

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE MIDDLE DISTRICT OF ALABAMA
SOUTHERN DIVISION**

IN RE:	:	CHAPTER 11
	:	
SMALL LOANS, INC., et al.,	:	JUDGE WILLIAM R. SAWYER
	:	
Debtors.	:	CASE NOS. 11-12254-WRS-11
	:	
	:	Jointly Administered

**THIRD INTERIM AND FINAL APPLICATION FOR ALLOWANCE OF
COMPENSATION
AND REIMBURSEMENT OF EXPENSES OF HAYS FINANCIAL
CONSULTING, LLC,
AS ACCOUNTANTS TO THE CHAPTER 11 TRUSTEE**

COMES NOW Hays Financial Consulting, LLC (“HFC” or “Applicant”), accountants to S. Gregory Hays, Chapter 11 Trustee for the above-styled case, and, pursuant to 11 U.S.C. § 331 and Fed.R.Bankr.P. 2016, files this third interim and final application (“Application”) seeking interim allowance of compensation in the amount of \$83,995.50 and reimbursement of expenses in the amount of \$222.50 for the period from January 1, 2013 through and including May 22, 2013 (the “Application Period”). This is Applicant's third interim and final fee application. Prior compensation and expenses were previously paid in Applicant's first fee application in the amount of \$111,957.52 and in Applicant's second fee application in the amount of \$60,341.14. In addition to the interim compensation and expenses sought herein, Applicant seeks a final order approving total compensation and expenses to HFC in these cases in the amount of \$256,516.66.

1.

On December 16, 2011 (the “Petition Date”), Small Loans, Inc., The Money Tree, Inc., The Money Tree of Louisiana, Inc., The Money Tree of Florida Inc., and The Money Tree of Georgia Inc. (collectively, the "Debtors") filed voluntary chapter 11 bankruptcy cases in this Court.

2.

The Debtors' cases were procedurally consolidated by the Court's Order For Joint Administration dated January 5, 2012.

3.

The Debtors were engaged in the business of making small, short-term loans to customers in the states of Alabama, Georgia, Louisiana, and Florida. The businesses were sold as of October 5, 2012.

4.

The Debtors primarily obtained funding for their operations from the sale to private investors of unregistered subordinated debentures, and promissory notes. Since the Petition Date, the Debtors have not obtained new financing

5.

On April 27, 2012, the Court granted the Omnibus Official Committee of Unsecured Creditors' (the "Committee") motion for the appointment of a chapter 11 trustee and S. Gregory Hays was appointed as the Trustee by Order dated April 30, 2012. Since his appointment, the Trustee has commenced a diligent review and investigation of all assets of the Debtors' estates, and has liquidated all of the tangible assets of the Debtors.

6.

On May 1, 2012, the Trustee, in the exercise of his business judgment and consistent with his fiduciary duties, determined to retain the consulting firm of HFC to advise and assist the Trustee and provide general bankruptcy financial and accounting services

7.

On May 9, 2012, the Trustee filed his Application to Employ HFC as the Trustee's accountants. HFC was employed under a general retainer to serve as accountants to the Trustee in connection with his administration of the estates of the Debtors. The Court entered an Order on June 5, 2012 authorizing the Trustee's employment of HFC; therefore, the Applicant may be compensated on an hourly basis and reimbursed for the actual and necessary out-of-pocket expenses that the Applicant has incurred.

8.

Applicant shows that all services for which compensation during this Application Period is requested have been actually provided to the Debtors and/or the Trustee, and to no other parties, and have been necessary for the proper and effective administration of these cases and for the benefit of the Debtors' estates and their creditors.

9.

Applicant's employees have substantial experience and expertise in providing financial and accounting services in business bankruptcy cases and to fiduciaries in such cases. Applicant's employee hourly rates are fair and reasonable and the same as the cost for such services other than in a bankruptcy case. The Applicant assisted and participated in many areas of administration of the estates to include:

Accounting: The Applicant performed various accounting duties including analyzing and reviewing of accounting statements, opened new bank accounts and changed existing account signers, assisted in the preparation of the Monthly Operating Reports, developed a liquidation analysis, managed cash flow, approved vendor payments and assisted with sales tax reporting.

Asset Disposition: The Applicant worked closely with the Trustee and the Trustee's Broker assisting in the sale of the Best Buy Autos' ("BBA") assets. HFC participated in the development of asset purchase agreements to dispose of the corporate airplane and the BBA assets. HFC also participated in the sale of the operating stores to Western Shamrock for \$4,375,000 and worked closely with the buyers to insure a smooth and efficient turn over.

Business Analysis: HFC analyzed the Debtors' businesses and assisted the Trustee in developing plans of action to safeguard assets and preserve the assets of the estates. HFC also assisted the Trustee in preparing his interim status reports to the Court. The Applicant has also assisted the Trustee in developing wind down plans.

Claims Administration & Objections: The Applicant is managing the review of 1,519 claims filed in the five (5) Debtor estates. HFC assisted Trustee in filing objections to creditor claims and has continued to aid efforts to settle objections filed.

Fee / Employment Applications & Objection: HFC assisted the Trustee in the development of employment applications to retain various professionals as ordinary course professionals.

Investor Communications and Reporting: The Applicant established a website page to contain information pertaining to the cases which creditors can view online. Information contained on the site includes pleadings, interim reports, news stories and forms.

Litigation Consulting: HFC investigated records and analyzed transactions which may be the basis for avoidance and preference actions. HFC has also gathered information and prepared preliminary analyses regarding various potential causes of action.

Plan & Disclosure Statement: HFC has assisted the Trustee and the Committee counsel in the preparation of the Plan of Liquidation and the Disclosure Statement. HFC prepared analyses in conjunction with the Plan including resolution of intercompany claims and substantive consolidation of the cases.

Tax Issues: HFC has gathered information and data related with the preparation of State and Federal Income Tax returns.

10.

The compensation requested is allowable pursuant to the twelve factor test (the “Johnson Factors”) set forth in Johnson v. Georgia Highway Express, Inc., 488 F.2d 714, 717-19 (5th Cir. 1974), as modified and made applicable to bankruptcy cases by the Eleventh Circuit Court of Appeals in Grant v. George Schumann Tire & Battery Co., 908 F.2d 874 (11th Cir. 1990). The Johnson Factors and their applicability in these cases are as follows:

(a) Time and Labor Required: HFC expended 289.90 hours in performing services as accountants to the Trustee during the Application Period. The billing rates of the various professionals and other personnel who have performed services for the Trustee are summarized in HFC's billing statements, which are attached hereto as **Exhibit "A"** and detailed in the statements attached as **Exhibit "B."**

(b) Novelty and Difficulty of Questions Presented: The work performed by HFC has involved issues of varying complexity, as set forth in substantial detail in the billing statements attached to this Application.

(c) Skill Requisite to Perform Professional Services: The Trustee selected HFC as its accountants because HFC's professionals possess substantial expertise and experience in bankruptcy and related fields and are well-qualified to perform professional services.

(d) Preclusion of Other Employment Due to Acceptance of the Cases: Professionals of HFC have devoted a substantial amount of time and resources to these cases, to the possible preclusion of involvement in other matters.

(e) Customary Fees for the Type of Services Rendered: HFC believes that the fees requested and the hourly rates set forth herein are consistent fees typically charged for the type of services rendered in cases of this magnitude and complexity. The hourly rates charged by HFC in this Application are comparable to the rates that HFC would charge to a non-bankruptcy client for work of a similar nature and complexity.

(f) Whether the Fee is Fixed or Contingent: Pursuant to Section 330(a) of the Bankruptcy Code, HFC's fee is subject to Court approval, and is primarily based upon hourly rates and does not involve any fixed or flat fees. Compensation is "contingent" only in the sense that there are risks of non-allowance or non-payment.

(g) The Experience, Reputation, and Ability of the Professional: HFC has extensive experience in bankruptcy matters. Its reputation and ability are well known to bankruptcy Judges in North Georgia.

(h) Undesirability of the Case: This factor is inapplicable to the present Chapter 11 cases.

(i) Nature and Length of Professional Relationship with the Client: HFC was employed by the Trustee to act as his accountants in these bankruptcy cases. Thus, the professional relationship is an ongoing one.

(j) Awards in Similar Cases: HFC is regularly awarded compensation in Chapter 7 and Chapter 11 cases on the same basis as requested herein.

11.

In connection with the provision of services as set forth herein above, Applicant has incurred expenses in the amount of \$222.50. Expenses are summarized on **Exhibit "A"** and itemized on **Exhibit "B"** attached hereto and incorporated herein. Applicant seeks allowance of said expenses as reasonable and necessarily incurred.

12.

No agreement or understanding exists between HFC and any other person for the sharing of compensation to be received for services rendered in connection with this case. All services for which compensation is requested were performed for the Trustee and the estate and not on behalf of any committee, creditor or any other person or persons.

13.

Based on the foregoing, Applicant seeks interim allowance of \$83,995.50 as compensation and reimbursement of expenses in the amount of \$222.50 for the period covered by this Application. Applicant further seeks a final order approving all of the compensation and expenses awarded to HFC in these cases. Applicant shows that compensation in such amount is reasonable compensation based on the nature, the extent, and the value of services rendered, the time spent to provide such services, and the cost of comparable services other than in a bankruptcy case.

14.

To the extent that Applicant is required to respond to any objections made with regard to this Application, Applicant reserves the right to request allowance of such additional and reasonable compensation and reimbursement of expenses as required to respond to such objections.

15.

Applicant requests that this Application and attached exhibits be admitted into evidence at any hearing on this Application.

WHEREFORE, Applicant respectfully prays:

- a. That Applicant be awarded interim compensation of \$83,995.55 and expense reimbursement of \$222.50 for the period from January 1, 2013 through May 22, 2013;
- b. That the Court enter a final order approving all of the fees and expenses awarded to HFC in these cases.
- c. That the Court grants such other and further relief as may be just and proper.

Respectfully submitted, this 30th day of May 2013.

/s/ James R. Begnaud

James R. Begnaud, Director
Hays Financial Consulting, LLC
3343 Peachtree Rd, NE Ste. 200
Atlanta, Georgia 30326
(404) 926-0060

CERTIFICATE OF SERVICE

I hereby certify that I have this date served a copy of the foregoing pleading upon the following via the ECF system or by placing a copy of same in the United States mail, postage prepaid, addressed as follows on this the 30th day of May, 2013:

Teresa R. Jacobs
U.S. Bankruptcy Administrator
Frank M. Johnson, Jr. Federal Building
One Church Street, Suite 103
Montgomery, Alabama 36104

John D. Elrod
R. Kyle Woods
Greenberg Traurig, LLP
The Forum – Suite 400
3290 Northside Parkway, NW
Atlanta, Georgia 30327

Limited Service List

/s/ Bradley R. Hightower
OF COUNSEL

EXHIBIT A

Hays Financial Consulting, LLC

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

Money Tree - Acct.

For the Period from 1/1/2013 to 5/22/2013

May 30, 2013

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
Colt Conner, CFE	1.30	227.50
	175.00/hr	
Dwaine A. Butler	0.40	60.00
	150.00/hr	
James R. Begnaud, CPA	262.50	78,750.00
	300.00/hr	
James R. Jennings, CPA	10.10	2,777.50
	275.00/hr	
Kathryn A. Malek, PHR	3.70	740.00
	200.00/hr	
Michael H. McClellan, CFE	0.20	65.00
	325.00/hr	
Patrick Berg	6.40	288.00
	45.00/hr	
Samantha Jose	1.90	237.50
	125.00/hr	
Wes Scott	3.40	850.00
	250.00/hr	
For professional services rendered	289.90	\$83,995.50

Additional Charges :

Copying Cost	6.90
Fax	6.25
Pacer Charges	138.20
Postage	71.15
Total costs	\$222.50

Total amount of this bill

\$84,218.00

Hays Financial Consulting, LLC

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

Money Tree - Acct.

For the Period from 1/1/2013 to 5/22/2013

May 30, 2013

Professional Services

	<u>Hours</u>	<u>Amount</u>
Accounting	54.50	16,155.00
Asset Disposition	16.10	4,830.00
Case Administration	25.60	7,680.00
Claims Administration & Objections	85.70	25,710.00
Employee Benefits / Pensions	2.20	440.00
Fee / Employment Applications & Objection	15.80	4,740.00
Insurance	2.30	392.50
Investor Communications and Reporting	27.10	6,433.00
Litigation Consulting	24.40	7,250.00
Plan & Disclosure Statement	21.40	6,345.00
Tax Issues	14.80	4,020.00
For professional services rendered	289.90	\$83,995.50

Additional Charges :

Copying Cost	6.90
Fax	6.25
Pacer Charges	138.20
Postage	71.15
Total costs	\$222.50

Total amount of this bill **\$84,218.00**

EXHIBIT B

Hays Financial Consulting, LLC

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

Money Tree - Acct.

For the Period from 1/1/2013 to 5/22/2013

May 30, 2013

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>	
<u>Accounting</u>				
1/2/2013	JRB	Prepared independent contractor contracts for Morrison and Wood.	0.80 300.00/hr	240.00
1/3/2013	JRB	Reviewed time sheets for contractors.	0.50 300.00/hr	150.00
1/4/2013	JRB	Organized accounting records for shut down of home office and transfer of duties to HFC office.	1.70 300.00/hr	510.00
1/8/2013	JRB	Researched information and drafted correspondence regarding 2012 W2 Form.	0.80 300.00/hr	240.00
1/9/2013	JRB	Telephone conference with Kathy Malek and BMS representative regarding Rabobank collateral of funds in excess of FDIC limits and discussed same with Trustee.	0.40 300.00/hr	120.00
	JRB	Discussed issue of insurance of contents regarding warehouse.	0.40 300.00/hr	120.00
	KAM	Telephone calls to BMS regarding letter to Alabama Trustee office regarding collateralization of case funds. Discussed with Trustee. Drafted emails regarding same.	0.70 200.00/hr	140.00
1/10/2013	JRB	Prepared information related to insurance for the warehouse.	0.40 300.00/hr	120.00
	JRB	Telephone call from BB&T Bank location in LaGrange Georgia concerning account there.	0.40 300.00/hr	120.00
1/11/2013	WS	Organized and revised files related to new storage warehouse in Bainbridge.	0.50 250.00/hr	125.00
1/14/2013	JRB	Reviewed and approved expense invoices to be paid.	0.50 300.00/hr	150.00
1/23/2013	JRB	Reviewed bankruptcy administration fees for the fourth quarter and discussed same with Steve Morrison.	1.10 300.00/hr	330.00
1/25/2013	JRB	Discussion with Steve Morrison regarding the quarterly bank admin fees.	0.60 300.00/hr	180.00
2/1/2013	JRB	Researched claim web sites regarding filing a claim with the Deep Water Horizon disaster.	0.60 300.00/hr	180.00
2/5/2013	MHM	Processed insurance refund payment receipt	0.20 325.00/hr	65.00
2/8/2013	JRB	Telephone calls to and from Steve Morrison regarding open accounting issues and tasks.	1.40 300.00/hr	420.00
2/11/2013	JRB	Researched earnings and W2 form for two former employees of the Debtors. Telephoned the individuals with requested information.	0.70 300.00/hr	210.00
2/14/2013	JRB	Discussions with Trustee and Steve Morrison regarding the disposition of the files still located at the old Bonus Store location.	1.50 300.00/hr	450.00

		<u>Hrs/Rate</u>	<u>Amount</u>
2/21/2013	JRB Reviewed disbursement data base prepared by Steve Morrison.	0.60 300.00/hr	180.00
	JRB Analyzed issue and corresponded with Steve Morrison regarding wire transferring \$400,000 from Ozark bank to the Trustee's account with RABO bank.	0.70 300.00/hr	210.00
2/22/2013	JRB Analyzed payments to Steve Morrison and Brad Bellville during December, January and February and drafted email correspondence to the Trustee comparing this cost with the cost had HFC performed the work. Result was a \$60,000 savings to the estate.	2.30 300.00/hr	690.00
2/25/2013	JRB Reviewed and analyzed information regarding inquiry from the State Department of Insurance regarding a missing check.	0.60 300.00/hr	180.00
2/27/2013	JRB Telephone calls and email correspondence with the State Department of Insurance and the Ozarks Bank regarding missing check.	1.50 300.00/hr	450.00
3/8/2013	KAM Prepared wire request for payment to Christian & Small.	0.40 200.00/hr	80.00
3/19/2013	JRB Telephone call to Seven Roshell regarding 2011 W2 Form.	0.40 300.00/hr	120.00
	JRB Reviewed and processed for payment invoices for accounting and legal related expenses.	0.60 300.00/hr	180.00
4/1/2013	JRB Email correspondence with Steve Morrison regarding status of the income tax returns and other pending issues.	0.60 300.00/hr	180.00
4/5/2013	JRB Telephone call and email correspondence with Steve Morrison regarding scheduled amounts.	0.60 300.00/hr	180.00
4/8/2013	JRB Telephone and email correspondence with Steve Morrison and Rusty Braswell regarding the accounting servers and the process to relocate them to the Trustee's office.	0.80 300.00/hr	240.00
4/9/2013	JRB Drafted response to Creditors Committee Counsel regarding current organization of the estate and its records. Discussed same with the Trustee.	0.80 300.00/hr	240.00
4/10/2013	JRB Prepared for and started change over to assume issues and tasks from Steve Morrison.	1.80 300.00/hr	540.00
	JRB Continued change over to assume accounting and related issues.	1.20 300.00/hr	360.00
4/11/2013	SJ Researched and prepared TLO report for Bradley D. Bellville per the Trustee. Drafted e-mail to the Trustee with the same attached.	0.20 125.00/hr	25.00
4/15/2013	JRB Received mail package and handled replacement checks from pension Trustee; reviewed bank statement form Ozark Bank and other items and issues.	0.70 300.00/hr	210.00
	JRB Communicated with Rusty Braswell regarding the accounting servers located in Western Shamrock's data room.	0.60 300.00/hr	180.00
	JRB Drafted correspondence to Ozark Bank to change address regarding the monthly statement.	0.40 300.00/hr	120.00
	JRB Prepared information regarding the Airport Road warehouse to include preparing layout of the space and a video of inside the space.	1.00 300.00/hr	300.00
4/16/2013	JRB Prepared balance sheet and statement of income statement regarding the March transactions.	1.30 300.00/hr	390.00

		<u>Hrs/Rate</u>	<u>Amount</u>
4/16/2013	JRB Discussions and correspondence with Trustee and Counsel regarding members of the creditors committee seeking to visit the warehouse locations to review records.	1.50 300.00/hr	450.00
4/17/2013	JRB Reviewed report of current activity and drafted correspondence to Ozark Bank to close checking account and transfer balance of account to the Trustee's account with Rabo Bank.	0.60 300.00/hr	180.00
4/18/2013	JRB Researched issues with health care administration firm.	0.50 300.00/hr	150.00
	JRB Correspondence with Bank of the Ozarks regarding bank statement issues.	0.50 300.00/hr	150.00
4/24/2013	JRB Processed invoices for payment.	0.40 300.00/hr	120.00
4/25/2013	JRB Handled incoming mail, reviewed and approved invoices for payment.	1.50 300.00/hr	450.00
4/26/2013	JRB Reviewed and analyzed issues with the storage facilities and the space requirements going forward to house estate records.	1.60 300.00/hr	480.00
4/29/2013	JRB Received and reviewed mail and handled.	2.30 300.00/hr	690.00
4/30/2013	JRB Continued to review and work through new mail receipts.	1.50 300.00/hr	450.00
	JRB Drafted correspondence to Ozark Bank regarding closing and transfer of funds.	0.60 300.00/hr	180.00
5/1/2013	JRB Correspondence with Ozark Bank and Steve Morrison regarding closing bank account and transferring remaining funds to the Trustees estate account.	0.70 300.00/hr	210.00
5/2/2013	JRB Reviewed issues regarding retro-commissions with Life of The South insurance policies.	0.60 300.00/hr	180.00
5/7/2013	JRB Reviewed and analyzed fees paid to professionals from filing of the case to prepare schedule of same for submission to the Creditor's Committee.	1.80 300.00/hr	540.00
	JRB Prepared detail schedule by professional of fees paid and accrued for the case since filing in December 2011.	2.30 300.00/hr	690.00
5/8/2013	JRB Continued analysis of professional fees paid and specific research regarding the \$40,000 retainer paid to Burr Forman.	2.10 300.00/hr	630.00
5/9/2013	JRB Drafted correspondence regarding the Burr Forman retainer to Trustee Counsel and the former Debtor CFO.	0.60 300.00/hr	180.00
5/14/2013	DAB Telephone call from David Brown regarding vehicle title lien issues with company. Drafted email to Jim Begnaud regarding same.	0.20 150.00/hr	30.00
	JRB Reviewed and analyzed AT&T invoice for 'circuit' used by IT Department and held telephone conference with AT&T personnel.	0.80 300.00/hr	240.00
5/15/2013	JRB Continued investigation and analysis of AT&T 'circuit' invoice.	0.60 300.00/hr	180.00
5/16/2013	JRB Reviewed and handled incoming mail.	1.80 300.00/hr	540.00
5/17/2013	JRB Reviewed plan of liquidation analyzed issues related with preparing the interim distribution.	1.70 300.00/hr	510.00
	Subtotal	54.50	16,155.00

		<u>Hrs/Rate</u>	<u>Amount</u>
<u>Asset Disposition</u>			
1/3/2013	JRB Prepared letter and schedules of prorated expenses for submission to Western Shamrock.	1.20 300.00/hr	360.00
1/4/2013	JRB Continued to analyze and prepare letter and schedules of prorated expenses for submission to Western Shamrock.	1.30 300.00/hr	390.00
1/7/2013	JRB Continued preparation of settlement letter and issues with Western Shamrock.	1.30 300.00/hr	390.00
1/10/2013	JRB Continued preparation of settlement documents with Western Shamrock.	1.80 300.00/hr	540.00
	JRB Analyzed Western Shamrock's claim of invalid accounts.	0.70 300.00/hr	210.00
	JRB Reviewed report prepared by Brad Bellville to that of Western Shamrock regarding invalid accounts.	1.20 300.00/hr	360.00
1/11/2013	JRB Prepared final changes and edits to the post closing settlement package and forwarded same to Western Shamrock.	1.10 300.00/hr	330.00
1/18/2013	JRB Prepared documents and drafted correspondence to Trustee Counsel regarding settlement issued with Western Shamrock	0.40 300.00/hr	120.00
1/22/2013	JRB Prepared for and participated in teleconference with Western Shamrock and Trustee regarding the settlement of the Fraud Escrow account.	1.00 300.00/hr	300.00
1/24/2013	JRB Prepared schedule of issues, drafted and responded to email correspondence regarding post closing settlement issues, including the \$43,750 fraud escrow account.	1.80 300.00/hr	540.00
2/4/2013	JRB Continued research regarding post settlement closing and the distribution of the Fraud Escrow account.	1.30 300.00/hr	390.00
2/11/2013	JRB Drafted correspondence to Jennifer Sedeno and Steve Morrison regarding post closing settlement with Western Shamrock and discussed same with Morrison.	0.90 300.00/hr	270.00
5/3/2013	JRB Reviewed and analyzed amendment to the bill of sale relating to the sale of accounts to Doug Oakes.	0.50 300.00/hr	150.00
5/8/2013	JRB Reviewed amendments to Bill of Sale related to the Best Buy Auto receivables sale.	0.70 300.00/hr	210.00
5/13/2013	JRB Review of final draft of amendment to BBA sale of accounts to Doug Oakes.	0.40 300.00/hr	120.00
5/15/2013	JRB Finalized amendment to Bill of Sale regarding sale of Best Buy Auto accounts.	0.50 300.00/hr	150.00
	Subtotal	16.10	4,830.00

Case Administration

1/15/2013	JRB Reviewed and analyzed December MORs for the five Debtor entities.	1.90 300.00/hr	570.00
1/16/2013	JRB Final review and submission of December MORs.	1.30 300.00/hr	390.00
2/18/2013	JRB Reviewed MORs for January 2013 for the five Debtor entities.	0.70 300.00/hr	210.00
2/19/2013	JRB Preparing MORs for the five Debtor entities for filing.	0.40 300.00/hr	120.00
2/20/2013	JRB Final review and preparation of the five January Monthly Operating Reports for filing. Submitted same to counsel for filing.	1.70 300.00/hr	510.00

		<u>Hrs/Rate</u>	<u>Amount</u>
2/28/2013	JRB Telephone call to Steve Morrison regarding MOR accounting for February reporting period.	0.60 300.00/hr	180.00
4/9/2013	JRB Reviewed MORs regarding the five Debtor entities and discussed same with Steve Morrison.	1.30 300.00/hr	390.00
4/15/2013	JRB Reviewed work papers and supporting documentation to begin preparation of the March, Monthly Operating Reports.	1.10 300.00/hr	330.00
4/17/2013	JRB Continued accounting for transactions for preparation of the March Monthly Operation Reports for the five Debtor entities.	2.30 300.00/hr	690.00
4/18/2013	JRB Continued preparation of the Monthly Operating Reports for the five Debtor entities and submitted to Counsel for filing.	1.50 300.00/hr	450.00
	JRB Prepared the Monthly Operating Reports for the five Debtor entities.	2.50 300.00/hr	750.00
4/19/2013	JRB Finalized preparation of March MORs for the five Debtor, formatted for filing and submitted same to Counsel to the Trustee.	2.00 300.00/hr	600.00
4/22/2013	JRB Prepared February MORs for the five Debtor entities for filing and submitted same to Trustee Counsel.	1.30 300.00/hr	390.00
5/2/2013	JRB Continued preparation of the quarterly Bankruptcy Administration fees for the first quarter of 2013 and processed payments for same.	1.50 300.00/hr	450.00
5/13/2013	JRB Prepared information to compile the MOR for April.	1.20 300.00/hr	360.00
5/22/2013	JRB Prepared April MORs for the five Debtor entities.	2.60 300.00/hr	780.00
	JRB Continued preparation of the April MORs for the five Debtor entities.	1.70 300.00/hr	510.00
	Subtotal	25.60	7,680.00

Claims Administration & Objections

1/17/2013	JRB Telephone call from Telex regarding outstanding invoice regarding Best Buy Auto.	0.40 300.00/hr	120.00
1/18/2013	JRB Telephone calls from former customer, Steve Morrison and Jessica Crozier regarding car title.	0.80 300.00/hr	240.00
	JRB Discussions with Jessica Crozier, Steve Morrison and Natasha Wood regarding car titles on old loans.	1.00 300.00/hr	300.00
1/21/2013	JRB Telephone call to Morrison Guidry regarding his claim and the status of the case.	0.40 300.00/hr	120.00
1/22/2013	JRB Telephone call from investor regarding his proof of claim and status of the case and distribution.	0.60 300.00/hr	180.00
1/23/2013	JRB Reviewed correspondence regarding settlements with creditors and discussed same with Natasha Wood.	1.20 300.00/hr	360.00
1/25/2013	JRB Reviewed data base and discussion with Natasha Wood regarding preparing approved claims distribution listing.	0.70 300.00/hr	210.00
2/1/2013	JRB Telephone call to Natasha Wood regarding Omega claims and how related distributions will be handled.	0.60 300.00/hr	180.00
2/4/2013	JRB Telephone calls from creditors regarding offers to purchase their claim and discussions about the status of the case and any distributions.	1.90 300.00/hr	570.00
2/5/2013	JRB Telephone calls from creditors regarding the case, claims and distributions.	1.80 300.00/hr	540.00

		<u>Hrs/Rate</u>	<u>Amount</u>
2/8/2013	JRB Telephone calls to and from Natasha Wood regarding objections to claims and the claims database.	1.30 300.00/hr	390.00
2/12/2013	JRB Reviewed correspondence regarding claims settlement issues with various creditors and correspondence regarding purchasing claims.	1.40 300.00/hr	420.00
2/13/2013	JRB Reviewed correspondence from buyers of investor claims.	0.40 300.00/hr	120.00
2/14/2013	JRB Reviewed and analyzed claims issues and discussed same with Natasha Wood.	1.00 300.00/hr	300.00
2/18/2013	JRB Reviewed changes in claims amounts, payees and settlements.	1.20 300.00/hr	360.00
2/19/2013	JRB Reviewed information and responded regarding IRA account claims being purchased by claims purchasers.	0.40 300.00/hr	120.00
	JRB Reviewed email correspondence regarding claim amendments.	0.40 300.00/hr	120.00
2/21/2013	JRB Reviewed and researched information regarding settlement of landlord claim.	1.30 300.00/hr	390.00
	JRB Reviewed and researched information regarding vendor claims.	0.80 300.00/hr	240.00
2/22/2013	JRB Researched issue of investor requesting that Onaga close their IRA account prior to distributions being made. Discussed same with the Trustee and assisted in developing the Estates' position.	0.80 300.00/hr	240.00
2/25/2013	JRB Researched information for investors regarding their claims and information regarding the pending plan of liquidation.	1.50 300.00/hr	450.00
2/26/2013	JRB Telephone calls from investors regarding status of the case and their personal claims.	1.50 300.00/hr	450.00
2/27/2013	JRB Reviewed correspondence regarding the creditor data base and the adjustment to same.	1.40 300.00/hr	420.00
2/28/2013	JRB Telephone call to Natasha Wood regarding updating the claims database for settlements.	0.50 300.00/hr	150.00
	JRB Reviewed claims database for initial set up for the pending distribution.	0.60 300.00/hr	180.00
3/4/2013	JRB Telephone calls from investors and related research regarding their claim and address changes. Reported findings to the creditors and counsel regarding the mailing matrix.	1.80 300.00/hr	540.00
3/5/2013	JRB Telephone call from investors regarding claims, changes of address and status of the case.	1.10 300.00/hr	330.00
4/1/2013	JRB Email and telephone communication with Jennifer Sedeno regarding pre-petition debts to AT&T.	1.30 300.00/hr	390.00
	JRB Researched claims database for claim information on investor and responded to query.	0.60 300.00/hr	180.00
4/2/2013	JRB Researched information and drafted correspondence to Counsel and Steve Morrison regarding the corporate mailing machine and related lease.	1.10 300.00/hr	330.00
	JRB Reviewed correspondence from lessor of mail machine and responded to Steve Morrison and Trustee Counsel regarding same.	0.80 300.00/hr	240.00
	JRB Telephone call from Stan Bartus regarding ballot for Plan confirmation regarding his claims.	0.50 300.00/hr	150.00
	JRB Reviewed AT&T POC in relation to Western Shamrock issues with assuming the data and phone lines of the Debtors and corresponded with Natasha Wood and Jennifer Sedeno.	1.40 300.00/hr	420.00

		<u>Hrs/Rate</u>	<u>Amount</u>
4/3/2013	JRB Researched payroll records regarding workers compensation complaint from possible former employee.	0.80 300.00/hr	240.00
	JRB Telephone call from investor regarding the status of the case and possible recoveries and distributions.	0.50 300.00/hr	150.00
4/4/2013	JRB Reviewed draft of the second objection notices to be filed.	0.60 300.00/hr	180.00
4/5/2013	JRB Continued review of AT&T claims and scheduled amounts. Corresponded with Natasha and Steve regarding same.	0.60 300.00/hr	180.00
	JRB Telephone call from investor regarding claims and timing of distribution.	0.40 300.00/hr	120.00
4/8/2013	JRB Reviewed the second omnibus second claims objections and discussed same with Natasha Wood.	0.80 300.00/hr	240.00
4/9/2013	JRB Researched investor claims for information regarding specific claims and communicated findings to investor.	1.40 300.00/hr	420.00
4/10/2013	JRB Preparation and set up to handle claims database and related proofs of claim and records.	1.30 300.00/hr	390.00
	JRB Analyzed AT&T proof of claim and related scheduled items.	1.50 300.00/hr	450.00
4/11/2013	JRB Reviewed and analyzed and edited information in the investor/claims database.	2.10 300.00/hr	630.00
	JRB Continued to review and analyze information in the investor/claims database.	2.40 300.00/hr	720.00
4/12/2013	JRB Set up and transferred to HFC server image copies of all proofs of claim filed in the five individual bankruptcy cases.	2.50 300.00/hr	750.00
4/15/2013	JRB Downloaded updated edition of the creditor/investor database and reviewed recent edits.	1.50 300.00/hr	450.00
4/16/2013	JRB Reviewed the individual notices to be mailed upon filing of the Second Objection.	1.40 300.00/hr	420.00
4/17/2013	JRB Final review of second omnibus individual objections and distribution of same.	1.50 300.00/hr	450.00
4/22/2013	JRB Reviewed, analyzed and discussed with Kathy Malek the Debtor's self-funded health insurance program and the remaining claims to be paid as administrative expenses.	0.70 300.00/hr	210.00
	JRB Reviewed additional information regarding the claims and proofs of claims regarding AT&T.	1.30 300.00/hr	390.00
4/23/2013	JRB Downloaded latest version of investor database and prepared changes and edits to be included in next update.	1.50 300.00/hr	450.00
4/24/2013	JRB Telephone calls from investors regarding recent notice of the second omnibus objection to claims filing.	0.80 300.00/hr	240.00
4/25/2013	JRB Telephone call from investor regarding the claims objection filing and the status of the case.	0.40 300.00/hr	120.00
5/1/2013	JRB Review and analysis of late filed proofs of claim.	0.80 300.00/hr	240.00
	JRB Reviewed correspondence and issues regarding unsettled tort claims.	0.90 300.00/hr	270.00
5/3/2013	JRB Reviewed and analyzed late filed claims that were submitted to KCC in early 2012.	1.80 300.00/hr	540.00
	JRB Continued review and analysis of late filed claims that were submitted to KCC in early 2012.	0.70 300.00/hr	210.00
	JRB Downloaded recent edition of the claims database and prepared for changes and edits to be uploaded.	1.50 300.00/hr	450.00
5/6/2013	JRB Continued review and analysis of late filed claims and telephone calls to obtain additional information.	1.70 300.00/hr	510.00

		<u>Hrs/Rate</u>	<u>Amount</u>
5/6/2013	JRB Reviewed claim's database for edits and changes.	1.80 300.00/hr	540.00
5/7/2013	JRB Claims and claim's database analyzis.	1.50 300.00/hr	450.00
5/8/2013	JRB Continued to edit and review claims database and edits.	1.60 300.00/hr	480.00
5/9/2013	JRB Continued review and handling of late filed claims.	1.40 300.00/hr	420.00
5/10/2013	JRB Continued review and analysis of claims and related database edits.	1.50 300.00/hr	450.00
5/13/2013	JRB Processed changes and updates to the claims database.	1.80 300.00/hr	540.00
5/16/2013	JRB Continued updating preparation for claims database regarding first interim distribution.	2.20 300.00/hr	660.00
5/17/2013	JRB Reviewed and edited claim's database with address changes and objections to late filed claims.	2.30 300.00/hr	690.00
5/20/2013	JRB Continued review of the Plan of distribution and making changes and edits to the claims database.	2.40 300.00/hr	720.00
	JRB Prepared for and held discussion with Trustee Counsel regarding issues relating to the pending interim distribution.	1.80 300.00/hr	540.00
5/21/2013	JRB Reviewed and analyzed insider, convenience and subordinated claims and of their handling for the interim distribution.	1.90 300.00/hr	570.00
	JRB Drafted various emails and responses to Committee Counsel and the Trustee's Counsel regarding issues and interpretation of the Plan and Disclosure Statement.	1.60 300.00/hr	480.00
	Subtotal	85.70	25,710.00

Employee Benefits / Pensions

1/21/2013	KAM Reviewed and placed postage on 68 Form 1099-R's for distribution to former 401(k) plan participants.	0.80 200.00/hr	160.00
1/30/2013	KAM Telephone call to July Business Services regarding 1099R for Natasha Wood. Drafted email with findings to Natasha Wood.	0.40 200.00/hr	80.00
4/18/2013	KAM Drafted email to Totalplan regarding run-out payments for the self-funded medical plan. Discussed with Trustee and Jim Begnaud.	0.50 200.00/hr	100.00
4/19/2013	KAM Reviewed spreadsheets of run-out claims for the self-funded medical plan administered by Totalplan. Drafted email with findings to Trustee and Jim Begnaud.	0.50 200.00/hr	100.00
	Subtotal	2.20	440.00

Fee / Employment Applications & Objection

1/21/2013	JRB Reviewed and edited time slip entries for the period October through December and prepared HFC second fee application.	1.80 300.00/hr	540.00
	JRB Continued to draft the HFC Second Interim Fee Application and analyze time entries.	1.70 300.00/hr	510.00
	JRB Continued to review time entries for preparation of the Second Interim Fee Application.	1.50 300.00/hr	450.00

		<u>Hrs/Rate</u>	<u>Amount</u>
1/22/2013	JRB Continued to edit time slips and to prepare the second fee application.	1.60 300.00/hr	480.00
1/23/2013	JRB Continued to edit time slips and prepare second interim fee application.	0.60 300.00/hr	180.00
1/24/2013	JRB Made final edits to second interim fee application, compiled application package and remitted to counsel for filing.	1.00 300.00/hr	300.00
5/10/2013	JRB Reviewed and edited time slips for preparation of final fee application.	1.50 300.00/hr	450.00
5/21/2013	JRB Reviewed time entries and began preparation of the final fee application for HFC.	1.30 300.00/hr	390.00
5/22/2013	JRB Continued to review time entries and to prepare the final fee application for HFC.	1.80 300.00/hr	540.00
	JRB Estimated time to prepare and file the final fee application.	3.00 300.00/hr	900.00
	Subtotal	<hr/> 15.80	<hr/> 4,740.00

Insurance

1/9/2013	SJ Reviewed e-mails from the Trustee, Jim Begnaud, and Kathy Malek regarding current insurance coverage. Discussed the same with Jim Begnaud. Drafted e-mail to Leah Smith regarding insurance coverage.	0.30 125.00/hr	37.50
1/10/2013	SJ Reviewed e-mails from and drafted e-mails to the Trustee and Jim Begnaud regarding liability coverage for storage spaces. Drafted e-mail to and reviewed e-mail from Leah Smith regarding the same. Obtained the Trustee's signature for cancellation form. Drafted e-mail to Leah Smith with cancellation form attached. Drafted e-mail to Kayla Roszelle for liability quote on storage spaces.	0.50 125.00/hr	62.50
1/11/2013	SJ Reviewed e-mail from and drafted e-mail to the Trustee regarding coverage for business records. Reviewed and executed policy application. Drafted e-mail to Kayla Roszelle with executed application attached. Updated insurance database.	0.50 125.00/hr	62.50
2/4/2013	SJ Reviewed insurance refund check. Updated insurance database entry. Drafted e-mail to the Trustee regarding receipt of the refund check.	0.20 125.00/hr	25.00
4/11/2013	SJ Reviewed e-mail from and drafted e-mail to Trustee and Jim Begnaud regarding general liability insurance limits.	0.20 125.00/hr	25.00
5/21/2013	JRB Discussion with Kathy Malek and telephone call to Trustee bonding agents regarding current bond.	0.60 300.00/hr	180.00
	Subtotal	<hr/> 2.30	<hr/> 392.50

Investor Communications and Reporting

1/14/2013	JRB Telephone calls from investors Diane Faulkner and Mr. Ready.	0.70 300.00/hr	210.00
	JRB Telephone calls from investors regarding status of case.	0.50 300.00/hr	150.00
1/15/2013	JCC Reviewed and responded to emails from Greg Hays regarding addition of documents to web site. Added documents accordingly.	0.40 175.00/hr	70.00

		<u>Hrs/Rate</u>	<u>Amount</u>
1/15/2013	JRB Telephone calls from investors Mr. and Mrs. Friar regarding status of case.	0.40 300.00/hr	120.00
	JRB Telephone calls from investors regarding status of case.	0.50 300.00/hr	150.00
1/16/2013	JCC Reviewed and responded to emails from Greg Hays regarding edits to web site. Made changes to site accordingly.	0.30 175.00/hr	52.50
	JRB Telephone calls from investors, Guidry, Hurnden, Fields, Walker and Bartus regarding their claims and status of the case.	1.50 300.00/hr	450.00
1/17/2013	JRB Telephone calls to and from investors Pennamen, Herndon and Guidry regarding information on the case and their claims.	0.80 300.00/hr	240.00
	JCC Reviewed and responded to emails from Greg Hays regarding edits to web site. Edited web site accordingly.	0.20 175.00/hr	35.00
1/22/2013	PB Prepared mailings.	0.50 45.00/hr	22.50
1/24/2013	JCC Reviewed and responded to emails from Greg Hays regarding addition of documents to web site. Added documents accordingly.	0.20 175.00/hr	35.00
	JRB Telephone calls and document transfer from Charles Marsh regarding the timing of distributions from the case and tax issues.	0.70 300.00/hr	210.00
	PB Updated Hays web site with Money Tree dockets.	1.00 45.00/hr	45.00
	PB Updated the Hays web site with new dockets.	0.50 45.00/hr	22.50
1/25/2013	JRB Telephone calls from several investors regarding the notice of the Disclosure Statement hearing.	0.90 300.00/hr	270.00
1/31/2013	JRB Telephone calls from investors, Billy Heath, Diane Faulkner and Ms. Conyers regarding the case status	1.20 300.00/hr	360.00
2/1/2013	JRB Telephone calls from investors regarding the recent notice and the status of the case and their claims.	0.90 300.00/hr	270.00
2/7/2013	JRB Telephone calls to and from investors regarding the status of the case and their claim.	1.30 300.00/hr	390.00
2/8/2013	JRB Telephone calls from investors/creditors regarding offers to purchase their claims and the status of the case.	1.30 300.00/hr	390.00
2/11/2013	JRB Telephone calls from investors/creditors regarding offers to purchase their claims.	1.00 300.00/hr	300.00
2/12/2013	JCC Reviewed and responded to emails from Greg Hays regarding addition of letter to creditors to web site. Added letter to web site accordingly.	0.20 175.00/hr	35.00
	PB Updated web site with current dockets.	0.90 45.00/hr	40.50
2/14/2013	JRB Telephone calls from investors regarding status of the case and the distribution.	0.70 300.00/hr	210.00
2/15/2013	JRB Telephone call from investor regarding IRA minimum distribution letter. Drafted letter for signature by the Trustee.	1.40 300.00/hr	420.00
2/18/2013	JRB Telephone calls from creditors concerning the status of the case and information regarding distributions.	1.30 300.00/hr	390.00
2/20/2013	PB Uploaded dockets to web site for Money Tree.	0.40 45.00/hr	18.00
3/6/2013	PB Updated web site with current court dockets.	1.30 45.00/hr	58.50

		<u>Hrs/Rate</u>	<u>Amount</u>
3/19/2013	JRB Telephone call from Stan Bartus regarding his claim and current address.	0.40 300.00/hr	120.00
	JRB Telephone calls to T. Fields regarding change of address on investor Harold Gibson.	0.50 300.00/hr	150.00
	JRB Telephone call regarding change of address for investor.	0.40 300.00/hr	120.00
3/21/2013	JRB Telephone call from investor regarding status of the case and potential distributions.	0.60 300.00/hr	180.00
3/29/2013	JRB Telephone call from investor regarding status of the case and possible distributions.	0.60 300.00/hr	180.00
4/17/2013	PB Updated Hays web site with new court dockets for Money Tree.	0.30 45.00/hr	13.50
4/19/2013	PB Updated web site with March monthly operating reports.	0.30 45.00/hr	13.50
4/22/2013	JRB Telephone call from investor regarding correspondence from the IRS regarding interest income reported in 2011 which the investor did not receive.	0.60 300.00/hr	180.00
5/3/2013	JRB Telephone call from investor regarding status of case.	0.40 300.00/hr	120.00
5/6/2013	JRB Telephone call from investor regarding the timing of the distribution.	0.40 300.00/hr	120.00
5/7/2013	PB Updated web site with confirmation order.	0.20 45.00/hr	9.00
5/8/2013	PB Updated web site with Monthly Operating reports.	0.50 45.00/hr	22.50
5/13/2013	JRB Telephone call from investor regarding status of the case.	0.40 300.00/hr	120.00
	JRB Telephone call from investor regarding the status of the distribution.	0.30 300.00/hr	90.00
5/20/2013	DAB Telephone call from investor regarding case status and distribution timeline. Drafted email to Jim Begnaud regarding same.	0.20 150.00/hr	30.00
	Subtotal	27.10	6,433.00

Litigation Consulting

1/4/2013	WS Examined and Analyzed pre-petition payments for Staples for any future potential preference actions against the vendor.	1.40 250.00/hr	350.00
1/24/2013	JRB Telephone conference with Jim Dougherty regarding the status of the email recovery project.	0.40 300.00/hr	120.00
2/7/2013	JRB Telephone call from Jim Dougherty regarding the recovery of email data from the old Debtor tapes.	0.60 300.00/hr	180.00
2/19/2013	JRB Telephone call to Jim Dougherty regarding email data base project.	0.50 300.00/hr	150.00
3/1/2013	JRB Continued preparation of database of all disbursements from the Debtor's entities for the two years prior to filing.	1.60 300.00/hr	480.00
	JRB Email correspondence with Ozark bank and the Georgia Department of Insurance regarding stolen check.	0.90 300.00/hr	270.00
3/8/2013	JRB Final preparation of data representing disbursements by the Money Tree entities for the two years preceding bankruptcy filing.	1.60 300.00/hr	480.00

		<u>Hrs/Rate</u>	<u>Amount</u>
3/19/2013	JRB Prepared for and participated in telephone conference call with Trustee and Creditor Committee Counsel regarding transaction database, email database and other issues regarding future litigation.	0.50 300.00/hr	150.00
3/21/2013	JRB Reviewed and analyzed database of information regarding payments and receipts from investors for the periods 2008 thru 2011.	2.30 300.00/hr	690.00
3/28/2013	JRB Drafted emails and researched information received regarding physician panel listings at the stores related to current litigation.	2.30 300.00/hr	690.00
3/29/2013	JRB Prepared information regarding Angela Roddy and related workers compensation claim.	0.80 300.00/hr	240.00
4/1/2013	JRB Prepared additional information regarding Angela Roddy and related workers compensation claim.	0.70 300.00/hr	210.00
4/5/2013	JRB Email correspondence with Jim Dougherty regarding email database project.	0.40 300.00/hr	120.00
4/8/2013	JRB Researched and reviewed email correspondence recovered from company servers and back up tapes. Telephone call with Graves Technology regarding status of project.	1.50 300.00/hr	450.00
4/9/2013	JRB Continued research of email correspondence recovered from company servers.	1.20 300.00/hr	360.00
4/12/2013	JRB Preparing visual layout of the warehouse and the location of various files.	1.50 300.00/hr	450.00
4/19/2013	JRB Reviewed information form data service regarding the email recovery project and corresponded with service personnel.	0.80 300.00/hr	240.00
4/29/2013	JRB Drafted correspondence to Graves Technologies regarding email recovery project.	0.30 300.00/hr	90.00
5/14/2013	JRB Telephone call to John Elrod regarding the email database and information regarding payments to members of the Martin family.	0.40 300.00/hr	120.00
	JRB Telephone call to Ashley Gardner regarding extracting transactions from the investor database for all time to date related to the Martin family and its members.	0.50 300.00/hr	150.00
	JRB Reviewed recently recovered email correspondence for the database.	0.70 300.00/hr	210.00
5/15/2013	JRB Prepared debenture and note purchase and redemption data from the investor database for periods from 1999 thru current relating to the Martin family and members.	1.80 300.00/hr	540.00
	JRB Continued preparation of information regarding Martin family and members debenture and note transactions.	1.70 300.00/hr	510.00
	Subtotal	24.40	7,250.00

Plan & Disclosure Statement

1/2/2013	WS Reviewed and analyzed Plan of Liquidation and associated comments from relevant parties.	1.50 250.00/hr	375.00
	JRB Conference call with Creditors' Committee Counsel, the Trustee and the Trustee's counsel regarding the Plan and Disclosure Statement.	1.50 300.00/hr	450.00
	JRB Prepared exhibits of assets and liabilities for inclusion in the Disclosure Statement.	1.10 300.00/hr	330.00
	JRB Provided additional information to the John Elrod regarding the US Bank Indenture Trustee claims.	0.40 300.00/hr	120.00

		<u>Hrs/Rate</u>	<u>Amount</u>
1/7/2013	JRB Reviewed latest draft of Plan of Liquidation.	0.80 300.00/hr	240.00
	JRB Prepared for and participated in teleconference with Creditors Counsel, Trustee and Counsel for the Trustee to review draft of Plan of Liquidation.	1.50 300.00/hr	450.00
1/8/2013	JRB Reviewed, analyzed and submitted comments and corrections to Trustee regarding the Disclosure Statement and the Summary Notice to creditors.	1.70 300.00/hr	510.00
	JRB Discussed issues with the Trustee regarding the Disclosure Statement and Summary Notice to creditors.	0.50 300.00/hr	150.00
	JRB Prepared information regarding claims and submitted same to the Creditor's Committee Counsel.	1.20 300.00/hr	360.00
1/11/2013	JRB Continued review of Disclosure Statement.	0.80 300.00/hr	240.00
1/14/2013	JRB Prepared financial data for inclusion in the Plan and Disclosure Statement and submitted to Committee Counsel.	1.30 300.00/hr	390.00
	JRB Edited asset and liability exhibits for the Disclosure Statement and submitted to Creditor Committee Counsel.	0.40 300.00/hr	120.00
1/18/2013	JRB Telephone call with Trustee counsel regarding notice to be sent to all creditors about the hearing date for the Disclosure Statement.	0.40 300.00/hr	120.00
3/6/2013	JRB Prepared updated creditor listing for use with the Plan bailout mailing.	1.80 300.00/hr	540.00
	JRB Prepared updated creditor listing for use with the Plan ballot mail out.	1.80 300.00/hr	540.00
3/7/2013	JRB Continued preparation of creditor listing for use with the Plan ballot mail out.	2.30 300.00/hr	690.00
3/8/2013	JRB Continued preparation of mailing matrix of approximately 3,500 listings for ballot and Plan mail out.	1.70 300.00/hr	510.00
3/19/2013	JRB Drafted email correspondence to Creditor's Committee Counsel regarding mail out of ballots and responded to investor.	0.70 300.00/hr	210.00
	Subtotal	21.40	6,345.00

Tax Issues

1/31/2013	KAM Reviewed 2012 Form 945 and submitted to IRS.	0.40 200.00/hr	80.00
2/20/2013	JRJ Read and responded to Trustee question regarding tax and penalty issues related to liquidating IRA claims by third party buyers of claims at discount (IRA investment in Money Tree).	0.20 275.00/hr	55.00
4/30/2013	JRJ Met with Jim Begnaud regarding fiscal year ended 9/30/2012 Federal consolidated corporate income tax return, prior to Trustee signing. Reviewed return at his request.	1.40 275.00/hr	385.00
	JRB Reviewed consolidated federal income tax return for The Money Tree and its subsidiaries.	1.40 300.00/hr	420.00
	JRB Email correspondence with John Dowdy regarding the 2011 federal and state income tax returns.	0.50 300.00/hr	150.00
5/1/2013	JRB Continued review and analysis of the 2011 Federal income tax return for the year ended 9.30.12.	1.10 300.00/hr	330.00
5/2/2013	JRB Analysis and discussions with the Trustee and CPA who prepared the income tax return regarding same.	0.80 300.00/hr	240.00

		<u>Hrs/Rate</u>	<u>Amount</u>
5/3/2013	JRJ Discussed preparation of Code Section 505(b) requests for year ended 9/30/2011 and 9/30/2012 Federal and state income tax returns of The Money Tree, Inc. and Subsidiaries.	0.40 275.00/hr	110.00
5/6/2013	JRJ Had conference call with John Dowdy, CPA, and Jim Begnaud regarding net operating losses and treatment of bad debts from for year ended 9/30/11 and prior. Sale reporting issues. Discussed same issues with Jim Begnaud prior to the call.	0.60 275.00/hr	165.00
	JRJ Prepared Federal 505(b) requests for year ended 9/30/2011. Submitted to J. Begnaud for discussion.	1.00 275.00/hr	275.00
5/7/2013	JRJ Discussed 505b letters for 9/30/2011 Federal return with Jim Begnaud. Discussed also with Scott Askue regarding pre petition return filed during the administration of the case. Revised cover letter to IRS.	0.40 275.00/hr	110.00
	JRJ Prepared Code Section 505(b) request to GA Dept of Revenue for year ended 9/30/2011.	1.00 275.00/hr	275.00
	JRJ Prepared Code Section 505(b) request for Prompt Determination with the Alabama Dept of Revenue for year ended 9/30/2011.	0.90 275.00/hr	247.50
	JRJ Prepared Bankruptcy Code Section 505(b) Request for Prompt Determination with the Louisiana Dept of Revenue for year ended 9/30/2011.	0.90 275.00/hr	247.50
	JRJ Prepared Code Section 505(b) Request for Prompt Determination with the Florida Dept. of Revenue for year ended 9/30/2011.	0.90 275.00/hr	247.50
	JRJ Finalized and processed Code Section 505b Request For Prompt Determination for Georgia, Alabama, Florida, and Louisiana corporate income tax returns for year ended 9/30/2011.	1.00 275.00/hr	275.00
5/8/2013	JRJ Discussed Code section 505(b) Requests For Prompt Determination prepared for Federal, Georgia, Florida, Louisiana, and Alabama. Discussed bankrupt versus non bankrupt entities included in Federal consolidated group for year ended 9/30/2011. Made Revisions to drafts of 505(b) requests made for Alabama (Small Loans, Inc.), Louisiana (The Money Tree of LA, Inc.), and Florida (The Money Tree of Florida, Inc.). Also discussed Georgia consolidated return filing of The Money Tree of Georgia, Inc. (whose subsidiaries are not in bankruptcy). Submitted package to J. Begnaud after revisions and prior to submitting to the Bankruptcy Trustee.	1.40 275.00/hr	385.00
5/13/2013	PB Prepared envelopes and certified mailings for 505b requests.	0.50 45.00/hr	22.50
	Subtotal	14.80	4,020.00
For professional services rendered		289.90	\$83,995.50

Additional Charges :

		<u>Amount</u>
<u>Expenses</u>		
1/27/2013	Pacer on-line charges for period 10/1/12 - 12/31/12	35.20
	Pacer on-line charges for period 10/1/12 - 12/31/12	70.20
1/31/2013	Postage	34.65
	Fax	4.50
	Copying cost	4.65
2/28/2013	Copying cost	1.35
	Fax	0.75
	Postage	5.52
3/31/2013	Copying cost	0.90
	Postage	5.52
	Fax	0.50
4/18/2013	Pacer on-line charges for period ended 3/31/13	32.80
4/30/2013	Fax	0.50
	Postage	25.46
	Subtotal	<hr/> 222.50
	Total costs	<hr/> \$222.50
	Total amount of this bill	<hr/> \$84,218.00 <hr/>