

UNITED STATES DISTRICT COURT  
DISTRICT OF SOUTH CAROLINA  
CHARLESTON DIVISION

SECURITIES AND EXCHANGE  
COMMISSION,

Plaintiff,

v.

ALBERT E. PARISH, JR., PARISH  
ECONOMICS, LLC, and SUMMERVILLE  
HARD ASSETS, LLC,

Defendants.

CIVIL ACTION NO.  
2:07-cv-00919-DCN

**THIRTY-SECOND APPLICATION  
OF THE RECEIVER FOR AUTHORITY TO PAY  
PROFESSIONAL FEES AND REIMBURSE COSTS**

S. Gregory Hays, the court appointed Receiver in the above-styled suit, files this Thirty-Second Application for Authority to Pay Professional Fees and Reimburse Costs for the services rendered and the costs advanced on behalf of the Receiver during the months of August 2011 through November 2012. This application seeks approval for payment of the fees and reimbursement of expenses for the Receiver, Troutman Sanders LLP (“Troutman Sanders”), and Hays Financial Consulting (“HFC”). In support of this Application, the Receiver shows this Court as follows:

1. This is a complicated case, which has required significant effort by the Receiver, his attorneys, accountants, and financial consultants. The professionals working on this case are well aware of the time and expense being incurred and endeavor at all times to work in an efficient and productive manner and to be good stewards of the assets of the Receivership Estate.

2. The administrative and investigative activities described in the Receiver's interim reports and previously filed fee applications have been completed. The activities undertaken by the Receiver Team during the time period covered by this Application are summarized in the Receiver's Final Accounting and Motion to Terminate Receivership, which is being filed contemporaneously herewith.

3. The Receiver and all professionals working with him in this case have maintained detailed time records and created monthly statements, redacted versions of which are attached hereto as Exhibits "A" through "C."

	Receiver Fees (net after a 5% discount)	Receiver Expenses	HFC Fees (net after a 5% discount)	HFC Expenses	Troutman Sanders Fees (net after a 5% discount)	Troutman Sanders Expenses	Total
Aug-11	\$178.00		\$387.70	\$45.15	\$111.15	\$21.12	\$743.12
Sep-11	\$2,420.80		\$7,215.30	\$51.50	\$821.93		\$10,509.53
Oct-11	\$320.40		\$991.40	\$224.28			\$1,536.08
Nov-11	\$178.00		\$156.60	\$56.30			\$390.90
Dec-11	\$356.00		\$268.20	\$45.00	\$433.21		\$1,102.41
Jan-12	\$284.80		\$2,574.10	\$58.80			\$2,917.70
Feb-12	\$890.00		\$5,761.80	\$148.68	\$500.25		\$7,300.73
Mar-12	\$890.00		\$5,044.40	\$141.51	\$126.00		\$6,201.91
Apr-12	\$178.00		\$588.60	\$3.13	\$252.00	\$5.20	\$1,026.93
May-12	\$498.40		\$1,577.70	\$83.25			\$2,159.35
Jun-12	\$605.20		\$3,367.20	\$30.00			\$4,002.40
Jul-12	\$427.50		\$3,693.00	\$62.75			\$4,183.25
Aug-12	\$783.20		\$4,124.00	\$196.38			\$5,103.58
Sep-12	\$35.60		\$304.00	\$45.45			\$385.05
Oct-12	\$1,032.40		\$4,862.50	\$54.15	\$4,662.00		\$10,611.05
Nov-12	\$712.00		\$1,844.10	\$49.50	\$1,754.10	\$23.20	\$4,382.90
Total	\$9,790.30	\$0.00	\$42,760.60	\$1,295.83	\$8,660.64	\$49.52	\$62,556.89

4. While the time records in the monthly statements provide more detail, it should be noted that:

- a. The Troutman Sanders billing rates indicated in the statements are “net” of a 5% discount.
- b. Travel time has not been billed (unless otherwise billable work was performed in transit).
- c. The Receiver and HFC have discounted their fees by 5%.

WHEREFORE, S. Gregory Hays, Receiver, respectfully requests that the Court review and approve the fees for professional services rendered and costs advanced by the Receiver; Hays Financial Consulting, LLC; and Troutman Sanders LLP during August 2011 through November 2012 and authorize payment of such approved fees and expenses as requested herein. A proposed Order granting the relief requested is attached hereto.

Respectfully submitted this 13<sup>th</sup> day of December, 2012.

By: /s/ David Popowski  
David Popowski  
Law Office of David Popowski  
171 Church St., Ste. 110  
Charleston, SC 29401  
(843) 722-8301 (phone)  
(843) 722-8309 (fax)

J. David Dantzler, Jr. (*admitted pro hac vice*)  
Georgia Bar No. 205125  
Troutman Sanders LLP  
Bank of America Plaza, Suite 5200  
600 Peachtree Street, N.E.  
Atlanta, GA 30308-2216  
(404) 885-3000  
(404) 962-6799 (facsimile)

*Attorneys for S. Gregory Hays, Receiver*

UNITED STATES DISTRICT COURT  
DISTRICT OF SOUTH CAROLINA  
CHARLESTON DIVISION

SECURITIES AND EXCHANGE  
COMMISSION,

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v.

ALBERT E. PARISH, JR., PARISH  
ECONOMICS, LLC, and SUMMERVILLE  
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Defendants.

CIVIL ACTION NO.  
2:07-cv-00919-DCN

**CERTIFICATE OF SERVICE**

This is to certify that on December 13, 2012, the foregoing *Thirty-Second Application of Receiver for Authority to Pay Professional Fees and to Reimburse Costs* was filed with the Clerk of Court using the CM/ECF system which will automatically send email notification of such filing to all attorneys of record.

By: /s/ J. David Dantzler, Jr.  
J. David Dantzler, Jr.  
(admitted pro hac vice)  
Georgia Bar No. 205125

# EXHIBIT A

**Hays Financial Consulting, LLC**

3343 Peachtree Road, NE  
East Tower, Suite 200  
Atlanta, GA 30326-

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**Parish Economics, LLC**

**Receiver**

**For the Period from 8/1/2011 to 8/31/2011**

September 26, 2011

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
S. Gregory Hays, CTP, CIRA	0.50 356.00/hr	178.00
<b>For professional services rendered</b>	<b>0.50</b>	<b>\$178.00</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road, NE  
East Tower, Suite 200  
Atlanta, GA 30326-

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**Parish Economics, LLC**

**Receiver**

**For the Period from 8/1/2011 to 8/31/2011**

September 26, 2011

Professional Services

	<u>Hours</u>	<u>Amount</u>
Case Administration	0.10	35.60
Investor Communications and Reporting	0.20	71.20
Tax Issues	0.20	71.20
<b>For professional services rendered</b>	<b>0.50</b>	<b>\$178.00</b>

**Hays Financial Consulting, LLC**3343 Peachtree Road, NE  
East Tower, Suite 200  
Atlanta, GA 30326-**Parish Economics, LLC****Receiver****For the Period from 8/1/2011 to 8/31/2011**

September 26, 2011

## Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Case Administration</u></b>			
8/5/2011	SGH Reviewed status of the \$90,000 recovery from the bank.	0.10 356.00/hr	35.60
	Subtotal	0.10	35.60
<b><u>Investor Communications and Reporting</u></b>			
8/17/2011	SGH Responded to creditor inquiry.	0.20 356.00/hr	71.20
	Subtotal	0.20	71.20
<b><u>Tax Issues</u></b>			
8/15/2011	SGH Reviewed status of tax issues with Jim Jennings.	0.10 356.00/hr	35.60
8/17/2011	SGH Discussed call from IRS with Jim Jennings.	0.10 356.00/hr	35.60
	Subtotal	0.20	71.20
	<b>For professional services rendered</b>	<b>0.50</b>	<b>\$178.00</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road, NE  
East Tower, Suite 200  
Atlanta, GA 30326

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**Parish Economics, LLC**

**Receiver**

**For the Period from 9/1/2011 to 9/30/2011**

October 24, 2011

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
S. Gregory Hays, CTP, CIRA	6.80	2,420.80
	356.00/hr	
<b>For professional services rendered</b>	<b>6.80</b>	<b>\$2,420.80</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road, NE  
East Tower, Suite 200  
Atlanta, GA 30326

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**Parish Economics, LLC**

**Receiver**

**For the Period from 9/1/2011 to 9/30/2011**

October 24, 2011

Professional Services

	<u>Hours</u>	<u>Amount</u>
Case Administration	0.20	71.20
Litigation Consulting	0.30	106.80
Tax Issues	6.30	2,242.80
<b>For professional services rendered</b>	<b>6.80</b>	<b>\$2,420.80</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
 East Tower, Suite 200  
 Atlanta, GA 30326

**Parish Economics, LLC****Receiver****For the Period from 9/1/2011 to 9/30/2011**

July 19, 2012

Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Case Administration</u></b>				
9/27/2011	SGH	Researched information and responded to email from David Dantzler regarding pending matters in the case.	0.20 356.00/hr	71.20
		Subtotal	0.20	71.20
<b><u>Litigation Consulting</u></b>				
9/27/2011	SGH	Reviewed the 14 page Opinion and Order in the BWM litigation which denies coverage for BWM.	0.30 356.00/hr	106.80
		Subtotal	0.30	106.80
<b><u>Tax Issues</u></b>				
9/1/2011	SGH	Reviewed notice from IRS accepting the 2007 and 2008 tax returns. Discussed with Jim Jennings and filing the 2010 tax return. Researched old emails and drafted email to David Dantzler regarding same.	0.80 356.00/hr	284.80
9/2/2011	SGH	Reviewed tax levy notice from the IRS regarding Unlimited Hiring Possibilities and drafted email to Jim Jennings and David Dantzler regarding same. Researched prior correspondence to the IRS on this matter.	0.50 356.00/hr	178.00
9/6/2011	SGH	Reviewed issues regarding Unlimited Hiring and responded to emails from Jim Jennings on tax issues. Discussed tax matters with Jim Jennings.	0.40 356.00/hr	142.40
	SGH	Reviewed file on UHP tax matters and discussed the tax lien notice from the IRS with Jim Jennings. Reviewed prior correspondence to the IRS regarding the 940, 941 and other taxes. Considered plans to attempt to resolve these 2006, 2007 and 2003 tax issue with the IRS.	0.50 356.00/hr	178.00
9/22/2011	SGH	Reviewed draft of letter to SC DOR in connection with resolving issues against UHP. Discussed issues with Jim Jennings.	0.40 356.00/hr	142.40
	SGH	Researched prior correspondence regarding UHP. Reviewed and edited letter to the South Carolina Employment Security Commission regarding settling the UHP tax claims from 2007. Researched information regarding claims filed by the commission and bar date. Drafted language regarding bar notice and issues with the IRS regarding UHP. Researched documents of ownership of UHP by AI Parish. Drafted email to David	2.50 356.00/hr	890.00

## Parish Economics, LLC

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		<u>Hrs/Rate</u>	<u>Amount</u>
	Dantzler regarding proposed settlement to resolve issues with SC and IRS. Edited letter and discussed final changes with Jim Jennings.		
9/28/2011	SGH Reviewed draft of letter to IRS regarding UHP and edited for Jim Jennings. Met with Jim Jennings and discussed efforts to resolve this matter with the IRS.	0.40 356.00/hr	142.40
	SGH In connection with resolving the UHP issues, researched information regarding notices of Bar Date to IRS. Drafted email to Jim Jennings regarding the SC DOR notices to investors posted on our web site.	0.40 356.00/hr	142.40
9/30/2011	SGH Edited final draft of letter to IRS on UHP tax matter. Discussed final edits with Jim Jennings.	0.40 356.00/hr	142.40
	Subtotal	<hr/> 6.30	<hr/> 2,242.80
	<b>For professional services rendered</b>	<hr/> <b>6.80</b>	<hr/> <b>\$2,420.80</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road, NE  
East Tower, Suite 200  
Atlanta, GA 30326

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**Parish Economics, LLC**

**Receiver**

**For the Period from 10/1/2011 to 10/31/2011**

November 17, 2011

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
S. Gregory Hays, CTP, CIRA	0.90 356.00/hr	320.40
<b>For professional services rendered</b>	<b>0.90</b>	<b>\$320.40</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road, NE  
East Tower, Suite 200  
Atlanta, GA 30326

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**Parish Economics, LLC**

**Receiver**

**For the Period from 10/1/2011 to 10/31/2011**

November 17, 2011

Professional Services

	<u>Hours</u>	<u>Amount</u>
Fee / Employment Applications & Objection	0.10	35.60
Litigation Consulting	0.30	106.80
Tax Issues	0.50	178.00
<b>For professional services rendered</b>	<b>0.90</b>	<b>\$320.40</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road, NE  
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 Atlanta, GA 30326

**Parish Economics, LLC****Receiver****For the Period from 10/1/2011 to 10/31/2011**

November 18, 2011

## Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Fee / Employment Applications &amp; Objection</u></b>			
10/19/2011	SGH Reviewed invoice of counsel and corresponded with David Dantzler.	0.10 356.00/hr	35.60
	Subtotal	0.10	35.60
<b><u>Litigation Consulting</u></b>			
10/26/2011	SGH Drafted email to David Dantzler regarding pending claims.	0.30 356.00/hr	106.80
	Subtotal	0.30	106.80
<b><u>Tax Issues</u></b>			
10/24/2011	SGH Reviewed email and notice from IRS regarding UHP. Discussed with Jim Jennings. Singed letters and 941 to IRS on UHP.	0.50 356.00/hr	178.00
	Subtotal	0.50	178.00
	<b>For professional services rendered</b>	<b>0.90</b>	<b>\$320.40</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
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**Parish Economics, LLC**

**Receiver**

**For the Period from 11/1/2011 to 11/30/2011**

December 14, 2011

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
S. Gregory Hays, CTP, CIRA	0.50 356.00/hr	178.00
<b>For professional services rendered</b>	<b>0.50</b>	<b>\$178.00</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
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Atlanta, GA 30326

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**Parish Economics, LLC**

**Receiver**

**For the Period from 11/1/2011 to 11/30/2011**

December 14, 2011

Professional Services

	<u>Hours</u>	<u>Amount</u>
Accounting	0.20	71.20
Case Administration	0.30	106.80
<b>For professional services rendered</b>	<b>0.50</b>	<b>\$178.00</b>

**Hays Financial Consulting, LLC**

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 Atlanta, GA 30326

**Parish Economics, LLC****Receiver****For the Period from 11/1/2011 to 11/30/2011**

December 14, 2011

## Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Accounting</u></b>				
11/15/2011	SGH	Reviewed October bank account activity and account reconciliation.	0.20 356.00/hr	71.20
		Subtotal	0.20	71.20
<b><u>Case Administration</u></b>				
11/8/2011	SGH	Discussed pending matters with David Dantzler and Scott Askue.	0.20 356.00/hr	71.20
11/22/2011	SGH	Telephone call from creditor regarding status of distribution.	0.10 356.00/hr	35.60
		Subtotal	0.30	106.80
		<b>For professional services rendered</b>	<b>0.50</b>	<b>\$178.00</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
East Tower, Suite 200  
Atlanta, GA 30326

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**Parish Economics, LLC**

**Receiver**

**For the Period from 12/1/2011 to 12/31/2011**

January 12, 2012

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
S. Gregory Hays, CTP, CIRA	1.00 356.00/hr	356.00
<b>For professional services rendered</b>	<b>1.00</b>	<b>\$356.00</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
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Atlanta, GA 30326

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**Parish Economics, LLC**

**Receiver**

**For the Period from 12/1/2011 to 12/31/2011**

January 12, 2012

Professional Services

	<u>Hours</u>	<u>Amount</u>
Investor Communications and Reporting	0.50	178.00
Tax Issues	0.50	178.00
<b>For professional services rendered</b>	<b>1.00</b>	<b>\$356.00</b>

**Hays Financial Consulting, LLC**

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**Parish Economics, LLC****Receiver****For the Period from 12/1/2011 to 12/31/2011**

January 12, 2012

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Investor Communications and Reporting</u></b>			
12/2/2011	SGH Telephone call from creditor regarding distribution.	0.10	
		356.00/hr	35.60
12/28/2011	SGH Corresponded with David Dantzler and finalized letter to William Ernst to respond to letter sent to Judge Norton.	0.40	
		356.00/hr	142.40
	Subtotal	0.50	178.00
<b><u>Tax Issues</u></b>			
12/15/2011	SGH Drafted email to Jim Jennings regarding the tax returns and lack of response from IRS. Discussed follow-up with Jim Jennings.	0.30	
		356.00/hr	106.80
12/19/2011	SGH Discussed status of tax issues with Jim Jennings.	0.20	
		356.00/hr	71.20
	Subtotal	0.50	178.00
	<b>For professional services rendered</b>	<b>1.00</b>	<b>\$356.00</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
 East Tower, Suite 200  
 Atlanta, GA 30326

**Parish Economics, LLC****Receiver****For the Period from 1/1/2012 to 1/31/2012**

February 17, 2012

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
S. Gregory Hays, CTP, CIRA	0.80	284.80
	356.00/hr	
<b>For professional services rendered</b>	<b>0.80</b>	<b>\$284.80</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
East Tower, Suite 200  
Atlanta, GA 30326

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**Parish Economics, LLC**

**Receiver**

**For the Period from 1/1/2012 to 1/31/2012**

February 17, 2012

Professional Services

	<u>Hours</u>	<u>Amount</u>
Tax Issues	0.80	284.80
<b>For professional services rendered</b>	<b>0.80</b>	<b>\$284.80</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
 East Tower, Suite 200  
 Atlanta, GA 30326

**Parish Economics, LLC****Receiver****For the Period from 1/1/2012 to 1/31/2012**

July 19, 2012

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Tax Issues</u></b>			
1/9/2012	SGH Discussed UHP tax issues with Jim Jennings. Reviewed and signed letter to obtain UHP bank records.	0.20 356.00/hr	71.20
1/20/2012	SGH Discussed tax issues with Jim Jennings.	0.20 356.00/hr	71.20
1/23/2012	SGH Reviewed and signed letter to the IRS regarding the UHP tax matters.	0.40 356.00/hr	142.40
	Subtotal	0.80	284.80
	<b>For professional services rendered</b>	<b>0.80</b>	<b>\$284.80</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
East Tower, Suite 200  
Atlanta, GA 30326

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**Parish Economics, LLC**

**Receiver**

**For the Period from 2/1/2012 to 2/29/2012**

March 21, 2012

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
S. Gregory Hays, CTP, CIRA	2.50	890.00
	356.00/hr	
<b>For professional services rendered</b>	<b>2.50</b>	<b>\$890.00</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
East Tower, Suite 200  
Atlanta, GA 30326

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**Parish Economics, LLC**

**Receiver**

**For the Period from 2/1/2012 to 2/29/2012**

March 21, 2012

Professional Services

	<u>Hours</u>	<u>Amount</u>
Investor Communications and Reporting	0.10	35.60
Tax Issues	2.40	854.40
<b>For professional services rendered</b>	<b>2.50</b>	<b>\$890.00</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
 East Tower, Suite 200  
 Atlanta, GA 30326

**Parish Economics, LLC****Receiver****For the Period from 2/1/2012 to 2/29/2012**

March 21, 2012

## Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Investor Communications and Reporting</u></b>			
2/2/2012	SGH Telephone call from investor William Ernst.	0.10	
		356.00/hr	35.60
	Subtotal	0.10	35.60
<b><u>Tax Issues</u></b>			
2/10/2012	SGH Reviewed notices from IRS on UHP and drafted email to Jim Jennings and Kathy Malek regarding same.	0.30	
		356.00/hr	106.80
2/13/2012	SGH Reviewed emails regarding UHP tax matters and communicated with Jim Jennings regarding same.	0.30	
		356.00/hr	106.80
	SGH Reviewed UHP emails and discussed with Jim Jennings.	0.20	
		356.00/hr	71.20
2/15/2012	SGH Reviewed notice from SC DOR and request for check for \$3K to settle the payroll issues and SC agrees to re-certify the 2007 figures to the IRS. Approved the payment of the fees and signed check.	0.30	
		356.00/hr	106.80
2/22/2012	SGH Reviewed and signed tax return.	0.40	
		356.00/hr	142.40
2/27/2012	SGH Reviewed documents and signed letter to IRS on UHP tax related issues requesting removal of the final \$7,824 penalty.	0.30	
		356.00/hr	106.80
2/28/2012	SGH Reviewed notice form IRS regarding tax issues and reviewed and responded to emails regarding closing the case.	0.60	
		356.00/hr	213.60
	Subtotal	2.40	854.40
	<b>For professional services rendered</b>	<b>2.50</b>	<b>\$890.00</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
East Tower, Suite 200  
Atlanta, GA 30326

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**Parish Economics, LLC**

**Receiver**

**For the Period from 3/1/2012 to 3/31/2012**

April 11, 2012

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
S. Gregory Hays, CTP, CIRA	2.50	890.00
	356.00/hr	
<b>For professional services rendered</b>	<b>2.50</b>	<b>\$890.00</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
East Tower, Suite 200  
Atlanta, GA 30326

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**Parish Economics, LLC**

**Receiver**

**For the Period from 3/1/2012 to 3/31/2012**

April 11, 2012

Professional Services

	<u>Hours</u>	<u>Amount</u>
Case Administration	0.90	320.40
Tax Issues	1.60	569.60
<b>For professional services rendered</b>	<b>2.50</b>	<b>\$890.00</b>

**Hays Financial Consulting, LLC**3343 Peachtree Road NE  
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**Parish Economics, LLC****Receiver****For the Period from 3/1/2012 to 3/31/2012**

April 11, 2012

## Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Case Administration</u></b>			
3/6/2012	SGH Researched the Plan for information regarding the deductions for payments from third parties. Drafted email to David Dantzler regarding the situation regarding payment from Pearlman and Dixon Hughes class actions and reviewed response from David Dantzler regarding same. Discussed plans for final distribution with Scott Askue and pending issue regarding UHP.	0.70 356.00/hr	249.20
3/23/2012	SGH Reviewed fee invoice from counsel. Responded to email from David Dantzler regarding status of pending matters.	0.20 356.00/hr	71.20
	Subtotal	0.90	320.40
<b><u>Tax Issues</u></b>			
3/13/2012	SGH Reviewed emails regarding UHP tax issues and drafted email message to David Dantzler regarding [REDACTED]. Discussed issues with Jim Jennings regarding further attempts to resolve the issues with the IRS before filing a petition.	0.50 356.00/hr	178.00
3/14/2012	SGH Researched old emails regarding the 2003 UHP issues and drafted emails to Jim Jennings regarding same in an effort to resolve this \$48,000 claim with the IRS.	0.50 356.00/hr	178.00
3/15/2012	SGH Reviewed [REDACTED]. Discussed with Jim Jennings and drafted email to David Dantzler regarding same.	0.60 356.00/hr	213.60
	Subtotal	1.60	569.60
	<b>For professional services rendered</b>	<b>2.50</b>	<b>\$890.00</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
 East Tower, Suite 200  
 Atlanta, GA 30326

**Parish Economics, LLC****Receiver****For the Period from 4/1/2012 to 4/30/2012**

May 10, 2012

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
S. Gregory Hays, CTP, CIRA	0.50 356.00/hr	178.00
<b>For professional services rendered</b>	<b>0.50</b>	<b>\$178.00</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
East Tower, Suite 200  
Atlanta, GA 30326

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**Parish Economics, LLC**

**Receiver**

**For the Period from 4/1/2012 to 4/30/2012**

May 10, 2012

Professional Services

	<u>Hours</u>	<u>Amount</u>
Tax Issues	0.50	178.00
<b>For professional services rendered</b>	<b>0.50</b>	<b>\$178.00</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
 East Tower, Suite 200  
 Atlanta, GA 30326

**Parish Economics, LLC****Receiver****For the Period from 4/1/2012 to 4/30/2012**

May 10, 2012

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Tax Issues</u></b>		
4/23/2012 SGH Reviewed issues regarding UHP and the tax lien filed against the Receiver personally. Met with Jim Jennings to review the file and the tax lien that has been filed and status of our appeal. Filed a dispute on the tax lien with Equifax credit bureau.	0.50 356.00/hr	178.00
Subtotal	0.50	178.00
<b>For professional services rendered</b>	<b>0.50</b>	<b>\$178.00</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
 East Tower, Suite 200  
 Atlanta, GA 30326

**Parish Economics, LLC****Receiver****For the Period from 5/1/2012 to 5/31/2012**

June 18, 2012

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
S. Gregory Hays, CTP, CIRA	1.40 356.00/hr	498.40
<b>For professional services rendered</b>	<b>1.40</b>	<b>\$498.40</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
East Tower, Suite 200  
Atlanta, GA 30326

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**Parish Economics, LLC**

**Receiver**

**For the Period from 5/1/2012 to 5/31/2012**

June 18, 2012

Professional Services

	<u>Hours</u>	<u>Amount</u>
Case Administration	0.10	35.60
Investor Communications and Reporting	0.30	106.80
Tax Issues	1.00	356.00
<b>For professional services rendered</b>	<b>1.40</b>	<b>\$498.40</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
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**Parish Economics, LLC****Receiver****For the Period from 5/1/2012 to 5/31/2012**

June 18, 2012

## Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Case Administration</u></b>			
5/29/2012	SGH	Drafted email regarding status of the distribution in related cases. Responded to inquiry on distribution from US Attorney.	0.10 356.00/hr 35.60
		Subtotal	0.10 35.60
<b><u>Investor Communications and Reporting</u></b>			
5/3/2012	SGH	Reviewed email and letter from David Dantzler to William Ernst.	0.10 356.00/hr 35.60
5/31/2012	SGH	Responded to email from investor. Drafted email to Badge Humphries regarding the status of the distribution in Pearlman and Dixon Hughes matters.	0.20 356.00/hr 71.20
		Subtotal	0.30 106.80
<b><u>Tax Issues</u></b>			
5/15/2012	SGH	Discussion with Jim Jennings regarding the UPH tax issues.	0.20 356.00/hr 71.20
5/21/2012	SGH	Reviewed UHP issues and discussed status with Jim Jennings.	0.30 356.00/hr 106.80
5/22/2012	SGH	Reviewed notices from IRS on UHP.	0.20 356.00/hr 71.20
5/23/2012	SGH	Reviewed draft of letter to the IRS on UHP and edited and signed letter.	0.30 356.00/hr 106.80
		Subtotal	1.00 356.00
		<b>For professional services rendered</b>	<b>1.40</b> <b>\$498.40</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
 East Tower, Suite 200  
 Atlanta, GA 30326

**Parish Economics, LLC****Receiver****For the Period from 6/1/2012 to 6/30/2012**

July 13, 2012

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
S. Gregory Hays, CTP, CIRA	1.70 356.00/hr	605.20
<b>For professional services rendered</b>	<b>1.70</b>	<b>\$605.20</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
East Tower, Suite 200  
Atlanta, GA 30326

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**Parish Economics, LLC**

**Receiver**

**For the Period from 6/1/2012 to 6/30/2012**

July 13, 2012

Professional Services

	<u>Hours</u>	<u>Amount</u>
Investor Communications and Reporting	0.10	35.60
Tax Issues	1.60	569.60
<b>For professional services rendered</b>	<b>1.70</b>	<b>\$605.20</b>

**Hays Financial Consulting, LLC**3343 Peachtree Road NE  
East Tower, Suite 200  
Atlanta, GA 30326**Parish Economics, LLC****Receiver****For the Period from 6/1/2012 to 6/30/2012**

July 13, 2012

## Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Investor Communications and Reporting</u></b>		
6/28/2012 SGH Responded to investor inquiries.	0.10	
	356.00/hr	35.60
Subtotal	0.10	35.60
<b><u>Tax Issues</u></b>		
6/13/2012 SGH Reviewed UHP issues and discussed with Jim Jennings. Reviewed the lien filed against the Receiver.	0.40	
	356.00/hr	142.40
6/15/2012 SGH Reviewed UHP tax issues with Jim Jennings. The IRS has agreed to resolve the largest issue and only one matter now remains.	0.30	
	356.00/hr	106.80
6/18/2012 SGH Further discussion with Jim Jennings regarding UHP and settling with IRS.	0.20	
	356.00/hr	71.20
6/20/2012 SGH Reviewed UHP issues with Jim Jennings. Reviewed and edited draft letter to the IRS to resolve issues.	0.70	
	356.00/hr	249.20
Subtotal	1.60	569.60
<b>For professional services rendered</b>	<b>1.70</b>	<b>\$605.20</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
 East Tower, Suite 200  
 Atlanta, GA 30326

**Parish Economics, LLC - Receiver****Receiver****For the Period from 7/1/2012 to 7/31/2012**

August 08, 2012

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
S. Gregory Hays, CTP, CIRA	1.20 356.00/hr	427.20
<b>For professional services rendered</b>	<b>1.20</b>	<b>\$427.20</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
East Tower, Suite 200  
Atlanta, GA 30326

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**Parish Economics, LLC - Receiver**

**Receiver**

**For the Period from 7/1/2012 to 7/31/2012**

August 08, 2012

Professional Services

	<u>Hours</u>	<u>Amount</u>
Investor Communications and Reporting	0.90	320.40
Tax Issues	0.30	106.80
<b>For professional services rendered</b>	<b>1.20</b>	<b>\$427.20</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
 East Tower, Suite 200  
 Atlanta, GA 30326

**Parish Economics, LLC - Receiver****Receiver****For the Period from 7/1/2012 to 7/31/2012**

August 08, 2012

## Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Investor Communications and Reporting</u></b>			
7/10/2012	SGH Reviewed email on distribution and responded to investor.	0.20 356.00/hr	71.20
7/11/2012	SGH Voice mail and responded to Rick Gurrieri via email regarding timing of distributions.	0.20 356.00/hr	71.20
7/24/2012	SGH Telephone call from Melvyn Franks regarding distributions and other issues.	0.30 356.00/hr	106.80
7/26/2012	SGH Responded to voice mail message from investor Stephanie Ballmer.	0.20 356.00/hr	71.20
	Subtotal	0.90	320.40
<b><u>Tax Issues</u></b>			
7/10/2012	SGH Discussion with Jim Jennings regarding resolving UHP issues with the IRS.	0.30 356.00/hr	106.80
	Subtotal	0.30	106.80
	<b>For professional services rendered</b>	<b>1.20</b>	<b>\$427.20</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
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 Atlanta, GA 30326

**Parish Economics, LLC - Receiver****Receiver****For the Period from 8/1/2012 to 8/31/2012**

September 27, 2012

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
S. Gregory Hays, CTP, CIRA	2.20	783.20
	356.00/hr	
<b>For professional services rendered</b>	<b>2.20</b>	<b>\$783.20</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
East Tower, Suite 200  
Atlanta, GA 30326

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**Parish Economics, LLC - Receiver**

**Receiver**

**For the Period from 8/1/2012 to 8/31/2012**

September 27, 2012

Professional Services

	<u>Hours</u>	<u>Amount</u>
Case Administration	1.00	356.00
Tax Issues	1.20	427.20
<b>For professional services rendered</b>	<b>2.20</b>	<b>\$783.20</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
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 Atlanta, GA 30326

**Parish Economics, LLC - Receiver****Receiver****For the Period from 8/1/2012 to 8/31/2012**

September 27, 2012

## Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Case Administration</u></b>			
8/6/2012	SGH	Email communications with Melvin Franks regarding his claim and other issues in the case.	0.20 356.00/hr 71.20
	SGH	Research and corresponded with Melvin Franks regarding prior asset sales. Corresponded with George Read regarding same.	0.30 356.00/hr 106.80
8/21/2012	SGH	Corresponded with David Dantzler and Scott Askue regarding closing the case and final matter regarding UHP.	0.20 356.00/hr 71.20
8/22/2012	SGH	Review and drafted email to David Dantzler, Jim Jennings and Scott Askue regarding case closing issues and filing a motion to close the case.	0.30 356.00/hr 106.80
		Subtotal	1.00 356.00
<b><u>Tax Issues</u></b>			
8/3/2012	SGH	Reviewed IRS notices regarding UHP and email to Jim Jennings regarding same.	0.10 356.00/hr 35.60
8/6/2012	SGH	Communicated with Jim Jennings regarding issues in connection with the lien release for UHP and his work to remove the lien and finalize the UHP tax matter so we can close the case.	0.50 356.00/hr 178.00
8/22/2012	SGH	Reviewed email regarding UHP tax issues and considered impact on closing estate.	0.20 356.00/hr 71.20
8/23/2012	SGH	Reviewed and responded to several emails regarding the status of the IRS claims against UHP and closing the case. Corresponded with David Dantzler, Scott Askue and Jim Jennings regarding same.	0.40 356.00/hr 142.40
		Subtotal	1.20 427.20
		<b>For professional services rendered</b>	<b>2.20 \$783.20</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
East Tower, Suite 200  
Atlanta, GA 30326

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**Parish Economics, LLC - Receiver**

**Receiver**

**For the Period from 9/1/2012 to 9/30/2012**

October 10, 2012

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
S. Gregory Hays, CTP, CIRA	0.10 356.00/hr	35.60
<b>For professional services rendered</b>	<b>0.10</b>	<b>\$35.60</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
East Tower, Suite 200  
Atlanta, GA 30326

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**Parish Economics, LLC - Receiver**

**Receiver**

**For the Period from 9/1/2012 to 9/30/2012**

October 10, 2012

Professional Services

	<u>Hours</u>	<u>Amount</u>
Fee / Employment Applications & Objection	0.10	35.60
<b>For professional services rendered</b>	<b>0.10</b>	<b>\$35.60</b>

**Hays Financial Consulting, LLC**3343 Peachtree Road NE  
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Atlanta, GA 30326

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**Parish Economics, LLC - Receiver****Receiver****For the Period from 9/1/2012 to 9/30/2012**

October 10, 2012

## Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Fee / Employment Applications &amp; Objection</u></b>		
9/24/2012 SGH Reviewed billing time entries for August for the fee application.	0.10 356.00/hr	35.60
Subtotal	0.10	35.60
<b>For professional services rendered</b>	<b>0.10</b>	<b>\$35.60</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
East Tower, Suite 200  
Atlanta, GA 30326

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**Parish Economics, LLC - Receiver**

**Receiver**

**For the Period from 10/1/2012 to 10/31/2012**

November 12, 2012

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
S. Gregory Hays, CTP, CIRA	2.90	1,032.40
	356.00/hr	
<b>For professional services rendered</b>	<b>2.90</b>	<b>\$1,032.40</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
East Tower, Suite 200  
Atlanta, GA 30326

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**Parish Economics, LLC - Receiver**

**Receiver**

**For the Period from 10/1/2012 to 10/31/2012**

November 12, 2012

Professional Services

	<u>Hours</u>	<u>Amount</u>
Case Administration	2.00	712.00
Investor Communications and Reporting	0.10	35.60
Litigation Consulting	0.20	71.20
Tax Issues	0.60	213.60
<b>For professional services rendered</b>	<b>2.90</b>	<b>\$1,032.40</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
 East Tower, Suite 200  
 Atlanta, GA 30326

**Parish Economics, LLC - Receiver****Receiver****For the Period from 10/1/2012 to 10/31/2012**

November 12, 2012

## Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Case Administration</u></b>			
10/2/2012	SGH	Reviewed and responded to email from John Douglas regarding the final distribution. Reviewed emails regarding the UHP matter and responded as appropriate (.3). Drafted emails to David Dantzler regarding case closing and the final report to be filed with the court (.2). Communicated with Jim Jennings regarding the status of the IRS issues with UHP (.1)	0.60 356.00/hr 213.60
10/4/2012	SGH	Telephone call to David Dantzler regarding closing case and final report and schedules to attach to final report.	0.30 356.00/hr 106.80
10/8/2012	SGH	Reviewed email from David Dantzler regarding the closing of the case and documents to be used in the preparing the final report. Considered issues for the final report and case closing.	0.30 356.00/hr 106.80
10/17/2012	SGH	Corresponded with David Dantzler regarding closing the case. Reviewed email and attachments to prepare for case closing.	0.40 356.00/hr 142.40
10/30/2012	SGH		0.40 356.00/hr 142.40
	Subtotal		2.00 712.00
<b><u>Investor Communications and Reporting</u></b>			
10/10/2012	SGH	Telephone call from investor Joe D'hemecourt regarding final distribution.	0.10 356.00/hr 35.60
	Subtotal		0.10 35.60
<b><u>Litigation Consulting</u></b>			
10/17/2012	SGH	Corresponded with David Dantzler regarding [REDACTED]	0.20 356.00/hr 71.20
	Subtotal		0.20 71.20
<b><u>Tax Issues</u></b>			
10/17/2012	SGH	Reviewed email and attachment from Jim Jennings regarding the UHP tax issues.	0.30 356.00/hr 106.80
10/22/2012	SGH	Reviewed tax notices and other documents from the mail.	0.20 356.00/hr 71.20

**Parish Economics, LLC - Receiver**

	<u>Hrs/Rate</u>	<u>Amount</u>
10/30/2012 SGH Drafted email to Jim Jennings regarding status of issues with IRS.	0.10 356.00/hr	35.60
Subtotal	0.60	213.60
<b>For professional services rendered</b>	<b>2.90</b>	<b>\$1,032.40</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
East Tower, Suite 200  
Atlanta, GA 30326

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**Parish Economics, LLC - Receiver**

**Receiver**

**For the Period from 11/1/2012 to 11/30/2012**

December 06, 2012

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
S. Gregory Hays, CTP, CIRA	2.00	712.00
	356.00/hr	
<b>For professional services rendered</b>	<b>2.00</b>	<b>\$712.00</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
East Tower, Suite 200  
Atlanta, GA 30326

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**Parish Economics, LLC - Receiver**

**Receiver**

**For the Period from 11/1/2012 to 11/30/2012**

December 06, 2012

Professional Services

	<u>Hours</u>	<u>Amount</u>
Case Administration	0.90	320.40
Litigation Consulting	0.40	142.40
Tax Issues	0.70	249.20
<b>For professional services rendered</b>	<b>2.00</b>	<b>\$712.00</b>

**Hays Financial Consulting, LLC**3343 Peachtree Road NE  
East Tower, Suite 200  
Atlanta, GA 30326**Parish Economics, LLC - Receiver****Receiver****For the Period from 11/1/2012 to 11/30/2012**

December 06, 2012

## Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Case Administration</u></b>			
11/12/2012	SGH	Corresponded with David Dantzler regarding closing case.	0.10 356.00/hr 35.60
	SGH	Corresponded with David Dantzler regarding closing case. Corresponded with Jim Jennings regarding UHP and closing that matter. Drafted email to David Dantzler regarding same.	0.20 356.00/hr 71.20
11/20/2012	SGH	Reviewed and responded to email from US Attorney John Dogulas. Corresponded with Jim Jennings and David Dantzler regarding closing the case.	0.20 356.00/hr 71.20
11/21/2012	SGH	Reviewed email from David Dantzler regarding closing the case and issues for the final report. Drafted email in response regarding pending matters and UHP tax issue to resolve with the IRS. Made plans for final distribution and reserves to close the case. Sent email to David Dantzler with the financial summary of the case.	0.40 356.00/hr 142.40
		Subtotal	0.90 320.40
<b><u>Litigation Consulting</u></b>			
11/21/2012	SGH	Reviewed the lawsuit served today against Albert Parish by Emmett Goodman. Drafted email to Mr. Goodman requesting that he dismiss the case.	0.40 356.00/hr 142.40
		Subtotal	0.40 142.40
<b><u>Tax Issues</u></b>			
11/16/2012	SGH	Reviewed email from Jim Jennings regarding UHP and his efforts in trying to resolve the tax claims by the IRS. Corresponded with Jim Jennings and David Dantzler regarding same and plans to close the case and delays caused by the IRS's failure to respond to claims for 2006 taxes of UHP.	0.40 356.00/hr 142.40
11/29/2012	SGH	Reviewed draft of email to IRS regarding the UHP situation. Discussed with Jim Jennings.	0.30 356.00/hr 106.80
		Subtotal	0.70 249.20
		<b>For professional services rendered</b>	<b>2.00 \$712.00</b>

# EXHIBIT B

**Hays Financial Consulting, LLC**

3343 Peachtree Road, NE  
 East Tower, Suite 200  
 Atlanta, GA 30326-

**Parish Economics, LLC****Accountants and Financial Consultants to the Receiver****For the Period from 8/1/2011 to 8/31/2011**

September 26, 2011

## Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
J. Colt Conner, CFE	0.30	31.50
	105.00/hr	
Jim Jennings	0.40	95.20
	238.00/hr	
Scott S. Askue, CIRA	1.00	261.00
	261.00/hr	
<b>For professional services rendered</b>	<b>1.70</b>	<b>\$387.70</b>
Additional Charges :		
Copying Cost		0.15
Document Storage		45.00
<b>Total costs</b>		<b>\$45.15</b>
<b>Total amount of this bill</b>		<b>\$432.85</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road, NE  
East Tower, Suite 200  
Atlanta, GA 30326-

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**Parish Economics, LLC**

**Accountants and Financial Consultants to the Receiver  
For the Period from 8/1/2011 to 8/31/2011**

September 26, 2011

Professional Services

	<u>Hours</u>	<u>Amount</u>
Fee / Employment Applications & Objection	0.80	208.80
Investor Communications and Reporting	0.50	83.70
Tax Issues	0.40	95.20
<b>For professional services rendered</b>	<b>1.70</b>	<b>\$387.70</b>

Additional Charges :

Copying Cost	0.15
Document Storage	45.00
<b>Total costs</b>	<b>\$45.15</b>

**Total amount of this bill** \$432.85

**Hays Financial Consulting, LLC**3343 Peachtree Road, NE  
East Tower, Suite 200  
Atlanta, GA 30326-**Parish Economics, LLC****Accountants and Financial Consultants to the Receiver****For the Period from 8/1/2011 to 8/31/2011**

September 26, 2011

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Fee / Employment Applications &amp; Objection</u></b>			
8/18/2011	SSA Reviewed and finalized fee invoice for July 2011.	0.30	78.30
		261.00/hr	
8/19/2011	SSA Reviewed and prepared invoices for year 2011 for fee application.	0.50	130.50
		261.00/hr	
	Subtotal	0.80	208.80
<b><u>Investor Communications and Reporting</u></b>			
8/17/2011	SSA Reviewed email from and drafted email to investor regarding status of claim.	0.20	52.20
		261.00/hr	
8/29/2011	JCC Reviewed and responded to emails from the Receiver regarding addition of article to website. Added articles to investor website accordingly.	0.30	31.50
		105.00/hr	
	Subtotal	0.50	83.70
<b><u>Tax Issues</u></b>			
8/16/2011	JJ Telephone call to Londalee Burger of IRS regarding status of 505(b) requests.	0.20	47.60
		238.00/hr	
8/18/2011	JJ Telephone conversation with Londalee Burger of IRS regarding status of 505(b) requests.	0.20	47.60
		238.00/hr	
	Subtotal	0.40	95.20
	<b>For professional services rendered</b>	<b>1.70</b>	<b>\$387.70</b>

Parish Economics, LLC

Page 2

Additional Charges :

	<u>Amount</u>
<b><u>Expenses</u></b>	
8/1/2011 Copying cost	0.15
Document storage for August 2011	45.00
	<hr/>
Subtotal	45.15
	<hr/>
<b>Total costs</b>	<b>\$45.15</b>
	<hr/>
<b>Total amount of this bill</b>	<b>\$432.85</b>
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**Hays Financial Consulting, LLC**

3343 Peachtree Road, NE  
 East Tower, Suite 200  
 Atlanta, GA 30326

**Parish Economics, LLC****Accountants and Financial Consultants to the Receiver****For the Period from 9/1/2011 to 9/30/2011**

October 24, 2011

## Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
Dwaine A. Butler	4.90	514.50
	105.00/hr	
J. Colt Conner, CFE	0.40	42.00
	105.00/hr	
Jim Jennings	25.80	6,140.40
	238.00/hr	
Kathryn A. Malek, PHR	0.30	48.60
	162.00/hr	
Scott S. Askue, CIRA	1.80	469.80
	261.00/hr	
<b>For professional services rendered</b>	<b>33.20</b>	<b>\$7,215.30</b>
Additional Charges :		
Copying Cost		4.50
Document Storage		45.00
Fax		2.00
<b>Total costs</b>		<b>\$51.50</b>
<b>Total amount of this bill</b>		<b>\$7,266.80</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road, NE  
East Tower, Suite 200  
Atlanta, GA 30326

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**Parish Economics, LLC**

**Accountants and Financial Consultants to the Receiver**

**For the Period from 9/1/2011 to 9/30/2011**

October 24, 2011

Professional Services

	<u>Hours</u>	<u>Amount</u>
Case Administration	1.80	189.00
Investor Communications and Reporting	0.70	120.30
Tax Issues	30.70	6,906.00
<b>For professional services rendered</b>	<b>33.20</b>	<b>\$7,215.30</b>

Additional Charges :

Copying Cost	4.50
Document Storage	45.00
Fax	2.00
<b>Total costs</b>	<b>\$51.50</b>

**Total amount of this bill**

**\$7,266.80**

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**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
 East Tower, Suite 200  
 Atlanta, GA 30326

**Parish Economics, LLC**

**For the Period from 9/1/2011 to 9/30/2011**

July 19, 2012

## Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Case Administration</u></b>			
9/2/2011	DAB	Researched and reviewed files at the storage facility for the determination of abandonment. Drafted emails to and reviewed emails from the Receiver regarding same.	0.60 105.00/hr 63.00
9/22/2011	DAB	Researched for post receivership bank records. Met with Scott Askue and discussed findings.	0.70 105.00/hr 73.50
9/29/2011	DAB	Researched and reviewed bank statements at the storage facility. Drafted email to Scott Askue regarding Chase statements.	0.50 105.00/hr 52.50
	Subtotal	1.80	189.00
<b><u>Investor Communications and Reporting</u></b>			
9/21/2011	SSA	Telephone call from Tommy Williams regarding his association with the Steinberg Law firm. Drafted email to Maggie Fox regarding same.	0.30 261.00/hr 78.30
9/28/2011	JCC	Reviewed and responded to emails from the Receiver regarding additions to site. Added documents to site accordingly.	0.40 105.00/hr 42.00
	Subtotal	0.70	120.30
<b><u>Tax Issues</u></b>			
9/1/2011	JRJ	Reviewed IRS responses to Requests for Prompt Assessment for 2007 and 2008. Communicated to Scott Askue and Receiver.	0.40 238.00/hr 95.20
9/6/2011	SSA	Discussed IRS lien on relating to Unlimited Hiring Possibilities with Jim Jennings. Reviewed data relating to same.	0.30 261.00/hr 78.30
	JRJ	Reviewed Lien Notice from IRS on Unlimited Hiring Possibilities, LLC for years 2003, 2006, and 2007 employment tax assessments. Prepared note to Receiver regarding back years and unknown amounts.	1.80 238.00/hr 428.40
	JRJ	Met with Scott Askue regarding establishment of a new QSF entity to accommodate recovery and distribution of settlement funds. Finalized and processed 2010 QSF return.	0.40 238.00/hr 95.20
9/9/2011	SSA	Reviewed for payments to South Carolina for UHP deposits.	0.40 261.00/hr 104.40

## Parish Economics, LLC

Page 2

		<u>Hrs/Rate</u>	<u>Amount</u>
9/9/2011	JRJ	4.20 238.00/hr	999.60
	DAB	0.40 105.00/hr	42.00
9/12/2011	DAB	0.70 105.00/hr	73.50
	JRJ	1.00 238.00/hr	238.00
9/13/2011	DAB	0.20 105.00/hr	21.00
	DAB	0.20 105.00/hr	21.00
	JRJ	1.40 238.00/hr	333.20
9/15/2011	DAB	0.70 105.00/hr	73.50
	JRJ	1.00 238.00/hr	238.00
9/16/2011	DAB	0.20 105.00/hr	21.00
	JRJ	0.60 238.00/hr	142.80
9/19/2011	DAB	0.70 105.00/hr	73.50
	JRJ	2.10 238.00/hr	499.80
9/20/2011	SSA	0.40 261.00/hr	104.40
	JRJ	3.60 238.00/hr	856.80

## Parish Economics, LLC

Page 3

		<u>Hrs/Rate</u>	<u>Amount</u>
	Reviewed master transcript, Notices, and Experience Modification documents faxed today by SC DOE (.8). Incorporated by reference information relating to Experience Modification in draft of settlement letter and updated (.8).		
9/21/2011	JRJ Followed up with State of South Carolina Department of Employment regarding settlement letter. Discussed sale of Talent Tree and issues with Experience Modification in light of closure of company in March, 2007. Revised letter.	0.80 238.00/hr	190.40
9/22/2011	KAM Researched all payments made to South Carolina Department of Revenue per request of the Receiver.	0.30 162.00/hr	48.60
	JRJ Continued work on settlement letter with SC DOE, after discussions with Receiver and Scott Askue (1.0). Submitted draft to Receiver and discussed briefly (.2).	1.20 238.00/hr	285.60
9/23/2011	JRJ Edited revised settlement letter to SC DOE drafted by Receiver and submitted via e-mail to Judy Skow of SC DOE.	0.80 238.00/hr	190.40
9/26/2011	JRJ Discussed timing of settlement offer with Judy Skow of SC DOE.	0.20 238.00/hr	47.60
9/28/2011	SSA Reviewed and responded to email for the Receiver regarding claims of the IRS. Discussed tax claims with Jim Jennings.	0.40 261.00/hr	104.40
	JRJ Revised Collections Due Process Appeal letter for Unlimited Hiring Possibilities due October 7th. Compiled all reconciliations in support of disclosures made in letter regarding 12/31/2007 Federal Unemployment tax balance due, and 9/30/2006 Federal payroll taxes (Form 941 analysis of deposits). Submitted complete letter and reporting package to Receiver for review.	3.80 238.00/hr	904.40
9/29/2011	JRJ Continued work on Collections Due Process letter for Unlimited Hiring Possibilities and supporting documentation to IRS: revised letter by adding claims information provided by Receiver and Scott Askue	1.30 238.00/hr	309.40
9/30/2011	JRJ Continued work on IRS Collections Due Process package for Unlimited Hiring Possibilities, LLC. Researched procedures in Representation Before the IRS Collections division treatise by McKenzie.	1.20 238.00/hr	285.60
	Subtotal	<hr/> 30.70	<hr/> 6,906.00
	<b>For professional services rendered</b>	<hr/> <b>33.20</b>	<hr/> <b>\$7,215.30</b>

Parish Economics, LLC

Page 4

Additional Charges :

	<u>Amount</u>
<b><u>Expenses</u></b>	
9/30/2011 Copying cost	4.50
Document storage for September 2011	45.00
Fax	2.00
	<hr/>
Subtotal	51.50
	<hr/>
<b>Total costs</b>	<b>\$51.50</b>
	<hr/>
<b>Total amount of this bill</b>	<b>\$7,266.80</b>
	<hr/> <hr/>

**Hays Financial Consulting, LLC**

3343 Peachtree Road, NE  
 East Tower, Suite 200  
 Atlanta, GA 30326

**Parish Economics, LLC****For the Period from 10/1/2011 to 10/31/2011**

November 17, 2011

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
Dwaine A. Butler	0.20	21.00
	105.00/hr	
Jim Jennings	3.20	761.60
	238.00/hr	
Scott S. Askue, CIRA	0.80	208.80
	261.00/hr	
<b>For professional services rendered</b>	<b>4.20</b>	<b>\$991.40</b>
Additional Charges :		
Copying Cost		152.25
Document Storage		45.00
Expense Reports		20.60
Postage		6.43
<b>Total costs</b>		<b>\$224.28</b>
<b>Total amount of this bill</b>		<b>\$1,215.68</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road, NE  
 East Tower, Suite 200  
 Atlanta, GA 30326

**Parish Economics, LLC****For the Period from 10/1/2011 to 10/31/2011**

November 17, 2011

## Professional Services

	<u>Hours</u>	<u>Amount</u>
Fee / Employment Applications & Objection	0.60	156.60
Investor Communications and Reporting	0.40	73.20
Tax Issues	3.20	761.60
<b>For professional services rendered</b>	<b>4.20</b>	<b>\$991.40</b>

## Additional Charges :

Copying Cost	152.25
Document Storage	45.00
Expense Reports	20.60
Postage	6.43
<b>Total costs</b>	<b>\$224.28</b>

**Total amount of this bill****\$1,215.68**

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 Atlanta, GA 30326

**Parish Economics, LLC****For the Period from 10/1/2011 to 10/31/2011**

November 17, 2011

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Fee / Employment Applications &amp; Objection</u></b>			
10/17/2011	SSA Reviewed and edited fee invoice for September 2011.	0.60 261.00/hr	156.60
	Subtotal	0.60	156.60
<b><u>Investor Communications and Reporting</u></b>			
10/12/2011	DAB Telephone call from investor regarding information of status of case.	0.20 105.00/hr	21.00
10/27/2011	SSA Telephone call to investor regarding updated contact information.	0.20 261.00/hr	52.20
	Subtotal	0.40	73.20
<b><u>Tax Issues</u></b>			
10/3/2011	JJ Finalized Collections Due Process package including referencing all bank statement deposits to analysis schedule, internal Quickbooks reports, and Form 941 Schedule B for easy reference by IRS. Finalized package and sent VIA USPS Priority Mail.	1.80 238.00/hr	428.40
10/24/2011	JJ Reviewed and responded to IRS Notice regarding Unlimited Hiring Possibilities, LLC for quarter ended 3/31/2007. Discussed with Receiver. Prepared letter for Receiver signature. Researched files for copy of 3/31/2007 Form 941.	1.40 238.00/hr	333.20
	Subtotal	3.20	761.60
	<b>For professional services rendered</b>	<b>4.20</b>	<b>\$991.40</b>

Parish Economics, LLC

Page 2

Additional Charges :

	<u>Amount</u>
<b><u>Expenses</u></b>	
10/1/2011 Postage	6.43
Copying cost	152.25
Document storage	45.00
10/4/2011 Expense Report - Jim Jennings week end 10/8/11	20.60
Postage: \$20.60	
	<hr/>
Subtotal	224.28
	<hr/>
<b>Total costs</b>	<b>\$224.28</b>
	<hr/>
<b>Total amount of this bill</b>	<b>\$1,215.68</b>
	<hr/> <hr/>

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**Parish Economics, LLC****For the Period from 11/1/2011 to 11/30/2011**

December 14, 2011

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
Scott S. Askue, CIRA	0.60 261.00/hr	156.60
<b>For professional services rendered</b>	<b>0.60</b>	<b>\$156.60</b>
Additional Charges :		
Copying Cost		8.55
Document Storage		45.00
Fax		2.75
<b>Total costs</b>		<b>\$56.30</b>
 <b>Total amount of this bill</b>		 <b>\$212.90</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
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**Parish Economics, LLC**

**For the Period from 11/1/2011 to 11/30/2011**

December 14, 2011

Professional Services

	<u>Hours</u>	<u>Amount</u>
Accounting	0.30	78.30
Fee / Employment Applications & Objection	0.30	78.30
<b>For professional services rendered</b>	<b>0.60</b>	<b>\$156.60</b>

Additional Charges :

Copying Cost	8.55
Document Storage	45.00
Fax	2.75
<b>Total costs</b>	<b>\$56.30</b>

<b>Total amount of this bill</b>	<b>\$212.90</b>
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**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
 East Tower, Suite 200  
 Atlanta, GA 30326

**Parish Economics, LLC****For the Period from 11/1/2011 to 11/30/2011**

December 14, 2011

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Accounting</u></b>		
11/29/2011 SSA Reviewed transactions and reconciled bank activity for October 2011.	0.30 261.00/hr	78.30
Subtotal	0.30	78.30
<b><u>Fee / Employment Applications &amp; Objection</u></b>		
11/14/2011 SSA Reviewed and edited fee invoice for October 2011.	0.30 261.00/hr	78.30
Subtotal	0.30	78.30
<b>For professional services rendered</b>	<b>0.60</b>	<b>\$156.60</b>

Parish Economics, LLC

Page 2

Additional Charges :

	<u>Amount</u>
<b><u>Expenses</u></b>	
11/30/2011 Fax	2.75
Copying cost	8.55
Document storage	45.00
	<hr/>
Subtotal	56.30
	<hr/>
<b>Total costs</b>	<b>\$56.30</b>
	<hr/>
<b>Total amount of this bill</b>	<b>\$212.90</b>
	<hr/> <hr/>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
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**Parish Economics, LLC****For the Period from 12/1/2011 to 12/31/2011**

January 12, 2012

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
J. Colt Conner, CFE	0.20	21.00
	105.00/hr	
James R. Jennings, CPA	0.60	142.80
	238.00/hr	
Scott S. Askue, CIRA	0.40	104.40
	261.00/hr	
<b>For professional services rendered</b>	<b>1.20</b>	<b>\$268.20</b>
Additional Charges :		
Document Storage		45.00
<b>Total costs</b>		<b>\$45.00</b>
<b>Total amount of this bill</b>		<b>\$313.20</b>

**Hays Financial Consulting, LLC**3343 Peachtree Road NE  
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Atlanta, GA 30326

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**Parish Economics, LLC****For the Period from 12/1/2011 to 12/31/2011**

January 12, 2012

## Professional Services

	<u>Hours</u>	<u>Amount</u>
Claims Administration & Objections	0.20	52.20
Fee / Employment Applications & Objection	0.20	52.20
Investor Communications and Reporting	0.20	21.00
Tax Issues	0.60	142.80
<b>For professional services rendered</b>	<b>1.20</b>	<b>\$268.20</b>
Additional Charges :		
Document Storage		45.00
<b>Total costs</b>		<b>\$45.00</b>
<b>Total amount of this bill</b>		<b>\$313.20</b>

**Hays Financial Consulting, LLC**3343 Peachtree Road NE  
East Tower, Suite 200  
Atlanta, GA 30326

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**Parish Economics, LLC****For the Period from 12/1/2011 to 12/31/2011**

January 12, 2012

## Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Claims Administration &amp; Objections</u></b>			
12/6/2011	SSA Reviewed for status of investor and treatment of claim.	0.20 261.00/hr	52.20
	Subtotal	0.20	52.20
<b><u>Fee / Employment Applications &amp; Objection</u></b>			
12/13/2011	SSA Reviewed and edited fee invoice for November 2011.	0.20 261.00/hr	52.20
	Subtotal	0.20	52.20
<b><u>Investor Communications and Reporting</u></b>			
12/5/2011	JCC Telephone call from investor regarding final distribution.	0.20 105.00/hr	21.00
	Subtotal	0.20	21.00
<b><u>Tax Issues</u></b>			
12/12/2011	JRJ Had brief follow up with Judy Skow of SC DOR regarding Offer in Compromise of UHP unemployment tax liabilities. Agreed to follow up in early January, 2012.	0.20 238.00/hr	47.60
12/15/2011	JRJ Left voicemail with Londalee Burger of IRS regarding status of Requests For Prompt Assessments. Returned voicemail from Londalee Burger regarding same.	0.20 238.00/hr	47.60
12/19/2011	JRJ Had telephone conversation with Londalee Burger of the IRS regarding outstanding Requests for Prompt Assessment for years 2009 and 2010 (1120SF). Agreed to follow up first week in January, 2012.	0.20 238.00/hr	47.60
	Subtotal	0.60	142.80
	<b>For professional services rendered</b>	<b>1.20</b>	<b>\$268.20</b>

Parish Economics, LLC

Page 2

Additional Charges :

	<u>Amount</u>
<b><u>Expenses</u></b>	
12/31/2011 Document storage	45.00
Subtotal	45.00
<b>Total costs</b>	<b>45.00</b>
<b>Total amount of this bill</b>	<b>313.20</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
 East Tower, Suite 200  
 Atlanta, GA 30326

**Parish Economics, LLC**

For the Period from 1/1/2012 to 1/31/2012

February 17, 2012

## Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
Dwaine A. Butler	0.50	52.50
	105.00/hr	
James R. Jennings, CPA	8.50	2,023.00
	238.00/hr	
Kathryn A. Malek, PHR	0.50	81.00
	162.00/hr	
Scott S. Askue, CIRA	1.60	417.60
	261.00/hr	
<b>For professional services rendered</b>	<b>11.10</b>	<b>\$2,574.10</b>
Additional Charges :		
Copying Cost		11.40
Document Storage		45.00
Fax		1.50
Postage		0.90
<b>Total costs</b>		<b>\$58.80</b>
<b>Total amount of this bill</b>		<b>\$2,632.90</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
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 Atlanta, GA 30326

**Parish Economics, LLC****For the Period from 1/1/2012 to 1/31/2012**

February 17, 2012

## Professional Services

	<u>Hours</u>	<u>Amount</u>
Accounting	1.40	257.70
Fee / Employment Applications & Objection	0.50	130.50
Investor Communications and Reporting	0.50	130.50
Tax Issues	8.70	2,055.40
<b>For professional services rendered</b>	<b>11.10</b>	<b>\$2,574.10</b>

## Additional Charges :

Copying Cost	11.40
Document Storage	45.00
Fax	1.50
Postage	0.90
<b>Total costs</b>	<b>\$58.80</b>

<b>Total amount of this bill</b>	<b>\$2,632.90</b>
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**Hays Financial Consulting, LLC**3343 Peachtree Road NE  
East Tower, Suite 200  
Atlanta, GA 30326**Parish Economics, LLC****For the Period from 1/1/2012 to 1/31/2012**

July 19, 2012

## Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Accounting</u></b>			
1/3/2012	SSA Reviewed November transactions and verified reconciliations.	0.30 261.00/hr	78.30
1/6/2012	DAB Discussed issues with Jim Jennings regarding the review and location of the 2004 bank statements.	0.20 105.00/hr	21.00
	DAB Researched information regarding 2004 bank statements at the storage facility.	0.30 105.00/hr	31.50
1/10/2012	KAM Drafted letter to First Citizens Bank regarding approval for Jim Jennings to receive bank statements.	0.30 162.00/hr	48.60
1/23/2012	SSA Reviewed and reconciled transactions for December 2011.	0.30 261.00/hr	78.30
	Subtotal	1.40	257.70
<b><u>Fee / Employment Applications &amp; Objection</u></b>			
1/10/2012	SSA Reviewed and edited fee invoice for December 2011.	0.50 261.00/hr	130.50
	Subtotal	0.50	130.50
<b><u>Investor Communications and Reporting</u></b>			
1/23/2012	SSA Telephone call from investor regarding status of case and distributions.	0.20 261.00/hr	52.20
1/26/2012	SSA Telephone call from investor regarding status of case.	0.20 261.00/hr	52.20
1/27/2012	SSA Telephone call from investor regarding status of case issues.	0.10 261.00/hr	26.10
	Subtotal	0.50	130.50
<b><u>Tax Issues</u></b>			
1/9/2012	JRJ Reviewed IRS Notice received assessing tax, penalties, and interest for unpaid payroll taxes of Unlimited Hiring Possibilities, LLC for the quarter ended 3/31/2007. Discussed with Kathy Malek.	0.30 238.00/hr	71.40

## Parish Economics, LLC

Page 2

		<u>Hrs/Rate</u>	<u>Amount</u>
1/9/2012	JRJ	0.80 238.00/hr	190.40
	JRJ	1.20 238.00/hr	285.60
1/11/2012	JRJ	0.90 238.00/hr	214.20
	JRJ	0.60 238.00/hr	142.80
1/13/2012	JRJ	1.20 238.00/hr	285.60
1/17/2012	JRJ	0.10 238.00/hr	23.80
	JRJ	0.60 238.00/hr	142.80
	JRJ	0.60 238.00/hr	142.80
1/20/2012	JRJ	2.20 238.00/hr	523.60
1/31/2012	KAM	0.20 162.00/hr	32.40
	Subtotal	8.70	2,055.40

Parish Economics, LLC

Page 3

	<u>Hours</u>	<u>Amount</u>
For professional services rendered	11.10	\$2,574.10

Parish Economics, LLC

Page 4

Additional Charges :

	<u>Amount</u>
<b><u>Expenses</u></b>	
1/31/2012 Postage	0.90
Fax	1.50
Copying cost	11.40
Document storage	45.00
	<hr/>
Subtotal	58.80
	<hr/>
<b>Total costs</b>	<b>\$58.80</b>
	<hr/>
<b>Total amount of this bill</b>	<b>\$2,632.90</b>
	<hr/> <hr/>

**Hays Financial Consulting, LLC**3343 Peachtree Road NE  
East Tower, Suite 200  
Atlanta, GA 30326

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**Parish Economics, LLC****For the Period from 2/1/2012 to 2/29/2012**

March 21, 2012

## Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
James R. Jennings, CPA	20.70	4,926.60
	238.00/hr	
Scott S. Askue, CIRA	3.20	835.20
	261.00/hr	
<b>For professional services rendered</b>	<b>23.90</b>	<b>\$5,761.80</b>
Additional Charges :		
Copying Cost		29.85
Document Storage		45.00
Fax		0.50
Postage		73.33
<b>Total costs</b>		<b>\$148.68</b>
 <b>Total amount of this bill</b>		 <b>\$5,910.48</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
 East Tower, Suite 200  
 Atlanta, GA 30326

**Parish Economics, LLC**

For the Period from 2/1/2012 to 2/29/2012

March 21, 2012

## Professional Services

	<u>Hours</u>	<u>Amount</u>
Fee / Employment Applications & Objection	0.30	78.30
Investor Communications and Reporting	0.40	104.40
Tax Issues	23.20	5,579.10
<b>For professional services rendered</b>	<b>23.90</b>	<b>\$5,761.80</b>

## Additional Charges :

Copying Cost	29.85
Document Storage	45.00
Fax	0.50
Postage	73.33
<b>Total costs</b>	<b>\$148.68</b>

**Total amount of this bill**

**\$5,910.48**

**Hays Financial Consulting, LLC**3343 Peachtree Road NE  
East Tower, Suite 200  
Atlanta, GA 30326**Parish Economics, LLC****For the Period from 2/1/2012 to 2/29/2012**

March 21, 2012

## Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Fee / Employment Applications &amp; Objection</u></b>			
2/10/2012	SSA Reviewed and edited fee invoice for January 2012.	0.30 261.00/hr	78.30
	Subtotal	0.30	78.30
<b><u>Investor Communications and Reporting</u></b>			
2/7/2012	SSA Reviewed email from and drafted email to investor regarding status of case and distributions.	0.20 261.00/hr	52.20
2/22/2012	SSA Drafted email to investor regarding change of address.	0.20 261.00/hr	52.20
	Subtotal	0.40	104.40
<b><u>Tax Issues</u></b>			
2/6/2012	JRJ Reviewed prior year (2010) corporate tax file. Reviewed cash receipts and disbursements data for year ended 12/31/2011. Discussed character of cash receipts with Scott Askue and coded accordingly. (income, return of investment, other). Reviewed "winners" listing submitted by Scott Askue for those investors who received payment in excess of their original investment. Compared to amounts disgorged/received from them in 2011.	1.90 238.00/hr	452.20
	SSA Researched and discussed various recoveries during 2011 with Jim Jennings for the preparation of the 2011 tax return.	0.70 261.00/hr	182.70
2/7/2012	JRJ Prepared adjusting trial balance from BMS data for year ended 12/31/2011,	1.80 238.00/hr	428.40
	JRJ Prepared draft of 2011 Form 1120SF. Discussed treatment of receipts with Scott Askue.	2.20 238.00/hr	523.60
	JRJ Prepared draft of South Carolina 1041 for year ended 12/31/2011.	0.90 238.00/hr	214.20
2/13/2012	JRJ Reviewed two IRS Notices pertaining to Unlimited Hiring Possibilities, LLC. Commented to Receiver. Researched remaining open issues with IRS relating to 2007 and 2006. Telephone call to the South Carolina Dept. of Revenue (Judy Skow) regarding outstanding settlement offer on outstanding S.C. Unemployment taxes owed. Resubmitted letter dated 9/22/2011 from Receiver.	1.40 238.00/hr	333.20

## Parish Economics, LLC

Page 2

		<u>Hrs/Rate</u>	<u>Amount</u>
2/14/2012	JRJ Had lengthy phone conversation with Judy Skow of SC Dept. of Revenue regarding settlement of unemployment taxes. Agreed to settlement offer. Prepared letter from Receiver and prepared check request. Discussed Certification with IRS Judy Skow as a condition for settlement.	1.30 238.00/hr	309.40
	SSA Reviewed the year 2011 tax return. Met with Jim Jennings regarding same.	1.00 261.00/hr	261.00
2/16/2012	JRJ Prepared settlement package for South Carolina Department of Employment for Unlimited Hiring Possibilities, LLC, to be mailed along with settlement check today (2007 unemployment tax balance due). Prepared check request to IRS for quarter ended 3/31/2007 941 taxes due of \$493.00 (reduced from \$43,000).	1.60 238.00/hr	380.80
2/17/2012	JRJ Cleared reviewer notes on year ended 12/31/2011 Form 1120SF for Parish Economics, LLC. Resubmitted to Scott Askue.	0.90 238.00/hr	214.20
2/21/2012	SSA Reviewed and verified updated tax return.	0.50 261.00/hr	130.50
	JRJ Followed up with Judy Skow of South Carolina Dept. of Employment regarding certification of 3/31/2007 unemployment tax contribution with the IRS.	0.10 238.00/hr	23.80
2/23/2012	JRJ Signed and processed Federal and State corporate tax returns of Receivership (Form 1120SF and SC form 1041).	1.10 238.00/hr	261.80
2/27/2012	JRJ Reviewed SC Dept. of Employment IRS Certification letter. Prepared letter to IRS regarding same and filed along with letter from Receiver. Assembled relevant documents to accompany letter, pursuant to removing Federal tax, penalty and interest assessments.	1.10 238.00/hr	261.80
2/28/2012	JRJ Followed up via e-mail with Judy Skow of South Carolina Department of Employment regarding status of IRS Certification of 3/31/2007 unemployment tax contributions.	0.20 238.00/hr	47.60
	JRJ Wrote follow up letter to IRS Appeals division regarding Collections Due Process Hearing: updated information for resolution of South Carolina Department of Employment recent Certification of unemployment tax balance (as a result of settlement). Requested removal of IRS assessment, pursuant to pending Collections Due Process Hearing.	1.50 238.00/hr	357.00
2/29/2012	SSA Discussed UHP tax issues with Jim Jennings. Reviewed defendant records relating to same.	0.30 261.00/hr	78.30
	JRJ Prepared draft of 12/31/2011 Form 1120SF corporate income tax return of Parish Economics in Receivership.	2.10 238.00/hr	499.80
	JRJ Continued preparation of draft of 1120SF for Parish Economics LLC in Receivership. Updated receipts/disbursements and prepared white paper subschedules to be included with filing.	1.60 238.00/hr	380.80
	JRJ Discussed remaining open payroll tax issues regarding Unlimited Hiring Possibilities, LLC. (2003 matching problem and corresponding assessment of	1.00 238.00/hr	238.00

Parish Economics, LLC

Page 3

	<u>Hrs/Rate</u>	<u>Amount</u>
approximately \$49,000). Discussed research to be done at warehouse. Researched record retention database in order to ascertain whether documented records exist.		
Subtotal	23.20	5,579.10
<b>For professional services rendered</b>	<b>23.90</b>	<b>\$5,761.80</b>

Parish Economics, LLC

Page 4

Additional Charges :

	<u>Amount</u>
<b><u>Expenses</u></b>	
2/29/2012 Postage	73.33
Fax	0.50
Copying cost	29.85
Document storage	45.00
	<hr/>
Subtotal	148.68
	<hr/>
<b>Total costs</b>	<b>\$148.68</b>
	<hr/>
<b>Total amount of this bill</b>	<b>\$5,910.48</b>
	<hr/> <hr/>

**Hays Financial Consulting, LLC**3343 Peachtree Road NE  
East Tower, Suite 200  
Atlanta, GA 30326

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**Parish Economics, LLC****For the Period from 3/1/2012 to 3/31/2012**

April 11, 2012

## Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
Dwaine A. Butler	0.40	42.00
	105.00/hr	
James R. Jennings, CPA	14.00	3,332.00
	238.00/hr	
Scott S. Askue, CIRA	6.40	1,670.40
	261.00/hr	
<b>For professional services rendered</b>	<b>20.80</b>	<b>\$5,044.40</b>
Additional Charges :		
Copying Cost		47.10
Document Storage		45.00
Federal Express		20.71
Postage		28.70
<b>Total costs</b>		<b>\$141.51</b>
<b>Total amount of this bill</b>		<b>\$5,185.91</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
 East Tower, Suite 200  
 Atlanta, GA 30326

**Parish Economics, LLC****For the Period from 3/1/2012 to 3/31/2012**

April 11, 2012

## Professional Services

	<u>Hours</u>	<u>Amount</u>
Accounting	0.30	78.30
Fee / Employment Applications & Objection	0.40	104.40
Investor Communications and Reporting	0.60	156.60
Tax Issues	19.50	4,705.10
<b>For professional services rendered</b>	<b>20.80</b>	<b>\$5,044.40</b>

## Additional Charges :

Copying Cost	47.10
Document Storage	45.00
Federal Express	20.71
Postage	28.70
<b>Total costs</b>	<b>\$141.51</b>

**Total amount of this bill****\$5,185.91**

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
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 Atlanta, GA 30326

**Parish Economics, LLC**

**For the Period from 3/1/2012 to 3/31/2012**

April 11, 2012

## Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Accounting</u></b>			
3/27/2012	SSA Reviewed and reconciled bank account for February 2012.	0.30 261.00/hr	78.30
	Subtotal	0.30	78.30
<b><u>Fee / Employment Applications &amp; Objection</u></b>			
3/12/2012	SSA Reviewed and edited fee invoice for February 2012.	0.40 261.00/hr	104.40
	Subtotal	0.40	104.40
<b><u>Investor Communications and Reporting</u></b>			
3/8/2012	SSA Telephone call from investor regarding status of case and distribution.	0.20 261.00/hr	52.20
3/20/2012	SSA Drafted email to investor regarding status of case.	0.20 261.00/hr	52.20
3/23/2012	SSA Telephone call from investor regarding status of case.	0.20 261.00/hr	52.20
	Subtotal	0.60	156.60
<b><u>Tax Issues</u></b>			
3/1/2012	DAB Reviewed UHP files at the storage facility per Jim Jennings. Staged pallets to be reviewed.	0.40 105.00/hr	42.00
	JRJ Finalized Federal 1120SF for Parish Economics in Receivership return for year ended 12/31/2011.	1.00 238.00/hr	238.00
3/13/2012	SSA Traveled to warehouse and reviewed for information regarding tax claim against UHP.	1.90 261.00/hr	495.90
	JRJ Read and researched IRS penalty reduction on Notice received. Updated status of tax issues in memo to Receiver.	0.30 238.00/hr	71.40
	JRJ Traveled to storage warehouse and researched records in record retention warehouse for Unlimited Hiring Possibilities, LLC 2003 payroll tax records (2003 Civil Penalty issue of \$48,000).	1.90 238.00/hr	452.20
3/15/2012	SSA Reviewed and responded to email from the Receiver regarding records to respond to tax assessment against UHP.	0.30 261.00/hr	78.30

## Parish Economics, LLC

Page 2

		<u>Hrs/Rate</u>	<u>Amount</u>
3/16/2012	JRJ Continued research on Unlimited Hiring Possibilities tax and penalty assessments. Searched storage areas for payroll tax information pertaining to year ended 12/31/2003.	1.60 238.00/hr	380.80
	JRJ Prepared letter and reconciliation/historical package to Internal Revenue Service Taxpayer Advocate in order to resolve three remaining payroll tax issues related to tax and penalty assessments for periods/years ended 9/30/2006, 12/31/2007, and 12/31/2003. Discussed draft of letter and package with Trustee and made revisions accordingly.	2.10 238.00/hr	499.80
	JRJ Prepared Form 911, Request For Taxpayer Advocate Order for Unlimited Hiring Possibilities, LLC payroll tax and penalty assessments related to periods/years ended 9/30/2006, 12/31/2007, and 12/31/2003. Discussed same briefly with Receiver.	1.10 238.00/hr	261.80
3/19/2012	JRJ Prepared Form 4810, Request For Prompt Assessment under Code Section 6501 for Parish Economics in Receivership for the year ended 12/31/2011.	1.10 238.00/hr	261.80
	JRJ Prepared Form 4810, Request for Prompt Assessment under code section 6501 for Parish Economics, LLC in Receivership, for year ended 12/31/2010.	1.10 238.00/hr	261.80
	SSA Reviewed UHP Quickbooks file for details relating to 2003 tax assessment. Discussed same with Jim Jennings.	0.50 261.00/hr	130.50
3/20/2012	JRJ Read and reviewed IRS letter from Appeals Division regarding 2003 penalties, 2006 payroll taxes, and 2007 unemployment tax assessments levied on Unlimited Hiring Possibilities, LLC. . Drafted letter in response and sent copy of correspondence and source documentation sent to Taxpayer Advocate dated March 16, 2012, to Appeals Division. Discussed briefly with Receiver.	1.30 238.00/hr	309.40
3/21/2012	SSA Traveled to and from storage warehouse to review for documents to resolve the fine levied against UHP by the IRS.	1.40 261.00/hr	365.40
3/23/2012	SSA Reviewed disks produced by Legare and Bailey for information to respond to \$40,000 penalty assessed by the IRS against UHP.	0.70 261.00/hr	182.70
3/26/2012	SSA Reviewed request for prompt determination. Discussed same with Jim Jennings.	0.30 261.00/hr	78.30
	JRJ Revised Form 4810, Request for Prompt Assessment for years ended 12/31/2010 and 12/31/2011 for Parish Economics, LLC in Receivership. Added Order appointing Receiver and other documented items.	0.90 238.00/hr	214.20
3/29/2012	JRJ Lengthy phone conversation with Taxpayer Advocate Office (Ms. Henderson) regarding UHP Collections Due Process Hearing and documents provided. Discussed background of each issue (three issues ) and agreed to reissue a power of attorney.	0.40 238.00/hr	95.20
3/30/2012	JRJ Lengthy telephone conversation with IRS regarding remaining assessments. Prepared updated Power of Attorney at IRS request (officer Henderson).	1.20 238.00/hr	285.60
	Subtotal	19.50	4,705.10

Parish Economics, LLC

Page 3

	<u>Hours</u>	<u>Amount</u>
For professional services rendered	20.80	\$5,044.40

Parish Economics, LLC

Page 4

Additional Charges :

	<u>Amount</u>
<b><u>Expenses</u></b>	
3/28/2012 FedEx to Department of the Treasury 2/29/12	20.71
3/31/2012 Postage	28.70
Copying cost	47.10
Document storage	45.00
	<hr/>
Subtotal	141.51
	<hr/>
<b>Total costs</b>	<b>\$141.51</b>
	<hr/>
<b>Total amount of this bill</b>	<b>\$5,185.91</b>
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**Hays Financial Consulting, LLC**3343 Peachtree Road NE  
East Tower, Suite 200  
Atlanta, GA 30326

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**Parish Economics, LLC****For the Period from 4/1/2012 to 4/30/2012**

May 10, 2012

## Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
Dwaine A. Butler	0.40	42.00
	105.00/hr	
James R. Jennings, CPA	1.20	285.60
	238.00/hr	
Scott S. Askue, CIRA	1.00	261.00
	261.00/hr	
<b>For professional services rendered</b>	<b>2.60</b>	<b>\$588.60</b>
Additional Charges :		
Copying Cost		2.25
Pacer Charges		0.88
<b>Total costs</b>		<b>\$3.13</b>
<b>Total amount of this bill</b>		<b>\$591.73</b>

**Hays Financial Consulting, LLC**3343 Peachtree Road NE  
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Atlanta, GA 30326

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**Parish Economics, LLC****For the Period from 4/1/2012 to 4/30/2012**

May 10, 2012

## Professional Services

	<u>Hours</u>	<u>Amount</u>
Case Administration	0.80	146.40
Fee / Employment Applications & Objection	0.40	104.40
Investor Communications and Reporting	0.20	52.20
Tax Issues	1.20	285.60
<b>For professional services rendered</b>	<b>2.60</b>	<b>\$588.60</b>

## Additional Charges :

Copying Cost	2.25
Pacer Charges	0.88
<b>Total costs</b>	<b>\$3.13</b>

**Total amount of this bill**

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**\$591.73**

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**Hays Financial Consulting, LLC**3343 Peachtree Road NE  
East Tower, Suite 200  
Atlanta, GA 30326**Parish Economics, LLC**

For the Period from 4/1/2012 to 4/30/2012

May 10, 2012

## Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Case Administration</u></b>			
4/26/2012	DAB Reviewed files at the storage facility for determination of storage term and abandonment.	0.40 105.00/hr	42.00
4/27/2012	SSA Reviewed emails from and drafted emails to David Dantzler regarding remaining case issues.	0.40 261.00/hr	104.40
	Subtotal	0.80	146.40
<b><u>Fee / Employment Applications &amp; Objection</u></b>			
4/9/2012	SSA Reviewed and edited fee invoice for March 2012.	0.40 261.00/hr	104.40
	Subtotal	0.40	104.40
<b><u>Investor Communications and Reporting</u></b>			
4/5/2012	SSA Telephone call from investors regarding status of case.	0.20 261.00/hr	52.20
	Subtotal	0.20	52.20
<b><u>Tax Issues</u></b>			
4/19/2012	JRJ Reviewed additional information found in storage relating to Unlimited Hiring Possibilities, LLC payroll tax issues circa 2003-2004. Discussed findings with Scott Askue (search for information pursuant to removing 2003 Civil Penalty assessed by the Internal Revenue Service).	1.00 238.00/hr	238.00
4/30/2012	JRJ Telephone call to Taxpayer Advocate Office (Ms. Henderson), returning her late Friday call regarding Unlimited Hiring Possibilities, LLC. Left voice mail. Spoke with assistant Ms. Usher.	0.20 238.00/hr	47.60
	Subtotal	1.20	285.60
	<b>For professional services rendered</b>	<b>2.60</b>	<b>\$588.60</b>

Parish Economics, LLC

Page 2

Additional Charges :

	<u>Amount</u>
<b><u>Expenses</u></b>	
4/20/2012 Pacer on-line charges for period ended 3/31/12	0.88
4/30/2012 Copying cost	2.25
	<hr/>
Subtotal	3.13
	<hr/>
<b>Total costs</b>	<b>\$3.13</b>
	<hr/>
<b>Total amount of this bill</b>	<b>\$591.73</b>
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**Hays Financial Consulting, LLC**3343 Peachtree Road NE  
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**Parish Economics, LLC****For the Period from 5/1/2012 to 5/31/2012**

June 18, 2012

## Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
James R. Jennings, CPA	4.90	1,166.20
	238.00/hr	
Samantha Jose	0.20	20.00
	100.00/hr	
Scott S. Askue, CIRA	1.50	391.50
	261.00/hr	
<b>For professional services rendered</b>	<b>6.60</b>	<b>\$1,577.70</b>

## Additional Charges :

Copying Cost	31.05
Document Storage	45.00
Postage	7.20
<b>Total costs</b>	<b>\$83.25</b>

<b>Total amount of this bill</b>	<b>\$1,660.95</b>
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**Hays Financial Consulting, LLC**3343 Peachtree Road NE  
East Tower, Suite 200  
Atlanta, GA 30326

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**Parish Economics, LLC****For the Period from 5/1/2012 to 5/31/2012**

June 18, 2012

## Professional Services

	<u>Hours</u>	<u>Amount</u>
Accounting	0.30	78.30
Fee / Employment Applications & Objection	0.40	104.40
Investor Communications and Reporting	0.80	208.80
Tax Issues	5.10	1,186.20
<b>For professional services rendered</b>	<b>6.60</b>	<b>\$1,577.70</b>

## Additional Charges :

Copying Cost	31.05
Document Storage	45.00
Postage	7.20
<b>Total costs</b>	<b>\$83.25</b>

<b>Total amount of this bill</b>	<b>\$1,660.95</b>
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**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
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 Atlanta, GA 30326

**Parish Economics, LLC**

**For the Period from 5/1/2012 to 5/31/2012**

June 18, 2012

## Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Accounting</u></b>			
5/23/2012	SSA Reviewed and reconciled bank accounts for April 2012.	0.30 261.00/hr	78.30
	Subtotal	0.30	78.30
<b><u>Fee / Employment Applications &amp; Objection</u></b>			
5/4/2012	SSA Reviewed and edited pre-bill for April 2012.	0.40 261.00/hr	104.40
	Subtotal	0.40	104.40
<b><u>Investor Communications and Reporting</u></b>			
5/2/2012	SSA Edited letter to William Ernst regarding remaining distributions. Drafted email to investor regarding status of distributions.	0.40 261.00/hr	104.40
5/14/2012	SSA Drafted email to investor regarding status of distributions and case.	0.20 261.00/hr	52.20
5/15/2012	SSA Telephone call from investor regarding status of case.	0.20 261.00/hr	52.20
	Subtotal	0.80	208.80
<b><u>Tax Issues</u></b>			
5/21/2012	JRJ Prepared package of UHP Taxpayer Advocate correspondence and reconciliation for Receiver.	0.30 238.00/hr	71.40
	JRJ Had telephone conversation with Taxpayer Advocate office, Ms. Henderson, regarding status of Appeal for 9/30/2006 941, 12/31/07 940, and 2003 Civil Penalty assessments for W-2 matching problem.	0.30 238.00/hr	71.40
5/22/2012	JRJ Reviewed latest IRS Notice regarding demand for payment of unpaid tax, penalty and interest relating to quarter ended 12/31/2006 totaling approximately \$31,000. Researched prior year payroll tax returns and bank statement files and prepared reconciliation of amounts reported on Schedule B of Form 941 to data in files and source documentation in support of amounts	2.90 238.00/hr	690.20

Parish Economics, LLC

Page 2

		<u>Hrs/Rate</u>	<u>Amount</u>
	deposited. Prepared reconciliation schedule and reconciled amounts reported to amounts deposited for October, November, and December, 2006.		
5/22/2012	JRJ Prepared the following in response to IRS demand for payroll tax, penalties, and interest due for quarter ended 12/31/2006: Form 911, requesting Taxpayer Advocate Assistance; Form 2848, Power of Attorney; letter from Receiver with attachments including support for deposits, describing facts and requesting resolution of discrepancies with IRS. Submitted package to Receiver for review, comments, and signature.	1.20 238.00/hr	285.60
5/23/2012	SJ Prepared certified mailing of request for taxpayer assistance regarding notices for unpaid payroll taxes for Unlimited Hiring Possibilities for the period ending in December 2006.	0.20 100.00/hr	20.00
	JRJ Finalized letter to IRS regarding 12/31/2011 Form 941 taxes in response to IRS Notice demanding payment of approximately \$31,000.	0.20 238.00/hr	47.60
	Subtotal	<hr/> 5.10	<hr/> 1,186.20
	<b>For professional services rendered</b>	<hr/> <b>6.60</b>	<hr/> <b>\$1,577.70</b>

Parish Economics, LLC

Page 3

Additional Charges :

	<u>Amount</u>
<b><u>Expenses</u></b>	
5/1/2012 Postage	7.20
Document storage	45.00
Copying cost	31.05
	<hr/>
Subtotal	83.25
	<hr/>
<b>Total costs</b>	<b>\$83.25</b>
	<hr/>
<b>Total amount of this bill</b>	<b>\$1,660.95</b>
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**Hays Financial Consulting, LLC**3343 Peachtree Road NE  
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Atlanta, GA 30326

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**Parish Economics, LLC****For the Period from 6/1/2012 to 6/30/2012**

July 13, 2012

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
James R. Jennings, CPA	10.20	2,427.60
	238.00/hr	
Scott S. Askue, CIRA	3.60	939.60
	261.00/hr	
<b>For professional services rendered</b>	<b>13.80</b>	<b>\$3,367.20</b>
Additional Charges :		
Document Storage		30.00
<b>Total costs</b>		<b>\$30.00</b>
<b>Total amount of this bill</b>		<b>\$3,397.20</b>

**Hays Financial Consulting, LLC**3343 Peachtree Road NE  
East Tower, Suite 200  
Atlanta, GA 30326

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**Parish Economics, LLC****For the Period from 6/1/2012 to 6/30/2012**

July 13, 2012

## Professional Services

	<u>Hours</u>	<u>Amount</u>
Investor Communications and Reporting	2.00	522.00
Tax Issues	11.80	2,845.20
<b>For professional services rendered</b>	<b>13.80</b>	<b>\$3,367.20</b>
Additional Charges :		
Document Storage		30.00
<b>Total costs</b>		<b>\$30.00</b>
<b>Total amount of this bill</b>		<b>\$3,397.20</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
 East Tower, Suite 200  
 Atlanta, GA 30326

**Parish Economics, LLC**

**For the Period from 6/1/2012 to 6/30/2012**

July 13, 2012

## Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Investor Communications and Reporting</u></b>			
6/4/2012	SSA Telephone call from investor regarding status of case.	0.20	52.20
		261.00/hr	
6/6/2012	SSA Reviewed email from and drafted email to investor regarding status of case.	0.20	52.20
		261.00/hr	
6/7/2012	SSA Telephone call to investor regarding status of case.	0.20	52.20
		261.00/hr	
	SSA Telephone call from investor regarding status of case and future distributions.	0.20	52.20
		261.00/hr	
6/18/2012	SSA Telephone call from investor regarding status of case and projected distributions.	0.20	52.20
		261.00/hr	
6/20/2012	SSA Reviewed email from and drafted email to investor regarding status of case.	0.20	52.20
		261.00/hr	
6/25/2012	SSA Updated contact information for investor. Drafted email to investor regarding same.	0.30	78.30
		261.00/hr	
6/27/2012	SSA Reviewed and responded to email from investor regarding various case issues.	0.30	78.30
		261.00/hr	
6/29/2012	SSA Drafted email to Schwab regarding status of case and final distribution to investors.	0.20	52.20
		261.00/hr	
	Subtotal	2.00	522.00
<b><u>Tax Issues</u></b>			
6/13/2012	JRJ Telephone call to taxpayer Advocate Officer, Ms. Henderson, regarding status of Unlimited Hiring Possibilities appeal. Discussed timing of response of Settlement Officer Troy Duval (case assigned from Appeals Division in Memphis to Atlanta Settlement Officer Duval). Agreed to discuss again on June 20th, after TAO officer discusses with Troy Duval. Left voicemail with Revenue Officer Sandra Rose, located in Memphis, in order to follow up and learn of disposition of tax lien filed. Discussed status briefly with Receiver.	1.00	238.00
		238.00/hr	
6/18/2012	JRJ Reviewed and responded to Notice from Appeals Settlement Officer T.W. Duval. Telephone conversation regarding lien and removal. Discussed one remaining issue to be resolved. Agreed to revisit reconciliation of 9/30/2006 payroll tax deposits. Reviewed initial file and discussed briefly with Receiver and Scott Askue.	1.10	261.80
		238.00/hr	

## Parish Economics, LLC

Page 2

		<u>Hrs/Rate</u>	<u>Amount</u>
6/19/2012	JRJ Reanalyzed 2006 payroll tax deposits for third quarter, 2006. Researched books and located all IRS EFTPS confirmations. Revised analysis in order to determined revised difference between deposits per books/Form 941 and deposits per bank. Discussed and researched at length with Scott Askue.	2.40 238.00/hr	571.20
	JRJ Prepared lengthy settlement letter to accompany revised reconciliation of UHP payroll taxes for the third quarter of 2006.	1.80 238.00/hr	428.40
	SSA Reviewed Quickbooks and UHP records for information regarding payment of UHP payroll taxes. Prepared reports for same. Met with Jim Jennings regarding same.	0.70 261.00/hr	182.70
6/20/2012	SSA Reviewed letter to IRS regarding UHP taxes owed. Performed additional researched on same.	0.50 261.00/hr	130.50
	JRJ Revised letter to IRS regarding Unlimited Hiring Possibilities satisfaction of lien. Telephone conversation with IRS Taxpayer Advocate Officer-Ms. Henderson, regarding Lien Release versus Lien Withdrawal. Discussed same with Receiver regarding process of Withdrawal, coincident with final payment settling amount of unpaid tax due.	1.40 238.00/hr	333.20
6/22/2012	JRJ Telephone call from IRS Taxpayer Advocate Officer Henderson regarding settlement of remaining tax debt subject to lien and Lien Withdrawal process. Also discussed moving Collections Due Process Hearing to July 12th. Left lengthy voicemail with Appeals Settlement Officer T.W. Duval regarding Lien Withdrawal as well as moving the hearing date. Discussed same with Scott Askue. Drafted e-mail to Receiver regarding same.	0.40 238.00/hr	95.20
	JRJ Researched Collection Appeal Request and Form 9423 in Representation Before IRS Collections Division Handbook, in order to consider accelerating Lien Withdrawal to prepare in case necessary for July 12th Collections Due Process Hearing.	1.30 238.00/hr	309.40
	JRJ Prepared and sent letter to IRS Appeals Settlement Officer TW Duval, which documents my request to reschedule Collections Due Process Hearing (in addition to voice mail left today).	0.80 238.00/hr	190.40
	SSA Met with Jim Jennings regarding resolution of the UHP tax lien. Reviewed email regarding same.	0.40 261.00/hr	104.40
	Subtotal	11.80	2,845.20
	<b>For professional services rendered</b>	<b>13.80</b>	<b>\$3,367.20</b>

Parish Economics, LLC

Page 3

Additional Charges :

	<u>Amount</u>
<b><u>Expenses</u></b>	
6/1/2012 Document storage	30.00
Subtotal	<u>30.00</u>
<b>Total costs</b>	<b><u>\$30.00</u></b>
<b>Total amount of this bill</b>	<b><u><u>\$3,397.20</u></u></b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
 East Tower, Suite 200  
 Atlanta, GA 30326

**Parish Economics, LLC - Accountant**

For the Period from 7/1/2012 to 7/31/2012

December 06, 2012

## Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
Dwaine A. Butler	0.30	31.50
	105.00/hr	
James R. Jennings, CPA	12.00	2,856.00
	238.00/hr	
Kathryn A. Malek, PHR	0.30	48.60
	162.00/hr	
Scott S. Askue, CIRA	2.90	756.90
	261.00/hr	
<b>For professional services rendered</b>	<b>15.50</b>	<b>\$3,693.00</b>
Additional Charges :		
Copying Cost		0.75
Document Storage		45.00
Fax		17.00
<b>Total costs</b>		<b>\$62.75</b>
<b>Total amount of this bill</b>		<b>\$3,755.75</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
 East Tower, Suite 200  
 Atlanta, GA 30326

**Parish Economics, LLC - Accountant****For the Period from 7/1/2012 to 7/31/2012**

December 06, 2012

## Professional Services

	<u>Hours</u>	<u>Amount</u>
Case Administration	0.60	80.10
Fee / Employment Applications & Objection	0.80	208.80
Investor Communications and Reporting	2.10	548.10
Tax Issues	12.00	2,856.00
<b>For professional services rendered</b>	<b>15.50</b>	<b>\$3,693.00</b>

## Additional Charges :

Copying Cost	0.75
Document Storage	45.00
Fax	17.00
<b>Total costs</b>	<b>\$62.75</b>

**Total amount of this bill****\$3,755.75**

**Hays Financial Consulting, LLC**3343 Peachtree Road NE  
East Tower, Suite 200  
Atlanta, GA 30326**Parish Economics, LLC - Accountant**

For the Period from 7/1/2012 to 7/31/2012

December 06, 2012

## Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Case Administration</u></b>			
7/16/2012	KAM Prepared check to the IRS for settlement of UHP lien and sent to IRS.	0.30 162.00/hr	48.60
7/19/2012	DAB Reviewed files at the storage facility for the determination of abandonment.	0.30 105.00/hr	31.50
	Subtotal	0.60	80.10
<b><u>Fee / Employment Applications &amp; Objection</u></b>			
7/11/2012	SSA Reviewed and edited fee invoice for June 2012.	0.30 261.00/hr	78.30
7/19/2012	SSA Reviewed invoices for August 2011 through June 2012 for fee application.	0.50 261.00/hr	130.50
	Subtotal	0.80	208.80
<b><u>Investor Communications and Reporting</u></b>			
7/2/2012	SSA Calculated amount owed to investors after the first distributions. Drafted email to the US Attorney's office regarding same.	1.30 261.00/hr	339.30
	SSA Reviewed email from and drafted email to investor regarding status of case and distribution.	0.20 261.00/hr	52.20
7/10/2012	SSA Drafted email to investor regarding status of distributions.	0.20 261.00/hr	52.20
7/12/2012	SSA Telephone call from investor regarding status of case.	0.20 261.00/hr	52.20
7/23/2012	SSA Drafted emails to and responded to emails from investor regarding distributions and case status.	0.20 261.00/hr	52.20
	Subtotal	2.10	548.10
<b><u>Tax Issues</u></b>			
7/2/2012	JRJ Prepared new Power of Attorney at request of IRS. Submitted to Receiver for signature.	1.20 238.00/hr	285.60
	JRJ Had telephone conversation with Ms. Henderson of Taxpayer Advocate office regarding Lien Withdrawal request. Received blank from via e-mail from Ms. Henderson. Prepared Request for Lien Withdrawal Form 13794-W. Revised draft of letter to Appeals Division	2.70 238.00/hr	642.60

## Parish Economics, LLC - Accountant

Page 2

		<u>Hrs/Rate</u>	<u>Amount</u>
	Settlement Officer Duval. Updated package to be sent. Faxed draft of package including cover letter to Ms. Henderson for review and comment, prior to sending settlement offer to Officer Duval.		
7/3/2012	JRJ Placed follow up phone call to Ms. Henderson of IRS regarding status of letter, draft of Lien Withdrawal Request, and supporting documentation faxed to her on July 2. Discussed next step (forwarding to Appeals Division Settlement Officer).	0.20 238.00/hr	47.60
	JRJ Read IRS letters regarding response/approval of Form 4810, Request for Prompt Assessment for 2011 for (1) Parish Economics and (2) Parish Dixon Hughes Settlement Fund. Discussed with Scott Askue.	0.30 238.00/hr	71.40
7/9/2012	JRJ Responded to Receiver e-mail regarding status of Unlimited Hiring Possibilities Federal Tax Appeal. Prepared status report and PDFd at remote location (FedEx in Florida). Sent cover letter to Receiver for purposes of communicating status of case to third parties.	2.00 238.00/hr	476.00
	JRJ Had lengthy phone conversation with Ms. Henderson of Taxpayer Advocate Office of IRS. Discussed recommended changes to Lien Withdrawal Form 13794-W. Agreed to make changes prior to submitted to Appeals Settlement Officer. Revised Form 13794-W and also corrected letter and supporting documentation. Faxed 37 page document to Appeals Settlement Officer Troy Duvall (404)-338-7353, for discussion at Collections Due Processing hearing to be held on Tuesday, July 10, at 1:00pm; and faxed to Ms. Henderson of Taxpayer Advocate office (404)-338--7669. Follow up with Ms. Henderson. Communicated status to Receiver.	2.10 238.00/hr	499.80
7/10/2012	JRJ Had Collections Due Process hearing with IRS Appeals Settlement Officer Troy Duval. Discussed missing information and Lien Withdrawal. Received additional Master File Transcript Data via fax for quarters ended 9/30/06 and 12/31/06. Researched and faxed to Mr. Duval information pertaining to unreconciled difference in payroll deposits for quarter ended 9/30/2006. Researched and sent complete reconciliation on quarter ended 12/31/2006. Discussed settlement offer in fax memo to Troy Duval. Discussed same with Receiver.	2.10 238.00/hr	499.80
7/12/2012	JRJ Left lengthy voice mail with IRS Appeals Settlement Officer Troy Duval regarding: status of settlement offer regarding Unlimited Hiring Possibilities, LLC payroll tax.	0.20 238.00/hr	47.60
7/16/2012	JRJ Had telephone conversation with Officer Troy Duval of IRS Appeals Division. Discussed settlement/open issues. Agreed to tentative number for 9/30/2006 payroll tax settlement. Discussed Lien Withdrawal. Prepared check request along with memo to Receiver. Discussed same with Kathy Malek.	1.20 238.00/hr	285.60
	Subtotal	12.00	2,856.00
	<b>For professional services rendered</b>	<b>15.50</b>	<b>\$3,693.00</b>

**Parish Economics, LLC - Accountant**

Additional Charges :

	<u><b>Amount</b></u>
<b><u>Expenses</u></b>	
7/31/2012 Fax	17.00
Copying cost	0.75
Document storage	45.00
	<hr/>
Subtotal	62.75
	<hr/>
<b>Total costs</b>	<b>\$62.75</b>
	<hr/>
<b>Total amount of this bill</b>	<b>\$3,755.75</b>
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**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
 East Tower, Suite 200  
 Atlanta, GA 30326

**Parish Economics, LLC - Accountant**

For the Period from 8/1/2012 to 8/31/2012

September 24, 2012

## Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
Dwaine A. Butler	0.40	42.00
	105.00/hr	
James R. Jennings, CPA	14.30	3,403.40
	238.00/hr	
Scott S. Askue, CIRA	2.60	678.60
	261.00/hr	
<b>For professional services rendered</b>	<b>17.30</b>	<b>\$4,124.00</b>

## Additional Charges :

Copying Cost	109.20
Delivery Cost	10.89
Document Storage	45.00
Expense Reports	29.54
Fax	1.75
<b>Total costs</b>	<b>\$196.38</b>

<b>Total amount of this bill</b>	<b>\$4,320.38</b>
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**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
 East Tower, Suite 200  
 Atlanta, GA 30326

**Parish Economics, LLC - Accountant**

For the Period from 8/1/2012 to 8/31/2012

September 24, 2012

## Professional Services

	<u>Hours</u>	<u>Amount</u>
Case Administration	0.40	42.00
Fee / Employment Applications & Objection	0.30	78.30
Investor Communications and Reporting	1.00	261.00
Tax Issues	15.60	3,742.70
<b>For professional services rendered</b>	<b>17.30</b>	<b>\$4,124.00</b>

## Additional Charges :

Copying Cost	109.20
Delivery Cost	10.89
Document Storage	45.00
Expense Reports	29.54
Fax	1.75
<b>Total costs</b>	<b>\$196.38</b>

<b>Total amount of this bill</b>	<b>\$4,320.38</b>
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**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
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 Atlanta, GA 30326

**Parish Economics, LLC - Accountant**

For the Period from **8/1/2012** to **8/31/2012**

September 24, 2012

## Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Case Administration</u></b>			
8/16/2012	DAB Reviewed files at the storage facility for the determination of abandonment.	0.40 105.00/hr	42.00
	Subtotal	0.40	42.00
<b><u>Fee / Employment Applications &amp; Objection</u></b>			
8/6/2012	SSA Reviewed and edited fee invoice for July 2012.	0.30 261.00/hr	78.30
	Subtotal	0.30	78.30
<b><u>Investor Communications and Reporting</u></b>			
8/6/2012	SSA Calculated expected distribution to investor. Telephone call to same. Telephone call from two additional investors regarding future distribution.	0.50 261.00/hr	130.50
8/22/2012	SSA Telephone call from investor regarding status of case.	0.20 261.00/hr	52.20
8/23/2012	SSA Telephone calls from investor regarding status of case.	0.30 261.00/hr	78.30
	Subtotal	1.00	261.00
<b><u>Tax Issues</u></b>			
8/1/2012	JRJ Reviewed IRS correspondence. Reviewed lien release data and prepared status memo to Receiver and Scott Askue.	1.00 238.00/hr	238.00
8/5/2012	JRJ Prepared draft of demand letter to be sent to various credit reporting agencies regarding immediate removal of record of lien filing by IRS against Receiver (done in error and removed as a result of Receiver negotiations/settlement with IRS Appeals Division for removal of \$65,000 assessment and Withdrawal of lien as supported by IRS documentation provided).	1.10 238.00/hr	261.80
8/6/2012	JRJ Reviewed three IRS Notices forwarded by Receiver from Johns Island, SC regarding abatement and removal of penalty assessments relating to 12/31/2003 Civil Penalty of approximately \$48,000 as well as 12/31/2007 unemployment tax assessment totaling approximately	1.10 238.00/hr	261.80

## Parish Economics, LLC - Accountant

Page 2

		<u>Hrs/Rate</u>	<u>Amount</u>
	\$9,000. Responded via e-mail to with scan to Scott Askue explaining status and discussed remaining assessments to be resolved (12/31/2006 payroll tax assessment totaling \$25,000).		
8/6/2012	JRJ Finalized demand letters to be issued to Experian and Equifax after researching Credit bureau addresses. Revised letters. Corresponded with Receiver regarding same.	1.80 238.00/hr	428.40
8/7/2012	JRJ Drafted memo to Appeals Officer Troy Duval regarding discrepancies on several IRS notices pertaining to assessments removed for 2003, 2007, and remaining assessment in error for 9/30/2006. Also addressed problem and status of research on missing deposits. Faxed memo and supporting documentation.	1.10 238.00/hr	261.80
8/13/2012	JRJ Followed up with Troy Duval, IRS Appeals officer regarding closure of Collections Due Process matter concerning Unlimited Hiring Possibilities, LLC. Discussed issues enumerated in fax memo sent to him on August 1. Discussed executing waiver document by August 15, 2012. Followed up with Ms. Henderson of Taxpayer Advocate office, regarding status of quarter ended 12/31/2006 payroll tax assessment letter and reconciliation sent to IRS.	0.90 238.00/hr	214.20
8/14/2012	JRJ Faxed executed Summary Determination form to Troy Duval of IRS Appeals Division for Unlimited Hiring Possibilities issue of lien Withdrawal. Prepared fax cover letter to accompany executed document.	0.30 238.00/hr	71.40
8/22/2012	JRJ Reviewed Lien Release document received in mail from IRS for Unlimited Hiring Possibilities, LLC. Compared to original lien filing and confirmed all periods and amounts released. Discussed briefly with Scott Askue. Discussed remaining IRS assessments still open (i.e., 12/31/2006).	0.30 238.00/hr	71.40
8/23/2012	JRJ Had lengthy phone conversation with Ms. Henderson of IRS Taxpayer Advocate regarding tax matters pertaining to quarter ended 12/31/2006. Inquired regarding current status and Form 911 filed in May, 2012. Compiled and faxed 60 page document for her review.	0.40 238.00/hr	95.20
	SSA Drafted emails to Jim Jennings and the Receiver regarding resolution of UHP tax claim prior to closing and issues with preparing case closing prior to same. Discussed claim issue with Jim Jennings.	1.30 261.00/hr	339.30
8/24/2012	JRJ Researched additional payroll tax support for quarter ended 12/31/2006 (to resolve IRS assessment of 25,000). Faxed letter and documents to Ms. Henderson of IRS Taxpayer Advocate. Followed up with voicemail to Ms. Henderson.	1.30 238.00/hr	309.40
8/25/2012	JRJ Met with Kathy Malek regarding: source documents included with prior check request for obtaining prior years payroll and operating bank statement for Unlimited Hiring Possibilities, LLC. Telephone call to Cheryl Byer of First Citizens Bank and left lengthy voicemail regarding additional bank statements to be requested upon her return to the office on September 4, 2012. Left voice mail message with Ms. Henderson of IRS regarding missing bank statements and status.	0.80 238.00/hr	190.40

**Parish Economics, LLC - Accountant**

Page 3

		<u>Hrs/Rate</u>	<u>Amount</u>
8/26/2012 JRJ	Reconciled Master File Transcript to Payroll tax return and deposits for quarter ended 12/31/2006 (to be sent to Ms. Henderson of Taxpayer Advocate pursuant to resolving payroll tax discrepancy totaling approximately \$25,000).	2.40 238.00/hr	571.20
8/28/2012 JRJ	Drafted reconciliation and memo to Ms. Henderson of IRS Taxpayer Advocate, with attachments (Reconciliation analysis; IRS Master File Transcript). Faxed to IRS Taxpayer Advocate, pursuant to resolving approximately \$26,000 in payroll tax discrepancies.	1.80 238.00/hr	428.40
	Subtotal	15.60	3,742.70
	<b>For professional services rendered</b>	<b>17.30</b>	<b>\$4,124.00</b>

**Parish Economics, LLC - Accountant**

Page 4

Additional Charges :

	<u><b>Amount</b></u>
<b><u>Expenses</u></b>	
8/27/2012 Expense Report - Jim Jennings week ended 7/23/12	29.54
Postage: \$29.54	
Delivery cost - IRS 7/16/12	10.89
8/31/2012 Copying cost	109.20
Fax	1.75
Document storage	45.00
	<hr/>
Subtotal	196.38
	<hr/>
<b>Total costs</b>	<b>\$196.38</b>
	<hr/>
<b>Total amount of this bill</b>	<b>\$4,320.38</b>
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**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
 East Tower, Suite 200  
 Atlanta, GA 30326

**Parish Economics, LLC - Accountant**

For the Period from 9/1/2012 to 9/30/2012

October 12, 2012

## Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
James R. Jennings, CPA	0.40	95.20
	238.00/hr	
Scott S. Askue, CIRA	0.80	208.80
	261.00/hr	
<b>For professional services rendered</b>	<b>1.20</b>	<b>\$304.00</b>
Additional Charges :		
Copying Cost		0.45
Document Storage		45.00
<b>Total costs</b>		<b>\$45.45</b>
<b>Total amount of this bill</b>		<b>\$349.45</b>

**Hays Financial Consulting, LLC**3343 Peachtree Road NE  
East Tower, Suite 200  
Atlanta, GA 30326

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**Parish Economics, LLC - Accountant****For the Period from 9/1/2012 to 9/30/2012**

October 12, 2012

## Professional Services

	<u>Hours</u>	<u>Amount</u>
Accounting	0.30	78.30
Investor Communications and Reporting	0.30	78.30
Tax Issues	0.60	147.40
<b>For professional services rendered</b>	<b>1.20</b>	<b>\$304.00</b>

## Additional Charges :

Copying Cost	0.45
Document Storage	45.00
<b>Total costs</b>	<b>\$45.45</b>

**Total amount of this bill**

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**\$349.45**

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**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
 East Tower, Suite 200  
 Atlanta, GA 30326

**Parish Economics, LLC - Accountant**

For the Period from 9/1/2012 to 9/30/2012

October 12, 2012

## Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Accounting</u></b>			
9/28/2012	SSA Reviewed transactions and performed bank reconciliation and transaction verification for August 2012.	0.30 261.00/hr	78.30
	Subtotal	0.30	78.30
<b><u>Investor Communications and Reporting</u></b>			
9/5/2012	SSA Telephone call from Patti Byne regarding prior payments. Researched for same and drafted email to same.	0.30 261.00/hr	78.30
	Subtotal	0.30	78.30
<b><u>Tax Issues</u></b>			
9/19/2012	SSA Reviewed and responded to email from David Dantzer regarding remaining tax issue in case.	0.20 261.00/hr	52.20
9/24/2012	JRJ Had lengthy phone conversation with Ms. Henderson of Taxpayer Advocate (2 vms and one conversation) regarding the quarter ended 12/31/2006 Appeal filed, the reconciliation I sent, and the resolution of the remaining unknown assessment that is reported in the Master File Transcript of Unlimited Hiring Possibilities, LLC. Reviewed documents sent.	0.40 238.00/hr	95.20
	Subtotal	0.60	147.40
	<b>For professional services rendered</b>	<b>1.20</b>	<b>\$304.00</b>

**Parish Economics, LLC - Accountant**

Additional Charges :

	<u><b>Amount</b></u>
<b><u>Expenses</u></b>	
9/30/2012 Copying cost	0.45
Document storage	45.00
	<hr/>
Subtotal	45.45
	<hr/>
<b>Total costs</b>	<b>\$45.45</b>
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<b>Total amount of this bill</b>	<b>\$349.45</b>
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**Hays Financial Consulting, LLC**3343 Peachtree Road NE  
East Tower, Suite 200  
Atlanta, GA 30326

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**Parish Economics, LLC - Accountant****For the Period from 10/1/2012 to 10/31/2012**

December 06, 2012

## Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
James R. Jennings, CPA	7.60	1,808.80
	238.00/hr	
Scott S. Askue, CIRA	11.70	3,053.70
	261.00/hr	
<b>For professional services rendered</b>	<b>19.30</b>	<b>\$4,862.50</b>
Additional Charges :		
Copying Cost		9.15
Document Storage		45.00
<b>Total costs</b>		<b>\$54.15</b>
 <b>Total amount of this bill</b>		 <b>\$4,916.65</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
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 Atlanta, GA 30326

**Parish Economics, LLC - Accountant****For the Period from 10/1/2012 to 10/31/2012**

December 06, 2012

## Professional Services

	<u>Hours</u>	<u>Amount</u>
Accounting	11.20	2,923.20
Investor Communications and Reporting	0.20	52.20
Tax Issues	7.90	1,887.10
<b>For professional services rendered</b>	<b>19.30</b>	<b>\$4,862.50</b>

## Additional Charges :

Copying Cost	9.15
Document Storage	45.00
<b>Total costs</b>	<b>\$54.15</b>

**Total amount of this bill**

<b>\$4,916.65</b>
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**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
 East Tower, Suite 200  
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**Parish Economics, LLC - Accountant**

**For the Period from 10/1/2012 to 10/31/2012**

December 06, 2012

## Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Accounting</u></b>			
10/18/2012	SSA Prepared various reports and prepared accounting for case.	2.20 261.00/hr	574.20
10/19/2012	SSA Reviewed transactions and began preparation of case accounting.	3.00 261.00/hr	783.00
	SSA Continued review of transactions and preparation of case accounting for case closing.	2.50 261.00/hr	652.50
10/22/2012	SSA Continued formatting and preparation of final accounting for Receivership.	1.30 261.00/hr	339.30
10/23/2012	SSA Finalized accounting for sources and uses of funds during the receivership	1.80 261.00/hr	469.80
10/30/2012	SSA Reviewed and responded to email from David Dantzer regarding final Receivership accounting.	0.40 261.00/hr	104.40
	Subtotal	11.20	2,923.20
<b><u>Investor Communications and Reporting</u></b>			
10/29/2012	SSA Telephone call from investor regarding status of case and final distribution.	0.20 261.00/hr	52.20
	Subtotal	0.20	52.20
<b><u>Tax Issues</u></b>			
10/4/2012	JRJ Left lengthy voicemail with Ms. Henderson of Taxpayer Advocate regarding 12/31/2006 payroll tax assessment and reconciliation of 941 liabilities. Discussed status with Scott Askue.	0.20 238.00/hr	47.60
10/15/2012	JRJ Had lengthy telephone conversation with Ms. Henderson of IRS Taxpayer Advocate regarding 12/31/2006 Form 941 filing. Discussed reconciliation/research of known assessment on Master File Transcript totaling approximately \$26,000. Discussed nature of problem regarding w-2 and forms 941. Researched files to locate all known W-2s. Discussed sending to Ms. Henderson. Agreed to fax on 10/16, provided not voluminous.	1.30 238.00/hr	309.40
10/16/2012	JRJ Had lengthy phone conversation with Ms. Henderson of Taxpayer Advocate office regarding unknown 941 assessment appearing in Master File Transcript for quarter ended 12/31/2006. Per IRS request, researched matching problem with W-2s, W-3, and Forms 941 for	3.30 238.00/hr	785.40

**Parish Economics, LLC - Accountant**

Page 2

		<u>Hrs/Rate</u>	<u>Amount</u>
	the 4 quarters in 2006. Recovered missing information and performed reconciliation and analysis of approximately 50 W-2s and four quarters of 941s.		
10/16/2012	JRJ Prepared memorandum to Ms. Henderson of Taxpayer Advocate office, and reporting package for reconciliation of 2006 annual W-2 data to Forms 941 for year ended 12/31/2006. Faxed 64 page document to Ms. Henderson and requested removal of tax, interest, and penalties totaling approximately \$25,000. Drafted e-mail to the Receiver, and Scott Askue regarding same.	2.60 238.00/hr	618.80
10/17/2012	SSA Reviewed memo regarding resolution of UHP issues. Drafted email to Jim Jennings regarding same.	0.30 261.00/hr	78.30
10/23/2012	JRJ Had lengthy telephone conversation with Ms. Henderson of Taxpayer Advocate Office, regarding 12/31/2006 remaining assessment totaling \$25,000. Discussed my reconciliation and Ms. Henderson review of same. Discussed deadline for making determination and issuing referral to remove assessment. Communicated same to Receiver.	0.20 238.00/hr	47.60
	Subtotal	7.90	1,887.10
	<b>For professional services rendered</b>	<b>19.30</b>	<b>\$4,862.50</b>

**Parish Economics, LLC - Accountant**

Additional Charges :

	<u><b>Amount</b></u>
<b><u>Expenses</u></b>	
10/31/2012 Document storage	45.00
Copying cost	9.15
	<hr/>
Subtotal	54.15
	<hr/>
<b>Total costs</b>	<b>\$54.15</b>
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<b>Total amount of this bill</b>	<b>\$4,916.65</b>
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**Parish Economics, LLC - Accountant**

**For the Period from 11/1/2012 to 11/30/2012**

December 06, 2012

## Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
James R. Jennings, CPA	7.20	1,713.60
	238.00/hr	
Scott S. Askue, CIRA	0.50	130.50
	261.00/hr	
<b>For professional services rendered</b>	<b>7.70</b>	<b>\$1,844.10</b>
Additional Charges :		
Copying Cost		4.05
Document Storage		45.00
Postage		0.45
<b>Total costs</b>		<b>\$49.50</b>
<b>Total amount of this bill</b>		<b>\$1,893.60</b>

**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
East Tower, Suite 200  
Atlanta, GA 30326

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**Parish Economics, LLC - Accountant**

**For the Period from 11/1/2012 to 11/30/2012**

December 06, 2012

Professional Services

	<u>Hours</u>	<u>Amount</u>
Tax Issues	7.70	1,844.10
<b>For professional services rendered</b>	<b>7.70</b>	<b>\$1,844.10</b>

Additional Charges :

Copying Cost	4.05
Document Storage	45.00
Postage	0.45
<b>Total costs</b>	<b>\$49.50</b>

<b>Total amount of this bill</b>	<b>\$1,893.60</b>
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**Hays Financial Consulting, LLC**

3343 Peachtree Road NE  
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**Parish Economics, LLC - Accountant**

**For the Period from 11/1/2012 to 11/30/2012**

December 06, 2012

## Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Tax Issues</u></b>			
11/1/2012	JRJ Lengthy voicemail to Ms. Henderson of IRS Taxpayer Advocate office regarding 12/31/2006 941 assessment outstanding, regarding status of her review of my reconciliation, pursuant to resolving matter.	0.20 238.00/hr	47.60
11/6/2012	JRJ Had lengthy phone conversation with Ms. Henderson of IRS Taxpayer Advocate office regarding remaining outstanding payroll tax assessment of \$25,000. Agreed to reconcile June 2006 payroll tax liability to deposits made (heretofore, was told problem related to December, 2006 and to W-2 matching problem).	0.30 238.00/hr	71.40
	JRJ Performed reconciliation of payroll tax liability, as amended, for quarter ended June 30, 2006, to deposits made per EFT/bank statements (as requested by IRS Taxpayer Advocate). Summarized findings and compiled all data to send to IRS.	3.20 238.00/hr	761.60
	JRJ Drafted lengthy memo to Ms. Henderson of IRS Taxpayer Advocate regarding reconciliation of quarter ended June 30, 2006 payroll tax liability of Unlimited Hiring Possibilities, LLC. Discussed discrepancy of approximately \$6,200 (as opposed to \$25,000). Discussed settlement of any tax due and criticality of closing the case at earliest convenience. Requested removal of penalty assessments, based on Reasonable Cause.	1.00 238.00/hr	238.00
11/13/2012	JRJ Left lengthy voice mail with Ms. Henderson of IRS Taxpayer Advocate regarding status of latest reconciliation sent. Requested removal of penalties and settlement of any outstanding payroll taxes remaining due from quarter ended 6/30/2006.	0.20 238.00/hr	47.60
11/15/2012	JRJ Had lengthy telephone conversation with Ms. Henderson of Taxpayer Advocate regarding remaining payroll tax assessments for Unlimited Hiring Possibilities, LLC. Discussed status of her response to my reconciliation and my calculation of tentative balance due of approximately \$6,000. Discussed removal of penalties. Discussed timing of resolution after her discussions with Technical Officer regarding removal of penalties by reopening case with Appeals Officer Troy Duval. Explained urgency of closing matter and offered settlement of tax only. Prepared status report on matter to Receiver. Discussed same with Scott Askue.	1.00 238.00/hr	238.00

**Parish Economics, LLC - Accountant**

Page 2

		<u>Hrs/Rate</u>	<u>Amount</u>
11/16/2012	JRJ Left lengthy voicemail with Ms. Henderson of IRS Taxpayer Advocate office regarding status of research being performed on 2006 payroll tax payments.	0.10 238.00/hr	23.80
11/19/2012	JRJ Left voicemail with Ms. Henderson of Taxpayer Advocate regarding status of research.	0.10 238.00/hr	23.80
11/27/2012	JRJ Telephone call to Ms. Henderson of IRS Taxpayer Advocate. Left lengthy voicemail regarding status of 6/30/2006 payroll tax reconciliation of Unlimited Hiring Possibilities, LLC 941 filed.	0.10 238.00/hr	23.80
11/29/2012	SSA Drafted email to the Receiver regarding issues with IRS lien and claim against the Receiver relating to Albert Parish's ownership of UHP. Discussed same with Jim Jennings.	0.50 261.00/hr	130.50
	JRJ Prepared fax letter/memo to IRS Taxpayer Advocate regarding and communicated Dept of Justice information regarding case closure. Discussed same with Receiver and with Scott Askue.	1.00 238.00/hr	238.00
	Subtotal	<hr/> 7.70	<hr/> 1,844.10
	<b>For professional services rendered</b>	<hr/> <b>7.70</b>	<hr/> <b>\$1,844.10</b>

**Parish Economics, LLC - Accountant**

Additional Charges :

	<u><b>Amount</b></u>
<b><u>Expenses</u></b>	
11/30/2012 Postage	0.45
Copying cost	4.05
Document storage	45.00
	<hr/>
Subtotal	49.50
	<hr/>
<b>Total costs</b>	<b>\$49.50</b>
	<hr/>
<b>Total amount of this bill</b>	<b>\$1,893.60</b>
	<hr/> <hr/>

# EXHIBIT C

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# TROUTMAN SANDERS LLP

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**Payment Remittance Address**  
Troutman Sanders LLP  
P.O. Box 933652  
Atlanta, Georgia 31193-3652

ATTORNEYS AT LAW  
A LIMITED LIABILITY PARTNERSHIP  
FEDERAL ID No. 58-0946915

**Office Address**  
600 Peachtree Street, NE  
Suite 5200  
Atlanta, GA 30308-2216

BILLING INQUIRIES:  
404-885-2508

Hays Financial Consulting, LLC  
Attn: Mr. S. Gregory Hays  
3343 Peachtree Rd NE  
Ste 200  
Atlanta, GA 30326-1420

Invoice Date	09/15/11
Submitted by	J Dantzler
Direct Dial	404-885-3314
Invoice No.	1376364
File No.	033287.000006

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**RE: Sec vs. Parish Economics, LLC and Albert E. Parish Ph.D**

Fees for Professional Services Rendered Through 08/31/11	\$111.15
Costs and Expenses Through 08/31/11	\$21.12
<b>Total Amount of This Invoice</b>	<b>\$132.27</b>

IN ACCOUNT WITH

**TROUTMAN SANDERS LLP**  
ATTORNEYS AT LAW

Invoice Date 09/15/11  
Invoice Number 1376364  
File No. 033287.000006  
Page 2

Hays Financial Consulting, LLC  
Sec vs. Parish Economics, LLC and Albert

**FEEES FOR PROFESSIONAL SERVICES RENDERED THROUGH 08/31/11**

<b>Date</b>	<b>Init</b>	<b>Description of Work Performed</b>	<b>Hours</b>
08/18/11	JMD	Telephone call from Nexen Pruitt regarding subpoena for records related to Summerville home	0.3
Total Hours			0.3
Total Fees			111.15

**TIMEKEEPER TIME SUMMARY THROUGH 08/31/11**

<b>Name</b>	<b>Hours</b>	<b>Amount</b>
J M Duncan	0.3	111.15

**FOR COSTS AND EXPENSES INCURRED THROUGH 08/31/11**

<b>Description</b>	<b>Amount</b>
Professional Services	21.12
Total:	21.12
Total Fees & Costs:	\$132.27

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# TROUTMAN SANDERS LLP

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Atlanta, Georgia 31193-3652

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BILLING INQUIRIES:  
404-885-2508

Hays Financial Consulting, LLC  
Attn: Mr. S. Gregory Hays  
3343 Peachtree Rd NE  
Ste 200  
Atlanta, GA 30326-1420

Invoice Date	10/19/11
Submitted by	J Dantzler
Direct Dial	404-885-3314
Invoice No.	1383523
File No.	033287.000006

---

**RE: Sec vs. Parish Economics, LLC and Albert E. Parish Ph.D**

Fees for Professional Services Rendered Through 09/30/11	\$821.93
<b>Total Amount of This Invoice</b>	<b>\$821.93</b>

IN ACCOUNT WITH

**TROUTMAN SANDERS LLP**  
ATTORNEYS AT LAW

Invoice Date 10/19/11  
Invoice Number 1383523  
File No. 033287.000006  
Page 2

Hays Financial Consulting, LLC  
Sec vs. Parish Economics, LLC and Albert

**FEES FOR PROFESSIONAL SERVICES RENDERED THROUGH 09/30/11**

<b>Date</b>	<b>Init</b>	<b>Description of Work Performed</b>	<b>Hours</b>
09/02/11	JDD	E-mail correspondence with Greg Hays, Scott Askue, Jim Griffin and/or Badge Humphries regarding issues related to claims and distribution process related to settlements	0.7
09/10/11	NDS	Review transition memorandum; review materials related to winners settlements	1.3
09/27/11	NDS	Review and respond to correspondence from David Dantzler and Greg Hays regarding status of receivership and pending matters	0.2
Total Hours			2.2
Total Fees			821.93

**TIMEKEEPER TIME SUMMARY THROUGH 09/30/11**

<b>Name</b>	<b>Hours</b>	<b>Amount</b>
J Dantzler	0.7	415.80
N D Sacha	1.5	406.13

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**Office Address**

600 Peachtree Street, NE  
Suite 5200  
Atlanta, GA 30308-2216

**BILLING INQUIRIES:**

404-885-2508

Hays Financial Consulting, LLC  
Attn: Mr. S. Gregory Hays  
3343 Peachtree Rd NE  
Ste 200  
Atlanta, GA 30326-1420

Invoice Date	01/12/12
Submitted by	J D Dantzler
Direct Dial	404-885-3314
Invoice No.	1401403
File No.	033287.000006

---

**RE: Sec vs. Parish Economics, LLC and Albert E. Parish Ph.D**

Fees for Professional Services Rendered Through 12/31/11	\$433.21
<b>Total Amount of This Invoice</b>	<b>\$433.21</b>

IN ACCOUNT WITH

**TROUTMAN SANDERS LLP**  
ATTORNEYS AT LAW

Invoice Date 01/12/12  
Invoice Number 1401403  
File No. 033287.000006  
Page 2

Hays Financial Consulting, LLC  
Sec vs. Parish Economics, LLC and Albert

**FEES FOR PROFESSIONAL SERVICES RENDERED THROUGH 12/31/11**

<b>Date</b>	<b>Init</b>	<b>Description of Work Performed</b>	<b>Hours</b>
12/22/11	NDS	Conference with Will Dawson, attorney for Dorociak, regarding settlement; review and revise memorandum to file regarding settlements of winners claims	0.3
12/29/11	NDS	Prepare settlement agreement for Jeffery Dorociak; correspondence with Will Dawson, Dorociak's attorney, regarding settlement; draft correspondence to David Dantzler regarding same	1.3
Total Hours			1.6
Total Fees			433.21

**TIMEKEEPER TIME SUMMARY THROUGH 12/31/11**

<b>Name</b>	<b>Hours</b>	<b>Amount</b>
N D Sacha	1.6	433.21

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600 Peachtree Street, NE  
Suite 5200  
Atlanta, GA 30308-2216

BILLING INQUIRIES:  
404-885-2508

Hays Financial Consulting, LLC  
Attn: Mr. S. Gregory Hays  
3343 Peachtree Rd NE  
Ste 200  
Atlanta, GA 30326-1420

Invoice Date	03/22/12
Submitted by	J D Dantzler
Direct Dial	404-885-3314
Invoice No.	1415297
File No.	033287.000006

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**RE: Sec vs. Parish Economics, LLC and Albert E. Parish Ph.D**

Fees for Professional Services Rendered Through 02/29/12	\$500.25
<b>Total Amount of This Invoice</b>	<b>\$500.25</b>

IN ACCOUNT WITH

**TROUTMAN SANDERS LLP**  
ATTORNEYS AT LAW

Invoice Date 03/22/12  
Invoice Number 1415297  
File No. 033287.000006  
Page 2

Hays Financial Consulting, LLC  
Sec vs. Parish Economics, LLC and Albert

**FEES FOR PROFESSIONAL SERVICES RENDERED THROUGH 02/29/12**

<b>Date</b>	<b>Init</b>	<b>Description of Work Performed</b>	<b>Hours</b>
02/06/12	NDS	Correspondence with Scott Askue regarding winner settlements	0.2
02/28/12	JDD	Review correspondence from IRS; e-mail correspondence with Receiver Team regarding same and wind up matters	0.5
02/28/12	NDS	Correspondence with receiver team regarding distributions and Dorociak settlement; draft correspondence to Dorociak's counsel regarding settlement	0.4
Total Hours			1.1
Total Fees			500.25

**TIMEKEEPER TIME SUMMARY THROUGH 02/29/12**

<b>Name</b>	<b>Hours</b>	<b>Amount</b>
J D Dantzer	0.5	315.00
N D Sacha	0.6	185.25

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600 Peachtree Street, NE  
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Atlanta, GA 30308-2216

BILLING INQUIRIES:  
404-885-2508

Hays Financial Consulting, LLC  
Attn: Mr. S. Gregory Hays  
3343 Peachtree Rd NE  
Ste 200  
Atlanta, GA 30326-1420

Invoice Date	04/20/12
Submitted by	J D Dantzler
Direct Dial	404-885-3314
Invoice No.	1421027
File No.	033287.000006

---

**RE: Sec vs. Parish Economics, LLC and Albert E. Parish Ph.D**

Fees for Professional Services Rendered Through 03/31/12	\$126.00
<b>Total Amount of This Invoice</b>	<b>\$126.00</b>

IN ACCOUNT WITH

**TROUTMAN SANDERS LLP**  
ATTORNEYS AT LAW

Invoice Date 04/20/12  
Invoice Number 1421027  
File No. 033287.000006  
Page 2

Hays Financial Consulting, LLC  
Sec vs. Parish Economics, LLC and Albert

**FEES FOR PROFESSIONAL SERVICES RENDERED THROUGH 03/31/12**

<b>Date</b>	<b>Init</b>	<b>Description of Work Performed</b>	<b>Hours</b>
03/13/12	JDD	E-mail correspondence with Greg Hays regarding tax issues	0.2
			Total Hours 0.2
			Total Fees 126.00

**TIMEKEEPER TIME SUMMARY THROUGH 03/31/12**

<b>Name</b>	<b>Hours</b>	<b>Amount</b>
J D Dantzer	0.2	126.00

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600 Peachtree Street, NE  
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Atlanta, GA 30308-2216

**BILLING INQUIRIES:**

404-885-2508

Hays Financial Consulting, LLC  
Attn: Mr. S. Gregory Hays  
3343 Peachtree Rd NE  
Ste 200  
Atlanta, GA 30326-1420

Invoice Date	05/15/12
Submitted by	J D Dantzler
Direct Dial	404-885-3314
Invoice No.	1425089
File No.	033287.000006

---

**RE: Sec vs. Parish Economics, LLC and Albert E. Parish Ph.D**

Fees for Professional Services Rendered Through 04/30/12	\$252.00
Costs and Expenses Through 04/30/12	\$5.20
<b>Total Amount of This Invoice</b>	<b>\$257.20</b>

IN ACCOUNT WITH

**TROUTMAN SANDERS LLP**  
ATTORNEYS AT LAW

Invoice Date 05/15/12  
Invoice Number 1425089  
File No. 033287.000006  
Page 2

Hays Financial Consulting, LLC  
Sec vs. Parish Economics, LLC and Albert

**FEEES FOR PROFESSIONAL SERVICES RENDERED THROUGH 04/30/12**

<b>Date</b>	<b>Init</b>	<b>Description of Work Performed</b>	<b>Hours</b>
04/30/12	JDD	Draft letter to William Ernst; e-mail correspondence with Greg Hays regarding same and IRS issues	0.4
			Total Hours
			0.4
			Total Fees
			252.00

**TIMEKEEPER TIME SUMMARY THROUGH 04/30/12**

<b>Name</b>	<b>Hours</b>	<b>Amount</b>
J D Dantzler	0.4	252.00

**FOR COSTS AND EXPENSES INCURRED THROUGH 04/30/12**

<b>Description</b>	<b>Amount</b>
Professional Services	5.20
	Total:
	5.20
	Total Fees & Costs:
	\$257.20

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404-885-2508

Hays Financial Consulting, LLC  
Attn: Mr. S. Gregory Hays  
3343 Peachtree Rd NE  
Ste 200  
Atlanta, GA 30326-1420

Invoice Date	11/16/12
Submitted by	J D Dantzler
Direct Dial	404-885-3314
Invoice No.	1462855
File No.	033287.000006

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**RE: Sec vs. Parish Economics, LLC and Albert**

Fees for Professional Services Rendered Through 10/31/12	\$4,662.00
<b>Total Amount of This Invoice</b>	<b>\$4,662.00</b>

IN ACCOUNT WITH

**TROUTMAN SANDERS LLP**  
ATTORNEYS AT LAW

Invoice Date 11/16/12  
Invoice Number 1462855  
File No. 033287.000006  
Page 2

Hays Financial Consulting, LLC  
Sec vs. Parish Economics, LLC and Albert

**FEES FOR PROFESSIONAL SERVICES RENDERED THROUGH 10/31/12**

<b>Date</b>	<b>Init</b>	<b>Description of Work Performed</b>	<b>Hours</b>
10/03/12	JDD	Preliminary review of case closing issues and e-mail correspondence with Greg Hays regarding same	0.5
10/04/12	JDD	Review status of case in anticipation of closing receivership; telephone conference with Greg Hays regarding same	1.2
10/08/12	JDD	Review prior reports and status of case in anticipation of closing case; develop work plan; e-mail correspondence with Receiver Team regarding same	4.8
10/17/12	JDD	E-mail correspondence with Greg Hays, et. al. regarding case closing issues	0.7
10/30/12	JDD	E-mail correspondence with receiver team regarding IRS and closing case	0.2
			Total Hours
			7.4
			Total Fees
			4,662.00

**TIMEKEEPER TIME SUMMARY THROUGH 10/31/12**

<b>Name</b>	<b>Hours</b>	<b>Amount</b>
J D Dantzler	7.4	4,662.00

UNITED STATES DISTRICT COURT  
DISTRICT OF SOUTH CAROLINA  
CHARLESTON DIVISION

SECURITIES AND EXCHANGE  
COMMISSION,

Plaintiff,

v.

ALBERT E. PARISH, JR., PARISH  
ECONOMICS, LLC, and SUMMERVILLE  
HARD ASSETS, LLC,

Defendants.

CIVIL ACTION NO.  
2:07-cv-00919-DCN

**ORDER AUTHORIZING AND DIRECTING  
PAYMENT OF PROFESSIONAL FEES AND EXPENSES**

This matter having come before the Court on S. Gregory Hays's Thirty-Second Application for Authority to Pay Professional Fees and to Reimburse Costs, and the Court having considered the Application and the attached exhibits and other materials provided in support thereof, including descriptions of the services provided and amounts billed by the Receiver and all professionals working with him, it is hereby

ORDERED, that the professional fees and expenses that are the subject of said Application (i.e., August 2011 through November 2012) are hereby approved

and that S. Gregory Hays, Receiver for the Receiver Estate, is hereby authorized to pay such fees and expenses out of the assets of the Receiver Estate.

IT IS SO ORDERED this \_\_\_\_ day of \_\_\_\_\_, 2012.

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David Norton, Judge  
United States District Court  
District of Carolina, Charleston Division