

## **EXHIBIT B**

**Hays Financial Consulting, LLC**

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

**Parish Economics, LLC****Accountants and Financial Consultants to the Receiver**

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

July 11, 2007

## Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
J. Colt Conner	28.80	2,016.00
	70.00/hr	
J. Wesley Pennington, CPA, CFE, CIRA, CTP	5.70	1,852.50
	325.00/hr	
Julie N. Hentosz	57.80	4,046.00
	70.00/hr	
K. Shelby Bao	102.40	13,312.00
	130.00/hr	
Kathryn A. Malek, PHR	36.00	5,760.00
	160.00/hr	
Linda K. Baldwin, CPA, CFE, CIRA	248.90	52,269.00
	210.00/hr	
M. Eileen Castle, CPA	55.20	12,972.00
	235.00/hr	
Mark C. King, CTP, CCE	114.20	23,982.00
	210.00/hr	
Richard F. Hunter, CFE	35.20	6,336.00
	180.00/hr	
Robert E. Meehan, CPA	138.10	32,453.50
	235.00/hr	
Scott S. Askue, CIRA	120.00	25,200.00
	210.00/hr	
Shuwanda Y. Sloane, CFE	8.10	810.00
	100.00/hr	
<b>For professional services rendered</b>	<b>950.40</b>	<b>\$181,009.00</b>
<b>Less: Non-Working Travel Time</b>		<b>(\$6,468.00)</b>
<b>Less: 5% Reduction Per Proposal</b>		<b>(\$9,050.45)</b>
<b>Less: Additional 5% Reduction due to long hours initially required to secure assets</b>		<b>(\$9,050.45)</b>
<b>Net Fees</b>		<b>\$156,440.10</b>
<b>Weighted Average Hourly Rate After Reduction</b>		<b>\$164.60</b>

CCE - Certified Computer Examiner  
 CFE - Certified Fraud Examiner  
 CIRA - Certified Insolvency and Restructuring Advisor

CPA - Certified Public Accountant  
 CTP - Certified Turnaround Professional  
 PHR - Professional in Human Resources

**Parish Economics, LLC**

Page 2

	<u><b>Amount</b></u>
Expenses :	
Copying Cost	291.00
Delivery Cost	57.80
Expense Reports	7,223.99
Fax	54.50
Federal Express	223.25
Lexis	119.70
Miscellaneous	60.00
Postage	51.48
Service Fee	308.00
Temporary Labor	<u>140.00</u>
<b>Total costs</b>	<b><u>\$8,529.72</u></b>
<b>Total amount of this bill</b>	<b><u><u>\$164,969.82</u></u></b>

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July 11, 2007

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	<u>Hours</u>	<u>Amount</u>
Accounting	109.30	19,939.50
Asset Analysis & Recovery	316.30	56,801.00
Asset Disposition	17.50	3,303.00
Case Administration	59.20	11,203.50
Claims Administration & Objections	37.80	3,540.00
Electronic Data Discovery	93.60	19,656.00
Employee Benefits / Pensions	8.20	1,312.00
Fee / Employment Applications	23.10	3,195.00
Insurance	18.50	3,691.00
Investor Communications & Reporting	60.70	12,091.00
Non-Working Travel Time	36.80	6,468.00
Reconstruction Accounting	139.40	32,759.00
Tax Issues	30.00	7,050.00
<b>For professional services rendered</b>	<b>950.40</b>	<b>\$181,009.00</b>
<b>Less: Non-Working Travel Time</b>		<b>(\$6,468.00)</b>
<b>Less: 5% Reduction Per Proposal</b>		<b>(\$9,050.45)</b>
<b>Less: Additional 5% Reduction due to long hours initially required to secure assets</b>		<b>(\$9,050.45)</b>
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**Parish Economics, LLC**

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**Accountants and Financial Consultants to the Receiver****For the Period from 5/1/2007 to 5/31/2007**

July 11, 2007

## Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Accounting</u></b>			
5/1/2007	SSA Formatted data received from key punch house for importing into funds tracing database. Prepared various reports and tested same.	4.20 210.00/hr	882.00
	SSA Updated funds tracing database with additional transactional information.	2.20 210.00/hr	462.00
	REM Scheduled detail K-1 data from 1997 tax return.	3.70 235.00/hr	869.50
	MCK Reviewed emails regarding accounting issues. Telephone call to Scott Askue to discuss QuickBooks files received on thumb drive (.3). Telephone calls to and from Beth Jeffcoat to discuss accounting issues (.4). Telephone call to Andy Folz to discuss computer work done for Parish and location of accounting systems (.2). Reviewed and examined forensic data recovered for accounting files or data. Examined file logs and extracted potential evidence of use of Quicken online (.2.7). Telephone calls to Intuit numbers to inquire about legal department and preservation of accounting data (.6). Drafted summary email regarding documentation to counsel and Receiver (.2).	4.40 210.00/hr	924.00
5/3/2007	SSA Reviewed incoming mail and verified investment and bank account information to subpoenas.	0.80 210.00/hr	168.00
5/7/2007	SSA Researched and drafted email to Ben Chastain regarding [REDACTED]	0.40 210.00/hr	84.00
5/9/2007	SYS Telephone call to and from Joe Saxton of Wachovia regarding issued subpoena and the request for banking documents. Drafted letter to Mr. Saxton regarding same.	0.20 100.00/hr	20.00
	SSA Reviewed data in funds tracing database. Coded transactions for summary reporting.	5.20 210.00/hr	1,092.00
	SSA Reviewed data in funds tracing database for transfers between Defendant accounts. Coded same.	2.30 210.00/hr	483.00
5/10/2007	SYS Telephone call to and from Harrilee Cheshire regarding [REDACTED]	0.20 100.00/hr	20.00
	SYS Drafted emails to Harrilee Cheshire regarding [REDACTED]	0.20 100.00/hr	20.00

## Parish Economics, LLC

Page 2

			<u>Hrs/Rate</u>	<u>Amount</u>
5/10/2007	SYS	Drafted email to Ganell Meek as requested per Bill Arnold regarding [REDACTED]	0.10 100.00/hr	10.00
	SSA	Arranged for the restoration of Quicken file.	0.30 210.00/hr	63.00
	SSA	Drafted email to Harrilee Cheshire regarding [REDACTED]	0.20 210.00/hr	42.00
5/11/2007	SSA	Continued reviewing and coding of transactions into expenses and income categories.	3.50 210.00/hr	735.00
	SYS	Discussed issues with Harrilee Cheshire regarding recently [REDACTED]	0.40 100.00/hr	40.00
5/14/2007	SSA	Prepared reports of investors from investor database. Identified investor transactions in transaction database and coded.	4.70 210.00/hr	987.00
	SSA	Continued reviewing and coding of transactions in the funds tracing database for summary reporting. Prepared report of transactions to select payees. Drafted email regarding research on same.	1.90 210.00/hr	399.00
	REM	Reviewed and extracted accounting information from Quicken files received.	4.20 235.00/hr	987.00
5/16/2007	SSA	Coded transactions for sources and uses report for Second Interim Report.	2.30 210.00/hr	483.00
5/17/2007	SSA	Drafted email to Harrilee Cheshire regarding [REDACTED]	0.20 210.00/hr	42.00
5/18/2007	SYS	Discussed issues with Harrilee Cheshire regarding [REDACTED]	0.50 100.00/hr	50.00
5/21/2007	SSA	Prepared detailed cash usage report from existing records. Drafted email to David Dantzler and the Receiver regarding same.	2.50 210.00/hr	525.00
	SSA	Reviewed check stubs and other information for additional details for funds tracing analysis. Updated report with same.	1.20 210.00/hr	252.00
5/22/2007	SYS	Telephone call to Joe Saxton of Wachovia Bank regarding requested banking documents.	0.40 100.00/hr	40.00
	KSB	Reviewed Defendant's records for additional payee and transaction information. Updated funds tracing database with same. Discussed issues with Scott Askue regarding same.	3.00 130.00/hr	390.00
	SSA	Continued coding and investigating nature of payments for sources and uses report.	1.70 210.00/hr	357.00
	SSA	Prepared summary report of sources and uses of funds for years 2005 through 2006. Drafted email to David Dantzler regarding same.	1.70 210.00/hr	357.00
	SSA	Prepared listing of transactions for the Terry Jordan deposition. Drafted email to David Dantzler regarding same.	1.20 210.00/hr	252.00
5/23/2007	KSB	Reviewed Defendant's records for additional payee and transaction information. Updated funds tracing database with same.	4.90 130.00/hr	637.00
	SSA	Reviewed bank records and other documents. Updated transactions with payee and transaction details.	3.20 210.00/hr	672.00
	SSA	Researched and coded transactions in the transaction database to appropriate categories. Discussed status of coding and funds tracing with the Receiver.	2.80 210.00/hr	588.00

## Parish Economics, LLC

Page 3

			<u>Hrs/Rate</u>	<u>Amount</u>
5/23/2007	SSA	Drafted emails to David Dantzler regarding [REDACTED]	0.30	63.00
		[REDACTED]	210.00/hr	
	SYS	Reviewed emails from Harrilee Cheshire regarding [REDACTED]	0.30	30.00
		[REDACTED]	100.00/hr	
		Telephone call to Bank of America regarding same.		
5/24/2007	KSB	Continued to review Defendant's records for additional payee and transaction information. Updated funds tracing database with same.	2.10	273.00
			130.00/hr	
	SSA	Continued review of transactions for coding and identification of payees. Updated funds tracing report with same.	3.20	672.00
			210.00/hr	
	SSA	Reviewed for transactions involving Chris Renegar. Drafted email to Ben Chastain regarding [REDACTED]	0.40	84.00
			210.00/hr	
	SSA	Continued review and coding of transactions for funds tracing database.	1.10	231.00
			210.00/hr	
5/25/2007	KSB	Continued to review Defendant's records for additional payee and transaction information. Updated funds tracing database with same.	3.60	468.00
			130.00/hr	
	SSA	Continued updating coding of transactions. Prepared updated sources and uses report for Second Interim Report.	2.30	483.00
			210.00/hr	
5/29/2007	KSB	Reviewed Defendant's records for additional payee and transaction information. Updated funds tracing database with same.	1.60	208.00
			130.00/hr	
	KSB	Compared transaction information to list of investors to identify payments to investors.	2.80	364.00
			130.00/hr	
	KSB	Continued to compare transaction information to list of investors to identify payments to investors.	2.60	338.00
			130.00/hr	
	SSA	Reviewed transactions and prepared updated report of sources and uses of funds from 2005 through 2007.	2.60	546.00
			210.00/hr	
	SSA	Researched for the nature of select receipts and payments. Updated funds tracing database with same.	3.20	672.00
			210.00/hr	
5/30/2007	KSB	Compared transaction information to list of investors to identify payments to investors.	5.40	702.00
			130.00/hr	
	KSB	Reviewed and identified Parish Economics checks with illegible payees requiring identification by Al Parish. Prepared same for review by Mr. Parish.	2.70	351.00
			130.00/hr	
	SYS	Telephone call to Nancy Hoadley of Bank of America regarding requested banking documents	0.20	20.00
			100.00/hr	
	MCK	Telephone calls from and to Scott Askue regarding QuickBooks files and password issues. Downloaded files from server and ran through forensic software to decrypt passwords. Drafted email regarding same to Scott Askue.	0.90	189.00
			210.00/hr	
5/31/2007	KSB	Compared transaction information to list of investors to identify payments to investors.	4.30	559.00
			130.00/hr	
	KSB	Continued to compare transaction information to list of investors to identify payments to investors.	3.70	481.00
			130.00/hr	
	SSA	Prepared reports for continued review and identification of payments and payments types. Updated as necessary.	1.30	273.00
			210.00/hr	
		Subtotal	109.30	19,939.50



Parish Economics, LLC

Page 4

			<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Asset Analysis &amp; Recovery</u></b>				
5/1/2007	RFH	Drafted email to the Receiver regarding the appraisals of the properties. Telephone call from the Receiver regarding same.	0.20 180.00/hr	36.00
	RFH	Telephone call to Jody Bishop of Atlantic Appraisals regarding the engagement letter for the appraisals of the properties. Reviewed and executed the engagement letter. Drafted email regarding same to Mr. Bishop.	0.60 180.00/hr	108.00
	RFH	Reviewed and responded to email from David Dantzler regarding [REDACTED]	0.20 180.00/hr	36.00
	SSA	Telephone call from Bill Arnold regarding [REDACTED] [REDACTED] Researched for information on same.	0.30 210.00/hr	63.00
	MEC	Reviewed certificates of authenticity and matched to asset inventory spreadsheet.	2.40 235.00/hr	564.00
	MEC	Reviewed and responded to emails from Receiver's staff regarding the asset inventory spreadsheet and updating same.	0.60 235.00/hr	141.00
	LKB	Continued to research recovered records to identify purchase prices for animation art and other assets. Updated the asset inventory for same where identified.	3.80 210.00/hr	798.00
	LKB	Met with Jim Scarborough, Johnny Parish and Yolanda Yoder regarding the packing and moving of personal effects and the status of the list of items requested by Ms. Yoder. Telephone calls to and from the Receiver regarding same.	1.20 210.00/hr	252.00
	LKB	Reviewed handwritten inventory notes prepared by Nicole Deneane and George Read for animation art. Entered same to the animation inventory schedule. Researched same against recovered records to attempt to match purchase price with catalogued artwork.	4.50 210.00/hr	945.00
5/2/2007	RFH	Reviewed and responded to email from the Receiver regarding the recovery of assets.	0.20 180.00/hr	36.00
	RFH	Reviewed and responded to email from Harrilee Cheshire regarding the analysis of the properties.	0.20 180.00/hr	36.00
	MEC	Reviewed invoices and certificates of authenticity. Updated asset inventory spreadsheet.	2.90 235.00/hr	681.50
	MEC	Telephone call to Linda Baldwin regarding updated asset inventory spreadsheet and status of scanning supporting documentation.	0.40 235.00/hr	94.00
	LKB	Prepared for and assisted the Receiver regarding the media coverage of Red Skeleton art recovered and other personal effects being moved to the storage warehouse. Coordinated the move of select clothing items to the Summerville location of A.J. Davis with John Friedrich.	2.20 210.00/hr	462.00
	LKB	Continued to organize fine art and other assets with George Read and Bart Mullin. Continued researching and cataloging animation art and updating the inventory schedule for same.	2.80 210.00/hr	588.00
	LKB	Met with Jay Cook and the Receiver regarding the best options for insurance on stored assets, requirements for an additional location to store same and other security matters.	0.70 210.00/hr	147.00

## Parish Economics, LLC

Page 5

			<u>Hrs/Rate</u>	<u>Amount</u>
5/2/2007	LKB	Worked with the Receiver and Jim Scarborough regarding asset search and recovery in the Rabbit Run residence. Recovered a significant number of watches and pens. Worked with the Receiver to inventory and prepare same for relocation to bank vaults.	3.80 210.00/hr	798.00
	SSA	Drafted email to Bill Arnold regarding [REDACTED]	0.20 210.00/hr	42.00
	SSA	Researched matter and drafted email to Mark King regarding researching payments to Bakersfield Land Development.	1.30 210.00/hr	273.00
	MCK	Reviewed and responded to emails and documents regarding various potential recoveries and pending estate matters. Researched files, records and data as needed.	0.70 210.00/hr	147.00
5/3/2007	KSB	Began preparing images of approximately 300 miscellaneous invoices and certificates of authenticity and matched to the information in the asset inventory spreadsheets.	3.00 130.00/hr	390.00
	SSA	Drafted email regarding American Express information.	0.20 210.00/hr	42.00
	KSB	Continued preparing preparing images of approximately 300 miscellaneous invoices and certificates of authenticity and matched to the information in the asset inventory spreadsheets. Telephone call to Eileen Castle regarding same.	3.50 130.00/hr	455.00
	SSA	Researched for information on the purchase of four watches by the Renegars. Drafted email to Ben Chastain regarding same.	0.40 210.00/hr	84.00
	SSA	Reviewed letter and documents from Swiss Direct regarding collateral issues.	0.70 210.00/hr	147.00
	MEC	Reviewed and responded to emails regarding assets discovered and values determined for assets.	1.20 235.00/hr	282.00
	MEC	Telephone call to Julie Hentosz regarding imaging of additional invoices and certificates of authenticity.	0.20 235.00/hr	47.00
	MEC	Telephone call from Shelby Bao regarding additional information discovered related to watches and status of overall project.	0.50 235.00/hr	117.50
	LKB	Reviewed a voice mail message from Jo Laird of Christie's regarding information requested via subpoena. Discussed same with the Receiver. Met with the Receiver, George Read and Bart Mullin regarding inviting Christie's and Sotheby's to review the pen and watch collection for consideration of auction by their respective houses versus selling all assets at local auction.	1.10 210.00/hr	231.00
	LKB	Reviewed and responded to emails from staff regarding updating the asset inventory database and research of purchase and other documents recovered. Telephone calls to and from staff regarding same. Reviewed the updated database regarding same.	1.40 210.00/hr	294.00
	LKB	Conference call with Jo Laird, Adrienne Hines, George Read and Bart Mullin regarding a visit by Christie's watch personnel to inventory and appraise the watch collection. Met with the Receiver, Mr. Read and Mr. Mullin regarding same.	0.90 210.00/hr	189.00

## Parish Economics, LLC

Page 6

		<u>Hrs/Rate</u>	<u>Amount</u>
5/3/2007	LKB	5.60 210.00/hr	1,176.00
5/4/2007	KSB	4.00 130.00/hr	520.00
	RFH	0.40 180.00/hr	72.00
	RFH	0.30 180.00/hr	54.00
	SSA	1.50 210.00/hr	315.00
	SSA	0.60 210.00/hr	126.00
	MEC	0.50 235.00/hr	117.50
	LKB	0.40 210.00/hr	84.00
	LKB	4.30 210.00/hr	903.00
	LKB	0.70 210.00/hr	147.00
	LKB	1.30 210.00/hr	273.00
5/6/2007	LKB	1.40 210.00/hr	294.00
	LKB	0.90 210.00/hr	189.00
5/7/2007	SSA	0.30 210.00/hr	63.00

## Parish Economics, LLC

Page 7

		<u>Hrs/Rate</u>	<u>Amount</u>
5/7/2007	KSB Continued preparing images of approximately 100 miscellaneous invoices and certificates of authenticity and matched to the information in the asset inventory spreadsheets.	1.60 130.00/hr	208.00
	KSB Reviewed and responded to numerous emails from the Receiver, David Dantzler and others throughout the day regarding watch inventory and investor claims related to watches.	0.50 130.00/hr	65.00
	SSA Reviewed issues with collection on promissory notes.	0.40 210.00/hr	84.00
	KSB Reviewed documents and pictures from the Receiver and David Dantzler regarding 8 watches in the Receiver's possession that were purchased from Capetown Diamond Corporation. Reviewed documents regarding watches being held by Swiss Supply Direct, Inc. Reviewed inventory asset spreadsheet to match watches to documents received. Prepared scanned copies of the documents. Updated spreadsheet with information from the documents.	3.60 130.00/hr	468.00
	JNH Reviewed and updated asset inventory spreadsheet with information regarding coins and Paul Revere collection.	1.50 70.00/hr	105.00
	RFH Reviewed and responded to email from David Dantzler regarding [REDACTED] Reviewed appraisals on the Tradd Street and Rabbit Run properties.	0.30 180.00/hr	54.00
	MEC Reviewed for certificates of authenticity. Drafted emails regarding same.	0.20 235.00/hr	47.00
	MEC Reviewed emails regarding asset recoveries and insurance. Telephone call from Linda Baldwin regarding same.	0.70 235.00/hr	164.50
	LKB Met with the Receiver, Adrienne Hines and Doug Thomas of Christie's regarding the inventory of watches purchased by Al Parish.	0.80 210.00/hr	168.00
	LKB Met with Debra Matthes and Jim Scarborough regarding researching the Rabbit Run residence for credit cards to identify additional accounts that may not be frozen, additional card holders of same and other assets.	0.40 210.00/hr	84.00
	LKB Reviewed and responded to emails from the Receiver, Bill Arnold and David Dantzler regarding [REDACTED] [REDACTED] Left voice mail messages for and telephone calls to and from Jay Cook, the Receiver, Mr. Dantzler and Mr. Arnold regarding retrieval of and insurance concerns related to same.	1.40 210.00/hr	294.00
	LKB Telephone calls to and from Jay Cook and the Receiver regarding leasing additional space for assets and insurance valuation for assets already held by Azalea Moving and Storage.	0.60 210.00/hr	126.00
	LKB Worked throughout the day with George Read cataloging fine art assets and researching animation art assets. Updated the inventory schedules for same.	5.80 210.00/hr	1,218.00
	SSA Updated promissory note report with status and additional information.	0.70 210.00/hr	147.00
	SSA Researched transactions and drafted email to Harrilee Cheshire regarding [REDACTED] [REDACTED]	0.80 210.00/hr	168.00

## Parish Economics, LLC

Page 8

		<u>Hrs/Rate</u>	<u>Amount</u>
5/8/2007	KSB Reviewed and responded to numerous emails from the Receiver regarding the watch inventory. Updated the asset inventory spreadsheet to reflect only the watch inventory. Drafted email to and reviewed email from Adrienne Hines with Christie's regarding the watch inventory spreadsheet. Telephone call from the Receiver regarding same.	0.90 130.00/hr	117.00
JNH	Reviewed and entered the information received from Bill Arnold at Troutman Sanders regarding coins and Paul Revere collection into the asset inventory spreadsheet. Prepared scanned copies of the images and matched to each asset in the spreadsheet.	2.00 70.00/hr	140.00
RFH	Researched online for information on the Mercedes Sprinter. Drafted email to the Receiver and David Dantzler regarding same.	0.80 180.00/hr	144.00
RFH	Reviewed and responded to emails from Harilee Cheshire regarding [REDACTED]. Reviewed documents related to the Edisto Island property.	0.40 180.00/hr	72.00
SSA	Researched for transactions involving Ruth Parish. Drafted email regarding findings to the Receiver.	0.60 210.00/hr	126.00
SSA	Reviewed subpoena list. Reviewed for status of produced documents. Drafted email regarding same.	0.50 210.00/hr	105.00
SSA	Continued review of documents produced in response to subpoenas.	1.10 210.00/hr	231.00
LKB	Reviewed and responded to emails from the Receiver, Bill Arnold and David Dantzler regarding [REDACTED]. Telephone calls to and from the Receiver, Jay Cook and Mr. Arnold regarding same.	1.10 210.00/hr	231.00
LKB	Continued cataloging assets located in the Rabbit Run residence with George Read and Bart Mullin. Updated the inventory schedules for same.	5.60 210.00/hr	1,176.00
LKB	Discussed options for a liquidation sale at the North Charleston Convention Center with Jim Scarborough, Bart Mullin and George Read. Met with the Receiver, Mr. Mullin, Mr. Read and Mr. Scarborough regarding same and the status of the inventory of assets.	0.90 210.00/hr	189.00
LKB	Continued researching inventoried assets against recovered documentation. Updated the inventory schedules for same where identified.	1.70 210.00/hr	357.00
5/9/2007	KSB Reviewed repair invoices from Capetown Diamonds. Reviewed inventory asset spreadsheet and matched watches to repair invoices received. Prepared scanned copies of the invoices. Updated spreadsheet with information from the invoices.	0.70 130.00/hr	91.00
KSB	Researched and reviewed investors claim forms received through 5/7/07 for any claims to watches.	3.90 130.00/hr	507.00
RFH	Reviewed and responded to emails from the Receiver regarding the mortgage analysis and brokering of the real properties.	0.30 180.00/hr	54.00
SSA	Researched for information regarding Tucson 738. Drafted email regarding findings.	0.40 210.00/hr	84.00
LKB	Telephone call from Nicole Deneane regarding procedures for entering additional assets into the inventory schedules.	0.20 210.00/hr	42.00



## Parish Economics, LLC

Page 9

		<u>Hrs/Rate</u>	<u>Amount</u>
5/9/2007	LKB Telephone call from Warren Weitmann of Sotheby's regarding interest in sending department managers to review and inventory the pen and watch collections for appraisal and proposal of auction by Sotheby's. Discussed same with George Read, Bart Mullin and the Receiver.	0.40 210.00/hr	84.00
	LKB Worked throughout the day cataloging assets located in the Rabbit Run residence with George Read and Bart Mullin. Updated the inventory schedules for same.	6.50 210.00/hr	1,365.00
	LKB Continued to research purchase and other documents recovered against catalogued animation art. Updated the inventory schedules for same as identified.	3.90 210.00/hr	819.00
5/10/2007	RFH Reviewed and responded to emails from Harrilee Cheshire regarding [REDACTED]	0.30 180.00/hr	54.00
	JNH Reviewed and updated the asset inventory spreadsheet with the pens that the Receiver and Colt Conner inventoried. Reviewed the M.S. Rau Antiques, LLC subpoenaed documents and entered any information from same into the spreadsheet.	2.90 70.00/hr	203.00
	RFH Reviewed title and property analysis information on the Rabbit Run property and other documents related to Al Parish and Yolanda Yoder.	0.60 180.00/hr	108.00
	JCC Traveled to the bank vault with the Receiver to inventory the Mont Blanc pens.	4.00 70.00/hr	280.00
	KSB Reviewed email from Mark King regarding a February 2004 Financial Statement. Reviewed the February 2004 Financial Statement and watches listed in the statement. Reviewed inventory asset spreadsheet and matched the watches to the watches on the financial statement. Updated spreadsheet with information from the financial statement.	4.00 130.00/hr	520.00
	LKB Met with Steve Adler regarding options for liquidating assets on eBay. Telephone calls to and from the Receiver regarding same.	0.70 210.00/hr	147.00
	LKB Worked throughout the day cataloging assets located in the Rabbit Run residence with George Read and Bart Mullin. Updated the inventory schedules for same.	6.20 210.00/hr	1,302.00
	LKB Continued to research purchase and other documents recovered to catalogued animation art. Updated the inventory schedules for same as identified.	2.60 210.00/hr	546.00
	SSA Researched and drafted email to Harrilee Cheshire regarding [REDACTED]	0.70 210.00/hr	147.00
	SSA Reviewed Defendant records for additional information regarding recovery issues and additional recovery items.	2.80 210.00/hr	588.00
5/11/2007	JNH Continued reviewing and updating the asset inventory spreadsheet with the pens that the Receiver and Colt Conner inventoried. Continued reviewing the M.S. Rau Antiques, LLC subpoenaed documents and updated spreadsheet with information from same. Prepared scanned copies of new information.	4.50 70.00/hr	315.00
	SSA Researched for information on companies set up by Legalzoom. Drafted email regarding findings.	0.60 210.00/hr	126.00
	LKB Telephone call to Nicole Deneane regarding the status of entry for additional assets into the inventory schedule.	0.30 210.00/hr	63.00

## Parish Economics, LLC

Page 10

			<u>Hrs/Rate</u>	<u>Amount</u>
5/11/2007	LKB	Telephone calls to Daryn Schnipper of Sotheby's and George Read to discuss the visit to inventory the watch collection next week.	0.40 210.00/hr	84.00
	LKB	Telephone call to Trina Walters regarding appraisals of the Parish residences and properties. Telephone calls to Richard Hunter regarding same and the asset liquidation sale preliminary plans. Telephone calls to Jim Scarborough regarding same.	0.70 210.00/hr	147.00
5/12/2007	LKB	Reviewed invoices regarding Eva Makk artwork and organized same for matching to recovered assets. Telephone call to the Receiver regarding the status of asset relocation from the Rabbit Run residence to Azalea warehouses and the Eva Makk invoices.	1.60 210.00/hr	336.00
5/13/2007	LKB	Reviewed an email from David Kelly regarding a picture of the JMW Turner painting. Drafted an email to George Read, Bart Mullin, David Dantzler and the Receiver regarding same. Telephone call to the Receiver regarding same and other case matters.	0.40 210.00/hr	84.00
	LKB	Prepared documents and files for the meeting with the lamp specialist from Christie's, Jeni Sandberg, in Charleston. Drafted an email to the Receiver regarding same. Telephone calls to and from the Receiver regarding priorities for the week in Charleston.	0.90 210.00/hr	189.00
5/14/2007	JCC	Created Access database of all Mont Blanc pens.	3.00 70.00/hr	210.00
	SSA	Telephone call from David Dantzler regarding [REDACTED]	0.20 210.00/hr	42.00
	SSA	Researched for information regarding Beresford Partners. Drafted email to Harrilee Cheshire regarding same.	0.50 210.00/hr	105.00
	LKB	Worked throughout the day cataloging assets located in the Rabbit Run residence with Bart Mullin. Updated the inventory schedules for same.	6.10 210.00/hr	1,281.00
	LKB	Continued to research purchase and other documents recovered to catalogued animation art. Updated the inventory schedules for same as identified.	4.60 210.00/hr	966.00
5/15/2007	KSB	Continued reviewing the February 2004 Financial Statement and watches listed in the statement. Reviewed inventory asset spreadsheet and matched the watches to the watches on the financial statement. Updated spreadsheet with information from the financial statement. Prepared scanned copies of financial statement and matched to each of the individual item numbers.	3.60 130.00/hr	468.00
	JNH	Entered the pen inventory from the asset inventory spreadsheet into the Access database. Reviewed for duplicates with Colt Conner and provided the invoices of each pen to the Receiver.	3.50 70.00/hr	245.00
	JCC	Updated Mont Blanc pen inventory list.	1.20 70.00/hr	84.00
	SSA	Updated reports in the database of Mont Blanc pens.	0.40 210.00/hr	84.00
	RFH	Reviewed email from Harrilee Cheshire regarding [REDACTED] [REDACTED] Reviewed the documents.	0.20 180.00/hr	36.00

## Parish Economics, LLC

Page 11

		<u>Hrs/Rate</u>	<u>Amount</u>
5/15/2007	LKB	Reviewed and responded to an email from Bill Arnold regarding [REDACTED] [REDACTED] Researched same. Telephone calls to Hanchey Jewelers, the Tom Greene Museum and the Cairn Company regarding same. Telephone call to Mr. Arnold regarding [REDACTED]	1.30 210.00/hr 273.00
	LKB	Reviewed and responded to emails from David Dantzler, Bart Mullin and George Read regarding coordinating a meeting between Mr. Dantzler, Mr. Mullin and Mr. Read related to problems with various pieces of fine art. Left a voice mail message for Mr. Read regarding same.	0.30 210.00/hr 63.00
	LKB	Worked throughout the day researching purchase and other documents recovered to catalogued fine art and animation art. Updated the inventory schedules for same as identified.	5.50 210.00/hr 1,155.00
	LKB	Researched purchase and other documents submitted by various vendors in response to subpoena against catalogued assets to attempt to identify purchase dates and prices. Updated the inventory schedules for same as identified.	2.70 210.00/hr 567.00
5/16/2007	RFH	Telephone call to Jody Bishop regarding the status of the appraisals. Drafted email to the Receiver regarding same.	0.30 180.00/hr 54.00
	KSB	Finished reviewing the February 2004 Financial Statement and watches listed in the statement. Reviewed inventory asset spreadsheet and matched the watches to the watches on the financial statement. Updated spreadsheet with information from the financial statement.	2.00 130.00/hr 260.00
	SSA	Reviewed subpoenaed documents and other records. Recorded notes on recoveries. Prepared recovery analysis.	5.60 210.00/hr 1,176.00
	LKB	Researched purchase information of catalogued assets. Updated the inventory schedules for same as identified. Updated the schedules for item descriptions and other information as necessary.	4.30 210.00/hr 903.00
	LKB	Updated the inventory schedules for fine art, animation inventory descriptions and catalogue numbers. Researched the Red Skeleton paintings to vendor documents. Researched Eva Makk invoices to paintings inventoried. Continued to attempt to match animation art inventoried to purchase documents.	5.30 210.00/hr 1,113.00
	SSA	Researched and drafted email to Bill Arnold regarding [REDACTED]	0.40 210.00/hr 84.00
5/17/2007	KSB	Reviewed and responded to email from the Receiver regarding documents and invoices related to Capetown Diamond watches. Reviewed the documents and invoices. Compared the documents and invoices to the watches in the inventory asset spreadsheet. Updated spreadsheet with information from the financial statement. Prepared scanned copies of the documents and invoices.	3.20 130.00/hr 416.00
	KSB	Reviewed documents received per subpoena from Swiss Supply Direct regarding watches, guitars, clocks and other items. Compared the documents, emails,	4.30 130.00/hr 559.00



## Parish Economics, LLC

Page 12

		<u>Hrs/Rate</u>	<u>Amount</u>
	package slips, pictures, general ledgers and invoices to the assets in the inventory asset spreadsheet. Updated spreadsheet with information from the documents. Prepared scanned copies of the documents and matched to each of the individual item numbers.		
5/17/2007	RFH Reviewed and responded to email from Harrilee Cheshire regarding [REDACTED]	0.20 180.00/hr	36.00
	LKB Met with the Receiver, Jeni Sandberg, George Read and Bart Mullin regarding the lamps purchased by Al Parish. Determined that the lamps were reproductions rather than original Tiffany lamps and window panels. Discussed same and resale in a liquidation sale with the Receiver, Mr. Read and Mr. Mullin.	2.40 210.00/hr	504.00
	LKB Updated the inventory schedules for animation inventory descriptions and catalogue numbers. Continued to attempt to match art inventoried to purchase documents.	1.80 210.00/hr	378.00
	SSA Drafted email to David Dantzler regarding [REDACTED]	0.10 210.00/hr	21.00
5/18/2007	KSB Continued to review documents received per subpoena from Swiss Supply Direct regarding watches, guitars, clocks and other items. Compared the documents, emails, package slips, pictures, general ledgers and invoices to the assets in the inventory asset spreadsheet. Updated spreadsheet with information from the documents. Prepared scanned copies of the documents and matched to each of the individual item numbers.	2.60 130.00/hr	338.00
	LKB Met with the Receiver and a representative from Mont Blanc to inventory the pen collection recovered in the bank vault. Assisted the Receiver in organization of documents and matching pens to appropriate boxes as needed.	2.70 210.00/hr	567.00
	SSA Researched for information regarding Beresford Partners and the Defendant's involvement. Drafted email regarding findings.	2.30 210.00/hr	483.00
	SSA Telephone call from Michelle Mattox regarding loan payment.	0.20 210.00/hr	42.00
	SSA Reviewed email regarding payments from the Renegars. Drafted email regarding same.	0.20 210.00/hr	42.00
5/19/2007	LKB Updated the inventory schedules for fine art inventory descriptions and catalogue numbers. Continued to attempt to match art inventoried to purchase documents.	3.30 210.00/hr	693.00
	LKB Reviewed an email from George Read regarding the JMW Turner painting and possible value of same if authentic. Drafted an email to the Receiver regarding same.	0.20 210.00/hr	42.00
5/20/2007	LKB Reviewed an email from Nicole Deneane regarding the glass sculptures, coins, and miscellaneous asset inventories. Reviewed and compared same to the asset inventory schedule and updated same accordingly. Researched same against purchase documents received to date.	5.40 210.00/hr	1,134.00
5/21/2007	JNH Entered information from Makk Studios into the asset inventory spreadsheet. Prepared scanned copies of the invoices and matched to the assets in the spreadsheet.	1.50 70.00/hr	105.00

## Parish Economics, LLC

Page 13

			<u>Hrs/Rate</u>	<u>Amount</u>
5/21/2007	RFH	Met with Allen Stanley regarding review of the Mercedes Sprinter. Reviewed and photographed the vehicle.	0.80 180.00/hr	144.00
	JCC	Entered in all information into database regarding pen inventory. Prepared report for Sotheby's and Mont Blanc pens.	3.00 70.00/hr	210.00
	RFH	Telephone call from Jim Scarborough regarding assisting the appraisers of the properties.	0.10 180.00/hr	18.00
	RFH	Reviewed and responded to email from the Receiver regarding the investigation of the Highlands properties. Reviewed the recovered files for those properties.	0.60 180.00/hr	108.00
	JWP	Examined guitar inventory and gathered substantiating information.	0.60 325.00/hr	195.00
	LKB	Telephone calls to George Read and Bart Mullin regarding the schedule to complete the asset inventory at Rabbit Run and other case matters.	0.40 210.00/hr	84.00
5/22/2007	LKB	Prepared preliminary pen and watch inventory schedules in preparation for meeting with Daryn Schnipper and two associates from Sotheby's.	1.80 210.00/hr	378.00
	LKB	Worked throughout the day with Daryn Schnipper and two associates from Sotheby's to inventory, photograph and prepare for appraisal of the watch collection.	7.60 210.00/hr	1,596.00
	LKB	Updated the inventory schedules for the pen and watch inventory descriptions and catalogue numbers. Began to research purchase and other documents recovered against physical items on hand.	1.60 210.00/hr	336.00
5/23/2007	KSB	Telephone call to Linda Baldwin to discuss the watch report for the Second Interim Report. Reviewed the watch inventory spreadsheet for watches in the vault in Charleston. Compared the watch inventory spreadsheet to the asset inventory spreadsheet and updated the asset inventory spreadsheet as necessary.	3.60 130.00/hr	468.00
	JNH	Reviewed copies of invoices from Capetown Diamond Corporation and entered new items into the asset inventory spreadsheet.	2.00 70.00/hr	140.00
	RFH	Reviewed email from the Receiver regarding 44 acres of additional properties. Discussed same with the Receiver. Drafted email to Harrilee Cheshire regarding same.	0.30 180.00/hr	54.00
	LKB	Updated the inventory schedules for the pen inventory descriptions and catalogue numbers. Continued to research purchase and other documents recovered against physical items on hand. Continued to research art and animation assets inventoried against records recovered from Parish files. Updated the inventory schedule as required.	3.90 210.00/hr	819.00
	LKB	Reviewed and responded to an email from Daryn Schnipper regarding sending preliminary watch inventory schedules for their reference in preparing an appraisal.	0.20 210.00/hr	42.00
5/24/2007	JCC	Prepared inventory report regarding pens. Drafted email to Linda Baldwin and Mont Blanc representatives regarding same.	2.50 70.00/hr	175.00
	JNH	Reviewed and organized pictures of assets to include in the presentation for the hearing next week.	2.50 70.00/hr	175.00

## Parish Economics, LLC

Page 14

		<u>Hrs/Rate</u>	<u>Amount</u>
5/24/2007	RFH	0.80 180.00/hr	144.00
	Reviewed emails from the Receiver regarding analysis of additional properties in Charleston County and contacting Johnny Parish. Telephone call to Johnny Parish regarding same. Reviewed findings with the Receiver.		
	RFH	0.70 180.00/hr	126.00
	Reviewed and responded to emails from Harrilee Cheshire regarding [REDACTED] [REDACTED] Reviewed documents related to same.		
	RFH	0.20 180.00/hr	36.00
	Telephone call to Linda Baldwin regarding the analysis and liquidation of the personal and real property.		
	LKB	0.90 210.00/hr	189.00
	Met with Jan Goin regarding the Picasso etching and other case matters.		
	LKB	5.30 210.00/hr	1,113.00
	Continued to research purchase and other documents recovered or received from vendors against physical items on hand. Updated the inventory schedule for each item as required.		
	LKB	3.20 210.00/hr	672.00
	Continued to update the inventory schedule for new assets and revised descriptions on each item as required.		
5/25/2007	JNH	2.00 70.00/hr	140.00
	Reviewed and organized pictures of assets to include in the presentation for the hearing next week.		
	JCC	0.50 70.00/hr	35.00
	Telephone call to Eddie Kallman, a Mont Blanc pen dealer. Drafted email to Mr. Kallman regarding pen inventory report.		
	RFH	0.30 180.00/hr	54.00
	Telephone call to Jody Bishop regarding the status of the appraisals.		
	RFH	0.20 180.00/hr	36.00
	Reviewed and responded to email from the Receiver regarding collection of rent from the rental properties in Charleston and in North Carolina.		
	LKB	0.50 210.00/hr	105.00
	Telephone calls to and from Bart Mullin, Nicole Deneane and the Receiver regarding the status of the inventory report and updates to additional assets added to same. Left voice mail message for David Dantzler regarding same.		
	LKB	2.50 210.00/hr	525.00
	Extracted information from the Receiver's Access database regarding watches purchased and updated the inventory schedule accordingly. Began to research purchase receipts and other records recovered or provided to the Receiver to identify purchase prices for physical assets inventoried. Updated the inventory for purchase price and document identification number as identified.		
5/26/2007	LKB	2.10 210.00/hr	441.00
	Continued to research purchase receipts and other records recovered or provided to the Receiver to identify purchase prices for recovered watches inventoried. Updated the inventory schedule for purchase price and document identification number as identified.		
	LKB	3.40 210.00/hr	714.00
	Reviewed the watch appraisal submitted by Christie's. Compared same to the inventory schedule of inventoried watches. Updated the inventory schedule for additional descriptions and other information contained in the Christie's proposal as necessary. Continued to research and compare inventoried watches against missing watches to eliminate possible duplication of assets.		

## Parish Economics, LLC

Page 15

		<u>Hrs/Rate</u>	<u>Amount</u>	
5/26/2007	LKB	Reviewed the watch appraisal submitted by Christie's. Calculated an average appraisal price per watch from the low and high point prices. Updated the inventory schedule for same. Telephone call to the Receiver regarding same.	3.60 210.00/hr	756.00
	LKB	Continued to research and compare inventoried watches against the list of invoices to eliminate possible duplication of assets. Updated the inventory schedule as necessary.	1.90 210.00/hr	399.00
5/27/2007	LKB	Reviewed an email from Nicole Deneane regarding the draft inventory listings for coins and rare bills, glass sculptures and other miscellaneous assets. Reviewed the listing and updated the inventory schedule accordingly. Researched purchase receipts and other records recovered or provided to the Receiver to identify purchase prices for physical assets inventoried. Researched and compared same against descriptions for missing assets to eliminate possible duplication of items. Updated the inventory schedule for same as necessary.	1.60 210.00/hr	336.00
	LKB	Extracted information from the Receiver's Access database regarding pens purchased and updated the inventory schedule accordingly. Researched purchase receipts and other records recovered or provided to the Receiver to identify purchase prices for physical assets inventoried. Researched and compared inventoried pens against descriptions for missing pens to eliminate possible duplication of assets. Updated the inventory schedule for same as necessary.	2.80 210.00/hr	588.00
5/29/2007	JNH	Reviewed the video footage of assets to include in the presentation for the hearing next week. Drafted emails regarding [REDACTED] to Harrilee Cheshire.	4.50 70.00/hr	315.00
	RFH	Reviewed information and documents regarding the mortgages and liens on the real properties. Discussed same with Scott Askue. Telephone call to Harrilee Cheshire regarding same. Reviewed bank statements regarding same. Discussed same with the Receiver.	1.10 180.00/hr	198.00
	RFH	Reviewed and responded to email from Harrilee Cheshire regarding [REDACTED]	0.20 180.00/hr	36.00
	RFH	Reviewed and responded to email from Jody Bishop regarding the appraisal of the Edisto Island properties. Drafted email to and reviewed email from David Popowski regarding same.	0.20 180.00/hr	36.00
	RFH	Reviewed the title services information regarding the Rabbit Run, Tradd Street, Yacht Club Road, and Jungle Road properties. Telephone call to Harrilee Cheshire regarding same.	1.40 180.00/hr	252.00
	SSA	Researched and drafted emails regarding status of promissory notes.	0.40 210.00/hr	84.00
	LKB	Reviewed and responded to emails from David Dantzler and the Receiver regarding [REDACTED] [REDACTED] Researched same. Discussed same with the Receiver. Drafted an email to the Receiver, Mr. Dantzler and Mark King regarding same.	1.20 210.00/hr	252.00

## Parish Economics, LLC

Page 16

		<u>Hrs/Rate</u>	<u>Amount</u>
5/29/2007	LKB Reviewed and responded to emails from the Receiver regarding the transportation for the three guitars held at Maverick Music, insurance during transit and other case matters. Discussed same with the Receiver.	0.30 210.00/hr	63.00
	LKB Telephone call from Bill Arnold regarding the [REDACTED]. [REDACTED] Researched the previous email submitted by Mr. Kelly and forwarded same to Mr. Arnold.	0.40 210.00/hr	84.00
5/30/2007	RFH Reviewed and responded to email from Harrilee Cheshire regarding [REDACTED].	0.20 180.00/hr	36.00
	RFH Telephone call from Tucker Chambers regarding invoices for repair and maintenance of the Highlands properties.	0.20 180.00/hr	36.00
	RFH Reviewed and responded to email from David Popowski regarding the rental of the Edisto Island properties.	0.20 180.00/hr	36.00
	JCC Drafted new pen report to expedite process with Sotheby's and Mont Blanc.	0.50 70.00/hr	35.00
	RFH Reviewed fax from Seth Collins regarding the insurance documents for the properties and vehicles. Reviewed the documents. Drafted email regarding same to the Receiver and Linda Baldwin. Discussed the cancellation of coverage on the recovered vehicles with Ms. Baldwin.	0.60 180.00/hr	108.00
	RFH Researched subpoenaed documents regarding the real properties and mortgage information on same.	0.50 180.00/hr	90.00
	SSA Reviewed documents produced in response to subpoena.	2.40 210.00/hr	504.00
	LKB Reviewed and responded to emails from the Receiver and David Dantzler regarding [REDACTED]. [REDACTED] Left voice mail messages for and telephone calls to and from Mr. Dantzler and Ed Kwon regarding same. Researched assets and cross referenced assets listed on Exhibit B to photographs taken by George Read, Bart Mullin and others. Prepared a file directory of pictures and created 15 CD's for media distribution. Prepared same for overnight delivery to the Receiver.	2.00 210.00/hr	420.00
	LKB Reviewed and responded to emails from the Receiver and David Dantzler regarding [REDACTED]. [REDACTED] Reviewed the asset inventory and identified same. Drafted a schedule for submission to Mr. Savage. Drafted an email to Mr. Dantzler and the Receiver regarding same for review.	1.90 210.00/hr	399.00
5/31/2007	RFH Reviewed and responded to emails from David Dantzler regarding [REDACTED]. Telephone call to Jody Bishop regarding same.	0.60 180.00/hr	108.00
	RFH Discussed issues with Kathy Malek regarding statements from Edisto Sales and Rentals. Telephone call to Elaine with Edisto Sales and Rentals regarding same and discussed repairs and rental schedules on both properties. Reviewed statements.	0.50 180.00/hr	90.00
	RFH Discussed issues with Scott Askue regarding analysis of real properties. Researched documents related to same. Researched Charleston County online records regarding same.	0.70 180.00/hr	126.00



**Parish Economics, LLC**

Page 17

		<u>Hrs/Rate</u>	<u>Amount</u>
5/31/2007	RFH Reviewed and responded to emails from the Receiver regarding the equity analysis for the properties. Telephone call to Harrilee Cheshire regarding same.	0.40 180.00/hr	72.00
	RFH Reviewed and responded to email from David Popowski regarding the leasing of the Edisto Island properties.	0.20 180.00/hr	36.00
	RFH Reviewed documents received as a result of subpoenas related to the analysis of the mortgages.	0.40 180.00/hr	72.00
	Subtotal	316.30	56,801.00

**Asset Disposition**

5/1/2007	RFH Telephone call from Sheryl Hill regarding the purchase of the Parish residence. Reviewed and responded to email from the Receiver regarding same.	0.30 180.00/hr	54.00
5/2/2007	RFH Telephone call from Allen Stanley regarding the strategy for liquidation of the vehicles.	0.40 180.00/hr	72.00
5/4/2007	RFH Telephone call from the Receiver regarding the recovery, analysis, and liquidation of assets.	0.30 180.00/hr	54.00
	RFH Reviewed and responded to emails from the Receiver regarding the liquidation of assets.	0.30 180.00/hr	54.00
	RFH Reviewed and responded to email from Sheryl Hill regarding the offer on Al Parish's residence.	0.20 180.00/hr	36.00
5/7/2007	RFH Reviewed and responded to email from the Receiver regarding the marketing and sale of the Tradd Street and Edisto Island properties.	0.20 180.00/hr	36.00
	RFH Reviewed and responded to email from David Dantzler regarding [REDACTED] Telephone call to Allen Stanley regarding same. Reviewed eBay listing for the Mercedes.	0.60 180.00/hr	108.00
	RFH Reviewed and responded to email from the Receiver regarding the sale of the Tradd Street property. Left voice mail message for and drafted email to Jody Bishop regarding status of appraisal on this property.	0.30 180.00/hr	54.00
5/8/2007	RFH Reviewed and responded to emails from the Receiver regarding broker to sell the real estate. Drafted email to David Dantzler regarding same.	0.30 180.00/hr	54.00
	RFH Reviewed and responded to emails from the Receiver regarding the liquidation of the personal property.	0.30 180.00/hr	54.00
	RFH Reviewed and responded to email from James Platzer regarding the sale of the Disney art. Drafted email to the Receiver regarding same.	0.20 180.00/hr	36.00
	RFH Reviewed email from the Receiver regarding the sale of the personal property in the Parish residence. Drafted email to Linda Baldwin regarding same.	0.20 180.00/hr	36.00
5/9/2007	RFH Telephone call from Allen Stanley regarding marketing of the remaining vehicles.	0.20 180.00/hr	36.00
	RFH Reviewed and responded to email from Lynn Carroll regarding the liquidation of the personal property.	0.20 180.00/hr	36.00
	RFH Reviewed and responded to email from the Receiver regarding the liquidation of the vehicles.	0.20 180.00/hr	36.00
	RFH Telephone call to the Receiver regarding status of asset liquidation.	0.20 180.00/hr	36.00
5/10/2007	RFH Reviewed email from Debbie Weiss regarding her interest in the animation art. Drafted email to the Receiver and Linda Baldwin regarding same.	0.20 180.00/hr	36.00

## Parish Economics, LLC

Page 18

			<u>Hrs/Rate</u>	<u>Amount</u>
5/11/2007	RFH	Reviewed and responded to email from Steven Jordan regarding the sale of a specific vehicle.	0.20 180.00/hr	36.00
	RFH	Telephone call from the Receiver regarding the liquidation of the assets.	0.40 180.00/hr	72.00
5/14/2007	RFH	Telephone call from David Hacker regarding his interest in the real properties.	0.20 180.00/hr	36.00
	RFH	Reviewed and responded to email from Sheryl Hill regarding the sale of the Parish residence property.	0.20 180.00/hr	36.00
5/15/2007	RFH	Reviewed and responded to emails from the Receiver's staff and a party interested in the Jaguar.	0.20 180.00/hr	36.00
	RFH	Reviewed email from Shuwanda Sloane regarding Tracy Williams's interest in the Summerville property. Drafted email to Mr. Williams regarding same.	0.20 180.00/hr	36.00
	RFH	Telephone call to Allen Stanley regarding the marketing and sale of the remaining vehicles and the reconciliation for the sale of the three vehicles.	0.20 180.00/hr	36.00
	RFH	Researched eBay listings for the Jaguar and Mercedes Sprinter. Drafted email to the Receiver and David Dantzler regarding same.	0.40 180.00/hr	72.00
5/16/2007	RFH	Telephone call to Allen Stanley regarding reconciliation for the sale of three vehicles, status of the sale of the other two, and plans for marketing and sale of the remaining vehicles.	0.30 180.00/hr	54.00
5/17/2007	LKB	Met with Jim Scarborough, Ed Roumilat, Bart Mullin, George Read, Alysa Lazare, the Receiver and representatives of the North Charleston Convention Center regarding holding the asset liquidation sale at the venue. Continued working on inventory reports at Parish residence.	2.20 210.00/hr	462.00
5/18/2007	RFH	Telephone call from Allen Stanley regarding the reconciliation for the sale of three vehicles and the status of the sale of the remaining two vehicles.	0.20 180.00/hr	36.00
5/21/2007	RFH	Telephone call from Allen Stanley regarding the sale of three vehicles. Reviewed the invoices and proceeds from the sale. Telephone call to Mr. Stanley regarding same.	0.40 180.00/hr	72.00
	RFH	Reviewed and responded to email from Ann Gillespie regarding the sale of the Summit Plantation Road property.	0.20 180.00/hr	36.00
5/22/2007	RFH	Reviewed and responded to emails from the Receiver and David Dantzler regarding [REDACTED] Briefly discussed same with the Receiver. Telephone call to Allen Stanley regarding same.	0.50 180.00/hr	90.00
5/23/2007	RFH	Discussed issues with the Receiver regarding the liquidation of the personal property.	0.20 180.00/hr	36.00
	LKB	Met with Ed Roumilat, George Read, Bart Mullin and Nicole Deneane regarding plans for the asset liquidation sale at the North Charleston Convention Center. Reviewed asset photographs taken by Mr. Read and Mr. Mullin with Mr. Roumilat.	4.00 210.00/hr	840.00
	MCK	Telephone calls from Roy Smith regarding auctioneer needs. Telephone call to Linda Baldwin to discuss same.	0.30 210.00/hr	63.00

**Parish Economics, LLC**

Page 19

			<u>Hrs/Rate</u>	<u>Amount</u>
5/24/2007	RFH	Reviewed email from the Receiver regarding the auction of the personal property and the proposal by Roumilat Auctions. Reviewed the proposal and discussed same with the Receiver.	0.30 180.00/hr	54.00
	RFH	Reviewed and responded to email from Joshua Pickett regarding his interest in some of the personal property.	0.20 180.00/hr	36.00
	LKB	Reviewed and responded to emails from the Receiver, George Read and Bart Mullin regarding plans for the liquidation sale in late June and the best assets to auction in same versus a large auction house or private party market.	0.30 210.00/hr	63.00
5/25/2007	RFH	Reviewed email from the Receiver regarding contact from Ken Wolfrom related to an interested party in purchasing the Parish residence. Left voice mail message for Mr. Wolfrom regarding same.	0.20 180.00/hr	36.00
	LKB	Telephone call to Jim Scarborough regarding the status of the plans for the asset liquidation sale. Telephone call to the Receiver regarding same.	0.20 210.00/hr	42.00
5/29/2007	LKB	Reviewed and responded to emails from the Receiver, David Dantzler and others regarding [REDACTED] [REDACTED] Discussed same with the Receiver.	0.30 210.00/hr	63.00
5/30/2007	JCC	Researched websites for pen collection, located Mont Blanc Fountain pen blog and posted announcement of extensive collection sale for Mont Blanc pens.	0.60 70.00/hr	42.00
	RFH	Discussed issues with the Receiver regarding the liquidation of the personal property.	0.20 180.00/hr	36.00
	RFH	Reviewed and responded to emails from the Receiver regarding the liquidation of the Mont Blanc pens.	0.30 180.00/hr	54.00
	Subtotal		17.50	3,303.00

**Case Administration**

5/1/2007	LKB	Met with Jay Cook regarding plans for moving valuable items into the Azalea warehouse for storage insurance concerns, contract status and other case matters. Telephone calls to and from the Receiver and David Dantzler regarding same. Reviewed and responded to emails from the Receiver and Mr. Dantzler regarding same.	0.90 210.00/hr	189.00
5/2/2007	LKB	Conference call with Jay Cook and Susan Cook regarding billing issues for moving and packing services to date. Reviewed an email with revised invoices for same. Reviewed and approved invoices for storage, packing, moving and insurance costs. Telephone call to Kathy Malek regarding same.	1.10 210.00/hr	231.00
	LKB	Met with Johnny Parish regarding the status of packing and moving personal effects of Yolanda Yoder from the Parish residences. Discussed same with the Receiver.	0.40 210.00/hr	84.00
	SSA	Telephone call from Fred Crawford, counsel for Legare & Bailey LLC, regarding document production. Drafted email to Bill Arnold regarding same.	0.40 210.00/hr	84.00
	SSA	Reviewed and edited content of investor statements. Drafted email to David Dantzler regarding same.	1.50 210.00/hr	315.00



## Parish Economics, LLC

Page 20

		<u>Hrs/Rate</u>	<u>Amount</u>	
5/3/2007	KAM	Prepared spreadsheet with security guard time listed for period 4/22/07 through 4/30/07. Prepared checks for guards and sent to the Receiver for signature.	1.60 160.00/hr	256.00
5/4/2007	KAM	Researched high security storage facilities in the Atlanta area for transport of assets from South Carolina. Telephone calls to storage facilities regarding same.	1.90 160.00/hr	304.00
	SSA	Reviewed Defendant's mail. Updated promissory note receipts report. Forwarded mail as necessary.	0.30 210.00/hr	63.00
	LKB	Telephone calls to and from Jim Scarborough and the Receiver regarding security issues, upcoming case priorities and other case matters.	0.60 210.00/hr	126.00
5/6/2007	LKB	Telephone calls to and from Jim Scarborough upcoming case priorities and other case matters.	0.40 210.00/hr	84.00
5/7/2007	SSA	Reviewed Defendant's records for information regarding the formation and ownership of Parish Enterprises. Drafted email regarding findings.	0.80 210.00/hr	168.00
	SSA	Reviewed documents produced from various sources. Drafted notes on documents of interest and issues for further investigation.	2.60 210.00/hr	546.00
5/8/2007	KAM	Created 2 spreadsheets for 2 payrolls for security guards. Prepared checks to send to Charleston.	5.30 160.00/hr	848.00
	KAM	Telephone calls from Artex and C V Arts regarding storage space. Researched online and sent information to the Receiver.	0.60 160.00/hr	96.00
5/9/2007	JCC	Searched office for valuables that needed to be locked in safe.	1.00 70.00/hr	70.00
5/11/2007	RFH	Met with the Receiver, Linda Baldwin, Bob Meehan, Mark King, Wes Pennington, David Dantzler, Harrilee Cheshire, Ben Chastain, and Bill Arnold regarding [REDACTED]	2.70 180.00/hr	486.00
	KAM	Reviewed Parish incoming mail and prepared for processing.	2.40 160.00/hr	384.00
	KAM	Met with the Troutman Sanders team and Receiver's staff regarding [REDACTED]	2.20 160.00/hr	352.00
	REM	Prepared for and attended update meeting with the Receiver and attorneys. [REDACTED]	2.60 235.00/hr	611.00
	LKB	Telephone calls to and from Jim Scarborough regarding security, priorities for searching the Rabbit Run residence for additional assets, reviewing records stored in attic closets and other case matters.	0.60 210.00/hr	126.00
	LKB	Prepared for and met with the Receiver, David Dantzler and staff regarding [REDACTED]	3.40 210.00/hr	714.00
	SSA	Prepared query and testing of data. Prepared report of payments within 90 days in response to threatened involuntary petition.	1.30 210.00/hr	273.00
	MCK	Met with Receiver, counsel and staff to review and discuss [REDACTED]	2.80 210.00/hr	588.00
		[REDACTED] Discussed issues with Receiver and counsel regarding [REDACTED]		
		[REDACTED] Considered and drafted notes on items to investigate as requested.		

**Parish Economics, LLC**

Page 21

		<u>Hrs/Rate</u>	<u>Amount</u>
5/12/2007	LKB Reviewed and responded to emails from the Receiver, Harrilee Cheshire and David Kelly regarding fine art assets, non-investor claim procedures and other case matters. Telephone call to Mr. Kelly regarding procedures for filing the non-investor claim form and a picture of the JMW Turner painting.	0.60 210.00/hr	126.00
5/14/2007	SSA Reviewed documents retrieved by the Receiver from the Rabbit Run residence.	0.50 210.00/hr	105.00
	SSA Reviewed incoming mail and forwarded with instructions as necessary.	0.30 210.00/hr	63.00
5/15/2007	LKB Telephone calls from and to Johnny Parish regarding releasing mail addressed to Yolanda Yoder that is currently being forwarded to the Receiver's offices. Left a voice message for and telephone call from the Receiver regarding same.	0.20 210.00/hr	42.00
5/16/2007	SSA Drafted email to web designer regarding posting non-investor claim form on Receiver's website.	0.10 210.00/hr	21.00
	MCK Reviewed and responded to numerous emails and documents regarding potential recoveries, depositions, Second Interim Report, subpoenas and related issues. Researched and reviewed files, records and data. Telephone calls from and to Receiver to discuss pending estate matters (1.9). Telephone call to Roy Smith to discuss possible auctioneer services (.2).	2.10 210.00/hr	441.00
5/18/2007	SSA Reviewed weeks worth of mail. Forwarded with instructions and replied as necessary.	1.30 210.00/hr	273.00
	SSA Calculated expected total investor loss based on investor statements. Drafted email regarding same.	1.20 210.00/hr	252.00
	MCK Reviewed and responded to emails and documents regarding upcoming depositions, Second Interim Report, and pending estate matters. Researched and reviewed records, files and electronic data regarding same. Telephone calls to and from Scott Askue and Richard Hunter regarding same.	1.80 210.00/hr	378.00
5/21/2007	KAM Reviewed incoming mail and prepared for processing.	0.40 160.00/hr	64.00
	RFH Reviewed email from the Receiver regarding status of the case. Drafted email to web designer regarding updating website.	0.20 180.00/hr	36.00
	LKB Telephone calls to and from Jim Scarborough regarding case priorities, searching all areas in the Rabbit Run residence for additional assets, security needs, the liquidation sale plans and other case matters.	0.70 210.00/hr	147.00
5/22/2007	RFH Reviewed and responded to several emails from the Receiver, David Dantzler, and Receiver's staff regarding the investigation of the computers.	0.30 180.00/hr	54.00
	KAM Reviewed invoices received to determine what needs to be paid.	0.80 160.00/hr	128.00
5/23/2007	KAM Researched and reviewed security guard invoices for week ended 5/12/07. Prepared spreadsheet of charges and prepared 26 checks.	2.30 160.00/hr	368.00
	SSA Telephone call from Bill Arnold regarding [REDACTED]	0.10 210.00/hr	21.00
	KAM Researched utility bills received for the various properties. Telephone calls to Comcast, Home Telephone, AT&T, Charleston Water, and Duke Energy.	2.70 160.00/hr	432.00

## Parish Economics, LLC

Page 22

		<u>Hrs/Rate</u>	<u>Amount</u>
	Drafted 3 letters requesting change of address and deactivation of direct debit payment plans. Prepared checks in payment of past due invoices.		
5/23/2007	JWP Telephone call to Bill Arnold to discuss [REDACTED]	0.50	162.50
	[REDACTED]	325.00/hr	
	LKB Reviewed issues regarding the status of asset recovery efforts, inventory of same and other case matters.	1.50	315.00
5/24/2007	LKB Reviewed and responded to emails from the Receiver, David Dantzler and Julie Hentosz regarding [REDACTED]	210.00/hr	
	[REDACTED]	0.40	84.00
	[REDACTED]	210.00/hr	
	LKB Telephone call to David Dantzler regarding format for Exhibit A, the status of research and drafting for same and other case issues. Reviewed and responded to emails from the Receiver and Mr. Dantzler regarding same and the presentation for the court hearing.	0.40	84.00
		210.00/hr	
5/29/2007	SSA Reviewed, responded to and forwarded as appropriate all incoming mail.	0.40	84.00
		210.00/hr	
	LKB Reviewed and responded to emails from the Receiver and staff regarding pictures needed for the presentation and specific assets purchased. Researched the purchase price of an emerald necklace as requested by the Receiver. Drafted an email to the Receiver regarding the results of same.	0.70	147.00
		210.00/hr	
5/30/2007	KAM Prepared spreadsheet of fees for security guards. Prepared 28 checks and readied for mailing.	2.10	336.00
		160.00/hr	
	LKB Telephone calls to and from Jim Scarborough regarding case priorities, the search for additional assets and appropriate timing to reduce security coverage at the Rabbit Run location.	0.20	42.00
		210.00/hr	
	Subtotal	59.20	11,203.50

Claims Administration & Objections

5/3/2007	SSA	Reviewed details of investor statement spreadsheets.	1.60	336.00
			210.00/hr	
5/4/2007	SYS	Reviewed submitted investor claim forms and recorded dates received. Entered information from same into investor database.	0.40	40.00
			100.00/hr	
5/7/2007	SYS	Reviewed submitted claim forms and recorded dates received for same.	0.30	30.00
			100.00/hr	
	SSA	Reviewed and formatted K-1 information for 2005 and 2006. Discussed same with Bob Meehan.	0.50	105.00
			210.00/hr	
5/8/2007	SYS	Reviewed submitted investor claim forms and confirmed receipt of same to investor James Baldwin.	0.10	10.00
			100.00/hr	
	SSA	Discussed investor transaction and account balances with Bob Meehan. Reviewed for K-1 and other reports showing transaction details.	2.40	504.00
			210.00/hr	
5/9/2007	SYS	Reviewed claim forms returned by investors.	0.50	50.00
			100.00/hr	
5/10/2007	SSA	Drafted email to David Dantzler regarding [REDACTED]	0.10	21.00
			210.00/hr	
	SSA	Drafted email to David Dantzler regarding [REDACTED]	0.20	42.00
			210.00/hr	
	SSA	Prepared report of investor contact information.	0.90	189.00
			210.00/hr	

## Parish Economics, LLC

Page 23

		<u>Hrs/Rate</u>	<u>Amount</u>
5/14/2007	JNH Reviewed investor claim forms.	0.50 70.00/hr	35.00
5/16/2007	JNH Updated database with investor claim information.	5.00 70.00/hr	350.00
5/17/2007	SYS Reviewed submitted investor claim forms and entered information into database.	0.60 100.00/hr	60.00
	SYS Reviewed forwarded investor claim forms and organized same.	0.70 100.00/hr	70.00
5/21/2007	JNH Updated database with investor claim information.	3.50 70.00/hr	245.00
	SYS Reviewed submitted claim forms. Updated contact information as necessary in investor database.	0.60 100.00/hr	60.00
5/22/2007	JNH Updated database with investor claim information.	5.50 70.00/hr	385.00
5/23/2007	JNH Updated database with investor claim information and prepared mailing labels.	1.40 70.00/hr	98.00
5/24/2007	JNH Prepared labels and mailings for the postcards to investors who have filed their proof of claim forms. Continued entering claim form information into the database.	3.00 70.00/hr	210.00
5/29/2007	JNH Updated database with investor claim information and prepared mailing labels.	0.50 70.00/hr	35.00
5/30/2007	JNH Updated database with investor claim information.	2.00 70.00/hr	140.00
5/31/2007	JNH Updated database with investor claim information and prepared mailing labels.	7.50 70.00/hr	525.00
	Subtotal	37.80	3,540.00

Electronic Data Discovery

5/1/2007	MCK Continued to review and examine forensic data recovered. Extracted files and considered items to discuss further with counsel, Receiver and team.	3.20 210.00/hr	672.00
5/2/2007	MCK Reviewed and examined computers, notes and records. Prepared draft summary listing of computers recovered to date. Drafted emails to counsel and Receiver regarding dates of recovery for listing.	2.20 210.00/hr	462.00
	MCK Reviewed and examined forensic data recovered. Extracted relevant files and drafted emails regarding same to counsel, Receiver and staff for further review and investigation. Updated search terms listing as needed (4.1). Telephone calls to and from Beth Jeffcoat regarding Quicken and recovery of additional electronic data. Drafted emails regarding same for subpoenas to counsel and Receiver (.5).	4.60 210.00/hr	966.00
5/3/2007	MCK Telephone call from Receiver regarding computers and data discovery issues (.2). Telephone call to Max Rollins regarding computer received from Parish in 2003 and requested he burn data to CD and send for examination (.3). Reviewed and responded to emails regarding various issues related data recovery. Reviewed American Express statements regarding computer purchases (.8). Telephone calls to and from Robbie Garvin to discuss the technical work he provided to Parish. Drafted notes on items to discuss with Receiver (.3).	1.60 210.00/hr	336.00

## Parish Economics, LLC

Page 24

		<u>Hrs/Rate</u>	<u>Amount</u>	
5/3/2007	MCK	Reviewed and examined removable electronic media devices for evidence and potential recoveries. Considered issues and drafted notes on items to review with counsel. Updated search term listings as needed (2.4). Continued review, examination and downloading of Al Parish emails from his Earthlink account. Drafted notes on items for counsel to review. Drafted emails to Receiver, counsel and team regarding same (2.8).	5.20 210.00/hr	1,092.00
5/4/2007	MCK	Reviewed emails and documents regarding various items to be researched in forensic data recovered and pending estate matters. Reviewed and examined forensic data as requested by counsel. Extracted and prepared copies of relevant files. Drafted emails to counsel and Receiver in response to [REDACTED]	5.40 210.00/hr	1,134.00
5/7/2007	MCK	Reviewed and responded to email requests regarding electronic discovery and items to research further. Reviewed and examined data recovered, extracted files, and forwarded to Receiver and counsel (1.7). Telephone call from Receiver to discuss discovery and pending estate issues (.2).	1.90 210.00/hr	399.00
5/8/2007	MCK	Telephone calls to and from Andy Folz regarding repair work performed on Parish's computers (.3). Telephone call to Falcon computers to discuss purchases and specs on computers. Drafted email regarding same to Receiver and counsel (.4). Telephone call to Harrilee Cheshire to discuss [REDACTED] (.3). Reviewed and responded to emails regarding data discovery requests (.3). Reviewed and examined forensic data recovered from thumb drives and hard drives (2.8).	4.10 210.00/hr	861.00
	MCK	Continued to review and examine electronic data recovered using forensic equipment and software. Drafted notes on and extracted files for further review. Catalogued and updated schedules of electronic media recovered.	3.80 210.00/hr	798.00
5/9/2007	MCK	Continued review and forensic examination of thumb drives and hard drive. Mounted evidence into forensic software for examination. Extracted relevant files. Drafted emails to Receiver, counsel and staff regarding files for further review and use in compiling asset database.	3.80 210.00/hr	798.00
	MCK	Prepared media for imaging and imaged drives. Prepared media for mounting to forensic software. Reviewed more drives and CD's for requests from Receiver and counsel. Drafted emails regarding documents requested for further review.	4.60 210.00/hr	966.00
5/10/2007	MCK	Reviewed emails and requests for documentation by counsel from forensic data recovered. Researched and examined forensic data for issues related to upcoming interview with Al Parish and upcoming depositions. Extracted files and documents regarding same. Drafted emails to counsel regarding [REDACTED]. Reviewed and responded to additional emails and requests as needed.	5.80 210.00/hr	1,218.00



**Parish Economics, LLC**

Page 25

		<u>Hrs/Rate</u>	<u>Amount</u>
5/11/2007	MCK Reviewed and responded to emails regarding recovery of accounting files, email files and related issues. Reviewed and researched data recovered and drafted emails as requested (1.8). Prepared and assembled data reports for meeting with Receiver and counsel (.4).	2.20 210.00/hr	462.00
5/12/2007	MCK Continued forensic imaging of servers for further examination and review.	2.20 210.00/hr	462.00
5/14/2007	MCK Reviewed emails regarding data research requests and additional subpoenas. Reviewed and examined forensic data recovered. Drafted emails regarding relevant information requested to Receiver and counsel for review.	2.60 210.00/hr	546.00
5/15/2007	MCK Reviewed and responded to emails regarding electronic discovery issues, subpoenas related to data recovery, upcoming depositions, and Second Interim Report. Researched and reviewed forensic data recovered regarding same. Telephone calls to and from Jonathan Bradley with Microsoft regarding data recovery of email accounts.	1.40 210.00/hr	294.00
5/16/2007	MCK Reviewed and researched files and data regarding requested information. Drafted email regarding files to counsel and Receiver regarding same.	0.70 210.00/hr	147.00
5/18/2007	MCK Researched and examined forensic data recovered and located items requested by counsel for depositions of Wayne Cassaday, related entity, and Parish-Renegar. Extracted files regarding same. Drafted emails regarding information for review to counsel.	4.70 210.00/hr	987.00
5/22/2007	MCK Telephone calls to Matt Petri and Brian Kubli with Falcon Computers to discuss purchases by Parish and transfer of ownership and warranties if sold. Drafted email regarding computers and software to Receiver and Linda Baldwin (.4). Telephone call to Linda Baldwin to discuss computer and software matters (.2). Reviewed and researched files regarding data recovered. Prepared chain of custody documents and forwarded to Receiver for signature. Reviewed and responded to emails regarding same (.6). Reviewed emails regarding Second Interim Report. Researched and reviewed files, records and data regarding same. Reviewed and responded to emails regarding information requested by counsel (.8). Continued review and examination of forensic data recovered. Drafted notes on and indexed items to investigate further and discuss with Receiver, counsel and team (1.8).	3.80 210.00/hr	798.00
5/23/2007	MCK Prepared hard drive images and mounted using forensic software for further examination and review for Receiver and counsel. Reviewed documents, files and records recovered as requested by counsel and team. Drafted emails regarding same. Reviewed draft of Second Interim Report and amended forensic data paragraphs as needed.	4.40 210.00/hr	924.00
5/24/2007	MCK Began mounting of forensic image of server into forensic software for further review and analysis. Prepared and imaged memory cards. Mounted images using forensic software. Reviewed and analyzed data recovered.	5.80 210.00/hr	1,218.00
5/25/2007	MCK Continued monitoring of images being mounted using forensic software.	0.40 210.00/hr	84.00

**Parish Economics, LLC**

Page 26

			<u>Hrs/Rate</u>	<u>Amount</u>
5/28/2007	MCK	Continued monitoring of images being mounted using forensic software.	0.40 210.00/hr	84.00
5/29/2007	MCK	Reviewed emails regarding Second Interim Report, presentation for hearing, and related matters. Researched and examined records and forensic data as requested. Located items and drafted emails to Receiver and counsel regarding same. Reviewed and responded to additional email requests.	3.60 210.00/hr	756.00
	MCK	Continued mounting server images into forensic software. Continued researching and examining information requested by counsel, Receiver and team for Second Interim Report and hearing on Thursday (3.1). Reviewed current draft of report and drafted notes on amendments. Drafted email to Receiver regarding same (.6).	3.70 210.00/hr	777.00
5/30/2007	MCK	Prepared and examined additional electronic media recovered. Examined diskettes and CD's for potential evidence and recoveries.	2.10 210.00/hr	441.00
	MCK	Continued monitoring of server images being mounted. Continued to examine computer drives recovered for additional evidence and potential recoveries.	3.30 210.00/hr	693.00
5/31/2007	MCK	Began forensic examination and review of Parish server after mounting into FTK. Recovered large volume of files and began running search requests for counsel. Indexed and extracted files for further review by counsel and Receiver for upcoming depositions and recoveries. Drafted emails to counsel, Receiver and team regarding files for review.	6.10 210.00/hr	1,281.00
		Subtotal	93.60	19,656.00

**Employee Benefits / Pensions**

5/1/2007	KAM	Telephone call from Nancy Forest requesting Ulanji information. Researched and drafted email to Joy Lundgren regarding copy of latest insurance invoices and payroll information of 3/30/07.	1.20 160.00/hr	192.00
5/3/2007	KAM	Telephone call to Beth Jeffcoat regarding policies and procedures. Researched for employment contracts of 2 former employees.	0.80 160.00/hr	128.00
5/5/2007	KAM	Reviewed employment agreement of John Friedrich and discussed same with the Receiver.	0.30 160.00/hr	48.00
5/10/2007	KAM	Telephone call to HealthPlan Services to determine who has applied for COBRA coverage. Reviewed checks received.	0.90 160.00/hr	144.00
5/12/2007	KAM	Telephone call to HealthPlan Services regarding April COBRA payments received and invoices. Reconciled April fees. Reviewed and prepared 26 security guard checks.	2.80 160.00/hr	448.00
5/14/2007	KAM	Drafted emails to 2 former employees regarding 401(k) distribution. Reviewed incoming mail and prepared for processing.	1.10 160.00/hr	176.00
5/18/2007	KAM	Telephone call to Harvey Schwartz with Merrill Lynch regarding 401(k) plan.	0.10 160.00/hr	16.00

**Parish Economics, LLC**

Page 27

		<u>Hrs/Rate</u>	<u>Amount</u>
5/29/2007	KAM Telephone calls to Beth Jeffcoat regarding payroll and bank accounts. Discussed notice from the IRS for taxes due from 2003. Drafted email to Troutman Sanders regarding [REDACTED]	0.70 160.00/hr	112.00
5/30/2007	KAM Drafted contractor agreement for Dawn Judd.	0.30 160.00/hr	48.00
	Subtotal	8.20	1,312.00

**Fee / Employment Applications**

5/1/2007	KSB Reviewed and edited April 2007 fee invoices for HFC and the Receiver.	4.00 130.00/hr	520.00
5/2/2007	KSB Continued reviewing and editing April 2007 fee invoices for HFC and the Receiver.	3.70 130.00/hr	481.00
5/15/2007	KSB Continued reviewing and editing April 2007 fee invoices for HFC and the Receiver. Prepared drafts of the final bills for April 2007.	0.80 130.00/hr	104.00
	SSA Reviewed and edited fee invoice for April 2007.	2.40 210.00/hr	504.00
5/16/2007	KSB Reviewed and responded to emails from the Receiver regarding the final bills. Updated the April 2007 fee invoices for HFC and the Receiver with the changes requested. Prepared new drafts of the final bills for April 2007.	4.50 130.00/hr	585.00
5/21/2007	KSB Reviewed and responded to emails from the Receiver regarding the final bills. Updated the April 2007 fee invoices for HFC and the Receiver with the changes requested. Prepared updated drafts of the final bills for April 2007.	4.30 130.00/hr	559.00
	KSB Continued updating the April 2007 fee invoices for HFC and the Receiver with the changes requested. Prepared updated drafts of the final bills for April 2007.	3.40 130.00/hr	442.00
	Subtotal	23.10	3,195.00

**Insurance**

5/1/2007	SSA Telephone call from David Golden regarding [REDACTED]	0.30 210.00/hr	63.00
	RFH Reviewed and responded to email from Jerry Rogers regarding the investigation and liquidation of the life insurance policies for Al Parish.	0.20 180.00/hr	36.00
5/2/2007	KAM Telephone calls and drafted emails to Beth Jeffcoat regarding Dawn Judd's injury. Reviewed insurance policies to determine whether A.J. Davis & Company had coverage. Drafted General Release for Ms. Judd to sign in exchange for payment of costs.	2.30 160.00/hr	368.00
	SSA Drafted email to David Golden regarding policy premiums due.	0.10 210.00/hr	21.00
5/3/2007	SSA Drafted emails regarding sale of insurance policies. Telephone call from the Receiver regarding same.	0.60 210.00/hr	126.00
5/4/2007	SSA Reviewed documents in preparation for conference call. Conference call with David Golden, David Dantzler and the Receiver regarding [REDACTED]	1.60 210.00/hr	336.00



## Parish Economics, LLC

Page 28

			<u>Hrs/Rate</u>	<u>Amount</u>
5/4/2007	SSA	Telephone call to Larry Warnock and Brad Strickland regarding sale of insurance policies. Drafted email to Larry Warnock regarding same.	1.80 210.00/hr	378.00
	SSA	Telephone call to Chrissy Green and Tom Myers regarding future premium payments and other issues.	0.40 210.00/hr	84.00
	SSA	Drafted status email to David Golden and David Dantzler regarding [REDACTED]	0.30 210.00/hr	63.00
5/7/2007	SSA	Reviewed and responded to email from Chrissy Green regarding premium payments.	0.20 210.00/hr	42.00
	SSA	Drafted email to David Dantzler regarding [REDACTED]	0.10 210.00/hr	21.00
5/8/2007	SSA	Reviewed invoices, insurance declaration and other documents. Drafted various emails regarding issues with and payment of same.	1.60 210.00/hr	336.00
	SSA	Reviewed proposal from broker for the sale of insurance policies. Drafted email to David Dantzler and David Golden regarding same.	0.40 210.00/hr	84.00
	MEC	Reviewed emails regarding insurance coverage and premiums due. Telephone call to Linda Baldwin regarding insurance.	0.60 235.00/hr	141.00
5/9/2007	SSA	Drafted email to Chrissy Green regarding additional John Hancock policy.	0.20 210.00/hr	42.00
5/10/2007	SSA	Drafted email to Chrissy Green regarding policy premiums.	0.20 210.00/hr	42.00
5/14/2007	LKB	Telephone calls from and to the Receiver regarding the status cancellation of automobile insurance for cars recovered by the estate and those driven by Yolanda Yoder and Zayda Yoder. Telephone call to Richard Hunter regarding same. Telephone call to Johnny Parish regarding same. Reviewed and responded to emails from the Receiver regarding same.	0.30 210.00/hr	63.00
5/18/2007	SSA	Reviewed premium invoices. Drafted emails to Chrissy Green regarding payments. Telephone call to Ms. Green regarding same.	0.40 210.00/hr	84.00
5/21/2007	SSA	Telephone call from Chrissy Bath regarding endorsement to Auto-Owners policy.	0.20 210.00/hr	42.00
	SSA	Drafted email to Chrissy Green regarding status of Transamerica policy.	0.20 210.00/hr	42.00
	SSA	Drafted emails to the Receiver and David Dantzler regarding [REDACTED]	0.40 210.00/hr	84.00
5/23/2007	SSA	Telephone call to Vic McMullens regarding life expectancy underwriting report. Prepared documents for same.	0.60 210.00/hr	126.00
5/24/2007	SSA	Telephone call from Vic McMullens regarding life expectancy underwriting report. Drafted email regarding additional information.	0.20 210.00/hr	42.00
	SSA	Drafted email to Chrissy Green regarding AXA policies in the name of the Charitable Trust.	0.20 210.00/hr	42.00
5/25/2007	KAM	Telephone call to Taylor Insurance Agency in Charleston regarding purchase of Workman's Compensation insurance. Collected necessary information and delivered to the agency for binding coverage.	1.10 160.00/hr	176.00
	RFH	Reviewed emails from the Receiver and David Dantzler regarding [REDACTED]. Telephone calls to Linda Baldwin regarding same. Conference call with Ms. Baldwin and Myron Jordan	0.90 180.00/hr	162.00

## Parish Economics, LLC

Page 29

		<u>Hrs/Rate</u>	<u>Amount</u>
	regarding same. Telephone call from Mr. Jordan regarding same. Discussed with the Receiver regarding same.		
5/25/2007	SSA Telephone call from Chrissy Green and Tom Myers regarding policy premiums. Reviewed policies and arranged for payments. Drafted emails to David Golden regarding [REDACTED]	0.80 210.00/hr	168.00
	LKB Telephone calls to and from the Receiver, Richard Hunter and the Taylor Agency regarding the status of the homeowner's insurance policy covering the residences and the secured lender stating that the policy was set to be cancelled Sunday night. Researched same and determined that all policies were in force and the notice had been previously rescinded.	0.80 210.00/hr	168.00
5/29/2007	SSA Reviewed life expectancy underwriting report. Drafted emails to David Golden and Larry Warnock regarding same and expected value from policies.	0.50 210.00/hr	105.00
5/31/2007	RFH Reviewed and responded to email from the Receiver regarding insurance on the Parish real properties.	0.20 180.00/hr	36.00
	SSA Reviewed issues with insurance premium payments and possible sale of policies. Drafted emails to Chrissy Green, Larry Warnock and David Golden regarding same.	0.80 210.00/hr	168.00
	Subtotal	18.50	3,691.00

Investor Communications & Reporting

5/1/2007	SYS Reviewed voice mail messages from investors and followed up as necessary.	0.50 100.00/hr	50.00
5/4/2007	SYS Reviewed voice mail messages from investors and followed up as necessary.	0.50 100.00/hr	50.00
5/8/2007	SYS Reviewed voice mail messages from investors and followed as necessary.	0.50 100.00/hr	50.00
	SYS Prepared documents for mailing as requested per investors.	0.40 100.00/hr	40.00
5/12/2007	LKB Reviewed voice mail messages from and telephone calls to investors in Colorado regarding possible movement of assets during a visit and other case matters. Left voice mail messages for the Receiver and David Dantzler regarding same. Drafted notes regarding conversation for future investigation.	0.80 210.00/hr	168.00
5/16/2007	LKB Reviewed the working draft of the Second Interim Report of the Receiver. Drafted emails to George Read, the Receiver and Bart Mullin regarding the hard asset information required for the report. Met with the Receiver regarding same.	1.40 210.00/hr	294.00
5/17/2007	JWP Prepared narrative for Second Interim Report regarding operating issues and activities to sell of A.J. Davis.	2.60 325.00/hr	845.00
	LKB Reviewed the most recent draft of the Second Interim Report and discussed information to be written regarding hard assets and the inventory process with George Read, Bart Mullin and the Receiver. Reviewed a narrative submitted by Mr. Read regarding same. Discussed same with the Receiver and Mr. Read.	1.10 210.00/hr	231.00

## Parish Economics, LLC

Page 30

		<u>Hrs/Rate</u>	<u>Amount</u>
5/17/2007	MCK	Reviewed emails and draft of Second Interim Report. Reviewed and researched files, records and data. Prepared additions and comments to report for counsel to review. Drafted email regarding report to counsel.	1.60 210.00/hr 336.00
5/18/2007	RFH	Reviewed and responded to email from Harrilee Cheshire regarding [REDACTED] Drafted summary of information related to [REDACTED] [REDACTED] and included this in the email to Ms. Cheshire. Reviewed documents related to the properties.	1.20 180.00/hr 216.00
	LKB	Left voice mail messages for and telephone calls to and from Nicole Deneane, George Read and Bart Mullin regarding progress with the asset inventory, plans for the liquidation sale and the status of drafting the inventory report for the Second Interim Report of the Receiver. Telephone calls to Shelby Bao and Julie Hentosz regarding the status of the pen and watch entries to the Receiver's database related to the exhibit needed for the report.	1.20 210.00/hr 252.00
	SSA	Researched for and reviewed sample promissory notes for Second Interim Report. Drafted email to Ben Chastain regarding same.	0.50 210.00/hr 105.00
5/19/2007	JWP	Reviewed and drafted comments on Second Interim Report regarding sale of A.J. Davis.	0.50 325.00/hr 162.50
5/20/2007	JWP	Continued to review and draft comments on Second Interim Report regarding sale of A.J. Davis.	0.20 325.00/hr 65.00
	LKB	Reviewed the most recent draft of the Second Interim Report. Drafted sections regarding the asset descriptions, obstacles in matching same to purchase records and other issues encountered to date regarding recovering and preparing inventory of assets. Drafted an email to the Receiver, George Read and Bart Mullin regarding same. Telephone calls to and from the Receiver regarding same.	3.90 210.00/hr 819.00
	LKB	Telephone call to Alysa Lazare regarding plans for the asset liquidation sale for inclusion in the Second Interim Report of the Receiver. Telephone call to George Read regarding same.	0.40 210.00/hr 84.00
	LKB	Drafted sections of the report regarding the plans for asset disposition and the asset liquidation sale to be held at the North Charleston Convention Center for inclusion in the Second Interim Report of the Receiver. Updated the section regarding the hard assets for changes requested by the Receiver. Drafted emails to the Receiver, David Dantzler and Harrilee Cheshire regarding same.	1.30 210.00/hr 273.00
5/21/2007	RFH	Reviewed updated draft of the Second Interim Report. Drafted emails to and reviewed emails from Harrilee Cheshire regarding same.	0.90 180.00/hr 162.00
	SSA	Reviewed Second Interim Report. Drafted emails regarding edits and additions to same.	1.50 210.00/hr 315.00
	LKB	Telephone calls to and from Bill Arnold and the Receiver regarding [REDACTED] [REDACTED] [REDACTED] Left voice mail messages for David Dantzler and Harrilee Cheshire regarding same.	0.80 210.00/hr 168.00

## Parish Economics, LLC

Page 31

		<u>Hrs/Rate</u>	<u>Amount</u>
5/21/2007	LKB	2.90 210.00/hr	609.00
	MCK	1.70 210.00/hr	357.00
5/22/2007	SSA	0.70 210.00/hr	147.00
5/23/2007	JCC	2.00 70.00/hr	140.00
	JCC	1.50 70.00/hr	105.00
	RFH	0.70 180.00/hr	126.00
	RFH	0.30 180.00/hr	54.00
	SSA	0.30 210.00/hr	63.00
	JWP	1.30 325.00/hr	422.50
	LKB	0.40 210.00/hr	84.00
5/24/2007	RFH	0.30 180.00/hr	54.00
5/25/2007	RFH	0.20 180.00/hr	36.00
	REM	1.00 235.00/hr	235.00
5/27/2007	LKB	4.90 210.00/hr	1,029.00

## Parish Economics, LLC

Page 32

			<u>Hrs/Rate</u>	<u>Amount</u>
5/28/2007	REM	Reviewed and updated draft of Second Interim Report.	2.20	517.00
			235.00/hr	
	LKB	Reviewed and responded to emails from David Dantzler and the Receiver regarding [REDACTED]. Left voice mail messages for the Receiver and Mr. Dantzler regarding same. Updated the exhibit for required changes. Drafted an email to Mr. Dantzler and the Receiver regarding [REDACTED].	4.60	966.00
			210.00/hr	
	LKB	Reviewed and responded to emails from George Read and Nicole Deneane regarding Exhibit B for the Second Interim Report of the Receiver. Telephone calls to Mr. Read and Ms. Deneane regarding same.	0.50	105.00
			210.00/hr	
5/29/2007	RFH	Reviewed the draft of the Receiver's Second Interim Report. Drafted email to the Receiver regarding information related to the real properties. Drafted email to Harriee Cheshire regarding same.	0.60	108.00
			180.00/hr	
	SYS	Prepared documents for mailing as requested by investor James Baldwin.	0.10	10.00
			100.00/hr	
	SSA	Reviewed and edited Second Interim Report. Conference call with the Receiver and David Dantzler regarding [REDACTED]. Researched various issues for report.	2.30	483.00
			210.00/hr	
	KAM	Prepared cash analysis spreadsheet for inclusion in Second Interim Report. Drafted emails to Harriee Cheshire regarding same.	2.10	336.00
			160.00/hr	
	LKB	Prepared for and conference call with the Receiver, Scott Askue, Richard Hunter, Bob Meehan, David Dantzler, Bill Arnold and Harriee Cheshire to review [REDACTED].	0.80	168.00
			210.00/hr	
	LKB	Reviewed and responded to emails from David Dantzler and the Receiver regarding [REDACTED]. Met with the Receiver regarding same. Left voice mail messages for and telephone calls to and from Mr. Dantzler regarding same. Updated the exhibit with required changes. Drafted an email to Mr. Dantzler and the Receiver regarding [REDACTED].	3.70	777.00
			210.00/hr	
	LKB	Reviewed and responded to emails from the Receiver regarding the price list for pens submitted by a Mont Blanc representative. Compared same to the asset inventory. Discussed same with the Receiver. Updated Exhibit B of the Second Interim Report of the Receiver for purchase information not previously identified. Drafted an email to David Dantzler and the Receiver regarding same.	1.40	294.00
			210.00/hr	
5/30/2007	JNH	Reviewed and responded to emails from Edward Kwon at Troutman Sanders regarding [REDACTED]. Uploaded the presentation to the Receiver's computer.	2.00	140.00
			70.00/hr	
	SYS	Reviewed emails regarding information forwarded from investors.	0.40	40.00
			100.00/hr	
	Subtotal		60.70	12,091.00



**Parish Economics, LLC**

Page 33

		<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Non-Working Travel Time</u></b>			
5/4/2007	LKB Traveled from Charleston to Atlanta.	1.90	399.00
		210.00/hr	
5/6/2007	LKB Traveled from Atlanta to Charleston.	2.80	588.00
		210.00/hr	
5/8/2007	JCC Traveled from Atlanta to Charleston.	5.00	350.00
		70.00/hr	
5/10/2007	JCC Traveled from Charleston to Atlanta.	4.00	280.00
		70.00/hr	
5/11/2007	LKB Traveled from Charleston to Atlanta.	2.60	546.00
		210.00/hr	
	MCK Traveled to and from Receiver's offices to attend meeting with Receiver, counsel and team.	4.30	903.00
		210.00/hr	
5/14/2007	LKB Traveled from Atlanta to Charleston.	4.80	1,008.00
		210.00/hr	
5/18/2007	LKB Traveled from Charleston to Atlanta.	3.60	756.00
		210.00/hr	
5/21/2007	LKB Traveled from Atlanta to Charleston.	3.80	798.00
		210.00/hr	
5/25/2007	LKB Traveled from Charleston to Atlanta.	4.00	840.00
		210.00/hr	
	Subtotal	36.80	6,468.00
<b><u>Reconstruction Accounting</u></b>			
5/2/2007	REM Scheduled detail K-1 data from 1998 tax return.	3.60	846.00
		235.00/hr	
	REM Scheduled detail K-1 data from 1999 tax return.	3.40	799.00
		235.00/hr	
5/3/2007	REM Scheduled detail K-1 data from 2000 tax return.	3.80	893.00
		235.00/hr	
	REM Scheduled detail K-1 data from 2001 tax return.	3.20	752.00
		235.00/hr	
5/4/2007	REM Scheduled detail K-1 data from 2002 tax return.	4.70	1,104.50
		235.00/hr	
5/7/2007	REM Scheduled detail K-1 data from 2003 tax return.	4.20	987.00
		235.00/hr	
	REM Began scheduling detail K-1 data from 2004 tax return.	2.60	611.00
		235.00/hr	
5/8/2007	REM Finished scheduling detail K-1 data from 2004 tax return.	4.20	987.00
		235.00/hr	
5/9/2007	MEC Summarized K-1 data in spreadsheet for summation of income and equity accounts at 12/31/2005.	4.40	1,034.00
		235.00/hr	
	REM Began reproduction and classification of 2005 K-1's.	4.40	1,034.00
		235.00/hr	
5/10/2007	REM Finished reproduction and classification of 2005 K-1's.	2.80	658.00
		235.00/hr	
	REM Began reproduction and classification of 2006 K-1's.	4.20	987.00
		235.00/hr	
	MEC Summarized 2005 K-1 data into individual worksheets tracking by investor.	3.50	822.50
		235.00/hr	
5/11/2007	REM Continued reproduction and classification of 2006 K-1's.	4.40	1,034.00
		235.00/hr	
	MEC Summarized 2005 K-1 data into individual worksheets tracking by investor to identify investors and investment.	7.90	1,856.50
		235.00/hr	

## Parish Economics, LLC

Page 34

			<u>Hrs/Rate</u>	<u>Amount</u>
5/12/2007	MEC	Continued summarizing 2005 K-1 data in individual worksheets tracking by investor to determine who invested and how much.	3.20 235.00/hr	752.00
5/14/2007	REM	Finished reproduction and classification of 2006 K-1's.	2.80 235.00/hr	658.00
	MEC	Met with Bob Meehan to discuss the investor K-1 information received on Parish for 2005 and 2006. Determined appropriate procedure for summarizing data.	1.90 235.00/hr	446.50
5/15/2007	MEC	Analyzed data from 2006 K-1 and summarized in individual worksheets tracking by investor. Calculated 2005 equity contributed and income adjustment based on beginning capital balance on 2006 K-1.	7.40 235.00/hr	1,739.00
5/16/2007	REM	Began review of entered 2005 K-1 data for 470 investors.	2.40 235.00/hr	564.00
	MEC	Continued analysis of 2006 K-1 data in individual worksheets tracked by investor. Calculated 2005 equity contributions and income adjustment based on beginning capital balance on 2006 K-1.	8.40 235.00/hr	1,974.00
5/17/2007	REM	Continued review of entered 2005 K-1 data for 470 investors.	3.60 235.00/hr	846.00
	REM	Began review of entered 2006 K-1 data for 680 investors.	3.40 235.00/hr	799.00
	MEC	Continued analysis of 2006 K-1 data in individual worksheets tracked by investor. Calculated 2005 adjustment based on beginning capital balance on 2006 K-1 (3.3). Reviewed data for summary (.6).	3.90 235.00/hr	916.50
5/18/2007	REM	Continued review of entered 2006 K-1 data for 680 investors.	5.70 235.00/hr	1,339.50
	MEC	Reviewed investor worksheets for errors to verify no entries added for 2007.	0.60 235.00/hr	141.00
5/21/2007	REM	Continued review of entered 2006 K-1 data for 680 investors.	4.20 235.00/hr	987.00
5/22/2007	REM	Continued review and analysis of 680 2006 K-1 filings to determine investor deposit transactions.	3.80 235.00/hr	893.00
5/23/2007	REM	Began review of 2005 and 2006 Ulanji spreadsheet with investor data.	3.70 235.00/hr	869.50
	REM	Continued review of Ulanji data and updated analysis of investor transactions.	1.00 235.00/hr	235.00
5/24/2007	REM	Continued review of Ulanji data. Created method to sort by family names. Analyzed transactions by family group.	4.40 235.00/hr	1,034.00
5/25/2007	REM	Completed scheduling of family name listings into Ulanji spreadsheet.	3.00 235.00/hr	705.00
5/29/2007	REM	Continued analysis of K-1 data for Ulanji records and entered information into spreadsheet to analyze investor transactions.	4.00 235.00/hr	940.00
	REM	Continued scheduling of K-1 data into Ulanji records.	1.70 235.00/hr	399.50
5/30/2007	REM	Completed scheduling of K-1 data into Ulanji records.	4.00 235.00/hr	940.00
5/31/2007	REM	Began reconciliation of K-1 and Ulanji records.	3.40 235.00/hr	799.00
	REM	Continued reconciliation of K-1 and Ulanji records.	1.60 235.00/hr	376.00
	Subtotal		139.40	32,759.00

## Parish Economics, LLC

Page 35

			<u>Hrs/Rate</u>	<u>Amount</u>
<u>Tax Issues</u>				
5/1/2007	REM	Continued review of Parish Economics 1997 tax return. Expanded schedule to track K-1 data.	3.30 235.00/hr	775.50
5/2/2007	MEC	Reviewed tax memo as provided by Bob Meehan.	0.30 235.00/hr	70.50
5/4/2007	REM	Researched, reviewed and responded to investors' tax questions.	2.30 235.00/hr	540.50
5/8/2007	MEC	Telephone call from Bob Meehan regarding the K-1's for 2004, 2005, and 2006 and process to summarize data.	0.30 235.00/hr	70.50
	REM	Researched, reviewed and responded to investors' tax questions.	2.80 235.00/hr	658.00
5/9/2007	REM	Finished revisions and review of tax memo to investors.	2.70 235.00/hr	634.50
5/15/2007	REM	Reviewed correspondence from IRS. Reviewed and responded to emails from and telephone calls to and from investors regarding same.	3.60 235.00/hr	846.00
	REM	Researched files brought from Charleston for additional tax-related items.	3.40 235.00/hr	799.00
5/16/2007	REM	Reviewed draft of Second Interim Report. Began to accumulate requested tax data for inclusion in the report.	4.50 235.00/hr	1,057.50
5/18/2007	REM	Began reviewing claims submitted to date for possible tax information.	1.30 235.00/hr	305.50
	MEC	Telephone call to Bob Meehan regarding additional investor information and tax memo preparation.	0.40 235.00/hr	94.00
5/21/2007	MEC	Met with Bob Meehan to discuss tax memo prepared for Parish investors and K-1 worksheets being compared to K-1 entries.	0.60 235.00/hr	141.00
5/23/2007	MEC	Organized 2006 and 2005 K-1's numerically by year for reference and prepared binders for same.	2.20 235.00/hr	517.00
5/24/2007	REM	Drafted tax section of Second Interim Report.	2.30 235.00/hr	540.50
	Subtotal		30.00	7,050.00
	For professional services rendered		950.40	\$181,009.00
	Less: Non-Working Travel Time			(\$6,468.00)
	Less: 5% Reduction Per Proposal			(\$9,050.45)
	Less: Additional 5% Reduction due to long hours initially required to secure assets			(\$9,050.45)
	Net Fees			\$156,440.10
	Weighted Average Hourly Rate After Reduction			\$164.60

Parish Economics, LLC

Page 36

	<u>Amount</u>
<b><u>Expenses</u></b>	
5/1/2007 Berkeley Locksmith - change locks at 224 Rabbit Run and storage unit	308.00
Movers and packers for week ended 4/28/07	140.00
Lexis Nexis fees for period ended 4/30/07	119.70
Delivery cost to M/S Data for data entry services on 4/18/07	57.80
FedEx on 4/27/07 to Yolanda Yoder	15.95
FedEx on 5/4/07 to Gregory Hays	20.68
First Citizens safe deposit box rental	60.00
5/2/2007 FedEx to Gregory Hays	26.62
5/3/2007 FedEx to Gregory Hays	24.86
5/4/2007 Expense Report - Scott Askue week ended 4/6/07	142.88
Hotel (1 night)	
5/5/2007 Expense Report - Linda Baldwin week ended 5/5/07	660.00
Hotel (4 nights)	
Expense Report - Linda Baldwin week ended 5/5/07	9.21
Meals: 4/30/07 - Breakfast	
Expense Report - Linda Baldwin week ended 5/5/07	37.79
Meals: 4/30/07 - Dinner	
Expense Report - Linda Baldwin week ended 5/5/07	4.76
Meals: 5/1/07 - Breakfast	
Expense Report - Linda Baldwin week ended 5/5/07	9.72
Meals: 5/1/07 - Dinner.	
Expense Report - Linda Baldwin week ended 5/5/07	6.75
Meals: 5/2/07 - Breakfast	
Expense Report - Linda Baldwin week ended 5/5/07	4.88
Meals: 5/4/07 - Lunch	
Expense Report - Linda Baldwin week ended 5/5/07	407.40
Mileage	
Movers and packers for week ended 5/5/07	570.00
5/8/2007 FedEx to Mark King	18.54
FedEx to Gregory Hays	26.86
5/10/2007 FedEx to Tyrol Data Systems	6.86
FedEx to Barcoding Inc	15.37
FedEx to The LetCo Companies	9.56
FedEx to The LetCo Companies	10.08
FedEx to Palm Inc	9.76
FedEx to BeeHive Media	13.10
FedEx to The LetCo Companies	8.91
5/12/2007 Expense Report - Colt Conner week ended 5/12/07	415.13
Hotel (2 nights)	
Expense Report - Linda Baldwin week ended 5/12/07	825.00
Hotel (5 nights)	
Expense Report - Colt Conner week ended 5/12/07	33.44
Meals: Dinner	
Expense Report - Colt Conner week ended 5/12/07	2.75
Phone	
Expense Report - Colt Conner week ended 5/12/07	20.24
Parking.	
Expense Report - Colt Conner week ended 5/12/07	477.73
Mileage	
Expense Report - Linda Baldwin week ended 5/12/07	16.52
Meals: 5/6/07 - Dinner: Linda Baldwin.	

**Parish Economics, LLC**

Page 37

	<u>Amount</u>
5/12/2007 Expense Report - Linda Baldwin week ended 5/12/07	35.25
Meals: 5/7/07 - Lunch: Linda Baldwin, George Read, Bart Mullin, Jim Scarborough, Debbie Matthes	
Expense Report - Linda Baldwin week ended 5/12/07	30.68
Meals: 5/7/07 - Dinner: Linda Baldwin and Greg Hays	
Expense Report - Linda Baldwin week ended 5/12/07	47.41
Meals: 5/9/07 - Lunch: Linda Baldwin, Greg Hays, Alex Rue, Bart Mullin, Debbie Matthes, Jim Scarborough, and Johnny Whetzel	
Expense Report - Linda Baldwin week ended 5/12/07	8.39
Meals: 5/11/07 - Lunch: Linda Baldwin	
Expense Report - Linda Baldwin week ended 5/12/07	422.92
Mileage	
Expense Report - Linda Baldwin week ended 5/12/07	570.00
Packers and movers for week ended 5/12/07	
5/15/2007 FedEx from Cairn Studios	16.10
5/19/2007 Expense Report - Linda Baldwin week ended 5/19/07	660.00
Hotel (4 nights)	
Expense Report - Linda Baldwin week ended 5/19/07	26.52
Meals: 5/14/07 - Lunch: Linda Baldwin, Bart Mullin, Jim Scarborough, Debbie Matthes, Johnny Whetzel	
Expense Report - Linda Baldwin week ended 5/19/07	19.90
Meals: 5/14/07 - Dinner: Linda Baldwin	
Expense Report - Linda Baldwin week ended 5/19/07	45.18
Meals: 5/15/07 Dinner: Linda Baldwin	
Expense Report - Linda Baldwin week ended 5/19/07	29.80
Meals: 5/16/07 Lunch: Linda Baldwin	
Expense Report - Linda Baldwin week ended 5/19/07	30.46
Meals: 5/16/07 - Dinner: Linda Baldwin	
Expense Report - Linda Baldwin week ended 5/19/07	21.71
Meals: 5/17/07 Breakfast: Linda Baldwin, Greg Hays, Bart Mullin, and George Read	
Expense Report - Linda Baldwin week ended 5/19/07	10.56
Meals: 5/18/07 Lunch: Linda Baldwin	
Expense Report - Linda Baldwin week ended 5/19/07	4.75
Telephone	
Expense Report - Linda Baldwin week ended 5/19/07	395.28
Mileage	
5/26/2007 Expense Report - Linda Baldwin week ended 5/26/07	660.00
Hotel (4 nights)	
Expense Report - Linda Baldwin week ended 5/26/07	7.67
Meals: 5/21/07 - Lunch	
Expense Report - Linda Baldwin week ended 5/26/07	24.77
Meals: 5/22/07 - Dinner	
Expense Report - Linda Baldwin week ended 5/26/07	5.02
Meals: 5/23/07 - Breakfast	
Expense Report - Linda Baldwin week ended 5/26/07	45.36
Meals: 5/23/07 - Dinner	
Expense Report - Linda Baldwin week ended 5/26/07	4.27
Meals: 5/24/07 - Breakfast	
Expense Report - Linda Baldwin week ended 5/26/07	22.68
Meals: 5/24/07 - Dinner	
Expense Report - Linda Baldwin week ended 5/26/07	9.47
Telephone	
Expense Report - Linda Baldwin week ended 5/26/07	7.50
Parking	
Expense Report - Linda Baldwin week ended 5/26/07	388.00
Mileage	



**Parish Economics, LLC**

Page 38

	<u>Amount</u>
5/26/2007 Expense Report - Linda Baldwin week ended 5/26/07	46.24
Supplies (ink cartridges/paper)	
5/31/2007 Copying cost for May 2007.	291.00
Postage expenses for May 2007.	51.48
Fax charges for May 2007.	54.50
	<hr/>
Subtotal	8,529.72
	<hr/>
<b>Total costs</b>	<b>\$8,529.72</b>
	<hr/>
<b>Total amount of this bill</b>	<b>\$164,969.82</b>
	<hr/>