

EXHIBIT A

Hays Financial Consulting, LLC

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

Parish Economics, LLC

Receiver

For the Period from 5/1/2007 to 5/31/2007

July 11, 2007

Professional Services

| | <u>Hrs/Rate</u> | <u>Amount</u> |
|--|---------------------|---------------------|
| S. Gregory Hays, CTP, CIRA | 193.00 325.00/hr | 62,725.00 |
| For professional services rendered | 193.00 | \$62,725.00 |
| Less: Non-Working Travel Time | | (\$6,662.50) |
| Less: 5% Reduction Per Proposal | | (\$3,136.25) |
| Less: Additional 5% Reduction due to long hours initially required to secure assets | | (\$3,136.25) |
| Net Fees | | \$49,790.00 |
| Expenses : | | |
| Expense Reports | | 3,236.15 |
| Total costs | | \$3,236.15 |
| Total amount of this bill | | \$53,026.15 |

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Professional Services

| | <u>Hours</u> | <u>Amount</u> |
|--|---------------|---------------------|
| Accounting | 4.60 | 1,495.00 |
| Asset Analysis & Recovery | 61.90 | 20,117.50 |
| Asset Disposition | 19.70 | 6,402.50 |
| Case Administration | 49.00 | 15,925.00 |
| Claims Administration & Objections | 1.30 | 422.50 |
| Electronic Data Discovery | 1.90 | 617.50 |
| Fee / Employment Applications | 4.40 | 1,430.00 |
| Insurance | 7.30 | 2,372.50 |
| Investor Communications & Reporting | 18.00 | 5,850.00 |
| Litigation Consulting | 2.80 | 910.00 |
| Non-Working Travel Time | 20.50 | 6,662.50 |
| Tax Issues | 1.60 | 520.00 |
| For professional services rendered | 193.00 | \$62,725.00 |
| Less: Non-Working Travel Time | | (\$6,662.50) |
| Less: 5% Reduction Per Proposal | | (\$3,136.25) |
| Less: Additional 5% Reduction due to long hours initially required to secure assets | | (\$3,136.25) |
| Net Fees | | \$49,790.00 |
| Expenses : | | |
| Expense Reports | | 3,236.15 |
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| | | | <u>Hrs/Rate</u> | <u>Amount</u> |
|---|-----|--|-------------------|---------------|
| <u>Accounting</u> | | | | |
| 5/7/2007 | SGH | Telephone call to Scott Askue regarding status of funds tracing database and issues in connection with sale of life insurance. | 0.30 325.00/hr | 97.50 |
| 5/14/2007 | SGH | Reviewed status of funds tracing database. Reviewed bank transactions. Telephone call to David Dantzler regarding same. | 0.30 325.00/hr | 97.50 |
| 5/15/2007 | SGH | Telephone calls to and from David Dantzler regarding pending matters including A.J. Davis, insurance, report, fee application, travel plans and other issues. | 0.50 325.00/hr | 162.50 |
| 5/16/2007 | SGH | Telephone call to Scott Askue regarding funds tracing and other issues. | 0.30 325.00/hr | 97.50 |
| | SGH | Telephone call to Scott Askue regarding information from Dawn Judd regarding Al Parish paying all the expenses for renovation of Summerville and King Street store. Discussed coding of payments to contractors from the Parish Economics database. | 0.30 325.00/hr | 97.50 |
| 5/18/2007 | SGH | Telephone call to Scott Askue regarding funds tracing database and other records recovered. | 0.30 325.00/hr | 97.50 |
| 5/19/2007 | SGH | Reviewed investment documents brought back to Atlanta. Drafted email to Scott Askue regarding same. | 0.40 325.00/hr | 130.00 |
| 5/22/2007 | SGH | Reviewed report from funds tracing database and drafted notes on transactions of purchases for input into database. | 0.80 325.00/hr | 260.00 |
| 5/23/2007 | SGH | Reviewed list of unknown bank account transactions and discussed with Scott Askue (.8). Drafted email to Johnny Parish regarding the \$173,000 paid to him in 2004 (.3). | 1.10 325.00/hr | 357.50 |
| 5/30/2007 | SGH | Telephone call to Scott Askue regarding funds tracing issues. | 0.30 325.00/hr | 97.50 |
| | | Subtotal | 4.60 | 1,495.00 |
| <u>Asset Analysis & Recovery</u> | | | | |
| 5/1/2007 | SGH | Telephone call to Linda Baldwin regarding status of inventory reconciliation and analysis and plans for move. | 0.40 325.00/hr | 130.00 |
| | SGH | Met at Parish residence with Johnny Parish and Yolanda Yoder regarding the items being moved from the residence and Ms. Yoder's claims for personal property. Reviewed list of assets claimed to belong to Ms. Yoder before her marriage to Al Parish. | 0.50 325.00/hr | 162.50 |
| | SGH | Met with Johnny Parish regarding various issues. Met with Jim Scarborough regarding various issues in connection with sale and movement of assets. | 0.60 325.00/hr | 195.00 |

Parish Economics, LLC

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| | | | <u>Hrs/Rate</u> | <u>Amount</u> |
|----------|-----|--|-------------------|---------------|
| 5/1/2007 | SGH | Researched Parish residence for assets. Located an original Charles Dickens book among various computer books. Reviewed recovered emails regarding an original Charles Dickens book Al Parish purchased for \$45,000. Located an original Pablo Picasso drawing in the library and found appraisal from 1998 for \$21,500. Researched the library for financial records and located the 2002 and 2003 tax returns. Drafted email to Bob Meehan regarding same. Segregated business and financial records for move to Atlanta. (Total time was over 3.5 hours.) | 2.00 325.00/hr | 650.00 |
| | SGH | Reviewed list of assets and discussed with Linda Baldwin. | 0.50 325.00/hr | 162.50 |
| | SGH | Reviewed plans to move the Red Skeleton and Makk paintings tomorrow. | 0.30 325.00/hr | 97.50 |
| | SGH | Reviewed emails regarding the 5 watches held by Chris Renegar. Telephone call to their counsel regarding turnover of the watches. Telephone call to David Dantzler regarding [REDACTED] | 0.40 325.00/hr | 130.00 |
| | SGH | Telephone call to Johnny Parish regarding slow down in movement of Yolanda Yoder's assets. | 0.20 325.00/hr | 65.00 |
| 5/2/2007 | SGH | Worked at the Parish residence securing and arranging move of assets. Met with art appraisers regarding the Red Skeleton paintings. Arranged for move of the art to secure location and for photographs by media. Interviewed by media regarding the 14 Red Skeleton painting collection (2.0). Met with Jay Cook of Azalea Moving regarding the move, insurance, securing additional space as required by insurance and other matters. Discussed his invoices, payment for services, payment of insurance, burglar alarm at new location and other move related matters (.5). Met with Jim Scarborough regarding move issues and plans for week (.5). | 3.00 325.00/hr | 975.00 |
| | SGH | Researched the Parish residence for assets. Located additional valuable items including an ivory chess set and other items including Mont Blanc diamond pens. Arranged items to be moved to secure location. (Total time was over 3.0 hours.) | 1.00 325.00/hr | 325.00 |
| 5/3/2007 | SGH | Traveled to Parish residence. Met with art appraisers, movers, security personnel and Linda Baldwin regarding the status of moving valuable assets out of the home. | 1.00 325.00/hr | 325.00 |
| | SGH | Met with Jim Scarborough and Johnny Warren and organized all watch and pen boxes in the residence. Located an estimated 100 additional Mont Blanc pens and inspected all pen boxes to move to the safe (2.0). Researched residence for watch boxes and organized by brand name to move to vault and match up with watches for sale. Verified they are all empty. Estimated there are 50 empty watch boxes scattered throughout the house and there are approximately 50 watches in the safe deposit box (1.0). | 3.00 325.00/hr | 975.00 |
| | SGH | Researched the residence for records and assets and organized records to move to Atlanta and assets to move to safe. (Total time was over 2.5 hours.) | 1.00 325.00/hr | 325.00 |
| 5/4/2007 | SGH | Telephone call from David Dantzler regarding [REDACTED] [REDACTED] | 0.50 325.00/hr | 162.50 |

Parish Economics, LLC

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| | | | <u>Hrs/Rate</u> | <u>Amount</u> |
|----------|-----|---|-------------------|---------------|
| 5/4/2007 | SGH | Met with former employee Debra Matthes at the Parish residence regarding possible employment. Met with Jim Scarborough. Supervised move. Met with art appraisers regarding plans for next week. Discussed issues with Linda Baldwin. | 1.50 325.00/hr | 487.50 |
| 5/5/2007 | SGH | Reviewed spreadsheet prepared by Shelby Bao regarding watches, the original invoices and related documents (1.0). Reviewed list of watches held by Swiss Direct and attempted to compare to spreadsheet (.4). Drafted email regarding watch spreadsheet and reviewing claims for watches claimed by third parties (.4). Prepared for watch inventory with Christie's on 5/7/07 (.5). Met with David Dantzler and inspected 8 watches from Capetown Diamond. Compared to asset inventory spreadsheet to identify matches (1.1). | 3.40 325.00/hr | 1,105.00 |
| | SGH | Reviewed the Motion for Protective Order filed by Swiss Supply Direct. Drafted email to David Dantzler regarding same. | 0.50 325.00/hr | 162.50 |
| 5/6/2007 | SGH | Telephone call to David Dantzler regarding [REDACTED] [REDACTED] The Capetown Diamond watches are being moved to safe deposit box in Charleston. | 0.30 325.00/hr | 97.50 |
| 5/7/2007 | SGH | Met with Adrienne Hines and Doug Escribano of Christie's and prepared an inventory of the watches in the safe deposit box. Prepared a detailed inventory of 72 watches and matched watches to watch boxes recovered from the storage location, home and other locations (4.0). Traveled to another bank, removed watches and took back to primary bank location. Prepared a detailed inventory of the remaining watches and matched to watch boxes (2.0). Traveled to the Parish residence and provided Christie's with an overview of the items to be sold by New York auction house including Tiffany lamps, statues, art, jewelry and other items. Met with George Read and Bart Mullin (1.0). | 6.60 325.00/hr | 2,145.00 |
| | SGH | Telephone call to David Dantzler regarding [REDACTED] [REDACTED] | 0.30 325.00/hr | 97.50 |
| 5/8/2007 | SGH | Drafted several emails to Adrienne Hines regarding reconciliation of watches purchased to physical inventory (.3). Telephone call to Shelby Bao regarding reconciling our database to the physical inventory (.2). | 0.50 325.00/hr | 162.50 |
| | SGH | Telephone call to Johnny Parish regarding arranging a meeting with Ruthie Parish to discuss issues related to land transactions and American Express charges. | 0.20 325.00/hr | 65.00 |
| | SGH | Met with Johnny Parish and Ruthie Parish regarding the family related land transactions in Hollywood, SC involving Al Parish. Reviewed title documents and Ms. Parish's affidavit regarding same. Discussed issues regarding the American Express charges to Ms. Parish's account and compared to Parish Economics statement. Telephone call to David Dantzler after the meeting. | 0.60 325.00/hr | 195.00 |
| | SGH | Telephone call from Anthony Gruber of Mont Blanc regarding his report of the \$1.6 million in pens purchased by Al Parish and having his representative evaluate the inventory of pens and assist in matching original boxes to pens. | 0.30 325.00/hr | 97.50 |

Parish Economics, LLC

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| | | | <u>Hrs/Rate</u> | <u>Amount</u> |
|-----------|-----|---|-------------------|---------------|
| 5/9/2007 | SGH | Reviewed motion and order regarding Ruthie Parish. Telephone call to Bill Arnold regarding same. | 0.30 325.00/hr | 97.50 |
| | SGH | Reviewed several boxes of records in the Parish residence. Located additional invoices for art and gave to Linda Baldwin to update the data base of all art purchased. | 1.00 325.00/hr | 325.00 |
| | SGH | Traveled to the bank to put additional jewelry and watches in the safe deposit box and updated inventory lists. Traveled to Byrne Jewelers to determine if any goods were on consignment at this jewelry shop. Traveled to Wachovia to retrieve copy of appraisal on the A.J. Davis store. | 1.00 325.00/hr | 325.00 |
| | SGH | Continued reviewing records and documents. Located tax returns from 2000 and drafted email to Bob Meehan regarding same. Organized records to be moved to Atlanta for further detailed inspection. | 3.00 325.00/hr | 975.00 |
| 5/10/2007 | SGH | Inventoried all Mont Blanc pens with Colt Conner in the vault. Prepared an inventory of 45 pens and organized and compared to database of all pens purchases. Traveled to another bank, recovered pens from safe deposit box and moved to same bank. Prepared inventory of these pens. Reviewed list prepared by Mont Blanc of 26 pens that Al Parish purchased for over \$1.6 million. Traveled to the Parish residence, recovered the pen boxes and moved to the vault to match up with pens. Telephone call to Amy Russell of Mont Blanc and arranged a meeting next week to assist in finalizing this inventory, matching pens to the original boxes and developing plan to market and sell the collection. There are 9 pens that Dr. Parish paid over \$50,000 for and there are over 85 Mont Blanc pens on the inventory list. (Total time was over 8.0 hours.) | 6.00 325.00/hr | 1,950.00 |
| 5/14/2007 | SGH | Reviewed Mont Blanc pen inventory with Colt Conner. Telephone call to Amy Russell to reschedule the pen inventory in the vault. | 0.50 325.00/hr | 162.50 |
| 5/15/2007 | SGH | Reviewed schedules from the pen database and matched pens on the Mont Blanc list to the physical inventory completed last week. Worked with Colt Conner to match and reconcile and eliminated duplicate pens from the list. Estimated over \$2 million was paid for pens and there are over 100 listed in database. | 2.00 325.00/hr | 650.00 |
| | SGH | Telephone call to Linda Baldwin regarding status of inventory, movement of items from the house, insurance and other asset related matters. | 0.30 325.00/hr | 97.50 |
| | SGH | Researched website of Mont Blanc dealer for sale prices on Mont Blanc pens. Drafted email to owner Eddie Kallman regarding pen inventory and liquidation of the Parish collection of an estimated 80 pens. Drafted emails to Colt Conner regarding researching values of the pens identified in the vault. | 0.60 325.00/hr | 195.00 |
| 5/16/2007 | SGH | Telephone call to Amy Russell at Mont Blanc regarding meeting and pens. Telephone call to Colt Conner regarding same. Discussed pen inventory and reports with Linda Baldwin. | 0.70 325.00/hr | 227.50 |
| | SGH | Reviewed documents from Capetown Diamond. Met with Linda Baldwin and discussed same. | 0.50 325.00/hr | 162.50 |

Parish Economics, LLC

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| | | <u>Hrs/Rate</u> | <u>Amount</u> | |
|-----------|-----|--|-------------------|----------|
| 5/16/2007 | SGH | Reviewed emails regarding Red Skeleton paintings. | 0.30 325.00/hr | 97.50 |
| 5/17/2007 | SGH | Met with Jim Scarborough regarding security, moving and additional assets and records recovered. Discussed plans for the estate sale and coordinating the move of all assets to the North Charleston Coliseum (.5). Researched additional records recovered and removed boxes of records from the garage and apartment above the garage. Reviewed documents regarding investments made by Al Parish and organized to take back to Atlanta (1.0). | 1.50 325.00/hr | 487.50 |
| 5/18/2007 | SGH | Met with Amy Russell of Monte Blanc in the vault at bank and identified and inventoried the Mont Blanc pens. There is a report of \$1.6 million in Mont Blanc pens purchased. Most have been removed from the original packaging, placed in a display case by Al Parish and have not been inventoried. Matched the majority of the pens with the boxes located in the Parish residence and storage facility. Prepared inventory list. Reviewed pens previously inventoried and determined several had been placed in incorrect boxes and corrected the inventory report. Finalized pen inventory and marked comments for data entry. | 6.00 325.00/hr | 1,950.00 |
| | SGH | Telephone call to Jim Scarborough regarding alarm and records at CSU. | 0.20 325.00/hr | 65.00 |
| 5/19/2007 | SGH | Reviewed notes from pen inventory in vault. Drafted email to Colt Conner regarding updating the pen inventory and making plans for Sotheby's review this week. Drafted email to Mont Blanc representatives. Requested Colt Conner to circulate the pen inventory to two parties when completed. | 1.00 325.00/hr | 325.00 |
| | SGH | Drafted emails regarding pen inventory to Colt Conner, Eddie Kallman and Linda Baldwin. | 0.20 325.00/hr | 65.00 |
| 5/21/2007 | SGH | Traveled to Maverick Music in Charlotte, NC and met with Phillip Winfield regarding the 3 guitars in storage at this location. Examined the guitars of George Harrison, Keith Richards and Jimmy Hendrix and the related documents and listened to story of trades between Dr. Parish and Melvin Franks. Discussed other assets delivered by Mr. Winfield to Al Parish. Made plans to have the 3 guitars moved to secure location. | 1.00 325.00/hr | 325.00 |
| 5/22/2007 | SGH | Reviewed email regarding Red Skeleton paintings and related invoices. Reviewed and responded to emails regarding same. Reviewed and responded to emails from Linda Baldwin and George Read regarding same. | 0.40 325.00/hr | 130.00 |
| 5/23/2007 | SGH | Reviewed the Parish 2004 financial statement. Drafted email to Scott Askue and Linda Baldwin regarding the listing of assets. | 0.60 325.00/hr | 195.00 |
| | SGH | Telephone call from Johnny Parish regarding the \$173,000 paid to him in 2004 and the 16 acres titled in his name that belongs to Al Parish. Discussed the 28 acres nearby that belong to Al Parish and sale of the properties. | 0.40 325.00/hr | 130.00 |

Parish Economics, LLC

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| | | | <u>Hrs/Rate</u> | <u>Amount</u> |
|-----------|-----|---|-------------------|---------------|
| 5/24/2007 | SGH | Telephone call to Alan Holmes regarding an Eva Makk painting and made arrangements to retrieve it. His client had the painting and Al Parish paid \$28,000 for it. Telephone call to Linda Baldwin regarding same. Drafted emails to coordinate recovery. | 0.40 325.00/hr | 130.00 |
| | SGH | Reviewed and responded to emails from Johnny Parish regarding the note to his brother and payoff amount. | 0.30 325.00/hr | 97.50 |
| | SGH | Reviewed and responded to email from Johnny Parish regarding requested items from Yolanda Yoder. | 0.20 325.00/hr | 65.00 |
| 5/25/2007 | SGH | Reviewed draft of Linda Baldwin's report on hard assets. Telephone call to Linda Baldwin regarding same and suggested changes. Reviewed and responded to emails from David Dantzler regarding [REDACTED] | 0.70 325.00/hr | 227.50 |
| 5/27/2007 | SGH | Reviewed and responded to emails from Linda Baldwin regarding issues on the Inventory Report for the Second Interim Report. Reviewed and considered issues and responded to David Dantzler and Linda Baldwin regarding [REDACTED] | 1.00 325.00/hr | 325.00 |
| 5/28/2007 | SGH | Reviewed the detailed inventory report. Drafted email to Linda Baldwin regarding suggested changes to the report. The exhibit is 88 pages long. | 1.00 325.00/hr | 325.00 |
| | SGH | Reviewed lawsuit filed by Melvin Franks against Maverick Music. Drafted email to Linda Baldwin to arrange move of guitars this week. | 0.50 325.00/hr | 162.50 |
| 5/29/2007 | SGH | Reviewed the inventory report and marked changes to file with the court. Discussed changes with Linda Baldwin and issues regarding final preparation of the exhibit to the report. | 1.30 325.00/hr | 422.50 |
| | SGH | Researched information regarding the chess set for which Al Parish paid over \$500,000. Reviewed emails for the invoice. Discussed same with Linda Baldwin. Reviewed emails from Mark King and David Dantzler regarding same. | 0.40 325.00/hr | 130.00 |
| | | Subtotal | 61.90 | 20,117.50 |

Asset Disposition

| | | | | |
|----------|-----|---|-------------------|--------|
| 5/1/2007 | SGH | Met with Linda Baldwin, George Read and Bart Mullin regarding plans for disposition of assets. Discussed various methods for sale and negotiations with auction houses in New York. | 0.50 325.00/hr | 162.50 |
| 5/2/2007 | SGH | Traveled to Parish residence and continued process of inventorying and cataloging assets. Met with appraisers. Reviewed reports. Reviewed issues regarding Tiffany lamps with appraisers. Discussed engaging auction company with George Read and Bart Mullin. | 1.50 325.00/hr | 487.50 |
| 5/7/2007 | SGH | Met with Adrienne Hines and Doug Escribano regarding plan for an auction of the watches and other assets by Christie's. Discussed final analysis of the inventory of 109 watches completed today and the final process preparing a summary of the catalog of watches. | 0.50 325.00/hr | 162.50 |
| 5/8/2007 | SGH | Met with George Read, Bart Mullin and Linda Baldwin regarding plans for the liquidation at the fairgrounds. Discussed options for conducting a sale at the fairgrounds. Considered options. Telephone call to David | 1.00 325.00/hr | 325.00 |

Parish Economics, LLC

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| | | | <u>Hrs/Rate</u> | <u>Amount</u> |
|-----------|-----|--|-------------------|---------------|
| | | Popowski regarding [REDACTED] [REDACTED] Discussed with Linda Baldwin and Jim Scarborough other possible locations. Discussed issues with Linda Baldwin regarding using A.J. Davis store as a liquidation center and conducting a sale. | | |
| 5/8/2007 | SGH | Met with Jim Scarborough regarding various issues with moving plans and organizing home by asset category. Discussed the sale of the hundreds of sweaters. Discussed plans for selling assets on eBay and other options. | 0.50 325.00/hr | 162.50 |
| | SGH | Telephone call from Sam Hicks of Christie's regarding holding estate auction and plans for another trip to inspect all assets. Discussed same with George Read. | 0.40 325.00/hr | 130.00 |
| 5/9/2007 | SGH | Telephone call to Richard Hunter regarding sale of building and properties. Telephone call to David Dantzler regarding same. | 0.30 325.00/hr | 97.50 |
| | SGH | Traveled to the Parish residence and met with Alex Rue, George Read, Bart Mullin and Linda Baldwin regarding various issues in connection with sale of assets and appraised values of the assets. Met with Jim Scarborough and Linda Baldwin regarding plans for moving assets and conducting sale away from the residence. | 1.20 325.00/hr | 390.00 |
| 5/14/2007 | SGH | Telephone call to Linda Baldwin regarding status of inventory report, plans for sale in June, insurance matters, moving chess set and art in vault, pen inventory, Christie's and Sotheby's reviews and other matters. | 0.40 325.00/hr | 130.00 |
| 5/15/2007 | SGH | Reviewed eBay listing for Jaguar and Sprinter. Discussed same with Richard Hunter. | 0.20 325.00/hr | 65.00 |
| 5/17/2007 | SGH | Met with Jeni Sandberg, Christie's Tiffany lamps expert, at the Parish residence. Reviewed the lamps and stained glass and discussed estimated values for the lamps. | 0.40 325.00/hr | 130.00 |
| | SGH | Met with George Read, Bart Mullin and Linda Baldwin regarding plans for the estate sale. Discussed plans to hold auction for most of the assets versus pricing items for sale. Discussed plans to move all assets to North Charleston Coliseum for major auction. Telephone calls to Ed Roumilat regarding auction. Telephone call to Christie's regarding watch collection and information for next report. Considered plans for the sale of assets and which assets should be moved to major auction houses. | 1.50 325.00/hr | 487.50 |
| | SGH | Traveled to North Charleston Convention Center and met with George Read, Bart Mullin, Linda Baldwin, Ed Roumilat, Jim Scarborough and two representatives of the facility. Discussed plans for major auction and leasing 25,000 square fee of space for the sale. Considered options and dates for the sale and coordinated plans with the entire sale team. | 1.50 325.00/hr | 487.50 |
| 5/18/2007 | SGH | Telephone call to Richard Hunter regarding sale of vehicles, appraisals, sale of properties and information for the Second Interim Report. | 0.30 325.00/hr | 97.50 |
| | SGH | Telephone call from Eddie Kallman regarding his interest in the Mont Blanc pens. | 0.10 325.00/hr | 32.50 |
| 5/19/2007 | SGH | Reviewed Ed Roumilat's website. Drafted email to George Read and Bart Mullin regarding auctioneer and commission. | 0.30 325.00/hr | 97.50 |

Parish Economics, LLC

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| | | | <u>Hrs/Rate</u> | <u>Amount</u> |
|-----------|-----|--|-------------------|---------------|
| 5/19/2007 | SGH | Reviewed the watch inventory from Christie's. Drafted email to Sam Hines and Adrienne Hines regarding the proposal to sell the watches. | 0.40 325.00/hr | 130.00 |
| | SGH | Reviewed letter and telephone call to Ken Wolfman of the Moody's Homeowners Association regarding sale plans. | 0.10 325.00/hr | 32.50 |
| 5/21/2007 | SGH | Telephone call from Sam Hines regarding auction values of watches. Requested report from Christie's of the possible auction values. | 0.30 325.00/hr | 97.50 |
| | SGH | Telephone call from Linda Baldwin regarding plans for auction in Charleston. | 0.30 325.00/hr | 97.50 |
| 5/23/2007 | SGH | Reviewed the pen inventory and discussed report with Colt Conner. Telephone call from Sam Hines at Christie's regarding the sale of the pens. | 0.50 325.00/hr | 162.50 |
| | SGH | Drafted email regarding sale of properties. | 0.30 325.00/hr | 97.50 |
| | SGH | Drafted email to Richard Hunter regarding sale of the 44 acres. Drafted email to Johnny Parish regarding the sale of the properties and estimated current per acre value. | 0.40 325.00/hr | 130.00 |
| | SGH | Reviewed information regarding 30% ownership in Capetown Diamond and drafted email regarding same. Reviewed and responded to emails regarding valuation of Capetown Diamond from David Dantzler and Wes Pennington and liquidation of this asset. | 0.40 325.00/hr | 130.00 |
| 5/24/2007 | SGH | Reviewed issues regarding the two parcels totaling 44 acres and ownership. Discussed sale with Richard Hunter. | 0.40 325.00/hr | 130.00 |
| | SGH | Reviewed emails regarding Daniel Island Academy and their request for Receiver to consent to loan for \$75,000. Reviewed ownership issues. Drafted email regarding same and approved and expressed interest in selling the ownership interest in the academy. Drafted email to Johnny Parish regarding Yolanda Yoder's interest. | 0.70 325.00/hr | 227.50 |
| | SGH | Reviewed proposal from auctioneer. Drafted emails regarding same and addressed issues for the planned auction. | 0.40 325.00/hr | 130.00 |
| | SGH | Reviewed draft of contract with North Charleston Exhibit Hall and marked changes. Drafted emails regarding same to counsel and representatives of NCEH. Telephone call to Jim Scarborough regarding negotiated issues. Finalized review of agreement and drafted email regarding copy of agreement. | 0.60 325.00/hr | 195.00 |
| | SGH | Drafted email to Richard Hunter regarding sale of Rabbit Road property and interested party. | 0.20 325.00/hr | 65.00 |
| | SGH | Telephone call from Bill Rau of Rau Antiques regarding the \$250,000 sideboard, the Paul Revere silver, the Normal Rockwell assets and other matters. Drafted email to Linda Baldwin and David Dantzler regarding same. Mr. Rau is interested in selling the assets. | 0.50 325.00/hr | 162.50 |
| | SGH | Telephone call from Johnny Parish regarding farm land properties, promissory note, mortgage on Ms. Parish's property and the DI Academy issue. | 0.30 325.00/hr | 97.50 |
| 5/25/2007 | SGH | Considered plans for the auction. Drafted email to George Read regarding imposing a sliding scale or cap on the proposed auctioneers fee if more than \$1 million is sold at auction. Drafted emails to Linda Baldwin and David Dantzler regarding [REDACTED] | 0.60 325.00/hr | 195.00 |

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| | | <u>Hrs/Rate</u> | <u>Amount</u> | |
|-----------|-----|---|-------------------|----------|
| 5/25/2007 | SGH | Reviewed report on estimated watch values from Christie's. Drafted emails regarding same. | 0.50 325.00/hr | 162.50 |
| 5/29/2007 | SGH | Telephone call from Eddie Kallman regarding offers to buy certain pens. Drafted email regarding same. | 0.30 325.00/hr | 97.50 |
| | SGH | Telephone call to Amy Russell of Mont Blanc regarding the liquidation of pens and retail values of the pens. | 0.30 325.00/hr | 97.50 |
| | SGH | Met with Linda Baldwin regarding plans for the auction and issues to prepare for the auction. Discussed travel plans for next few weeks, getting organized for the estate sale and fees of auctioneer. Reviewed email regarding auction commission and considered ticket prices, buyers premium and other issues. | 0.50 325.00/hr | 162.50 |
| | SGH | Telephone call from Eddie Kallman regarding offers on three pens for a total of \$20,000. Drafted email to Linda Baldwin and David Dantzler regarding [REDACTED] [REDACTED] Considered procedures and plans to sell assets via private sale, issues regarding invoices and appraised prices for court approval of the sales. | 0.50 325.00/hr | 162.50 |
| 5/30/2007 | SGH | Telephone call to Linda Baldwin regarding inventory status and plans for the sale at end of June. | 0.30 325.00/hr | 97.50 |
| | SGH | Telephone call to Richard Hunter regarding sale of properties and status of appraisals. | 0.30 325.00/hr | 97.50 |
| | | Subtotal | 19.70 | 6,402.50 |

Case Administration

| | | | | |
|----------|-----|--|-------------------|--------|
| 5/1/2007 | SGH | Telephone call from Johnny Parish regarding issues related to Yolanda Yoder's move and personal belongings. | 0.30 325.00/hr | 97.50 |
| | SGH | Telephone call to David Dantzler regarding [REDACTED] [REDACTED] | 0.50 325.00/hr | 162.50 |
| | SGH | Reviewed and responded to an estimated 75 emails. | 0.50 325.00/hr | 162.50 |
| 5/2/2007 | SGH | Met with Channel 4 news and was interviewed regarding status of case and Red Skeleton paintings. | 0.30 325.00/hr | 97.50 |
| | SGH | Researched the records in Al Parish's residence for information on taxes and purchase of assets. Organized documents to move to Atlanta. Drafted emails regarding same to staff and counsel. Moved additional computers that require forensic examination. | 1.00 325.00/hr | 325.00 |
| | SGH | Reviewed and responded to an estimated 100 emails. | 1.00 325.00/hr | 325.00 |
| 5/3/2007 | SGH | Reviewed and responded to emails regarding variety of issues. | 0.80 325.00/hr | 260.00 |
| | SGH | Reviewed and responded to an estimated 100 emails from counsel, staff and others. | 1.00 325.00/hr | 325.00 |
| 5/4/2007 | SGH | Reviewed and signed 30 checks for payment of security personnel. Discussed payment with Jim Scarborough. Verified no duplicate payments given billing format as provided. Telephone call to Kathy Malek regarding same. | 0.40 325.00/hr | 130.00 |
| | SGH | Reviewed and responded to estimated 100 emails. Telephone call from staff and counsel regarding wide variety of issues. | 2.00 325.00/hr | 650.00 |

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| | | | <u>Hrs/Rate</u> | <u>Amount</u> |
|-----------|-----|---|-------------------|---------------|
| 5/5/2007 | SGH | Telephone call from David Dantzler regarding pending matters. Reviewed and responded to an estimated 10 emails from counsel. | 0.40 325.00/hr | 130.00 |
| 5/6/2007 | SGH | Reviewed voice mail messages from last week. Drafted emails to staff and David Dantzler regarding [REDACTED] [REDACTED] | 0.40 325.00/hr | 130.00 |
| | SGH | Reviewed and organized documents from last week. Organized Parish records moved back to Atlanta. Drafted email to staff regarding same. | 2.00 325.00/hr | 650.00 |
| | SGH | Prepared for trip this week. Reviewed and responded to emails. Drafted made lists of pending matters. | 1.00 325.00/hr | 325.00 |
| | SGH | Reviewed and responded to emails from staff and counsel. | 0.50 325.00/hr | 162.50 |
| 5/7/2007 | SGH | Reviewed and responded to emails from counsel, staff and other parties. | 0.50 325.00/hr | 162.50 |
| | SGH | Reviewed and responded to an estimated 100 emails after being in the vault preparing the watch inventory. Telephone call to David Dantzler regarding [REDACTED] [REDACTED] | 1.00 325.00/hr | 325.00 |
| 5/8/2007 | SGH | Reviewed and responded to emails regarding life insurance policies, watches, art, electronic discovery, real estate appraiser and other matters. | 1.00 325.00/hr | 325.00 |
| | SGH | Continued reviewing and responding to emails regarding watches, insurance, A.J. Davis, art, inventory, investor issues and other matters. | 0.60 325.00/hr | 195.00 |
| | SGH | Reviewed and responded to email from David Dantzler regarding [REDACTED] [REDACTED] Drafted email to staff to coordinate same. | 0.30 325.00/hr | 97.50 |
| | SGH | Telephone call to Kyle Stock regarding correcting issues in the Post and Courier. Discussed status of case and various issues. | 0.30 325.00/hr | 97.50 |
| | SGH | Telephone call from reporter regarding asset investigation and liquidation. | 0.20 325.00/hr | 65.00 |
| | SGH | Reviewed and responded to an estimated 50 email messages regarding a variety of issues in the case. | 0.50 325.00/hr | 162.50 |
| 5/9/2007 | SGH | Telephone call to David Dantzler regarding [REDACTED] [REDACTED] | 0.40 325.00/hr | 130.00 |
| | SGH | Reviewed and responded to estimated 30 emails regarding variety of issues in the case. | 0.50 325.00/hr | 162.50 |
| 5/10/2007 | SGH | Telephone call to David Dantzler regarding [REDACTED] [REDACTED] Reviewed and responded to an estimated 100 emails regarding issues in the case. Telephone call to Colt Conner. Telephone call to Wes Pennington regarding A.J. Davis. Telephone call from Dawn Judd regarding A.J. Davis. | 1.50 325.00/hr | 487.50 |
| 5/11/2007 | SGH | Meeting with Receiver Team including David Dantzler, Bill Arnold, Harilee Cheshire, Ben Chastain, Linda Baldwin, Richard Hunter, Bob Meehan, Kathy Malek and Wes Pennington. [REDACTED] [REDACTED] | 2.50 325.00/hr | 812.50 |

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| | | | <u>Hrs/Rate</u> | <u>Amount</u> |
|-----------|-----|---|-------------------|---------------|
| 5/11/2007 | SGH | Met with David Dantzler regarding [REDACTED]. Discussed travel plans, priority issues for the next week and plans for sale of assets. | 0.50 325.00/hr | 162.50 |
| | SGH | Telephone call to David Dantzler regarding [REDACTED] | 0.30 325.00/hr | 97.50 |
| | SGH | Reviewed and signed checks for estate expenses. Drafted email to Linda Baldwin regarding issues on appraiser fee. Drafted email to Tom Myers regarding fee application. | 0.30 325.00/hr | 97.50 |
| 5/12/2007 | SGH | Drafted emails to David Dantzler and Scott Askue regarding [REDACTED]. Considered various issues regarding possible preferences (.6). Drafted emails regarding defenses used in another case by investors (.4). Reviewed list of payments made in last 90 days. Drafted email to Scott Askue regarding same (.4). | 1.40 325.00/hr | 455.00 |
| | SGH | Reviewed and responded to emails after being out of office all last week. | 1.00 325.00/hr | 325.00 |
| 5/14/2007 | SGH | Reviewed and responded to an estimated 50 email messages regarding wide variety of issues | 1.00 325.00/hr | 325.00 |
| | SGH | Reviewed emails regarding Douglas Booth and the \$925,000 paid to him in 2006. | 0.30 325.00/hr | 97.50 |
| | SGH | Telephone call from David Dantzler regarding [REDACTED] | 0.30 325.00/hr | 97.50 |
| 5/16/2007 | SGH | Telephone call from Johnny Parish regarding Yolanda Yoder's move, mail and other matters. | 0.20 325.00/hr | 65.00 |
| | SGH | Telephone call to Kathy Malek regarding checks, frozen accounts transfers and other matters. | 0.30 325.00/hr | 97.50 |
| | SGH | Telephone call to David Dantzler regarding [REDACTED] | 0.40 325.00/hr | 130.00 |
| | SGH | Telephone call to David Dantzler regarding [REDACTED] | 0.40 325.00/hr | 130.00 |
| | SGH | Reviewed and responded to an estimated 75 emails. | 1.00 325.00/hr | 325.00 |
| 5/17/2007 | SGH | Reviewed and responded to an estimated 80 emails messages. Telephone calls regarding case issues. | 1.50 325.00/hr | 487.50 |
| | SGH | Telephone call to David Dantzler regarding [REDACTED] | 0.40 325.00/hr | 130.00 |
| 5/18/2007 | SGH | Telephone call to David Dantzler regarding [REDACTED] | 0.50 325.00/hr | 162.50 |
| | SGH | Telephone call to Kathy Malek regarding status of checks, benefits issues, funds and other administrative issues. | 0.20 325.00/hr | 65.00 |
| | SGH | Reviewed and responded to an estimated 40 email messages. | 0.50 325.00/hr | 162.50 |
| 5/19/2007 | SGH | Reviewed and responded to an estimated 25 emails regarding wide variety of issues. Drafted emails to staff regarding pending matters in the case. | 0.50 325.00/hr | 162.50 |

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| | | | <u>Hrs/Rate</u> | <u>Amount</u> |
|-----------|-----|---|-------------------|---------------|
| 5/21/2007 | SGH | Telephone call to David Dantzler regarding [REDACTED] [REDACTED] | 0.20 325.00/hr | 65.00 |
| 5/22/2007 | SGH | Reviewed and responded to an estimated 40 email messages regarding a wide variety of issues. | 1.00 325.00/hr | 325.00 |
| | SGH | Reviewed and signed checks for various expenses and insurance policies. | 0.30 325.00/hr | 97.50 |
| 5/23/2007 | SGH | Reviewed response to motion of Ruthie Parish and drafted email to Bill Arnold regarding same. | 0.40 325.00/hr | 130.00 |
| | SGH | Reviewed Response to Motion of Swiss Supply for Protective Order. Drafted email to Bill Arnold and David Dantzler regarding [REDACTED] | 0.50 325.00/hr | 162.50 |
| | SGH | Reviewed and responded to an estimated 25 emails from David Dantzler, Linda Baldwin, Scott Askue and other staff regarding various issues including report, asset sale, appraisals, A.J. Davis closing, art matters, dealers and other issues. | 1.00 325.00/hr | 325.00 |
| | SGH | Telephone call from David Dantzler regarding [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] | 0.70 325.00/hr | 227.50 |
| 5/24/2007 | SGH | Reviewed plans for presentation for court hearing next week. Reviewed emails for pictures and drafted emails to David Dantzler. | 0.40 325.00/hr | 130.00 |
| 5/25/2007 | SGH | Reviewed and responded to an estimated 15 emails from David Dantzler regarding [REDACTED] [REDACTED] | 0.50 325.00/hr | 162.50 |
| | SGH | Reviewed and edited information for the Second Interim Report. Researched information. Telephone calls from David Dantzler regarding [REDACTED] | 1.00 325.00/hr | 325.00 |
| | SGH | Telephone call from David Popowski regarding [REDACTED] [REDACTED] | 0.20 325.00/hr | 65.00 |
| | SGH | Reviewed pictures being organized for David Dantzler to use in presentation for the court next week. | 0.40 325.00/hr | 130.00 |
| | SGH | Discussed issues with Colt Conner and Julie Hentosz regarding gathering pictures of specific watches and pens for David Dantzler. | 0.30 325.00/hr | 97.50 |
| 5/28/2007 | SGH | Telephone calls to and from Sonitrol and Jim Scarborough regarding the alarm going off at Rabbit Run address. | 0.20 325.00/hr | 65.00 |
| 5/29/2007 | SGH | Reviewed pictures for the presentation for the court hearing on May 31. Discussed issues with Julie Hentosz regarding selecting certain asset pictures from video. | 0.50 325.00/hr | 162.50 |
| 5/30/2007 | SGH | Reviewed final issues regarding Second Interim Report. Drafted email to David Popowski. Drafted email to George Read regarding the hearing on Second Interim Report. Reviewed issues for the presentation and arranged for staff to retrieve pictures for the presentation. | 1.20 325.00/hr | 390.00 |
| | SGH | Reviewed pending issues regarding report and presentation with Linda Baldwin. Discussed plans for the week and priority issues. | 0.30 325.00/hr | 97.50 |
| | SGH | Telephone calls to and from David Dantzler regarding [REDACTED] [REDACTED] [REDACTED] | 0.50 325.00/hr | 162.50 |

Parish Economics, LLC

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| | | | <u>Hrs/Rate</u> | <u>Amount</u> |
|-----------|-----|--|-------------------|---------------|
| 5/30/2007 | SGH | Reviewed and responded to an estimated 50 email messages regarding variety of issues in the case. | 1.00 325.00/hr | 325.00 |
| 5/31/2007 | SGH | Met with David Dantzler regarding [REDACTED] and [REDACTED]. Reviewed and responded to emails from various parties. | 0.80 325.00/hr | 260.00 |
| | SGH | Met with David Dantzler [REDACTED] for the hearing and [REDACTED]. Traveled to courthouse and set up for presentation. Met with parties in the case and met with George Read regarding art issues and plans to sell. Met with Josh Kelley regarding service agreement with Azalea Moving. Met with other parties including investors and reporters regarding issues from the Second Interim Report. | 4.00 325.00/hr | 1,300.00 |
| | SGH | Reviewed and responded to an estimated 75 emails regarding variety of issues in the case including plans for the liquidation sales. Telephone calls to and from Linda Baldwin, Jim Scarborough, Richard Hunter, investors and others regarding various matters. | 1.20 325.00/hr | 390.00 |
| | | Subtotal | 49.00 | 15,925.00 |

Claims Administration & Objections

| | | | | |
|-----------|-----|--|-------------------|--------|
| 5/12/2007 | SGH | Reviewed status of claims administration with Shuwanda Sloane. | 0.20 325.00/hr | 65.00 |
| 5/15/2007 | SGH | Reviewed non-investor claim form. Drafted email to David Dantzler and Scott Askue regarding [REDACTED]. | 0.30 325.00/hr | 97.50 |
| 5/29/2007 | SGH | Reviewed motion to establish bar order. Drafted email to Bill Arnold and David Dantzler regarding [REDACTED]. | 0.40 325.00/hr | 130.00 |
| | SGH | Reviewed issues regarding IRS claim against UHP. Reviewed and responded to emails regarding same and remaining funds in UHB bank accounts. | 0.40 325.00/hr | 130.00 |
| | | Subtotal | 1.30 | 422.50 |

Electronic Data Discovery

| | | | | |
|-----------|-----|---|-------------------|--------|
| 5/4/2007 | SGH | Met with Mark King and delivered two computers for forensic data examination. Discussed issues in case and status of forensic computer examination. | 0.40 325.00/hr | 130.00 |
| 5/7/2007 | SGH | Telephone call to Mark King regarding issues in connection with electronic data discover and documents being recovered. | 0.30 325.00/hr | 97.50 |
| 5/11/2007 | SGH | Telephone call to Mark King regarding electronic data discovery and additional Red, White and Blue computer retrieved from Charleston. | 0.30 325.00/hr | 97.50 |
| 5/18/2007 | SGH | Telephone call to Mark King regarding status of electronic data discovery and information for the Second Interim Report. | 0.30 325.00/hr | 97.50 |
| 5/19/2007 | SGH | Reviewed plans for depositions next week. Reviewed and responded to emails from Mark King and David Dantzler regarding [REDACTED]. | 0.30 325.00/hr | 97.50 |
| 5/30/2007 | SGH | Telephone call to Mark King regarding status of electronic data discovery, ongoing investigation, recovery of documents and issues from report. | 0.30 325.00/hr | 97.50 |

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| | | | <u>Hrs/Rate</u> | <u>Amount</u> |
|---|----------|--|-------------------|---------------|
| | Subtotal | | 1.90 | 617.50 |
| <u>Fee / Employment Applications</u> | | | | |
| 5/8/2007 | SGH | Considered plans for filing a fee application and Second Interim Report. Telephone call to Shelby Bao regarding status of April fee invoice and discounts percentage to be applied to the invoice. | 0.30 325.00/hr | 97.50 |
| 5/16/2007 | SGH | Reviewed and edited the April fee invoices and made adjustments to lower fees. | 1.50 325.00/hr | 487.50 |
| 5/20/2007 | SGH | Reviewed and completed editing the April fee invoices and preparation for the April fee application. Drafted notes and emails to Shelby Bao regarding changes and discounts to be applied. | 2.00 325.00/hr | 650.00 |
| 5/29/2007 | SGH | Reviewed draft of April fee application. Drafted email to David Dantzler regarding [REDACTED] | 0.60 325.00/hr | 195.00 |
| | Subtotal | | 4.40 | 1,430.00 |
| <u>Insurance</u> | | | | |
| 5/1/2007 | SGH | Reviewed and responded to emails regarding insurance. Drafted email to Tom Myers and David Dantzler regarding same. Telephone call to David Dantzler regarding [REDACTED]. Telephone call to Scott Askue regarding same. Considered plans to sell policies. | 1.00 325.00/hr | 325.00 |
| 5/3/2007 | SGH | Met with Tom Myers at his office regarding insurance policies and possible sale of the policies. Reviewed schedules prepared by Tom Myers and his recommendation regarding course of action (.5). Reviewed emails regarding insurance matters from counsel. Telephone call to David Dantzler regarding [REDACTED] (4). | 0.90 325.00/hr | 292.50 |
| 5/4/2007 | SGH | Conference call with David Dantzler, Scott Askue and David Gordon regarding [REDACTED] | 1.20 325.00/hr | 390.00 |
| 5/10/2007 | SGH | Traveled to Tom Myers' office and signed letter to an insurance company. Discussed his effort to obtain information and status of policies. | 0.30 325.00/hr | 97.50 |
| 5/14/2007 | SGH | Telephone call from Johnny Parish regarding insurance on Yolanda Yoder's car. Drafted email to Linda Baldwin regarding same. | 0.30 325.00/hr | 97.50 |
| 5/21/2007 | SGH | Reviewed emails and related attachments from David Dantzler and Scott Askue regarding [REDACTED] | 0.50 325.00/hr | 162.50 |
| 5/22/2007 | SGH | [REDACTED] Reviewed correspondence from Tom Myers. Reviewed issues regarding life insurance. Reviewed emails and related attachments regarding same. | 0.80 325.00/hr | 260.00 |
| 5/24/2007 | SGH | Reviewed schedule of insurance and drafted email to Scott Askue and Chrissy Green regarding premiums due. Calculated premiums due in next 30 days. Drafted email to David Dantzler regarding [REDACTED] | 0.40 325.00/hr | 130.00 |

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| | | | <u>Hrs/Rate</u> | <u>Amount</u> |
|-----------|-----|---|-------------------|---------------|
| 5/25/2007 | SGH | Telephone call to Tom Myers regarding life insurance and paying the premiums on the policies. Discussed issues regarding investors' desires to pay the insurance premiums and take over the policies. | 0.60 325.00/hr | 195.00 |
| | SGH | Reviewed series of emails from South Carolina National Bank regarding insurance on the Rabbit Run home. Researched same. Telephone calls to and from Linda Baldwin and David Dantzler regarding same. Reviewed additional emails and drafted emails to bank after policy paid through December was confirmed. | 0.50 325.00/hr | 162.50 |
| | SGH | Researched payment issues and arranged for checks to be cut for life insurance premiums. | 0.40 325.00/hr | 130.00 |
| 5/29/2007 | SGH | Reviewed issues regarding life insurance and reviewed life expectancy reports on Al Parish. Reviewed and responded to emails from Tom Myers regarding premiums. Drafted email to Kathy Malek regarding premium payments. | 0.40 325.00/hr | 130.00 |
| | | Subtotal | 7.30 | 2,372.50 |

Investor Communications & Reporting

| | | | | |
|-----------|-----|---|-------------------|--------|
| 5/15/2007 | SGH | Reviewed draft of the Second Interim Report. Drafted email to staff to work on sections of the report. | 0.40 325.00/hr | 130.00 |
| 5/18/2007 | SGH | Telephone call from Richard Gurrieri regarding his investment and possible asset recovery issues. Discussed issues regarding life insurance and investors funding that expense. | 0.80 325.00/hr | 260.00 |
| | SGH | Telephone call to Linda Baldwin regarding plans for the Second Interim Report and completing the inventory. | 0.40 325.00/hr | 130.00 |
| 5/19/2007 | SGH | Reviewed and edited draft of Second Interim Report. Circulated comments to Receiver Team. Telephone call from David Dantzler regarding same. Reviewed emails from Bob Meehan and Harrilee Cheshire regarding issues for the report. | 2.00 325.00/hr | 650.00 |
| 5/20/2007 | SGH | Reviewed edits to the Second Interim Report and additional paragraphs suggested by Linda Baldwin. | 0.30 325.00/hr | 97.50 |
| 5/21/2007 | SGH | Reviewed and responded to an estimated 25 emails regarding various issues for the Receiver's Second Interim Report. Reviewed drafts of language for additional paragraphs. | 0.70 325.00/hr | 227.50 |
| 5/22/2007 | SGH | Telephone call from David Dantzler regarding [REDACTED] [REDACTED] [REDACTED] [REDACTED] | 0.40 325.00/hr | 130.00 |
| 5/23/2007 | SGH | Reviewed and edited the 28-page Receiver's Second Interim Report. Drafted email to counsel and staff regarding [REDACTED] [REDACTED] | 2.00 325.00/hr | 650.00 |
| 5/24/2007 | SGH | Researched issues for the Second Interim Report. Reviewed and responded to emails from staff and counsel regarding same. Discussed funds tracing report with Scott Askue. Discussed sale of cars with Richard Hunter. Reviewed property issues with Richard Hunter. | 1.10 325.00/hr | 357.50 |

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| | | | <u>Hrs/Rate</u> | <u>Amount</u> |
|-----------|-----|---|-------------------|---------------|
| 5/25/2007 | SGH | Telephone call from David Lane who is a very substantial investor. Discussed his claim against the Norman Rockwell. Discussed life insurance and his desire for estate to fund the premiums. Drafted email regarding this investor's claims against the Norman Rockwell to counsel. | 0.50 325.00/hr | 162.50 |
| | SGH | Reviewed the K-1 data report and reformatted for use in the Second Interim Report. Drafted emails to and reviewed emails from David Dantzler regarding same. | 0.60 325.00/hr | 195.00 |
| | SGH | Met with Scott Askue and discussed the funds tracing summary and progress to date. Discussed need for summary level report for the Second Interim Report. Reviewed the report and discussed changes to be made to include with court filing. Drafted email to David Dantzler regarding [REDACTED] | 0.80 325.00/hr | 260.00 |
| 5/26/2007 | SGH | Reviewed and responded to emails from David Dantzler and staff regarding [REDACTED]. Telephone call from David Dantzler regarding same. Considered issues for report. | 0.50 325.00/hr | 162.50 |
| 5/28/2007 | SGH | Reviewed updated draft of the Second Interim Report. Telephone call to David Dantzler regarding [REDACTED]. Drafted 7 emails to staff to research specific issues by report number paragraph. Reviewed information from K-1 data and sources and uses of funds for the report. | 2.50 325.00/hr | 812.50 |
| | SGH | Reviewed Sources and Used of Funds report and reports from the K-1 data. Drafted email regarding summary report to be included in the Second Interim Report of this data. | 0.50 325.00/hr | 162.50 |
| | SGH | Reviewed another updated draft of the Second Interim Report and drafted emails regarding same. | 0.50 325.00/hr | 162.50 |
| 5/29/2007 | SGH | Reviewed the updated draft of the Second Interim Report. Drafted emails to David Dantzler and Harrilee Cheshire regarding [REDACTED] | 1.50 325.00/hr | 487.50 |
| | SGH | Met with Bob Meehan regarding the K-1 data and the summary analysis he has prepared. Reviewed the data and summarized for the Second Interim Report. Drafted email to David Dantzler and Harrilee Cheshire regarding [REDACTED] | 0.70 325.00/hr | 227.50 |
| | SGH | Reviewed the updated Sources and Uses of Funds report prepared by Scott Askue for the Second Interim Report. Met with Scott Askue and discussed the use of \$32 million in funds in 2005, 2006 and 2007 compared to investor losses from the K-1 data of \$55 million. Met with Linda Baldwin regarding purchases of hard assets in 1997 to 2004 and requested she run report out of the inventory database to determine this amount to assist in explaining the gap. | 0.80 325.00/hr | 260.00 |
| | SGH | Conference call with David Dantzler, Bill Arnold, Harrilee Cheshire, Scott Askue, Bob Meehan and Linda Baldwin regarding [REDACTED]. Discussed the exhibits prepared by Bob Meehan and Scott Askue and reviewed all final changes to report. | 1.00 325.00/hr | 325.00 |
| | | Subtotal | 18.00 | 5,850.00 |

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| | | | <u>Hrs/Rate</u> | <u>Amount</u> |
|---------------------------------------|-----|---|-------------------|---------------|
| <u>Litigation Consulting</u> | | | | |
| 5/12/2007 | SGH | Reviewed boxes of documents brought to Atlanta from Charleston. Prepared scanned copies of documents regarding CSU investment policy. Drafted email to David Dantzler regarding same. Reviewed Al Parish's CSU file and made arrangement to have copied and sent to David Dantzler. | 0.50 325.00/hr | 162.50 |
| 5/14/2007 | SGH | Reviewed issues regarding possible bankruptcy and preference claims and research in connection with same. Telephone call to David Dantzler regarding [REDACTED] [REDACTED] | 1.50 325.00/hr | 487.50 |
| 5/16/2007 | SGH | Reviewed email exchanges between David Dantzler and Alex Beard regarding [REDACTED] | 0.40 325.00/hr | 130.00 |
| 5/19/2007 | SGH | Reviewed [REDACTED] email from David Dantzler regarding [REDACTED] [REDACTED] | 0.40 325.00/hr | 130.00 |
| Subtotal | | | 2.80 | 910.00 |
| <u>Non-Working Travel Time</u> | | | | |
| 5/4/2007 | SGH | Traveled to Atlanta from Charleston. | 2.00 325.00/hr | 650.00 |
| 5/6/2007 | SGH | Traveled to Charleston from Atlanta. | 5.00 325.00/hr | 1,625.00 |
| 5/7/2007 | SGH | Traveled to Keith Bolus' office in North Charleston to retrieve watches. Traveled to Al Parish's residence after retrieving items. | 1.00 325.00/hr | 325.00 |
| 5/8/2007 | SGH | Traveled to Alan Homes' office to retrieve watch. Traveled to Carlock Copeland to retrieve computer from Wayne Cassaday. Traveled to Al Parish's residence after retrieving items. | 1.50 325.00/hr | 487.50 |
| 5/11/2007 | SGH | Traveled to Atlanta from Charleston. | 4.00 325.00/hr | 1,300.00 |
| 5/16/2007 | SGH | Traveled to Charleston from Atlanta. | 2.00 325.00/hr | 650.00 |
| 5/18/2007 | SGH | Traveled to Atlanta from Charleston. | 2.00 325.00/hr | 650.00 |
| 5/30/2007 | SGH | Traveled to Charleston for hearing on Second Interim Report. | 3.00 325.00/hr | 975.00 |
| Subtotal | | | 20.50 | 6,662.50 |
| <u>Tax Issues</u> | | | | |
| 5/9/2007 | SGH | Reviewed tax memorandum drafted by Bob Meehan and drafted email regarding same. | 0.40 325.00/hr | 130.00 |
| 5/14/2007 | SGH | Met with Bob Meehan regarding tax issues, status of his investigation of the K-1's and the summary of information by investor that he is preparing. Discussed plans to reissue the 2004 K-1's. | 0.40 325.00/hr | 130.00 |
| 5/15/2007 | SGH | Reviewed IRS issues regarding K-1's and discussed with Bob Meehan. | 0.30 325.00/hr | 97.50 |
| 5/19/2007 | SGH | Reviewed and responded to two emails from Bob Meehan regarding K-1 data. | 0.20 325.00/hr | 65.00 |

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| | <u>Hrs/Rate</u> | <u>Amount</u> |
|--|-------------------|---------------------|
| 5/23/2007 SGH Reviewed K-1 issues with Bob Meehan. | 0.30 325.00/hr | 97.50 |
| Subtotal | 1.60 | 520.00 |
| For professional services rendered | 193.00 | \$62,725.00 |
| Less: Non-Working Travel Time | | (\$6,662.50) |
| Less: 5% Reduction Per Proposal | | (\$3,136.25) |
| Less: Additional 5% Reduction due to long hours initially required to secure assets | | (\$3,136.25) |
| Net Fees | | \$49,790.00 |

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AmountExpenses

| | | |
|-----------|---|---------------------------|
| 5/2/2007 | Expense Report - Greg Hays week ended 5/5/07 | 43.16 |
| | Meals - 5/2/07 - Greg & Linda | |
| 5/7/2007 | Expense Report - Greg Hays week ended 5/5/07 | 495.00 |
| | Hotel (3 nights) | |
| | Expense Report - Greg Hays week ended 5/5/07 | 61.11 |
| | Meals: 5/1/07 Dinner - Greg & Linda | |
| | Expense Report - Greg Hays week ended 5/5/07 | 6.01 |
| | Meals: 5/2/07 Lunch - Greg | |
| | Expense Report - Greg Hays week ended 5/5/07 | 6.00 |
| | Meals: 5/3/07 Breakfast - Greg | |
| | Expense Report - Greg Hays week ended 5/5/07 | 60.00 |
| | Meals: 5/3/07 Dinner - Greg & Linda | |
| | Expense Report - Greg Hays week ended 5/5/07 | 362.05 |
| | Mileage | |
| 5/16/2007 | Expense Report - Greg Hays week ended 5/12/07 | 825.00 |
| | Hotel (5 nights) | |
| | Expense Report - Greg Hays week ended 4/7/07 | 18.51 |
| | Boxes to box up records at Parish residence | |
| | Expense Report - Greg Hays week ended 5/12/07 | 5.18 |
| | Meals: 5/6/07 Dinner - Greg | |
| | Expense Report - Greg Hays week ended 5/12/07 | 60.00 |
| | Meals: 5/8/07 Dinner - Greg and Linda | |
| | Expense Report - Greg Hays week ended 5/12/07 | 57.85 |
| | Meals: 5/9/07 Dinner - Greg, Linda and Colt | |
| | Expense Report - Greg Hays week ended 5/12/07 | 4.00 |
| | Parking 5/8/07 | |
| | Expense Report - Greg Hays week ended 5/12/07 | 479.52 |
| | Mileage | |
| 5/17/2007 | Expense Report - Greg Hays week ended 5/19/07 | 330.00 |
| | Hotel (2 nights) | |
| | Expense Report - Greg Hays week ended 5/19/07 | 30.00 |
| | Meals: 5/17/07 Dinner - Greg | |
| | Expense Report - Greg Hays week ended 5/19/07 | 3.50 |
| | Parking: 5/17/07 | |
| | Expense Report - Greg Hays week ended 5/19/07 | 389.26 |
| | Mileage | |
| | Subtotal | 3,236.15 |
| | Total costs | <u>\$3,236.15</u> |
| | Total amount of this bill | <u><u>\$53,026.15</u></u> |