duff (3030 E 79th, 7301 Stewart, 7500 Eggleston) (.9); telephone conference with claimant custodian regarding distributions (Group 3) (.1); review documents provided by claimant regarding dissolved LLC and related correspondence with A. Watychowicz (3030 E 79th, 7301 Stewart, 7500 Eggleston) (.1).  Distributions
11/15/2023	JRW	2	Begin drafting joint motion to approve distributions pursuant to settlement and exhibit thereto (1422 E 68th) (1.8); confer with K. Duff regarding settlement terms and motion to approve (1422 E 68th) (.2).  Distributions
11/15/2023	KMP	0.5	Review and comment on spreadsheet for potential distribution for property account, compile related documentation, and related communications with J. Wine (1422 E 68th).  Distributions
11/16/2023	AW	0.1	Review distribution plan and related email to K. Pritchard (Group 3).  Distributions
11/16/2023	JRW	0.5	Prepare revised spreadsheets and notice of filing amended proposed order and related communications with M. Rachlis (Group 3).  Distributions

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
11/16/2023	KMP	2.1	Confer with J. Wine regarding revisions to Group 3 distribution plan (Group 3) (.2); compile transaction histories for Group 3 property accounts and forward to J. Wine (Group 3) (1.1); revise, finalize and file notice of filing of revised proposed order approving Group 3 distributions (Group 3) (.5); prepare email correspondence to Judge Shah transmitting proposed order approving Group 3 distributions (Group 3) (.3).  Distributions
11/16/2023	MR	0.4	Attention to distribution issues for Group 3 and related communications and conferences in same (Group 3).  Distributions
11/17/2023	AW	0.2	Communicate with J. Wine regarding updates from and to claimant (3030 E 79th, 7301 Stewart, 7500 Eggleston).  Distributions
11/17/2023	JRW	1.2	Correspondence with accountants regarding distributions (Group 3) (.1); correspondence from claimants regarding distributions and draft response to claimant (3030 E 79th, 7301 Stewart, 7500 Eggleston) (.3); correspondence from IRA custodian and related updates to distributions chart (Group 3) (.1); exchange correspondence with class counsel regarding distributions (defer) (.1); prepare exhibit to proposed joint motion to approve distributions (1422 E 68th) (.6).  Distributions
11/17/2023	KMP	0.2	Communicate with J. Wine regarding revisions to exhibit for motion to approve distribution of sales proceeds for property, and briefly review updated exhibit (1422 E 68th).  Distributions
11/17/2023	MR	0.1	Attention to correspondence regarding Group 3 distributions (Group 3).  Distributions
11/18/2023	AW	0.1	Attention to email from claimant regarding distribution and related email to counsel (3030 E 79th, 7301 Stewart, 7500 Eggleston).  Distributions
11/18/2023	JRW	0.1	Exchange correspondence with K. Duff regarding draft exhibit (1422 E 68th).  Distributions
11/20/2023	AW	1.6	Attention to correspondence from claimants and custodians and update claimants' records (3030 E 79th, 7301 Stewart, 7500 Eggleston, 7927 Essex) (.3); follow up with claimants with request to confirm custodians (2909 E 78th, 7549 Essex, 8047 Manistee, 7927 Essex) (.2); attention to email from custodian regarding status of accounts and record information (Group 3) (.2); review emails from accountant regarding upcoming distributions and tax consequences and prepare summary to reflect changes (Group 3) (.9).  Distributions

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
11/20/2023	JRW	0.6	Exchange correspondence with K. Duff regarding claimant inquiries (Group 3) (.1); exchange correspondence with accountant , K. Duff and A. Watychowicz regarding distributions and reporting (Group 3) (.2); prepare updated exhibit regarding distributions pursuant to settlement (1422 E 68th) (.3). Distributions
11/20/2023	KMP	0.1	Attention to voice message from claimant and confer with A. Watychowicz regarding response (Group 3). Distributions
11/21/2023	AW	0.7	Conference call with K. Duff, J. Wine regarding distribution and tax forms (Group 3) (.6); communicate with counsel regarding email to claimants regarding order approving distribution (Group 3) (.1). Distributions
11/21/2023	JRW	0.9	Confer with courtroom deputy regarding entry of amended order (Group 3) (.1); conference with K. Duff and A. Watychowicz regarding protocol for distributions to claimants investing through custodial accounts (Group 3) (.6); review and comment on draft correspondence to accountant regarding distributions (Group 3) (.2). Distributions
11/21/2023	MR	0.2	Attention to Group 3 issues (Group 3). Distributions
11/22/2023	JRW	0.7	Exchange voice messages with claimant regarding distribution (3030 E 79th, 7301 Stewart, 7500 Eggleston) (.1); draft joint motion to approve distributions (1422 E 68th) (.6). Distributions
11/27/2023	JRW	0.1	Review forms and related correspondence with accountant and K. Duff (Group 3). Distributions
11/27/2023	KMP	0.2	Attention to communications with tax administrator regarding Group 3 distributions (Group 3). Distributions
11/27/2023	MR	0.1	Attention to communications on tax impact for Group 3 (Group 3). Distributions
11/29/2023	AW	0.6	Research claimant and related communications with J. Wine (2909 E 78th, 7549 Essex, 8047 Manistee). Distributions
11/29/2023	JRW	1.5	Confer with K. Duff and accountant regarding distributions, withholding and related tax forms (Group 3) (.1); confer with A. Watychowicz and claimants' counsel regarding deceased claimant (1700 Juneway) (.3); confer with A. Watychowicz, research regarding claimant, and telephone conference and follow-up correspondence with counsel for executor regarding deceased claimant (2909 E 78th, 7549 Essex, 8047 Manistee) (1.1). Distributions

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
11/29/2023	KMP	0.2	Attention to further exchanges regarding tax issues relating to Group 3 distributions (Group 3). Distributions
11/30/2023	AW	0.2	Communicate with claimants regarding timing (Group 3) (.1); communications with J. Wine regarding mailing list and custodian updates (Group 3) (.1). Distributions
11/30/2023	JRW	1.8	Conference with A. Watychowicz regarding IRA distributions (Group 3) (.4); update spreadsheet for distributions and related correspondence to accountant (Group 3) (1.0); correspondence to claims vendor regarding splitting claim for distributions (Group 3) (.3); confer with A. Watychowicz regarding process for finalizing distribution recommendations (Group 2) (.1). Distributions

SUBTOTAL: [ 63.8      12,472.00 ]

Tax Issues

11/9/2023	JRW	0.2	Confer with K. Duff regarding tax reporting for distributions and review correspondence with accountants . Tax Issues
11/10/2023	JRW	0.1	Additional correspondence with accountants regarding tax reporting for distributions . Tax Issues
11/10/2023	KMP	0.2	Attention to communications with tax administrator and tax counsel regarding potential tax consequences of Group 3 distributions. Tax Issues
11/17/2023	KMP	0.1	Attention to communications with tax administrator and tax counsel regarding potential tax consequences of Group 3 distributions. Tax Issues
11/20/2023	KMP	0.1	Attention to further communications with tax administrator regarding potential tax consequences of Group 3 distributions. Tax Issues
11/27/2023	KMP	0.2	Communicate with tax administrator regarding potential fourth quarter estimated taxes and forward spreadsheet relating to property account balances. Tax Issues

SUBTOTAL: [ 0.9      162.00 ]

396.1      \$88,173.00

Other Charges

<u>Description</u>	
Google Suite charges for November 2023	144.00
Online research for November 2023 (Group 2)	142.95

SUBTOTAL: [ 286.95 ]

Total Other Charges \$286.95

Summary of Activity

	<u>Hours</u>	<u>Rate</u>	
Duff, Ellen	5.40	390.00	\$2,106.00
Pritchard, Kathleen M.	17.60	140.00	\$2,464.00
Rachlis, Michael	69.70	390.00	\$27,183.00
Rak, Justyna	99.30	140.00	\$13,902.00
Watychowicz, Ania	75.40	140.00	\$10,556.00
Wine, Jodi Rosen	118.70	260.00	\$30,862.00
Stoja Zjalic	10.00	110.00	\$1,100.00



**SUMMARY**

Legal Services	\$88,173.00
Other Charges	\$286.95
<b>TOTAL DUE</b>	<hr/> <b>\$88,459.95</b> <hr/> <hr/>

## Rachlis Duff & Peel, LLC

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CHICAGO, ILLINOIS 60605

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February 1, 2024

Kevin B. Duff, Receiver  
c/o Rachlis Duff & Peel, LLC  
542 S. Dearborn Street, Suite 900  
Chicago, IL 60605

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Re: *SEC v. EquityBuild Inc., EquityBuild Finance, LLC, Jerome H. Cohen, and Shaun D. Cohen*  
No. 18-cv-5587, US Dist. Ct., Northern Dist. Of Illinois, Eastern Div.

Fed. I.D. No. 61-1421786  
Invoice No. 6621166

Legal Fees for December 2023	\$92,748.00
Expenses Disbursed	<u>\$557.83</u>
<b>Due this Invoice</b>	<b>\$93,305.83</b>

Date	Indiv	Hours	Description
<u>Accounting/Auditing</u>			
12/28/2023	KMP	0.4	Review bank records and update account ledgers for Receiver's accounts. Accounting/Auditing
SUBTOTAL:			[ 0.4      56.00 ]
<u>Business Operations</u>			
12/5/2023	JRW	0.8	Prepare for and attend hearing in state court action (defer) (.5); prepare summary of proceedings, review and revise proposed order (defer) (.3). Business Operations
12/5/2023	MR	0.1	Attention to hearing in state court action (defer). Business Operations
12/6/2023	AW	0.1	Attention to pleadings from other litigation and update docket (defer). Business Operations
SUBTOTAL:			[ 1      261.00 ]
<u>Case Administration</u>			
12/1/2023	JR	3.8	Continue reviewing and populating claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver, lender name, IRA account details and max potential distributions (4019 Indiana, 4750 Indiana, 5618 MLK, 6554 Vernon). Case Administration
12/1/2023	JRW	1	Exchange correspondence with database vendor regarding reporting issue (.2); analyze status of claims review and recommendations and related correspondence to K. Duff and J. Rak (.8). Case Administration
12/4/2023	AW	0.4	Update contact information for claimant (.1); review website updates and related follow up with IT vendor regarding same (.1); attention to email from claimant and update contact information (3030 E 79th, 7301 Stewart, 7500 Eggleston) (.2). Case Administration
12/4/2023	JR	4.6	Continue reviewing and populating claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver, lender name, IRA account details and max potential distributions (6554 Vernon, 7450 Luella, 7760 Coles, 7840 Yates).

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
			Case Administration
12/4/2023	JRW	0.6	Meet with J. Rak regarding generation of reports from portal and related review of statistics (.5); telephone conference with K. Duff regarding document management (.1).
			Case Administration
12/5/2023	JR	4.6	Continue reviewing and populating claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver, lender name, IRA account details and max potential distributions (1401 W 109th, 6807 Indiana, 7760 Coles, 7840 Yates, 8000 Justine, 8107 Ellis) (4.0); review and confirm requested split claims updates and correspond with bank representative regarding same (1700 Juneway, 5450 Indiana, 6001 Sacramento, 6217 Dorchester, 6437 Kenwood, 7026 Cornell, 7237 Bennett, 7301 Stewart, 7508 Essex, 7600 Kingston, 7748 Essex, 7750 Muskegon, 7749 Yates, 7927 Essex, 8100 Essex, SSDF4) (.6).
			Case Administration
12/5/2023	JRW	0.4	Exchange correspondence with claims vendor regarding updates to portal (.1); confer with K. Pritchard, K. Duff and claims vendor regarding account balances in portal (.1); confer with J. Rak regarding split claims (.1); work with A. Watychowicz and claims vendor to update portal (.1)
			Case Administration
12/5/2023	SZ	0.1	Confer with A. Watychowicz about the project needs and the approach to the review of position statements.
			Case Administration
12/6/2023	AW	0.4	Update claimants' mailing addresses (.3); request update to Receivership web page (.1).
			Case Administration
12/6/2023	JR	3.6	Continue reviewing and populating claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver, lender name, IRA account details and max potential distributions (4533 Calumet, 8107 Ellis, 8209 Ellis, 8214 Ingleside).
			Case Administration
12/8/2023	AW	0.2	Update claimant's contact information (.1); communicate with J. Wine regarding access to review worksheets (.1).
			Case Administration
12/8/2023	AW	0.3	Communicate with J. Wine regarding and review rollover notes in portal.
			Case Administration
12/8/2023	JRW	0.2	Confer with A. Watychowicz regarding claims review protocol .
			Case Administration

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
12/11/2023	JR	5.6	Continue reviewing and populating claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver, lender name, IRA account details and max potential distributions (4533 Calumet, 4611 Drexel, 7109 Calumet).  Case Administration
12/11/2023	JRW	0.3	Confer with A. Watychowicz regarding claims review process .  Case Administration
12/12/2023	AW	0.1	Communicate with J. Wine regarding update to claimant's contact information .  Case Administration
12/13/2023	JR	4.4	Continue reviewing and populating claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver, lender name, IRA account details and max potential distributions (4611 Drexel, 6250 Mozart).  Case Administration
12/14/2023	JR	1.8	Continue reviewing and populating claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver, lender name, IRA account details and max potential distributions (6250 Mozart).  Case Administration
12/14/2023	JRW	0.2	Confer with J. Rak regarding accounting for pre-rollover distributions (.1); exchange correspondence with claims vendor regarding portal updates (.1).  Case Administration
12/15/2023	AW	1.4	Update lenders' names for claims in claims portal (.4); research regarding communications with third party and related communications with K. Pritchard (.3); conference call with J. Wine, and J. Rak regarding claims review and pre-rollover distributions (.7).  Case Administration
12/15/2023	JR	0.8	Call with A. Watychowicz and J. Wine regarding rollover claims and calculation of pre-rollover distributions.  Case Administration
12/15/2023	JRW	1.7	Videoconference with J. Rak and A. Watychowicz regarding claims review procedures (set68) (.8); detailed review of claims , update portal, and related correspondence with J. Rak and A. Watychowicz and telephone conference with K. Duff (4611 Drexel, 5450 Indiana) (.9).  Case Administration
12/18/2023	AW	0.3	Communicate with J. Wine regarding change of custodian (.1); request update to receivership webpage (.1); revisions to master claims list (.1).

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
			Case Administration
12/20/2023	AW	0.1	Request update to receivership webpage.
			Case Administration
12/22/2023	JR	2.8	Continue reviewing and populating claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver, lender name, IRA account details and max potential distributions (638 Avers).
			Case Administration
12/26/2023	AW	0.4	Attention to email from claimant and update contact information (.1); communications with J. Wine and J. Rak regarding update to lender's name (7026 Cornell) (.2); communicate with counsel and claimant regarding change of custodian (.1).
			Case Administration
12/26/2023	JRW	0.5	Confer with A. Watychowicz regarding updating records for resolved claims and distribution amounts (.3); confer with J. Rak and A. Watychowicz regarding claimant and lender names in portal (.1); telephone conference with J. Rak regarding claim review issue (.1).
			Case Administration
12/27/2023	AW	0.3	Update claimants' contact information .
			Case Administration
12/27/2023	JRW	0.1	Exchange correspondence with class counsel regarding status of class action distributions.
			Case Administration
12/28/2023	AW	0.1	Update claimant's entity name in case file .
			Case Administration
12/28/2023	JR	1.8	Continue reviewing and populating missing claims data into fields in claims platform as it relates to distribution details, distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver, lender name, IRA account details and max potential distributions (7834 Ellis) (1.3); review correspondence from K. Duff requesting information related to tax payments on estate properties prior to sale, review records and further correspond with K. Duff regarding same (1131 E 79th, 7024 Paxton) (.5).
			Case Administration
12/28/2023	JRW	0.4	Exchange correspondence with bank representative regarding account interest (.1); exchange correspondence with claims vendor regarding status of portal updates (.1); confer with A. Watychowicz regarding claims review strategy (.1); confer with A. Watychowicz regarding calendar and motion for extension (.1).
			Case Administration
12/29/2023	AW	0.1	communicate with J. Wine regarding updated draft motion and timing for filing.
			Case Administration

Date	Indiv	Hours	Description
12/29/2023	JRW	0.1	confer with A. Watychowicz and K. Duff regarding motion for extension.
			Case Administration

SUBTOTAL: [ 43.5      6,747.00 ]

Claims Administration & Objections

12/1/2023	JR	2.8	Continue extensive review of claim submissions for properties (4019 Indiana, 4750 Indiana, 5201 Washington, 6250 Mozart, 6554 Vernon).  Claims Administration & Objections
12/1/2023	JRW	2.1	Review prior correspondence regarding earnest money (1422 E 68th) (.1); upload recommendations sheet to shared drive and related correspondence with K. Duff and M. Rachlis (1700 Juneway) (.2); study claim review notes and update receiver's recommendation sheet (5450 Indiana) (1.4); attention to claimant inquiries (2909 E 78th, 6554 Vernon, 7549 Essex, 7957 Marquette, 8047 Manistee, 8326 Ellis) (.4).  Claims Administration & Objections
12/1/2023	MR	1.2	Attention to property claims (1700 Juneway) (.8); attention to property issues and draft motion to distribute and related exchanges (1422 E 68th) (.4).  Claims Administration & Objections
12/2/2023	MR	4.4	Further review of claims analysis (1700 Juneway).  Claims Administration & Objections
12/3/2023	JRW	0.2	Review additional Group 2 position statement (Group 2).  Claims Administration & Objections
12/3/2023	MR	3.7	Further review of claims analysis (1700 Juneway).  Claims Administration & Objections
12/4/2023	AW	5.5	Call with J. Wine regarding filing of notice of received position statements (Group 2) (.1); attention to received position statements, update notice, and notify claimants (Group 2) (.3); email claimants regarding position statements and anticipated distributions (2909 E 78th, 5450 Indiana, 6437 Kenwood, 7549 Essex, 8047 Manistee, SSDF4) (.5); review position statements, prepare documents for filing, and communicate with counsel regarding updated notice of filing (Group 2) (3.8); finalize notice of filing, file with the Court, prepare shared folder and related communication with counsel (Group 2) (.8).  Claims Administration & Objections
12/4/2023	JR	0.8	Correspondence with J. Wine regarding reports related to claims for certain property groups and produce same (Group 6, Group 7, Group 10).  Claims Administration & Objections

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
12/4/2023	JRW	3	Attention to claimant inquiries (2909 E 78th, 6554 Vernon, 7549 Essex, 7635 East End, 7957 Marquette, 8047 Manistee, 8326 Ellis, SSDF4) (.2); exchange multiple correspondence with A. Watychowicz and K. Duff regarding notice of filing position statements (Group 2) (.2); confer with A. Watychowicz regarding review of position statements (Group 2) (.1); review spreadsheets in preparation for Rule 408 conference and confer with M. Rachlis regarding same (1422 E 68th) (.3); attend Rule 408 conference with claimants' counsel and M. Rachlis (1422 E 68th) (.5); conference call with K. Duff and M. Rachlis regarding settlement discussions (1422 E 68th) (.4); draft correspondence to claimants' counsel in furtherance of settlement discussions (1422 E 68th) (.1); continue working on receiver's recommendations (5450 Indiana) (1.0); update worksheet regarding claims analysis and related correspondence with K. Duff and M. Rachlis (1422 E 68th, 2800 E 81st, 4750 Indiana, 5618 MLK, 6554 Vernon, 7450 Luella, 7840 Yates) (.2).
			Claims Administration & Objections
12/4/2023	MR	3.7	Attention to Group 2 position statements and notice and related filings (Group 2) (2.0); conference with K. Duff and J. Wine regarding settlement on property (1422 E 68th) (.4); conference with opposing counsel regarding settlement (1422 E 68th) (.5); prepare for meetings and review and comment on materials regarding same (1422 E 68th) (.8).
			Claims Administration & Objections
12/5/2023	AW	1.4	Email claimants regarding filed notice of filing of position statements (Group 2) (.1); follow up with claimant regarding filed position statement (5450 Indiana) (.1); call with S. Zjalic regarding review of position statements (Group 2) (.3); attention to late position statement and follow up regarding same with claimant and counsel (5450 Indiana) (.1); communicate with J. Wine regarding Receiver's submission (Group 2) (.1); update position statement spreadsheet and related email to J. Wine (Group 2) (.4); review claim and detailed notes regarding same (8326 Ellis) (.3).
			Claims Administration & Objections
12/5/2023	JR	0.9	Continue working on claims, extensive review of claim submissions for properties (6807 Indiana, 7760 Coles, 8107 Ellis).
			Claims Administration & Objections
12/5/2023	JRW	2.1	Exchange correspondence regarding position statements (Group 2) (.1); continued preparation of receiver's distribution recommendations (5450 Indiana) (2.0).
			Claims Administration & Objections
12/5/2023	MR	0.1	Attention to late filed position statement (5450 Indiana).
			Claims Administration & Objections
12/5/2023	SZ	2.3	Review of position statements of first lien claimants with claims against Group 2 properties (Group 2).
			Claims Administration & Objections



<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
12/6/2023	AW	0.7	Review claims and notes regarding same (4930 Cornelia, 7600 Kingston) (.2); review claims and email claimant regarding recorded claims and claims process (6001 Sacramento, 638 Avers, 7024 Paxton, 7546 Saginaw, 7749 Yates) (.2); review claims and email J. Wine regarding recommendation (5450 Indiana, 7508 Essex) (.3).  Claims Administration & Objections
12/6/2023	JR	2.5	Continue working on claims, extensive review of claim submissions for properties (4533 Calumet, 8107 Ellis, 8209 Ellis).  Claims Administration & Objections
12/6/2023	JRW	7.4	Attention to analysis of pre-rollover interest, confer with K. Duff regarding same, and related instructions to J. Rak and A. Watychowicz (1700 Juneway) (.7); attention to claimant inquiry (4533 Calumet) (.1); continue studying claim review notes and updating receiver's recommendation sheet (5450 Indiana) (4.2); review comments on distribution recommendation worksheet and prepare responses to same (1700 Juneway) (2.4).  Claims Administration & Objections
12/6/2023	MR	1.4	Attention to property claims and analysis (1700 Juneway) (1.0); attention to issues on settlement and revisions to joint motion and related exchanges (1422 E 68th) (.4).  Claims Administration & Objections
12/7/2023	AW	3.9	Review claims and detailed notes regarding same (4930 Cornelia, 6355 Tallman, 7508 Essex, 7546 Saginaw, 7600 Kingston) (3.3); communicate with J. Wine regarding additional claim and unsecured note (4930 Cornelia) (.2); response email to claimant regarding valuation (4533 Calumet) (.1); attention to voice message from claimant and respond to same via email (Group 1) (.1); attention to email from claimant, review background of claim and related email to counsel (1102 Bingham) (.2).  Claims Administration & Objections
12/7/2023	JR	3.2	Continue working on claims, extensive review to claim submissions for property (4533 Calumet) (1.0); conduct analysis of distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver, lender name, IRA account details and max potential distributions (4533 Calumet) (2.2).  Claims Administration & Objections

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
12/7/2023	JRW	4.2	Confer with A. Watychowicz regarding claim (7600 Kingston) (.1); conference call with claimant's counsel and M. Rachlis regarding continued Rule 408 discussions (1422 E 68th) (.1); conferences and correspondence with K. Duff and M. Rachlis regarding offer and draft counter-offer (1422 E 68th) (.4); prepare, revise, and send counter-offer (1422 E 68th) (.3); review claimant's counter-offer, confer with M. Rachlis and K. Duff regarding response and revisions to same, and additional exchange of correspondence with claimant's counsel (1422 E 68th) (.3); attention to claimant inquiry (7635 East End) (.1); exchange correspondence with K. Duff regarding claim and related review of EquityBuild records and claims against property (1102 Bingham) (.4); continue studying claim review notes and updating receiver's recommendation sheet (5450 Indiana) (2.5).
			Claims Administration & Objections
12/7/2023	MR	1.8	Prepare for and participate in meeting with opposing counsel and J. Wine regarding property (1422 E 68th) (.3); follow up conferences with J. Wine and K. Duff relating to settlement and exchanges regarding property (1422 E. 68th) (.4); attention to issues raised by claimant (1102 Bingham) (.4); attention to possible related claimant issues in Group 4 (Group 4) (.3); follow up work on property analysis and issues (1700 Juneway) (.4).
			Claims Administration & Objections
12/8/2023	AW	1.2	Communication with claimant regarding received and filed position statement (7749 Yates) (.1); communicate with K. Duff regarding position statements received from claimants and filed with the Court (Group 2) (.1); attention to updated claim and include additional rollover notes (4930 Cornelia, 7600 Kingston) (.4); attention to distribution worksheet and update discovery responses (5450 Indiana) (.6).
			Claims Administration & Objections
12/8/2023	JR	4.5	Continue working on claims, extensive review of claim submissions for properties (4533 Calumet) (2.8); conduct analysis of distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver, lender name, IRA account details and max potential distributions (4533 Calumet) (1.7).
			Claims Administration & Objections
12/8/2023	JRW	3.8	Confer with K. Duff and M. Rachlis regarding settlement discussions (1422 E 68th) (.3); confer with K. Duff and M. Rachlis regarding receiver's recommendations on claims relating to property (1700 Juneway) (.5); confer with K. Duff and M. Rachlis regarding position statements and planning for Receiver's submission (Group 2) (.3); draft Rule 408 correspondence to claimant's counsel (1422 E 68th) (.2); study claim review notes and update receiver's recommendation sheet (7749 Yates) (2.5).
			Claims Administration & Objections

Date	Indiv	Hours	Description
12/8/2023	MR	5.2	Review property claims (5450 Indiana) (4.0); confer with K. Duff and J. Wine regarding efforts to resolve claims relating to property (1422 E 68th) (.1); confer with K. Duff and J. Wine regarding various claims analysis issues relating to property (1700 Juneway) (.5); confer with K. Duff and J. Wine regarding submitted position statements and preparing Receiver's submission (Group 2) (.3); further attention to issues and negotiations regarding settlement on property (1422 E 68th) (.3).
			Claims Administration & Objections
12/9/2023	MR	3.8	Further review of property claims and related recommendations (5450 Indiana).
			Claims Administration & Objections
12/11/2023	AW	0.1	Email claimant regarding position statement and status of claims (1102 Bingham, 5450 Indiana, 7749 Yates, 7750 Muskegon, 7656 Kingston, SSDF6).
			Claims Administration & Objections
12/11/2023	JRW	6.7	Review claim and calculate returns (7600 Kingston) (.8); study claim submission and perform calculations regarding pro rata allocation of returns (7026 Cornell, 7051 Bennett, 7701 Essex, 7749 Yates, 8100 Essex, 8236 Ellis, SSDF6) (.8); continue studying claim review notes and updating receiver's recommendation sheet (7749 Yates) (5.0); confer with claimants' counsel regarding interest payments and update worksheet accordingly (1700 Juneway) (.1).
			Claims Administration & Objections
12/11/2023	MR	5.3	Research and work on drafting Group 2 position statement (1700 Juneway, 5450 Indiana, 7749 Yates).
			Claims Administration & Objections
12/12/2023	AW	1	Communicate with J. Wine regarding status of property settlement (1422 E 68th) (.1); draft letter to claimant's representative and related exchanges with J. Wine (7237 Bennett) (.1); attention to request from M. Rachlis, review document productions and related email to M. Rachlis (1700 Juneway, 6949 Merrill) (.4); update claim worksheet to include discovery responses and related email to J. Wine (7749 Yates) (.4).
			Claims Administration & Objections
12/12/2023	JR	5.5	Continue working on claims, extensive review of claim submissions for properties (4611 Drexel) (2.6); conduct analysis of distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver, lender name, IRA account details and max potential distributions (4611 Drexel) (2.9).
			Claims Administration & Objections

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
12/12/2023	JRW	3.6	Exchange correspondence with claimant , related review of claim submission in preparation for informal discovery conference, and related conference with A. Watychowicz (1102 Bingham) (.6); continue studying claim review notes and updating receiver's recommendation sheet (7749 Yates) (1.9); conference with claimant regarding discovery (1102 Bingham) (.4); prepare summary to team regarding conference with claimant (1102 Bingham) (.2); review comments regarding claim recommendations (5450 Indiana) (.2); confer with M. Rachlis regarding claim and attention to recommendation regarding same (6949 Merrill) (.3).  Claims Administration & Objections
12/12/2023	MR	4.5	Further research and work on Group 2 position statement (1700 Juneway, 5450 Indiana, 7749 Yates) (3.5); further review and research regarding property issues (1700 Juneway, 6949 Merrill) (.5); conferences with J. Wine regarding claims recommendations (6949 Merrill) (.3); attention to issues raised by claimant and related communications (1102 Bingham) (.2).  Claims Administration & Objections
12/13/2023	AW	1.5	Research and related email to M. Rachlis (1700 Juneway, 6949 Merrill) (1.2); attention to correspondence from custodian , research regarding potential claim and related email to counsel (defer) (.3).  Claims Administration & Objections
12/13/2023	JR	0.7	Continue working on claims, extensive review of claim submissions for properties (6250 Mozart).  Claims Administration & Objections
12/13/2023	JRW	1.5	Confer with K. Duff and M. Rachlis regarding preliminary recommendations and position statements (7749 Yates) (.2); exchange correspondence with claimants' counsel regarding settlement offer and related discussions with K. Duff and M. Rachlis (1422 E 68th) (.7); confer with A. Watychowicz regarding discovery from claimant (1700 Juneway, 6949 Merrill) (.1); prepare distribution recommendations sheet and begin studying claim review notes (6160 MLK) (.5).  Claims Administration & Objections
12/13/2023	MR	3	Attention to property issues (1422 E 68th) (.3); work on position statement for Group 2 (Group 2) (2.0); further review of materials regarding properties (1700 Juneway, 6949 Merrill) (.7).  Claims Administration & Objections
12/14/2023	AW	0.1	Communicate with J. Wine regarding received and filed position statements and request for further review (Group 2).  Claims Administration & Objections
12/14/2023	JR	2.2	Continue working on claims, extensive review of claim submissions for properties (6250 Mozart).  Claims Administration & Objections

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
12/14/2023	JRW	3	Attention to claimant inquiry and related database search (defer) (.2); confer with K. Duff and M. Rachlis regarding settlement negotiations, perform calculations, and related correspondence to claimants' counsel (1422 E 68th) (.7); confer with claimants' counsel regarding continuing settlement discussions (1131 E 79th, 7024 Paxton) (.1); review and respond to comments on distribution schedule, related claim analysis and updating of recommendations (5450 Indiana) (1.9); confer with A. Watychowicz regarding position statements (Group 2) (.1).
			Claims Administration & Objections
12/14/2023	MR	7.8	Work on position statements (Group 2) (3.8); review property claims (7749 Yates) (3.5); further attention to negotiations regarding property and joint motion (1422 E 68th) (.3); attention to upcoming meeting (1131 E 79th, 7024 Paxton) (.2).
			Claims Administration & Objections
12/15/2023	AW	3.8	Review split claims sheet and update master claims list (5450 Indiana, 7749 Yates) (.4); review position statements and related email to J. Wine (Group 2) (1.1); review position statement and email M. Rachlis regarding proposed revisions (Group 2) (2.1); revise motion to approve distributions and related email to J. Wine (1422 E 68th) (.2).
			Claims Administration & Objections
12/15/2023	JR	4	Analysis of Group 2 recommendations provided by J. Wine, M. Rachlis and K. Duff with proposed changes to max distributions including fund recommendations (1700 Juneway, 5450 Indiana, 6160 MLK, 6949 Merrill, 7749 Yates) (1.2); review communication from K. Duff and J. Wine regarding paid liens, conduct research regarding same and confirm same (6160 MLK) (.7); conduct analysis of property claim review and make modifications for notes (5955 Sacramento, 6437 Kenwood, 8100 Essex) (2.1).
			Claims Administration & Objections
12/15/2023	JRW	7	Telephone conference with A. Watychowicz regarding claim (5450 Indiana, 7749 Yates) (.1); exchange correspondence with claimants' counsel regarding settlement negotiations, related communications with K. Duff and M. Rachlis, and related correspondence to courtroom deputy regarding anticipated motion (1422 E 68th) (.2); continued review of comments on distribution schedule, related claim analysis and updating of recommendations (5450 Indiana) (2.2); conference call with claimants' counsel and M. Rachlis regarding continued settlement discussions (1131 E 79th, 7024 Paxton) (.4); follow-up conference with M. Rachlis regarding settlement negotiations (1131 E 79th, 7024 Paxton) (.3); review court's order on third restoration motion, update accounting, and related communications with K. Duff and M. Rachlis (1131 E 79th, 7024 Paxton) (.3); study claim review notes and update receiver's recommendation sheet (6160 MLK) (3.0); exchange correspondence with claimants' counsel regarding settlement negotiations and work with A. Watychowicz on finalizing joint motion to approve distributions (1422 E 68th) (.5).
			Claims Administration & Objections

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
12/15/2023	MR	6	Prepare for meeting (1131 E 79th, 7024 Paxton) (.2); participate in meeting with counsel for claimant and J. Wine (1131 E 79th, 7024 Paxton) (.4); follow up with K. Duff and J. Wine regarding issues on settlement (1131 E 79th, 7024 Paxton) (.5); continue work on property claims (7749 Yates) (2.3); further work on position statement (Group 2) (2.3); attention to settlement issues on property (1422 E 68th) (.3).  Claims Administration & Objections
12/16/2023	JRW	6.1	Continue studying claim review notes and updating receiver's recommendation sheet (6160 MLK) (3.8); factual research regarding refinance (2736 W 64th, 4315 Michigan, 6355 Talman, 6356 California, 7051 Bennett, 7201 Dorchester, 7442 Calumet, 7508 Essex, 7546 Saginaw, 7600 Kingston, 7656 Kingston, 7701 Essex, 7748 Essex, 7957 Marquette, 816 Marquette, 8201 Kingston, 8326 Ellis) (.7); detailed review of claim and rollovers (1700 Juneway, 4533 Calumet, 6160 MLK, 7024 Paxton, 7026 Cornell, 7600 Kingston, 7625 East End, 7701 Essex, 7844 Ellis) (1.6).  Claims Administration & Objections
12/16/2023	MR	6.1	Further work on position statement (6160 MLK) (.7); review and work on position statement (6949 Merrill) (.7); work on Group 2 position statement (1700 Juneway, 5450 Indiana, 7749 Yates) (3.6); review comments on property claims analysis (5450 Indiana) (.8); attention to materials for submission on settlement (1422 E 68th) (.3).  Claims Administration & Objections
12/17/2023	AW	0.4	Update claim worksheet to include discovery responses and related email to J. Wine (6160 MLK).  Claims Administration & Objections
12/17/2023	JRW	3.4	Continue studying claim review notes and updating receiver's recommendation sheet (6160 MLK) (2.6); detailed review of claims and split claims (4611 Drexel, 6160 MLK, 701 S 5th, 7024 Paxton, 7450 Luella, 7625 East End, 7953 Marquette) (.8).  Claims Administration & Objections
12/17/2023	MR	0.5	Further review motion and order regarding property and related exchanges (1422 E 68th).  Claims Administration & Objections
12/18/2023	AW	1.8	Research regarding notices relating to claimants' loans (1700 Juneway, 6949 Merrill) (.8); review spreadsheets and provide notes regarding recommendation (1700 Juneway, 5450 Indiana) (1.0).  Claims Administration & Objections
12/18/2023	ED	0.6	Review files and email correspondence to notices of default and other demands received from claimant and its counsel (5450 Indiana, 7749 Yates) (.4); email correspondence to M. Rachlis regarding communications with claimant and its counsel (5450 Indiana, 7749 Yates) (.2).  Claims Administration & Objections

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
12/18/2023	JR	7.2	Conduct analysis of property claim review and make modifications to information on the claim review portal as it relates to distributions, update records on claims platform (5955 Sacramento, 6001 Sacramento, 7026 Cornell, 7237 Bennett, 7834 Ellis).
			Claims Administration & Objections
12/18/2023	JRW	8.1	Review, revise, and additional drafting of Receiver's submission on Group 2 claims (Group 2) (2.3); review comments on recommendations and further revise same (1700 Juneway) (.7); prepare receiver's recommendations sheet for property and related communications with K. Duff and M. Rachlis (6949 S Merrill) (.6); review and respond to comments on distribution schedule, related claim analysis and updating of recommendations (7749 Yates) (2.6); add final recommendation notes to claims distribution sheets (1700 Juneway, 5450 Indiana) (1.3); study position statements and related analysis to K. Duff and M. Rachlis (Group 2) (.6).
			Claims Administration & Objections
12/18/2023	KMP	0.5	Review deposition transcript and related communications with K. Duff, M. Rachlis and J. Wine (7749 Yates).
			Claims Administration & Objections
12/18/2023	MR	11.3	Work on recommendations regarding property claims (6160 MLK) (4.0); follow up on property claims (7749 Yates) (1.4); attention to issues on claimant's properties (5450 Indiana, 7749 Yates) (1.0); attention to issues on recommendations for other Group 2 properties (1700 Juneway, 6949 Merrill) (1.2); work on further revisions to position statement and review position statements submitted by various claimants (1700 Juneway, 5450 Indiana, 7749 Yates) (3.4); attention to issues on submissions regarding settlement of property and related notice (1422 E 68th) (.3).
			Claims Administration & Objections
12/19/2023	AW	2.3	Communicate with claimants regarding pending appeal and claims process (5450 Indiana, 7201 Constance, 7748 Essex, 7834 Ellis) (.4); review revised notes on spreadsheet and apply consistent notes to reviewed claims (6160 MLK, 7749 Yates) (1.9).
			Claims Administration & Objections
12/19/2023	JR	6.7	Conduct analysis of property claim review and make modifications to information on the claim review portal as it relates to distributions, update records on the claims platform (11117 Longwood, 1102 Bingham, 1414 E 62nd, 310 E 50th, 431 E 42nd, 4520 Drexel, 5001 Drexel, 6217 Dorchester, 701 S 5th, 7300 St Lawrence, 7834 Ellis) (6.0); continue working on claims, extensive review to claim submissions for properties (7834 Ellis) (.7).
			Claims Administration & Objections

Date	Indiv	Hours	Description
12/19/2023	JRW	12.1	Exchange correspondence with M. Rachlis regarding recommendation on claim (1700 Juneway) (.1); exchange correspondence with K. Pritchard regarding current account balances (Group 2) (.1); review, revise and further drafting of Receiver's submission on Group 2 claims (Group 2) (5.2); several conference calls with K. Duff and M. Rachlis regarding legal and factual arguments in Group 2 submission (Group 2) (2.2); telephone conference with claimants' counsel regarding position statements (6160 MLK) (.1); study proof of claim and prepare distribution recommendation spreadsheet (1700 Juneway) (1.2); review and respond to comments on distribution schedule, related claim analysis and updating of recommendations and update receiver's recommendation notes (6160 MLK) (2.5); respond to comments and finalize receiver's recommendation schedule (6949 Merrill) (.6); confer with J. Rak regarding lien waiver (6160 MLK) (.1).
			Claims Administration & Objections
12/19/2023	KMP	0.3	Review bank documents and prepare chart identifying account balances for Group 2 properties and related communication with J. Wine (Group 2).
			Claims Administration & Objections
12/19/2023	MR	7.5	Confer with K. Duff and J. Wine regarding Group 2 submission and various related issues (Group 2) (2.4); exchange regarding recommendation on trade creditor (1700 Juneway) (.1); work on revisions to position statement (6949 Merrill) (.7); work on various versions of position statement and distribution worksheets for Group 2 (1700 Juneway, 5450 Indiana, 6160 MLK, 7749 Yates) (4.3).
			Claims Administration & Objections
12/20/2023	AW	5	Prepare exhibit to Receiver's submission and communicate with J. Wine regarding proposed revisions (1700 Juneway) (.9); continue work on remaining exhibits to Receiver's submission and communicate with J. Wine regarding additional information (Group 2) (1.4); review Receiver's submission and communicate with counsel regarding proposed revisions (Group 2) (.9); finalize exhibits and brief, file, and email claimants regarding Receiver's submission (Group 2) (1.8).
			Claims Administration & Objections
12/20/2023	JR	6.3	Conduct analysis of property claim review and make modifications to information on the claim review portal as it relates to distributions, update records on the claims platform (1401 W 109th, 1422 E 68th, 2800 E 81st, 4533 Calumet, 4611 Drexel, 4750 Indiana, 5618 MLK, 6217 Dorchester, 6250 Mozart, 6558 Vernon, 6807 Indiana, 7109 Calumet, 7450 Luella, 7760 Coles, 7840 Yates, 8000 Justine, 8107 Ellis, 8209 Ellis, 8214 Ingleside).
			Claims Administration & Objections



<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
12/20/2023	JRW	9.1	Confer with A. Watychowicz regarding generation of final distribution schedules, related exports from portal, and review exhibits 1-5 to receiver's submission (Group 2) (1.1); attention to preparation of exhibits for submission (1700 Juneway, 5450 Indiana, 6160 MLK, 7749 Yates) (4.4); confer with A. Porter and J. Rak regarding judgment (6160 MLK) (.1); update distribution schedule (6160 MLK) (.8); review redlines and further revise receiver's submission and exhibits, and related conferences with K. Duff, M. Rachlis and A. Watychowicz (Group 2) (2.7).  Claims Administration & Objections
12/20/2023	MR	6	Attention, review and edits regarding position statement and exhibits (6949 Merrill) (1.0); additional attention, review and edits regarding position statement and exhibits (1700 Juneway, 5450 Indiana, 6160 MLK, 7749 Yates) (5.0).  Claims Administration & Objections
12/21/2023	JR	5.6	Further analyze claim submissions and supporting documentation, produce preliminary recommendations (6250 Mozart) (1.3); conduct analysis of distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver, lender name, IRA account details and max potential distributions (6250 Mozart, 638 Avers) (4.3).  Claims Administration & Objections
12/22/2023	JR	2.7	Further analyze claim submissions and supporting documentation, produce preliminary recommendations (638 Avers).  Claims Administration & Objections
12/22/2023	JRW	0.3	Review joint status report and related correspondence with K. Duff and claimant's counsel (1131 E 79th, 7024 Paxton) (.1); review appellate court docket and related correspondence to K. Duff (1131 E 79th, 7024 Paxton) (.1); exchange correspondence with claimants' counsel regarding proofs of claim (4533 Calumet) (.1).  Claims Administration & Objections
12/22/2023	MR	0.2	Attention to joint status report on properties (1131 E. 79th, 7024 Paxton).  Claims Administration & Objections
12/26/2023	AW	0.3	Attention to request from claimant's counsel, prepare transfer and related email (4533 Calumet).  Claims Administration & Objections
12/26/2023	JR	4.3	Analysis of pre-rollover and post-rollover distributions for various claims, prepare documents explaining same (638 Avers, 7026 Cornell) (2.5); exchange communication with claims portal account administrator, J. Wine and A. Watychowicz regarding split claims (7026 Cornell) (.5); conduct analysis of distributions received on investment, preliminary recommendations, source of distributions, amount disallowed by receiver, lender name, IRA account details and max potential distributions (638 Avers) (1.3).  Claims Administration & Objections

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
12/26/2023	JRW	0.6	Attention to claimant inquiry (8326 Ellis) (.1); confer with J. Rak regarding split claim and related review of proof of claim (7026 Cornell) (.2); study K. Duff analysis and related communications with K. Duff and M. Rachlis (1131 E 79th, 7024 Paxton) (.3). Claims Administration & Objections
12/26/2023	MR	0.8	Review various materials regarding settlement position (1131 E 79th, 7024 Paxton) (.5); exchanges and correspondence with J. Wine and K. Duff (1131 E 79th, 7024 Paxton) (.3). Claims Administration & Objections
12/27/2023	AW	0.1	Communicate with claimant regarding claims process (11117 Longwood). Claims Administration & Objections
12/27/2023	JR	4.1	Review notes and claim information in preparation for meeting with J. Wine as it relates to complex claim review in the portal (1102 Bingham, 4533 Calumet, 4611 Drexel, 7026 Cornell, 7109 Calumet, 7237 Bennett, 7760 Coles, 7834 Ellis, 8209 Ellis, 8214 Ingleside) (1.9); continue updates to claims relating to accrual of interest, rolled over properties with pre-rolled and post-rolled distributions, create spreadsheets with prorated calculations (7834 Ellis) (2.2). Claims Administration & Objections
12/27/2023	JRW	2.3	Multiple correspondence with K. Duff and M. Rachlis regarding settlement negotiation and related analyses (1131 E 79th, 7024 Paxton) (1.0); study claim analysis and proof of claim and update portal (638 Avers) (.6); review claimant inquiry and draft response (2909 E 78th, 7549 Essex, 8047 Manistee) (.1); confer with J. Rak regarding claims (7237 Bennett, 8209 Ellis, 8214 Ingleside) (.1); study claim and related analysis to J. Rak (1102 Bingham) (.3); review claims against property (7024 Paxton) (.2). Claims Administration & Objections
12/27/2023	KMP	0.2	Review property accounts and provide current balances to J. Wine (1131 E 79th, 7024 Paxton). Claims Administration & Objections
12/27/2023	MR	1	Additional work and review of FHFA issues (1131 E 79th, 7024 Paxton). Claims Administration & Objections
12/28/2023	AW	2.9	Review claims and detailed notes and recommendations regarding same (6558 Vernon, 7701 Essex, 7442 Calumet, 7546 Saginaw, SSDF7) (1.8); research and communications with J. Wine regarding claim review and recommendation (SSDF7) (.3); communicate with J. Wine regarding reviewed claim and details of claim (7701 Essex) (.2); communicate with J. Wine regarding extension motion and draft same (Group 4, Group 5) (.6). Claims Administration & Objections

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
12/28/2023	JR	5	Analysis of pre-rollover and post-rollover distributions for various claims, prepare spreadsheet containing calculations for same, update records and claims portal with documents (109 Laramie, 1102 Bingham, 6217 Dorchester, 6250 Mozart, 7109 Calumet, 7618 Emerald, 7760 Coles, 8432 Essex, SSDF4) (4.5); communication with J. Wine regarding analysis of pre and post rollover calculations regarding various claim submissions (6217 Dorchester, 6250 Mozart, 7109 Calumet) (.5).
			Claims Administration & Objections
12/28/2023	JRW	4.9	Conference with K. Duff and M. Rachlis regarding strategy to resolve claims against properties (1131 E 79th, 7024 Paxton) (.9); conference with K. Duff and M. Rachlis regarding preparing Receiver's submission (Group 4, Group 5) (.2); correspondence to claimants' counsel regarding continued settlement discussions (1131 E 79th, 7024 Paxton) (.1); review and revise draft motion for extension and related correspondence to SEC (Group 4, Group 5) (.6); study proof of claim and related spreadsheet, prepare worksheet regarding same, and related analysis to K. Duff and M. Rachlis (1131 E 79th) (1.2); study proof of claim and related spreadsheet, prepare worksheet regarding same, and related analysis to K. Duff and M. Rachlis (7024 Paxton) (.4); confer with A. Watychowicz regarding claims (2736 W 64th, 4315 Michigan, 6355 Talman, 6356 California, 7051 Bennett, 7201 Dorchester, 7442 Calumet, 7508 Essex, 7546 Saginaw, 7600 Kingston, 7656 Kingston, 7701 Essex, 7748 Essex, 7957 Marquette, 816 Marquette, 8201 Kingston, 8326 Ellis) (.2); additional correspondence with K. Duff and M. Rachlis regarding efforts to resolve claims (1131 E 79th, 7024 Paxton) (.6); review claim analysis and related conferences with J. Rak (6217 Dorchester, 6250 Mozart, 7109 Calumet) (.7).
			Claims Administration & Objections
12/28/2023	MR	1.6	Conferences with K. Duff and J. Wine regarding strategy to resolve claims (1131 E 79th, 7024 Paxton) (.9); further attention to communications regarding resolution of claims (1131 E 79th, 7024 Paxton) (.3); attention to extension for Groups 4 & 5 and related review (Group 4, Group 5) (.4).
			Claims Administration & Objections
12/29/2023	AW	0.4	Communicate with claimants regarding claims process (1131 E 79th, 11117 Longwood, 2909 E 78th, 3030 E 79th, 4520 Drexel, 7301 Stewart, 7500 Eggleston, 7549 Essex, 8047 Manistee).
			Claims Administration & Objections
12/29/2023	JR	5.5	Analysis of claims and pre-rollover and post-rollover distributions for various claims, prepare spreadsheet containing calculations for same, update records and claims portal with revised data and spreadsheet (4019 Indiana, 4611 Drexel, 5450 Indiana, 638 Avers, 7237 Bennett, 8100 Essex, SSDF6).
			Claims Administration & Objections

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
12/29/2023	JRW	3.9	Attention to claimant inquiry (11117 Longwood, 1131 E 79th, 2909 E 78th, 7549 Essex, 8047 Manistee) (.1); review prior correspondence regarding payment of taxes and related exchanges with K. Duff (1131 E 79th) (.7); detailed review of claims and related database research (7701 Essex, 7656 Kingston, 7959 Marquette, SSDF7) (3.1).
			Claims Administration & Objections
12/29/2023	MR	0.3	Attention to issues regarding settlement negotiations for claimant properties (1131 E 79th, 7024 Paxton). Claims Administration & Objections
SUBTOTAL:			[ 293.4      74,405.00 ]

Distributions

12/1/2023	JRW	0.4	Revise draft joint motion to approve distributions and related correspondence to claimants' counsel regarding Rule 408 conference (1422 E 68th). Distributions
12/1/2023	KMP	0.2	Attention to voicemail message from claimant relating to Group 3 distributions, and related communications with K. Duff and J. Wine (Group 3). Distributions
12/4/2023	AW	0.3	Review mailing list, attention to email exchanges regarding process for distribution, and follow up email to J. Wine (Group 3) (.2); communicate with K. Pritchard and J. Wine regarding change of address for claimant (3030 E 79th, 7301 Stewart, 7500 Eggleston) (.1). Distributions
12/4/2023	JRW	3	Work with K. Pritchard regarding updated distribution schedule with November interest payment and related discussion regarding account balances in portal (Group 3) (.6); exchange correspondence with team and related telephone conference with K. Duff regarding various issues with respect to distributions (Group 3) (.4); research regarding claims and related correspondence to accountant (Group 3) (1.0); confer with A. Watychowicz regarding distribution spreadsheet (Group 3) (.1); review truncated payee names and related correspondence with K. Pritchard (Group 3) (.2); research regarding claims and related correspondence with accountant (Group 3) (.6); review redline of joint motion to approve distributions and related correspondence with K. Duff and M. Rachlis (1422 E 68th) (.1). Distributions
12/4/2023	KMP	4.4	Work on updates to Group 3 distribution worksheets and related communications with J. Wine and A. Watychowicz (Group 3). Distributions

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
12/5/2023	AW	3.2	Email claimant regarding planned distribution (3030 E 79th, 7301 Stewart, 7500 Eggleston) (.2); update distribution mailing addresses for entities (Group 3) (1.7); conferences with J. Wine and K. Pritchard regarding distribution (Group 3) (.3); participate in conference call with K. Duff, J. Wine, K. Pritchard and vendor regarding distribution (Group 3) (.7); review distribution mailing list to determine foreign addresses (Group 3) (.2); communicate with claimant regarding update to mailing address and planned distributions (1131 E 79th, 3030 E 79th, 7301 Stewart, 7500 Eggleston) (.1).
			Distributions
12/5/2023	JRW	1.8	Various correspondence with bank and tax advisors regarding distributions (Group 3) (.7); telephone conference with bank representatives and K. Duff, A. Watychowicz and K. Pritchard regarding logistical issues concerning distributions (Group 3) (.7); revise distribution schedule (3030 E 79th, 7301 Stewart, 7500 Eggleston) (.2); review sample check and exchange correspondence regarding fields for distribution checks (Group 3) (.2).
			Distributions
12/5/2023	KMP	1.1	Confer with J. Wine and A. Watychowicz regarding upcoming call with claims vendor regarding Group 3 distributions (Group 3) (.2); participate in conference call with claims vendor , K. Duff, J. Wine, and A. Watychowicz regarding issues relating to Group 3 distributions (Group 3) (.7); attention to follow up communication from claims vendor regarding documentation relating to Group 3 distribution (Group 3) (.2).
			Distributions
12/6/2023	AW	0.6	Attention to draft email regarding proposed distribution and email J. Wine regarding proposed revisions (1422 E 68th).
			Distributions
12/6/2023	JRW	1	Exchange correspondence with tax advisor and bank regarding issues related to upcoming distributions (Group 3) (.1); confer with K. Duff regarding distribution to foreign resident (2909 E 78th, 7549 Essex, 8047 Manistee) (.1); exchange correspondence with counsel regarding distributions to deceased claimants (109 Laramie, 1102 Bingham, 1700 Juneway, 7600 Kingston, 7750 Muskegon, SSDF4) (.1); exchange correspondence with estate counsel regarding distribution to deceased claimant (2909 E 78th, 7549 Essex, 8047 Manistee) (.1); revise joint motion to approve distributions and related exchange of correspondence with clamant's counsel and M. Rachlis regarding ongoing discussions (1422 E 68th) (.6).
			Distributions
12/6/2023	KMP	0.2	Attention to communications with claims vendor regarding documentation for Group 3 distributions (Group 3).
			Distributions

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
12/7/2023	AW	1.1	Work with J. Wine and K. Pritchard to prepare sample check for vendor and related email to K. Duff (Group 3) (.6); attention to documents from estate lawyer and related communication with J. Wine (Group 3) (.1); reach out to claimant regarding distribution and related email with vendor (7927 Essex) (.1); attention to voice message from claimant and confirm upcoming distribution (2909 E 78th, 7549 Essex, 8047 Manistee) (.1); confirm claimant's address and follow up with J. Wine regarding same (Group 3) (.2).  Distributions
12/7/2023	JRW	2.6	Exchange correspondence with estate counsel , tax advisor , and A. Watychowicz regarding distributions (Group 3) (.4); review and comment on sample distribution check (set73) (.2); confer with A. Watychowicz regarding distribution to foreign claimant (2909 E 78th, 7549 Essex, 8047 Manistee) (.1); conference call with tax advisors , K. Duff, A. Watychowicz and K. Pritchard regarding procedures for tax withholding and distributions to claimants (set68) (.5); review correspondence relating to claimant , update distributions spreadsheet, and multiple correspondence with tax advisor and K. Duff regarding claims and distributions (Group 3) (1.3); confer with tax advisor regarding distribution checks (set68) (.1).  Distributions
12/7/2023	KMP	0.5	Work with A. Watychowicz to prepare sample Group 3 distribution check, and related communications with J. Wine (Group 3) (.3); attention to communications with claims vendor regarding issues relating to Group 3 distributions to foreign claimants (Group 3) (.2).  Distributions
12/7/2023	MR	0.1	Attention to Group 3 claimant inquiries (Group 3).  Distributions
12/8/2023	AW	1.7	Email claimant regarding change of payee information (2909 E 78th, 7549 Essex, 8047 Manistee) (.1); communications with counsel and claimant regarding distribution (7927 Essex) (.3); call with K. Duff regarding additional information to include on distribution check and related email to K. Duff, J. Wine, and K. Pritchard (Group 3) (.4); review distribution list, identify retirement related accounts , and related email to J. Wine and K. Pritchard (Group 3) (.9).  Distributions
12/8/2023	JRW	1	Confer with A. Watychowicz regarding outreach to foreign claimant (2909 E 78th, 7549 Essex, 8047 Manistee) (.1); confer with bank representative regarding insert for certain distributions and work with A. Watychowicz regarding same (Group 3) (.2); confer with K. Duff and bank representative regarding check samples (set73) (.1); confer with K. Duff and M. Rachlis regarding distribution logistics and related issues (Group 3) (.4); exchange correspondence with estate counsel, review distribution form , and exchange related correspondence with accountant (2909 E 78th, 7549 Essex, 8047 Manistee) (.2).  Distributions

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
12/8/2023	KMP	1.1	Prepare spreadsheet regarding property accounts for Group 3 distribution checks, and related communications with K. Duff, J. Wine and claims vendor (Group 3) (.6); confer with A. Watychowicz regarding updated Group 3 mailing list for distributions (Group 3) (.2); attention to exchanges regarding additional issues relating to Group 3 distributions (Group 3) (.3).  Distributions
12/8/2023	MR	0.4	Confer with K. Duff and J. Wine regarding distribution logistics and various related issues (Group 3).  Distributions
12/11/2023	AW	1.7	Email claimant regarding timing for distribution (2909 E 78th, 7549 Essex, 8047 Manistee) (.1); attention to sample communications to claimants and related record update (set73) (.2); review distribution amounts and related email to J. Wine (Group 3) (.2); communicate with J. Wine and K. Pritchard regarding consolidation of mailing and distribution lists and related work (Group 3) (1.2).  Distributions
12/11/2023	JRW	1.3	Review account balances and numerous related correspondence with K. Pritchard, K. Duff, and bank representative and related updates to distribution spreadsheets (Group 3) (1.0); exchange correspondence regarding distributions to foreign claimant (2909 E 78th, 7549 Essex, 8047 Manistee) (.1); review and revise draft insert for disbursements to self-directed retirement accounts and related correspondence to accounting firm (set73) (.2).  Distributions
12/11/2023	KMP	1.3	Review documentation and communications with K. Duff, J. Wine and claims vendor regarding Group 3 distributions (Group 3) (.7); work on Group 3 distribution spreadsheet and related communications with J. Wine and A. Watychowicz (Group 3) (.6).  Distributions
12/12/2023	AW	1.4	Communicate with counsel regarding tax questions and email claimants regarding upcoming distribution and tax forms (Group 3) (.3); revise mailing list to mirror distribution list and related communications with J. Wine and K. Pritchard (Group 3) (1.1).  Distributions
12/12/2023	JRW	0.9	Correspondence with counsel for deceased claimant regarding address to send distributions (109 Laramie, 1102 Bingham, 1700 Juneway, 7600 Kingston, 7750 Muskegon, SSDF4) (.1); exchange correspondence with accounting firm regarding claimant tax form and related conference with A. Watychowicz regarding correspondence to claimant's executor (2909 E 78th, 7549 Essex, 8047 Manistee) (.3); attention to claimant inquiry regarding distributions (Group 3) (.1); correspondence with bank representative regarding pending distributions (Group 3) (.1); confer with K. Pritchard and A. Watychowicz regarding proposed communication to bank regarding distributions (Group 3) (.3).  Distributions

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
12/12/2023	KMP	1	Further work on Group 3 distribution spreadsheets and related communications with J. Wine and A. Watychowicz (Group 3) (.8); attention to exchanges with bank representative regarding issues relating to distributions and interest calculations (Group 3) (.2). Distributions
12/13/2023	JRW	0.3	Confer with K. Pritchard and A. Watychowicz regarding distribution instructions (Group 3). Distributions
12/13/2023	KMP	1.2	Communications with J. Wine and A. Watychowicz relating to information for Group 3 distributions (Group 3) (.2); draft explanatory email to bank representatives regarding instructions for Group 3 distributions (Group 3) (.8); attention to exchanges with bank representative regarding issues relating to distribution interest calculations (Group 3) (.2). Distributions
12/14/2023	AW	0.1	Draft correspondence to claimant regarding upcoming distribution (2909 E 78th, 3030 E 79th, 7301 Stewart, 7500 Eggleston, 7549 Essex, 8047 Manistee). Distributions
12/14/2023	JRW	2.3	Exchange correspondence with bank representatives , review revised balances, perform calculations, and related discussions with K. Pritchard and K. Duff (Group 3) (.6); review and revise distribution instructions (set73) (.2); review and finalize distribution charts with updated balances and send final distribution instructions to bank (Group 3) (1.1); exchange correspondence with accounting firm regarding distributions and withholding and related exchange with K. Duff and K. Pritchard regarding wire transfer requests (Group 3) (.3); review redline of joint motion to approve distributions and related exchange with K. Duff (1422 E 68th) (.1). Distributions
12/14/2023	KMP	1.8	Revise and finalize spreadsheets, revise email to bank representatives providing instructions regarding Group 3 distributions, and related communications with K. Duff and J. Wine (Group 3) (1.0); communicate with bank representative regarding required forms for Group 3 distributions, and related exchanges with K. Duff and J. Wine (Group 3) (.3); calculate and prepare draft forms for Group 3 distributions (Group 3) (.5). Distributions
12/15/2023	AW	0.3	Draft correspondence to claimant regarding upcoming distribution (Group 3). Distributions
12/15/2023	JRW	0.1	Exchange correspondence with bank representative regarding distributions (Group 3). Distributions
12/15/2023	KMP	0.7	Attention to communication with bank representative regarding Group 3 distributions (Group 3) (.2); revise draft forms for Group 3 distributions and forward to K. Duff (Group 3) (.5).



<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
			Distributions
12/16/2023	JRW	1.1	Draft proposed order and finalize joint motion to approve distributions (1422 E 68th).
			Distributions
12/17/2023	JRW	0.6	Review redlines of motion and order, further revise same, and related correspondence to claimant's counsel (1422 E 68th).
			Distributions
12/18/2023	AW	3	Communicate with team regarding sample checks (Group 3) (.1); attention to email exchanges regarding change of custodian (2909 E 78th, 7549 Essex, 8047 Manistee) (.1); review sample distribution check and communicate with counsel regarding proposed revisions (Group 3) (.3); communicate with counsel regarding new distributions (1422 E 68th) (.1); review first batch of sample checks with K. Pritchard comments, apply corrections, confirm balances, and related email to J. Wine (3030 E 79th, 7301 Stewart, 7500 Eggleston) (1.3); communicate with vendor regarding necessary corrections to distribution checks (3030 E 79th, 7301 Stewart, 7500 Eggleston) (.1); finalize, file, and email claimants regarding settlement motion (1422 E 68th) (.7); email courtroom deputy regarding filed motion and submit proposed order, and attention to entered order granting motion (1422 E 68th) (.3)
			Distributions
12/18/2023	JRW	1.9	Multiple correspondence with bank representative regarding distributions (Group 3) (.7); confer with K. Duff regarding sample checks (set73) (.2); work with K. Pritchard and A. Watychowicz on corrections to bank's distribution spreadsheets (Group 3) (.3); exchange correspondence with claimants' counsel regarding revisions to proposed order, and correspondence with all claimants regarding finalization, sign-off, and filing of joint motion and proposed order (1422 E 68th) (.7).
			Distributions
12/18/2023	KMP	2.9	Work on reviewing and editing spreadsheets, bank reports and other documents, and attention to other issues relating to Group 3 distributions, including numerous related communications with K. Duff, J. Wine, A. Watychowicz and bank representative (Group 3).
			Distributions
12/19/2023	AW	1.6	Communicate with claimants regarding distribution (Group 3) (.3); review second and third batch of sample checks, apply corrections, confirm balances, and related email to J. Wine (2909 E 78th, 7549 S Essex, 7927 Essex, 8047 Manistee) (1.3).
			Distributions

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
12/19/2023	JRW	0.9	Exchange multiple correspondence with bank representative regarding necessary corrections to bank's distribution spreadsheets and other distribution issues, and related conferences with K. Pritchard and A. Watychowicz (Group 3) (.6); communications with K. Pritchard, K. Duff and bank representative regarding account balances and posted interest (Group 3) (.1); confer with K. Duff regarding check descriptions (Group 3) (.1); confer with K. Pritchard regarding distributions pursuant to court order (1422 E 68th) (.1).
			Distributions
12/19/2023	KMP	2.4	Further work on spreadsheets, account reports, and various issues relating to Group 3 distributions, and numerous related communications with K. Duff, J. Wine, A. Watychowicz and bank representative (Group 3).
			Distributions
12/20/2023	AW	0.2	Communicate with K. Pritchard regarding account details and claimant regarding processed wire and request confirmation (2909 E 78th, 7549 Essex, 8047 Manistee).
			Distributions
12/20/2023	KMP	4.5	Additional work on Group 3 distributions, including preparation of forms, reconciliation of property accounts, and numerous related communications with K. Duff, J. Wine, A. Watychowicz and bank representatives (Group 3) (2.9); review court order approving distributions for property , and prepare draft forms for distributions (1422 E 68th) (1.3); communicate with J. Wine, claimant's counsel , and bank representatives regarding issues related to distributions (1422 E 68th) (.3).
			Distributions
12/21/2023	JRW	0.2	Confer with K. Duff and claimant's counsel regarding distributions (1422 E 68th) (.1); exchange correspondence regarding confirmation of wire (2909 E 78th, 7549 Essex, 8047 Manistee) (.1).
			Distributions
12/21/2023	KMP	0.6	Revise form for distributions for property and related communication with claimant's counsel and bank representative (1422 E 68th) (.3); finalize and submit forms to bank for distributions and related communications with K. Duff and bank representatives (1422 E 68th) (.3).
			Distributions
12/22/2023	KMP	0.2	Communication with claimant's counsel to confirm receipt of property distribution and related communication with K. Duff (1422 E 68th).
			Distributions
12/26/2023	AW	1.2	Communicate with claimant regarding distribution (Group 3) (.2); update resolved claims spreadsheet and communications with J. Wine and K. Pritchard regarding next steps (1422 E 68th, Group 3) (.4); continued update to resolved claims worksheet (1422 E 68th, Group 3) (.6).
			Distributions

<u>Date</u>	<u>Indiv</u>	<u>Hours</u>	<u>Description</u>
12/27/2023	AW	0.8	Communicate with claimants regarding distribution (Group 3) (.2); communications with K. Duff regarding detail of distribution (2909 E 78th, 7549 Essex, 8047 Manistee) (.6). Distributions
12/28/2023	AW	0.4	Attention to email from claimants' regarding received distribution (Group 3). Distributions
12/28/2023	JRW	0.2	Correspondence from bank representative and K. Pritchard confirming transfers and account balances (Group 3) (.1); review copy of distribution check and related exchange with K. Duff and K. Pritchard regarding format of same (set65) (.1). Distributions
12/28/2023	KMP	0.2	Communicate with K. Duff, J. Wine and bank representative regarding form of official checks for Group 3 distributions and requested revisions (Group 3). Distributions
12/29/2023	JRW	0.2	Confer with K. Duff regarding distribution checks (Group 3). Distributions

SUBTOTAL: \_\_\_\_\_  
[ 62.2      11,209.00 ]

Tax Issues

12/12/2023	KMP	0.3	Exchanges with tax administrator regarding estimated fourth quarter tax computations and forward requested documentation. Tax Issues
12/15/2023	KMP	0.2	Communicate with tax administrator regarding request for additional accounting records in connection with 4Q2023 tax reporting. Tax Issues

SUBTOTAL: \_\_\_\_\_  
[ 0.5      70.00 ]

401      \$92,748.00

<u>Other Charges</u>	<u>Description</u>	
	Google Suite charges for December 2023	144.00
	Online research for December 2023	381.10
	Online research for December 2023	32.73
		<hr/>
SUBTOTAL:		[ 557.83 ]
		<hr/>
Total Other Charges		\$557.83

Summary of Activity

	<u>Hours</u>	<u>Rate</u>	
Duff, Ellen	0.60	390.00	\$234.00
Duff, Kevin B.	62.20	390.00	\$24,258.00
Pritchard, Kathleen M.	26.20	140.00	\$3,668.00
Rachlis, Michael	87.80	390.00	\$34,242.00
Rak, Justyna	108.30	140.00	\$15,162.00
Watychowicz, Ania	54.20	140.00	\$7,588.00
Wine, Jodi Rosen	121.50	260.00	\$31,590.00
Stoja Zjalic	2.40	110.00	\$264.00

**SUMMARY**

Legal Services	\$92,748.00
Other Charges	\$557.83
<b>TOTAL DUE</b>	<hr/> <b>\$93,305.83</b> <hr/> <hr/>