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7 Attorneys for Receiver
 8 THOMAS A. SEAMAN

9 UNITED STATES DISTRICT COURT
 10 SOUTHERN DISTRICT OF CALIFORNIA

12 SECURITIES AND EXCHANGE
 13 COMMISSION,

14 Plaintiff,

15 v.

16 TOTAL WEALTH MANAGEMENT,
 INC.; et al.,

17 Defendants.

Case No. 15-cv-226 BAS (DHB)

NO ORAL ARGUMENT UNLESS
 REQUESTED BY THE COURT

SECOND INTERIM APPLICATION
 FOR PAYMENT OF FEES OF
 RECEIVER, THOMAS A. SEAMAN

[Notice of Applications for Payment of
 Fees and Reimbursement of Expenses;
 Second Interim Application of Allen
 Matkins; Memorandum of Points and
 Authorities; Declaration of Thomas A.
 Seaman; and [Proposed] Order submitted
 concurrently herewith]

Date: September 6, 2016

Ctrm: 4B

Judge: Hon. Cynthia Bashant

24 This Court appointed Kristen A. Janulewicz (the "Original Receiver") as the
 25 permanent receiver for Defendant Total Wealth Management, Inc. ("Total Wealth")
 26 and its subsidiaries and affiliates, including, but not limited to Altus Capital
 27 Management, LLC (collectively, the "Receivership Entities" or "Entities") pursuant
 28 its February 12, 2015 "(1) Preliminary Injunction, Appointment of a Permanent

1 Receiver, and Related Orders; and (2) Order Vacating Hearing on Preliminary
2 Injunction" (the "Permanent Appointment Order"). On June 7, 2016, the Court
3 substituted Thomas A. Seaman (the "Successor Receiver") for the Original Receiver
4 via an Order Approving Joint Stipulation to Substitute Thomas A. Seaman as
5 Permanent Receiver. Mr. Seaman, in his capacity as the Successor Receiver for the
6 Receivership Entities hereby submits this Second Interim Application for Payment
7 of Fees (the "Application"). The Application covers the period from July 1, 2015
8 through December 31, 2015 (the "Application Period"). While submitted by the
9 Successor Receiver, the instant Application covers services provided by the Original
10 Receiver.¹

11 As reflected below, during the Application Period, the Original Receiver and
12 her staff spent a total of 411.3 hours working on behalf of the Receivership Entities,
13 at a weighted average rate of \$221 per hour, and incurred fees totaling \$90,695.00.
14 In accordance with this Court's prior Orders, the Successor Receiver now requests
15 that this Court approve 100% of the Original Receiver's fees incurred during the
16 Application Period, and enter an Order authorizing the Successor Receiver to pay,
17 on an interim basis, 90% of the fees incurred, in the amount of \$81,625.50.

18 As reflected in the Original Receiver's prior submissions to the Court, during
19 the Application Period the Original Receiver made substantial progress in
20 satisfaction of her duties as specified by the Court's Preliminary Appointment Order.

21 Specifically, during the Application Period, the Original Receiver among
22 other things: (1) formalized her recovery of \$80,000 for the benefit of the
23 Receivership Entities, by means a joint motion with another, competing creditor; (2)
24 continued her investigation of Aegis Holding Company, LLC ("Aegis") and related
25 and subsidiary entities in connection with significant pre-receivership investor
26

27 _____
28 ¹ As the Court may recall, at all times relevant to the Applications, the Original
Receiver was employed by the Thomas Seaman Company, the entity owned and
operated by the Receiver.

1 losses; (3) finalized her accounting relating to Private Placement Capital Notes II,
2 LLC ("PPCN") and helped to prepare a lawsuit for filing against PPCN and its
3 principal; (4) performed an extensive investigation relating to attorneys and law
4 firms that had represented the Receivership Entities in the pre-receivership period;
5 (5) continued to enforce document subpoenas and to review documents received
6 relating thereto, as well as to respond to subpoenas as and when required; (6)
7 recovered hundreds of thousands of dollars in additional assets of the Receivership
8 Entities ("Receivership Assets"); (7) reviewed and responded to inquiries from
9 investors and other third parties; (8) assembled and presented her preliminary
10 analysis and conclusions in the form of a First Interim Report and Petition for
11 Further Instructions ("First Interim Report") (Dkt. No. 43); (9) performed analysis
12 and review that ultimately led to the filing of a subsequent, Second Interim Report
13 and Petition for Further Instructions ("Second Interim Report") after the conclusion
14 of the Application Period; (10) performed extensive work to prepare tax returns and
15 related materials; and (11) performed other general work to advance the interests of
16 and to administer the estate of the Receivership Entities ("Estate"), as described
17 below.

18 Given the amount and nature of the work completed by the Original Receiver
19 and her staff during the Application period, the Successor Receiver respectfully
20 submits that the fees and expenses incurred are appropriate and, accordingly,
21 requests that the Court enter an Order authorizing payment of 90% of the
22 Application Period fees (\$81,625.50), at this time, from the funds of the
23 Receivership Entities.

24 **I. WORK PERFORMED BY THE Original RECEIVER.**

25 As reflected above, during the Application Period, the Original Receiver and
26 her staff undertook substantial efforts to recover Receivership Assets, investigate
27 and understand the business and financial activities of the Receivership Entities,
28 otherwise administer the Estate, and begin a process of recovering Receivership

1 Assets via litigation. While the Successor Receiver's efforts continue, significant
2 progress has been made as reflected in the various initial and interim reports. The
3 specific services provided by the Original Receiver and her staff during the
4 Application Period, and for which payment and reimbursement are now requested,
5 are detailed below. The Original Receiver's work during the Application Period is
6 more specifically discussed below.

7 **A. Formalized Metropolitan Coffee And Concessions Recovery.**

8 Within a few days of her appointment via the Appointment Order, the
9 Original Receiver was contacted by the bankruptcy court-appointed operator of
10 Metropolitan Coffee and Concession Company, LLC ("Metro Coffee"), a subsidiary
11 of Aegis, and the last entity in operation under the "Aegis Holdings" umbrella. As
12 detailed in the Original Receiver's prior submissions to the Court, she ultimately
13 participated in a sale of Metro Coffee and related assets, resulting in \$260,000 in
14 sales proceeds being transferred to the Original Receiver, in trust, pending their
15 disposition vis-à-vis another, competing Metro Coffee Creditor, Strategic Funding,
16 Inc. ("Strategic").

17 During the Application Period, the Original Receiver concluded that
18 Strategic's secured interest was potentially superior to the interests of the
19 Receivership Entities, but that the Original Receiver had compelling contrary
20 arguments as well. Based upon the totality of the facts, the Original Receiver
21 negotiated an apportionment of the Metro Coffee sales proceeds that resulted in the
22 Original Receiver retaining \$80,000, with \$180,000 remitted to Strategic. This
23 process culminated, on December 17, 2015, in the filing of the Joint Motion of
24 Plaintiff Securities and Exchange Commission, Receiver, Kristen A. Janulewicz,
25 Non-Party Strategic Funding, Inc., and Defendant, Jacob Cooper, to Release Funds
26 Held in Trust ("Strategic Stipulation"). (See Dkt. No. 61.)

27 During this process, Metro Coffee also provided the Original Receiver with
28 information about prior operations and information about Aegis' investment in

1 Metro Coffee which might assist with potential future claims arising from the
2 Entities' failed investments in Aegis.

3 **B. Investigation Of Aegis And Its Related Entities And Personnel.**

4 As detailed in her submissions to the Court, including the Second Interim
5 Report (Dkt. No. 70), enormous investment losses were incurred by Aegis and
6 Aegis-related entities and subsidiaries in which the Receivership Entities invested.
7 Thus, during the Application Period, the Original Receiver undertook a more
8 detailed examination of the Aegis-related materials obtained to-date, which included
9 a review of the work papers of the former auditors of Aegis Retail Group, Aegis
10 Atlantic LLC, and Metro Coffee. This more thorough investigation was based on
11 claims that Aegis and related entities had improperly commingled funds, that at least
12 one Aegis principal had misappropriated investor funds, and that another Aegis
13 principal had misappropriated a café (Sprig, in San Francisco) developed and paid
14 for with investor funds. The Original Receiver subpoenaed records from that
15 individual and the Successor Receiver is now in the process of investigating these
16 issues.

17 **C. The Private Placement Capital Notes II, LLC Investments.**

18 Based upon interviews and discussions with investors and others, along with a
19 review of materials available at the time of her appointment and recovered through
20 the discovery process, the Original Receiver concluded that over \$34 million in
21 principal and interest was owed by PPCN to the Receivership Entities at the time of
22 entry of the Appointment Order.²

23 Because of the amount of money that the Receivership Entities invested in
24 PPCN, during the Application Period, the Original Receiver devoted significant time
25 and effort to a continued investigation and analysis of the funds invested in PPCN,
26

27 ² The First Interim Report was filed with the Court during the Application Period,
28 on August 17, 2015, and the Second Interim Report, filed on February 1, 2016,
contained analysis and recommendations that were developed, in part, during the
Application Period.

1 and PPCN's business and financial activities (including its holdings or claimed
2 holdings). Among other things, the Original Receiver completed a re-construction
3 of PPCN's accounts based on bank records obtained via subpoenas. Her analysis of
4 these records partially served as the foundation for her later taking action against
5 PPCN to recover sums owed to the Receivership Entities.

6 Specifically, as reflected in the Original Receiver's prior submissions to the
7 Court, PPCN and its principal, Anthony ("Tony") Hartman ("Hartman"), have been
8 largely uncooperative with the Original Receiver since the inception of this matter.
9 The Original Receiver ultimately concluded that this lack of cooperation could be
10 explained, in part, because PPCN's business and financial activities – as well as its
11 assets – could not be reconciled with PPCN's representations to investors; indeed,
12 the Original Receiver ultimately concluded that PPCN was operating a Ponzi-like
13 investment scheme, and that many so-called returns paid on investment were
14 actually paid from funds received from later investments.

15 Ultimately, on the basis of her analysis of the PPCN records, the Original
16 Receiver caused a complaint to be prepared and filed against PPCN and Hartman.
17 A motion relating to the filing of this potential complaint was filed by the Original
18 Receiver with the Court on November 9, 2015 ("PPCN Motion"), during the
19 Application Period,³ which Motion was the culmination of significant work by the
20 Original Receiver during the Application Period relating to PPCN and Hartman, as
21 reflected in the attached invoices.

22 **D. Investigation Of Pre-Receivership Entity Counsel.**

23 In part based on a decision issued in the Securities and Exchange Commission
24 ("Commission") administrative proceeding styled *In the Matter of Total Wealth*
25 *Management, Inc., Jacob Keith Cooper, Nathan McNamee, and Douglas David*
26 *Shoemaker*, File No. 3-15842 (the "Administrative Proceeding"), as well as other
27

28 ³ The Court ultimately entered an order relating to the PPCN Motion on February
23, 2016 (Dkt. No. 74), and this litigation is ongoing.

1 related materials, the Original Receiver, following her review of these materials,
2 began to investigate the attorneys that had represented Total Wealth and the Entities
3 in the pre-receivership period, in order to determine whether the Entities' had any
4 claims against counsel arising from such services. She caused additional subpoenas
5 to be issued, and performed an analysis of the Entities' revenue sharing practices,
6 including timing, relating to the funds that were raised by Total Wealth and invested
7 via the various Altus funds.⁴ During the Application Period, the Original Receiver
8 also worked closely with her counsel in the initial drafting stages of a complaint
9 against various firms and individuals who had represented the Receivership Entities
10 (collectively, the "Attorney Defendants").

11 This investigation resulted in the filing of a complaint against the Attorney
12 Defendants after the Application Period was over, but which was based in
13 substantial part on analysis and review that the Original Receiver undertook during
14 the Application Period. The complaint against the Attorney Defendants is currently
15 pending in the Superior Court for the County of San Diego, as Case No. 37-2016-
16 00003644-CU-PN-CTL. The litigation remains ongoing at this time.

17 **E. Review and Management Of Documents And Response To**
18 **Document Subpoenas.**

19 During the Application Period, the Original Receiver continued to review
20 various documents received both before and during the Application period, and to
21 examine recordings of telephone calls made in the pre-receivership period relating
22 to the Entities investments in PPCN, their efforts to recover additional funds, and
23 other matters, and to perform other discovery analysis, including online research
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25 _____
26 ⁴ These funds, the "Altus Funds," which are Receivership Entities as a
27 consequence of their common control by and affiliation with Total Wealth and
28 Altus Capital Management, LLC, include Altus Focused Growth Portfolio
Series, LP; Altus Income Portfolio Series, LP; Altus Conservative Portfolio
Series, LP; Altus Moderate Growth Portfolio Series, LP; Altus Moderate
Portfolio Series, LP; Altus Growth Portfolio Series, LP; and Altus Capital
Opportunity Fund, LP.

1 relating to third-party activities, performing server backups, and logging new
2 productions. Additionally, the Original Receiver herself responded to at least one
3 document subpoena during the Application Period.

4 **F. Preparation of Receivership Entity Tax Returns.**

5 During the Application Period, the Original Receiver worked closely and
6 extensively with her tax accountants and with the Entities' pre-receivership
7 accountant on the preparation of the 2014 tax returns and K-1s for seven (7) Altus
8 Funds. This process required coordination on multiple fronts and with different
9 constituencies during the Application Period. For example, the Original Receiver
10 was required to coordinate with Receivership Entity investors and accountants to
11 address the use of special allocations in years prior to 2014, and why they had not
12 been deemed appropriate or justifiable under the circumstances for these partnership
13 returns. The Original Receiver also addressed confusion relating to the accounting
14 records for six (6) of the Altus Funds, which she was ultimately able to resolve.
15 Finally, there were a number of K-1s that investors requested via email, and the
16 Original Receiver responded to numerous investor inquiries on the reporting of
17 losses that were incurred in 2014 relating to investment write-offs.

18 **G. Other Administrative Matters.**

19 During the Application Period, the Original Receiver also engaged in other
20 activities to advance the interests of, and to administer the Estate. These efforts
21 included: the deposit of and accounting for recovered assets, coordination and
22 communications with investors, preparation and analysis relating to the First Interim
23 Report, providing information and analysis for the Original Receiver's First Interim
24 Application for Payment of Fees and Reimbursement of Expenses (time not billed to
25 the Estate), investigation of other entities and individuals, including Ball Gum
26 Industries, review of documents relating to the Administrative Proceeding, the
27 creation of a chronology of fund-raising activities by the Altus Funds, the
28 submission of at least one turnover request to a bank, correspondence with

1 investment vehicles or funds in which the Altus Funds invested, initial work on
 2 providing analysis and conclusions for the Second Interim Report, and responses to
 3 inquiries from the Federal Bureau of Investigation and the Commission.

4 **II. ASSET RECOVERY SUMMARY.**

5 As reflected above, the Original Receiver made substantial progress in the
 6 ongoing recovery of Receivership Assets. From inception through the end of the
 7 Application Period, the Original Receiver's efforts resulted in the recovery of
 8 approximately \$3,823,018.85 in gross receipts.⁵ During the Application Period, the
 9 Original Receiver's efforts resulted in the recovery of \$348,894.71 in Assets, broken
 10 down as follows:

11	•	Fund Liquidations	\$	340,018.78
12	•	<u>Life Insurance Commission</u>	\$	<u>8,875.93</u>
13		Total	\$	348,894.71

14 The Original Receiver's fees, and her fees as a percentage of gross receipts
 15 are summarized below:

16			<u>Second Application Period</u>
17	Gross Receipts		\$348,018.78
18	Receiver's Fees		\$90,695.00
19	Receiver's Fees as Percentage of Receipts		26.7%

20 Moreover, while the Strategic Stipulation was not actually entered by the
 21 Court during the Application Period, it resulted in the recovery of an additional
 22 \$80,000, when it was ultimately granted by the Court on February 23, 2016. (See
 23 Dkt. No. 73.) Additionally, the Court should note that the Application Period
 24

25 ⁵ This figure, with reference to the Application Period, includes the full \$260,000
 26 recovered relating to the bankruptcy sale of Metropolitan Coffee and Concession
 27 Company, LLC assets. As the Court knows, the Original Receiver held such
 28 funds in trust as of the end of the Application Period. An order approving the
 Original Receiver's stipulated motion to recover \$80,000 of those assets while
 releasing \$180,000 to non-party Strategic Fund, Inc. was not entered until
 February 23, 2016 (see Dkt. No. 73), after the conclusion of the Application
 Period.

1 encompassed the primary time period during which the Original Receiver undertook
 2 her investigation of potential sources of litigation recovery, including PPCN. As
 3 described above, the Original Receiver's PPCN Motion, while filed during the
 4 Application Period, was granted via order on February 24, 2016 (Dkt. No. 74), and
 5 that litigation is now proceeding, with all parties having been served.

6 As of the end of the Application Period, the Original Receiver was holding
 7 cash for the benefit of the Receivership Entities in the approximate amount of
 8 \$3,768,341.15. As of the filing of this Application, the Successor Receiver is
 9 presently holding cash for the benefit of the Receivership Entities in the
 10 approximate amount of \$3,467,008.32. The Successor Receiver believes the
 11 Original Receiver's efforts to have contributed substantially to this recovery and,
 12 accordingly, the Successor Receiver respectfully requests that the fees incurred
 13 during the Application Period be approved by the Court.

14 **III. SUMMARY OF RECEIVER'S FEES.**

15 **A. Summary Of Receiver's Fees By Category of Work.**

16 The total fees of \$90,695.00, incurred from July 1, 2015, through
 17 December 31, 2015, can be broken down into the following categories of work:

18	<u>Task</u>	<u>Amount</u>	<u>Percentage</u>
19	Accounting and Reporting	\$24,624.50	27.1509%
20	Administration	\$97.50	0.1075%
21	Financial Analysis	\$375.00	0.4135%
22	Forensic Accounting	\$6,534.00	7.2044%
23	Investor Relations	\$4,864.00	5.3630%
24	Litigation & Support	\$500.00	0.5513%
25	Project Management	\$412.50	0.4548%
26	Receiver	\$48,079.50	53.0123%
27	Receivership Administration	\$5,208.00	5.7423%
28	Total	\$90,695.00	100%

1 **B. Summary of Receiver's Fees By Timekeeper.**

2 **Exhibit A**, attached hereto, includes each and every time entry during the
3 Application Period for which the Successor Receiver has requested compensation
4 during this Application Period, on a month-by-month basis. Each month's time
5 entries are further sorted alphabetically by task name, then alphabetically by
6 timekeeper.

7 **Exhibit B**, attached hereto, provides a summary, by timekeeper, setting forth
8 the amount of time spent by the Original Receiver and her staff at each timekeeper's
9 specific hourly rate. As reflected therein, the Original Receiver and her agents
10 expended 411.3 hours during the Application Period, for fees totaling \$90,695.00.
11 In order to manage the administration of the Receivership Entities' Estate in as cost-
12 effective a manner as possible, the Original Receiver delegated some assignments to
13 staff billed at hourly rates ranging from \$64 to \$375 per hour. These agents
14 performed accounting, bookkeeping, financial analysis, business management,
15 investor relations, debt collection, litigation support, asset management, and other
16 services. During the Application Period, the Original Receiver's agents expended
17 124.7 hours of work, at an average rate of \$107 per hour.

18 By using qualified staff largely billing at significantly lower hourly rates, the
19 Original Receiver was able to achieve a weighted average hourly (blended) rate of
20 \$221 per hour for this Application Period. In order to further conserve Assets, the
21 Original Receiver agreed to not bill for travel time, which normally would be billed
22 at 50% of the timekeeper's rate. Finally, the Original Receiver did not charge for the
23 cost to prepare the instant Application. The travel time and fee application
24 preparation time have, to date, resulted in savings to the Estate in the amount of at
25 least \$8,746.50.

26 In his reasonable business judgment, the Successor Receiver believes the
27 hourly rates charged by both the Original Receiver and by her counsel are
28 appropriate, given the requirements of the receivership, that the services performed

1 benefitted the Estate, and that the total fees for which he seeks approval are fair and
 2 reasonable. (Declaration of Thomas A. Seaman In Support of Second Interim Fee
 3 Applications ["Seaman Decl."], ¶ 6.)

4 **C. Charges By Task.**

5 Below is a monthly summary breakdown of work by functional area,
 6 including accounting and reporting, administration, forensic accounting, financial
 7 analysis, forensic accounting, investor relations, litigation support, project
 8 management, receiver, and receivership administration. This summary breakdown
 9 details the categories of tasks performed by the Original Receiver and her agents,
 10 and includes total costs for each task by month, and contains a pie chart of all tasks
 11 for the entire Application Period. The total hours and cost by task for the
 12 Application Period are as follows:

<u>Task</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Accounting and Reporting	96.1	\$256	\$24,624.50
Administration	1.5	\$65	\$97.50
Financial Analysis	1.0	\$375	\$375.00
Forensic Accounting	24.2	\$270	\$6,534.00
Investor Relations	61.0	\$80	\$4,864.00
Litigation & Support	4.0	\$125	\$500.00
Project Management	2.7	\$153	\$412.50
Receiver	179.2	\$268	\$48,079.50
Receivership Administration	41.6	\$125	\$5,208.00
<u>Totals</u>	<u>411.3</u>	<u>\$221</u>	<u>\$90,695.00</u>

22 **IV. CONCLUSION.**

23 As reflected above, the Successor Receiver has determined, in his reasonable
 24 business judgment, that the hourly rates charged during the Application Period, and
 25 the total fees incurred, were reasonable. Accordingly, the Successor Receiver
 26 respectfully requests that the Court enter an Order approving the \$90,695.00 in fees
 27
 28

1 incurred during the Application Period and authorizing the payment, on an interim
2 basis, of 90% of the fees incurred, in the amount of \$81,625.50.

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Dated: August 2, 2016

ALLEN MATKINS LECK GAMBLE
MALLORY & NATSIS LLP
DAVID R. ZARO
JOSHUA A. DEL CASTILLO
KENYON HARBISON

By: /s/ Joshua A. del Castillo
JOSHUA A. DEL CASTILLO
Attorneys for Receiver
THOMAS A. SEAMAN

EXHIBIT A

Thomas Seaman Company
 3 Park Plaza
 Suite 550
 Irvine, CA 92614

Invoice submitted to:
 Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.
 Thomas Seaman Company
 3 Park Plaza
 Suite 550
 Irvine, CA 92614

May 03, 2016

Invoice #11174

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<u>Accounting & Reporting</u>			
7/1/2015	AJ Accounting & Reporting Work on PPCN accounting.	1.40 175.00/hr	245.00
7/6/2015	AJ Accounting & Reporting Continue to work on PPCN accounting clean up.	1.00 175.00/hr	175.00
7/9/2015	AJ Accounting & Reporting Work on PPCN investor reconciliation.	3.00 175.00/hr	525.00
7/10/2015	AJ Accounting & Reporting Continue to work on investor reconciliations.	1.90 175.00/hr	332.50
7/13/2015	AJ Accounting & Reporting Work on PPCN investor accounting.	2.60 175.00/hr	455.00
7/15/2015	KJ Accounting & Reporting Ran tax reports in Fund Count and sent to John at Crowe Horwath for the seven Altus funds tax returns.	0.60 270.00/hr	162.00
7/23/2015	KJ Accounting & Reporting Working with Dan on several Fund Count database issues, working with Fund Count and Mark Dionne to get licenses renewed. Call with tax preparer John at Crowe to discuss the ACOF return and financial info sent.	2.00 270.00/hr	540.00
7/24/2015	KJ Accounting & Reporting Working with John at Crowe on gathering and sending info from his open items list for the Altus tax returns. Worked with Mark Dionne	3.00 270.00/hr	810.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	on many of his inquiries.		
7/29/2015	KJ Accounting & Reporting Working with John at Crowe on another round of financial/tax inquiries. Sent him K-1's already in my possession for the underlying funds held by the Altus LP's.	1.00 270.00/hr	270.00
7/31/2015	KJ Accounting & Reporting Sent John at Crowe items/info requested.	0.40 270.00/hr	108.00
7/2/2015	TM Accounting & Reporting Edits to fee app re timeslips and added narrative re monies taken in during receivership. Ran new reports and edits to spreadsheet.	1.50 165.00/hr	NO CHARGE
7/9/2015	TM Accounting & Reporting Made two exhibits, minor changes to narrative of fee app. Gave to Receiver with print outs. Made timeslip exhibits.	1.20 165.00/hr	NO CHARGE
7/21/2015	TM Accounting & Reporting Questions from Tom re fee app. Reviewed and replied.	0.20 165.00/hr	NO CHARGE
7/23/2015	TM Accounting & Reporting Edits to spreadsheets re exhibits. Checked timeslips for February through June and made corrections for spelling, punctuation. Added additional month to spreadsheet.	1.70 165.00/hr	NO CHARGE
7/24/2015	TM Accounting & Reporting Checked timeslips for June, updated spreadsheet re same.	1.00 165.00/hr	NO CHARGE
7/27/2015	TM Accounting & Reporting Added Quickbooks info into narrative of fee app. Made revised exhibits. Added timeslip info from June. Printed, saved and gave to Kristen.	1.50 165.00/hr	NO CHARGE
SUBTOTAL:		[24.00	3,622.50]
<u>Administration</u>			
7/7/2015	MRF Administration Deposited life insurance fees received and made the accompanying accounting entries.	0.20 65.00/hr	13.00
7/13/2015	MRF Administration Calculated Fedex, web hosting, and Pacer fees paid on behalf of Total Wealth and cut reimbursement check.	0.30 65.00/hr	19.50
7/22/2015	MRF Administration Deposited and made the accompanying accounting entries to Quickbooks for advisor fees and fund liquidations received.	0.30 65.00/hr	19.50

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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			<u>Hrs/Rate</u>	<u>Amount</u>
SUBTOTAL:			[0.80	52.00]
<u>Financial Analysis</u>				
7/9/2015	TAS	Financial Analysis Confer with Kristen re PPCN accounting progress, GCP, discuss if there are assets worth getting authority over.	0.30 375.00/hr	112.50
	TAS	Financial Analysis Telephone call with Josh and Kristen re PPCN accounting, assets, need for court approval to release attorney eyes only information form Utah, report, targets for recovery of damages.	0.70 375.00/hr	262.50
SUBTOTAL:			[1.00	375.00]
<u>Forensic Accounting</u>				
7/1/2015	KJ	Forensic Accounting Working on PPCN forensic accounting file.	3.50 270.00/hr	945.00
7/2/2015	KJ	Forensic Accounting Working on PPCN forensic accounting file.	3.80 270.00/hr	1,026.00
7/6/2015	KJ	Forensic Accounting Working on PPCN forensic accounting file.	4.20 270.00/hr	1,134.00
7/7/2015	KJ	Forensic Accounting Working on PPCN forensic accounting file.	5.00 270.00/hr	1,350.00
7/8/2015	KJ	Forensic Accounting Working on PPCN forensic accounting file.	3.50 270.00/hr	945.00
7/10/2015	KJ	Forensic Accounting Working on PPCN forensic accounting file.	4.20 270.00/hr	1,134.00
SUBTOTAL:			[24.20	6,534.00]
<u>Investor Relations</u>				
7/9/2015	AJ	Investor Relations Call with Total Wealth investor. Provide information re case. Sign her up for email updates, etc. Email her with link to web site, etc.	0.70 175.00/hr	122.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/20/2015	AJ Investor Relations Review messages. Forward to Kristen for response.	0.10 175.00/hr	17.50
7/1/2015	CM Investor Relations Inputted data from Investor Performance & Capital Summary for the year of 2014 per Investor on Spreadsheet 2014 Totals WIP22.	2.70 65.00/hr	175.50
7/6/2015	CM Investor Relations Inputted data from Investor Performance & Capital Summary for the year of 2014 per Investor on Spreadsheet 2014 Totals WIP22.	2.20 65.00/hr	143.00
7/8/2015	CM Investor Relations Inputted data from Investor Performance & Capital Summary for the year of 2014 per Investor on Spreadsheet 2014 Totals WIP22.	2.50 65.00/hr	162.50
7/9/2015	CM Investor Relations Inputted data from Investor Performance & Capital Summary for the year of 2014 per Investor on Spreadsheet 2014 Totals WIP22.	2.10 65.00/hr	136.50
7/10/2015	CM Investor Relations Inputted data from Investor Performance & Capital Summary for the year of 2014 per Investor on Spreadsheet 2014 Totals WIP22.	2.40 65.00/hr	156.00
7/14/2015	CM Investor Relations Inputted data from Investor Performance & Capital Summary for the year of 2014 per Investor on Spreadsheet 2014 Totals WIP22.	2.80 65.00/hr	182.00
7/20/2015	CM Investor Relations Inputted data from Investor Performance & Capital Summary for the year of 2014 per Investor on Spreadsheet 2014 Totals WIP22.	1.80 65.00/hr	117.00
7/21/2015	CM Investor Relations Inputted data from Investor Performance & Capital Summary for the year of 2014 per Investor on Spreadsheet 2014 Totals WIP22.	3.80 65.00/hr	247.00
7/22/2015	CM Investor Relations Inputted data from Investor Performance & Capital Summary for the year of 2014 per Investor on Spreadsheet 2014 Totals WIP22.	2.40 65.00/hr	156.00
7/27/2015	CM Investor Relations Inputted data from Investor Performance & Capital Summary for the year of 2014 per Investor on Spreadsheet 2014 Totals WIP22.	3.60 65.00/hr	234.00
7/30/2015	CM Investor Relations Inputted data from Investor Performance & Capital Summary for the year of 2014 per Investor on Spreadsheet 2014 Totals WIP22.	2.20 65.00/hr	143.00
SUBTOTAL:		[29.30	1,992.50]

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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			<u>Hrs/Rate</u>	<u>Amount</u>
<u>Project Management</u>				
7/23/2015	AJ	Project Management Receive and review draft Receiver's report from Josh.	0.70 175.00/hr	122.50
7/24/2015	AJ	Project Management Review revised First Interim Receivers report.	0.60 175.00/hr	105.00
SUBTOTAL:			[1.30	227.50]
<u>Receiver</u>				
7/8/2015	DC	Receiver Reviewed discovery documents.	1.00 125.00/hr	125.00
7/9/2015	DC	Receiver Reviewed discovery documents.	1.00 125.00/hr	125.00
	DC	Receiver Had call with Kenyon regarding report.	0.10 125.00/hr	12.50
7/6/2015	KJ	Receiver Listened to recorded calls in connection with my investigation of activities with PPCN and Tony Hartman. Emailed mp3 files to Bridgid.	0.60 270.00/hr	162.00
7/9/2015	KJ	Receiver Found and listened to additional calls that Tony Hartman was either on, or was the subject of, forwarded to Bridgid. Incorporated content into my narrative/complaint draft of PPCN/Tony Hartman. Communication with an investor regarding the PPCN notes coming due. Worked with Kenyon on the first interim report.	5.50 270.00/hr	1,485.00
7/14/2015	KJ	Receiver Working with Kenyon on first interim report. Call with the FBI and Allen Matkins office, pre-prep meeting with Josh. Researched, gathered and sent info to the FBI requested on call.	5.00 270.00/hr	1,350.00
7/21/2015	KJ	Receiver Communication with several investors, and Mike Aguirre at Aguirre & Severson, attorney in class action lawsuit. Working on first interim report with Kenyon and Josh.	4.10 270.00/hr	1,107.00
7/22/2015	KJ	Receiver Reviewed PPCN cash analysis file to determine if we should subpoena additional entities. Discussions with Harry and Dan about possibly imaging the servers/computers at Metro Coffee and possibly Aegis-related IT. Communication with several investors.	2.30 270.00/hr	621.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/24/2015	KJ Receiver Working with Josh on finalizing the draft of the first interim report, communication with several investors. Call with Harry to discuss several of the former Aegis officers and affiliates in connection with our Aegis/Metro Coffee investigation.	1.70 270.00/hr	459.00
7/27/2015	KJ Receiver Working on Aegis/Metro Coffee investigation, had call with Harry. Sent Josh updated schedules for first interim report. Working with Josh and Harry to get a subpoena served to access/image servers containing Metro Coffee and Aegis records.	2.50 270.00/hr	675.00
7/28/2015	KJ Receiver Doing research for and working on 1st interim report.	3.10 270.00/hr	837.00
7/29/2015	KJ Receiver Read through online media content regarding Good Earth Minerals LLC and pieced together timeline. Communication within investor regarding Tony Hartman and Good Earth.	1.50 270.00/hr	405.00
7/31/2015	KJ Receiver Communication with several investors. Sent Josh fee application language to review.	0.40 270.00/hr	108.00

SUBTOTAL:

[28.80 7,471.50]

Receivership Administration

7/2/2015	DC Receivership Administration Received email from Melissa Zonne with questions about our copy of the Box.net files. Responded and also addressed issue with long file names not copying and said I would look into.	0.20 125.00/hr	25.00
7/3/2015	DC Receivership Administration Single slip representing the daily task of backing up the discovery server and verifying the logs.	0.90 125.00/hr	112.50
7/6/2015	DC Receivership Administration Received email from Melissa Zonne regarding issue with renaming long file names on Box.net drive. Responded to Melissa and emailed Dan Pryor to respond to Melissa with instructions.	0.20 125.00/hr	25.00
7/10/2015	DC Receivership Administration Single slip representing the daily task of backing up the discovery server and verifying the logs.	0.90 125.00/hr	112.50
7/17/2015	DC Receivership Administration Single slip representing the daily task of backing up the discovery server and verifying the logs.	0.90 125.00/hr	112.50

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/17/2015	DC Receivership Administration Reviewed storage on discovery server. Moved files to Rebalance and remapped drives for easier searching.	0.40 125.00/hr	50.00
	DC Receivership Administration Reviewed new discovery.	0.80 125.00/hr	100.00
7/22/2015	DC Receivership Administration Received Manasian discovery dvds from Receiver. Loaded onto discovery server, organized, performed OCR and informed receiver on completion and location.	1.10 125.00/hr	137.50
	DC Receivership Administration Reviewed discovery.	1.50 125.00/hr	187.50
7/24/2015	DC Receivership Administration Single slip representing the daily task of backing up the discovery server and verifying the logs.	0.90 125.00/hr	112.50
7/30/2015	DC Receivership Administration Received email from Box.net regarding new usage terms of service. Logged in and reviewed, accepted and downloaded usage reports.	0.70 125.00/hr	87.50
7/31/2015	DC Receivership Administration Single slip representing the daily task of backing up the discovery server and verifying the logs.	0.90 125.00/hr	112.50
	SUBTOTAL:	[9.40	1,175.00]
	For professional services rendered	118.80	\$21,450.00
	Balance due		<u>\$21,450.00</u>

Thomas Seaman Company
 3 Park Plaza
 Suite 550
 Irvine, CA 92614

Invoice submitted to:
 Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.
 Thomas Seaman Company
 3 Park Plaza
 Suite 550
 Irvine, CA 92614

May 03, 2016

Invoice #11174

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<u>Accounting & Reporting</u>			
8/3/2015	KJ Accounting & Reporting Working on getting open items needed for tax returns, and working with Mark Dionne, and John Yeager to get correct accounting info.	1.50 270.00/hr	405.00
8/4/2015	KJ Accounting & Reporting Working on getting open items needed for tax returns, and working with Mark Dionne, and John Yeager to get correct accounting info.	0.70 270.00/hr	189.00
8/6/2015	KJ Accounting & Reporting Working on getting open items needed for tax returns, and working with Mark Dionne, and John Yeager to get correct accounting info.	0.60 270.00/hr	162.00
8/7/2015	KJ Accounting & Reporting Working with John at Crowe to take inventory of the underlying fund K-1's received and still owed to us. Also working on reconciling the contributions and distributions in the various reports from Fund Count that do not tie.	1.60 270.00/hr	432.00
8/10/2015	KJ Accounting & Reporting Working on getting open items needed for tax returns, and working with Mark Dionne, and John Yeager to get correct accounting info. Trying to reconcile contributions and distributions that were different in the various Fund Count reports.	2.00 270.00/hr	540.00
8/11/2015	KJ Accounting & Reporting Working on getting open items needed for tax returns, and working with Mark Dionne, and John Yeager to get correct accounting info.	1.20 270.00/hr	324.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/12/2015	KJ Accounting & Reporting Working on getting open items needed for tax returns, and working with Mark Dionne, and John Yeager to get correct accounting info.	0.80 270.00/hr	216.00
8/13/2015	KJ Accounting & Reporting Working on getting open items needed for tax returns, and working with Mark Dionne, and John Yeager to get correct accounting info.	0.60 270.00/hr	162.00
8/17/2015	KJ Accounting & Reporting Working on getting open items needed for tax returns, and working with Mark Dionne, and John Yeager to get correct accounting info.	1.60 270.00/hr	432.00
8/18/2015	KJ Accounting & Reporting Working on getting open items needed for tax returns, and working with Mark Dionne, and John Yeager to get correct accounting info.	1.40 270.00/hr	378.00
8/19/2015	KJ Accounting & Reporting Went out to tax accountants office to work through open items and prior year errors with John and Mark.	3.00 270.00/hr	810.00
8/20/2015	KJ Accounting & Reporting Working on getting open items needed for tax returns, and working with Mark Dionne, and John Yeager to get correct accounting info.	0.70 270.00/hr	189.00
8/21/2015	KJ Accounting & Reporting Working on getting open items needed for tax returns, and working with Mark Dionne, and John Yeager to get correct accounting info.	0.60 270.00/hr	162.00
8/24/2015	KJ Accounting & Reporting Discussed whether we needed to do the tax return or not for 2014 for Pinnacle Wealth with Josh.	0.50 270.00/hr	135.00
8/28/2015	KJ Accounting & Reporting Working on getting open items needed for tax returns, and working with Mark Dionne, and John Yeager to get correct accounting info. Pushing to get final underlying fund K-1's.	0.40 270.00/hr	108.00
8/18/2015	TM Accounting & Reporting Email to Kristen re need for edit to fee app info.	0.10 165.00/hr	NO CHARGE
8/24/2015	TM Accounting & Reporting Call from Tom re fee app info. Logged onto Quickbooks and verified info is appropriate on fee app. Ran reports and saved to spreadsheet both balance sheet and profit and loss information through June. Printed for Tom.	0.30 165.00/hr	NO CHARGE
SUBTOTAL:		[17.60	4,644.00]

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
<u>Administration</u>			
8/18/2015	MRF Administration Deposited fund liquidations received and made the accompanying accounting entries to Quickbooks.	0.20 65.00/hr	13.00
SUBTOTAL:		[0.20	13.00]
<u>Investor Relations</u>			
8/10/2015	AJ Investor Relations Review and forward investor message to Kristen.	0.10 175.00/hr	17.50
8/3/2015	CM Investor Relations Inputted data from Investor Performance & Capital Summary for the year of 2014 per Investor on Spreadsheet 2014 Totals WIP22.	2.90 65.00/hr	188.50
8/4/2015	CM Investor Relations Inputted data from Investor Performance & Capital Summary for the year of 2014 per Investor on Spreadsheet 2014 Totals WIP22.	2.60 65.00/hr	169.00
8/10/2015	CM Investor Relations Inputted data from Investor Performance & Capital Summary for the year of 2014 per Investor on Spreadsheet 2014 Totals WIP22.	1.90 65.00/hr	123.50
8/28/2015	KJ Investor Relations Correspondence with numerous investors regarding the timing of receipt of their K-1.	1.00 270.00/hr	270.00
8/17/2015	MRF Investor Relations Spoke with investor re status of case and investments held. Passed information along to Kristen Janulewicz for response.	0.20 65.00/hr	13.00
8/7/2015	TM Investor Relations Received email with items to post to web site. Prepared for posting, posted. Prepared initial email for subscribers. Multiple edits, sent first email.	2.00 165.00/hr	330.00
8/10/2015	TM Investor Relations Email to group re emails sent to subscribers.	0.10 165.00/hr	16.50
SUBTOTAL:		[10.80	1,128.00]
<u>Project Management</u>			
8/13/2015	AJ Project Management Review email from Darren re required log into Smarsh. Locate credentials and log in and accept new terms as required. Email to	0.20 175.00/hr	35.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
Darren and Kristen re same.			
SUBTOTAL:		[0.20	35.00]
<u>Receiver</u>			
8/3/2015	KJ Receiver Working with Tom and Josh to finalize the verbiage in the first fee app. Communication with several investors. Finalization of first interim report.	2.00 270.00/hr	540.00
8/4/2015	KJ Receiver Finalized first interim report and sent to the SEC for review. Communication with several investors.	2.50 270.00/hr	675.00
	KJ Receiver Meeting at Allen Matkins office with Josh and Tim to discuss gameplan.	2.50 270.00/hr	675.00
8/5/2015	KJ Receiver Communication with Josh regarding our subpoena to Metro Coffee, and the response from Greg Rougeau.	0.20 270.00/hr	54.00
8/6/2015	KJ Receiver Working with Harry and Josh on the Greg Rougeau subpoena response that there was confidential employee data on the Metro Coffee/Aegis servers and he would not allow us to image/virtualize the data. Sent verification page to file first interim report after SEC's review/approval.	1.40 270.00/hr	378.00
8/11/2015	KJ Receiver Based on email from Ray Johnson, I investigated investment in BGI (Ball Gum Industries), and corresponded with Josh and the investor about it (went through emails and Box.net records).	1.80 270.00/hr	486.00
8/12/2015	KJ Receiver Continued investigating BGI and corresponded with Ray Johnson on his investigation into the entity. Also reviewed the Aegis and Metro Coffee audit file work papers to obtain more information about these entities, the timing of the audit work and issuance of the audit reports that were just weeks before the closing of Preserve24 restaurant. Had correspondence with Josh/Tim about my findings, schedules in-person meeting at Allen Matkins office to discuss, and make sure our gameplan was organized/cost effective.	2.70 270.00/hr	729.00
8/13/2015	KJ Receiver Continued review of the Aegis entities and Metro Coffee audit files, and also looked through emails related to Aegis and Metro Coffee to see when TWM became involve in the wrap up stage of the audits, in which ACOF paid the final \$30k billing for. Had email	3.10 270.00/hr	837.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
	correspondence with Josh regarding the PPCN note redemptions and the verbiage within the notes.		
8/14/2015 KJ	Receiver Non-billable travel time to and from Allen Matkins office in LA for meeting; at half pay.	1.50 270.00/hr	NO CHARGE
8/17/2015 KJ	Receiver Reviewing Aegis/Metro Coffee inter company transfers among entities and receivables on Metro's books from an Aegis Retail One who owns Sprig Cafe that is still in operation in the PG&E building in San Francisco, taken over by Joel Sjorstom, former Aegis operations officer.	1.90 270.00/hr	513.00
8/18/2015 KJ	Receiver Read SEC Admin Proceedings ruling on Jacob Cooper, sent to several investors. Correspondence with several investors.	2.20 270.00/hr	594.00
8/19/2015 KJ	Receiver Non-billable drive time to and from tax accountant's office in LA to sort out issues; at half pay.	1.50 270.00/hr	NO CHARGE
8/20/2015 KJ	Receiver Reviewing Gateway Capital Partner discovery, along with other related PPCN docs and emails, started a narrative/timeline with details for complaint.	3.50 270.00/hr	945.00
8/21/2015 KJ	Receiver Reviewing Gateway Capital Partner discovery, along with other related PPCN docs and emails, drafting narrative/timeline with details for complaint, based on review.	2.60 270.00/hr	702.00
8/24/2015 KJ	Receiver Reviewing Gateway Capital Partner discovery, along with other related PPCN docs and emails, drafting narrative/timeline with details for complaint, based on review.	3.60 270.00/hr	972.00
8/26/2015 KJ	Receiver Reviewing Gateway Capital Partner discovery, along with other related PPCN docs and emails, drafting narrative/timeline with details for complaint, based on review.	4.50 270.00/hr	1,215.00
8/27/2015 KJ	Receiver Reviewing Gateway Capital Partner discovery, along with other related PPCN docs and emails, drafting narrative/timeline with details for complaint, based on review. Had call with Josh to discuss progress and findings. Sent Josh various details from the discovery to discuss.	4.50 270.00/hr	1,215.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/28/2015	KJ Receiver Reviewing Gateway Capital Partner discovery, along with other related PPCN docs and emails, drafting narrative/timeline with details for complaint, based on review.	2.50 270.00/hr	675.00
8/31/2015	KJ Receiver Reviewing Gateway Capital Partner discovery, along with other related PPCN docs and emails, drafting narrative/timeline with details for complaint, based on review.	2.50 270.00/hr	675.00
SUBTOTAL:		[47.00	11,880.00]
<u>Receivership Administration</u>			
8/7/2015	DC Receivership Administration Single slip representing the daily task of backing up the discovery server and verifying the logs.	0.90 125.00/hr	112.50
8/14/2015	DC Receivership Administration Single slip representing the daily task of backing up the discovery server and verifying the logs.	0.90 125.00/hr	112.50
8/22/2015	DC Receivership Administration Single slip representing the daily task of backing up the discovery server and verifying the logs.	0.90 125.00/hr	112.50
8/28/2015	DC Receivership Administration Single slip representing the daily task of backing up the discovery server and verifying the logs.	0.90 125.00/hr	112.50
SUBTOTAL:		[3.60	450.00]
For professional services rendered		79.40	\$18,150.00
Balance due			<u>\$18,150.00</u>

Thomas Seaman Company
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 Suite 550
 Irvine, CA 92614

Invoice submitted to:
 Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.
 Thomas Seaman Company
 3 Park Plaza
 Suite 550
 Irvine, CA 92614

May 03, 2016

Invoice #11174

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<u>Accounting & Reporting</u>			
9/1/2015	KJ Accounting & Reporting Working with John on tax returns, gathering info, getting back to investors on K-1 timing.	2.00 270.00/hr	540.00
9/2/2015	KJ Accounting & Reporting Working on getting open items needed for tax returns, and working with Mark Dionne, and John Yeager to get correct accounting info. Pushing to get final underlying fund K-1's.	2.40 270.00/hr	648.00
9/3/2015	KJ Accounting & Reporting Working on getting open items needed for tax returns, and working with Mark Dionne, and John Yeager to get correct accounting info. Pushing to get final underlying fund K-1's.	3.40 270.00/hr	918.00
9/4/2015	KJ Accounting & Reporting Working on getting open items needed for tax returns, and working with Mark Dionne, and John Yeager to get correct accounting info. Pushing to get final underlying fund K-1's.	2.00 270.00/hr	540.00
9/8/2015	KJ Accounting & Reporting Working on getting open items needed for tax returns, and working with Mark Dionne, and John Yeager to get correct accounting info. Pushing to get final underlying fund K-1's.	2.20 270.00/hr	594.00
9/9/2015	KJ Accounting & Reporting Working on getting open items needed for tax returns, and working with Mark Dionne, and John Yeager to get correct accounting info.	2.20 270.00/hr	594.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
	Pushing to get final underlying fund K-1's.		
9/10/2015 KJ	Accounting & Reporting Working on getting open items needed for tax returns, and working with Mark Dionne, and John Yeager to get correct accounting info. Pushing to get final underlying fund K-1's.	1.50 270.00/hr	405.00
9/11/2015 KJ	Accounting & Reporting Working on getting open items needed for tax returns, and working with Mark Dionne, and John Yeager to get correct accounting info. Pushing to get final underlying fund K-1's.	2.50 270.00/hr	675.00
9/14/2015 KJ	Accounting & Reporting Working on getting open items needed for tax returns, and working with Mark Dionne, and John Yeager to get correct accounting info. Pushing to get final underlying fund K-1's.	2.30 270.00/hr	621.00
9/15/2015 KJ	Accounting & Reporting Reviewed tax returns for the seven Altus funds partner returns, signed and sent back e-file transmittals, inquired with John and Todd about presentation on several items. Emailed K-1's to several investors.	3.60 270.00/hr	972.00
9/16/2015 KJ	Accounting & Reporting Inquired with Todd about presentation of Aegis write offs, and if we should amend the returns. Agreed not to. Spoke with Josh about communication with investors regarding tax return inquiries. Emailed K-1's to investors that were inquiring, and got back to them with their inquiries.	3.20 270.00/hr	864.00
9/17/2015 KJ	Accounting & Reporting Got back to investors with their tax inquiries. Emailed K-1's to investors requesting them.	2.20 270.00/hr	594.00
9/18/2015 KJ	Accounting & Reporting Researched, and got back to investors with tax inquiries. Researched tax guidance for allowance of special allocations for limited partnerships on basis of substantial economic effect.	2.30 270.00/hr	621.00
9/21/2015 KJ	Accounting & Reporting Researched, and got back to investors with tax inquiries. Drafted a K-1 cover letter and sent to Josh to review.	1.50 270.00/hr	405.00
9/22/2015 KJ	Accounting & Reporting Researched, and got back to investors with tax inquiries.	2.00 270.00/hr	540.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

Page 3

		<u>Hrs/Rate</u>	<u>Amount</u>
9/23/2015	KJ Accounting & Reporting Researched, and got back to investors with tax inquiries.	0.60 270.00/hr	162.00
9/24/2015	KJ Accounting & Reporting Researched, and got back to investors with tax inquiries.	1.50 270.00/hr	405.00
9/25/2015	KJ Accounting & Reporting Researched, and got back to investors with tax inquiries.	2.00 270.00/hr	540.00
9/29/2015	KJ Accounting & Reporting Researched, and got back to investors with tax inquiries.	2.50 270.00/hr	675.00
9/30/2015	KJ Accounting & Reporting Researched, and got back to investors with tax inquiries. Based on an investor inquiry, researched what would be done about RMD requirements for investors with retirement accounts.	1.30 270.00/hr	351.00
9/23/2015	MRF Accounting & Reporting Deposited fund liquidation and investment advisor fees received. Made the accompanying accounting entries.	0.20 65.00/hr	13.00
SUBTOTAL:		[43.40	11,677.00]
<u>Administration</u>			
9/9/2015	MRF Administration Calculated amounts owed and cut check to Thomas Seaman Company for Fedex, mail forwarding, and web hosting fees paid on behalf of Total Wealth.	0.30 65.00/hr	19.50
	MRF Administration Deposited investment commissions received and made the accompanying accounting entries.	0.20 65.00/hr	13.00
SUBTOTAL:		[0.50	32.50]
<u>Investor Relations</u>			
9/14/2015	AJ Investor Relations Review messages and forward investor messages to Kristen.	0.20 175.00/hr	35.00
9/22/2015	CM Investor Relations Returned all calls on K-1. Printed, scanned and emailed all K-1 for investors wanting them via e-mail.	5.90 65.00/hr	383.50
9/28/2015	CM Investor Relations Returned calls and emails from investor on voice mails. Returned all calls on K-1. Printed, scanned and emailed all K-1 for investors	1.40 65.00/hr	91.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

Page 4

		<u>Hrs/Rate</u>	<u>Amount</u>
	wanting them via e-mail.		
9/29/2015	CM Investor Relations Returned all calls on K-1. Printed, scanned and emailed all K-1 for investors wanting them via e-mail.	2.70 65.00/hr	175.50
SUBTOTAL:		[10.20	685.00]
<u>Litigation & Support</u>			
9/22/2015	DC Litigation & Support Began searching emails for key terms, for discovery for counsel for litigation.	2.10 125.00/hr	262.50
9/23/2015	DC Litigation & Support Continued searching emails for key terms, extracted and created new pst files for each user searched, copied files to jumpdrive and provided to receiver for discovery for counsel	1.90 125.00/hr	237.50
SUBTOTAL:		[4.00	500.00]
<u>Project Management</u>			
9/16/2015	DC Project Management Reviewed discovery request for emails. Began work on retrieving emails.	1.20 125.00/hr	150.00
SUBTOTAL:		[1.20	150.00]
<u>Receiver</u>			
9/1/2015	KJ Receiver Correspondence with several investors, discussions with Josh regarding Jacko and their related company, Core Compliance.	1.60 270.00/hr	432.00
9/2/2015	KJ Receiver Working on PPCN complaint narrative, touch base call with Josh to discuss several matters.	1.00 270.00/hr	270.00
9/4/2015	KJ Receiver Reviewing Gateway Capital Partner discovery, along with other related PPCN docs and emails, drafting narrative/timeline with details for complaint, based on review. Sent PPCN narrative to Josh along with lengthy email.	1.60 270.00/hr	432.00
9/8/2015	KJ Receiver Based on discussions with Josh, I re-worked my PPCN narrative focusing on Hartman wrong-doing. Reviewed PPCN PPM, Executive	2.00 270.00/hr	540.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

Page 5

		<u>Hrs/Rate</u>	<u>Amount</u>
	Summary, radio show transcript from another complaint, reviewed/audited financial statements, etc, and beefed up narrative. Listened to JT Bramlette call with Jacob regarding resort rehab and Auriga discussions.		
9/9/2015 KJ	Receiver Based on discussions with Josh, I re-worked my PPCN narrative focusing on Hartman wrong-doing. Reviewed PPCN PPM, Executive Summary, radio show transcript from another complaint, reviewed/audited financial statements, etc, and beefed up narrative. Discussions with Josh on payments made to Tony and related entities from PPCN.	2.00 270.00/hr	540.00
9/10/2015 KJ	Receiver Based on discussions with Josh, I re-worked my PPCN narrative focusing on Hartman wrong-doing. Reviewed PPCN PPM, Executive Summary, radio show transcript from another complaint, reviewed/audited financial statements, etc, and beefed up narrative.	3.00 270.00/hr	810.00
9/11/2015 KJ	Receiver Call with Harry to discuss Metro Coffee sale, correspondence with a TWM investor regarding a life insurance policy she had purchased through TWM, discussed with Josh.	1.30 270.00/hr	351.00
9/14/2015 KJ	Receiver Correspondence with several investors, worked a little more on PPCN complaint narrative and sent to Josh for review.	2.00 270.00/hr	540.00
9/16/2015 KJ	Receiver Searched Box.net and sent attorney engagement letters to Josh. Also went through emails to/from Core Compliance.	1.00 270.00/hr	270.00
9/17/2015 KJ	Receiver Drafted a chronology of Altus funds money raising activities since each funds inception going back to 2009 based on the prior year tax returns. Sent to Josh. Put schedule together as part of research for attorney malpractice analysis.	2.00 270.00/hr	540.00
9/18/2015 KJ	Receiver Did some research related to exception under Reg D to possibly add to PPCN complaint. Updated schedule of cash held for fee application. Made some additions/revisions to the PPCN complaint narrative.	2.20 270.00/hr	594.00
9/21/2015 KJ	Receiver Re-read ichtat sessions between Jacob Cooper and Hartman for possible incorporation into complaint narrative. Worked on PPCN complaint narrative.	2.80 270.00/hr	756.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
9/22/2015	KJ Receiver Doing research and working on PPCN complaint narrative.	2.00 270.00/hr	540.00
9/24/2015	KJ Receiver Discussion with Josh about an investor's recent conversation with Tony Hartman. Pulled and sent Tim information used to support the PPCN complaint.	1.80 270.00/hr	486.00
9/25/2015	KJ Receiver Correspondence with Harry/Josh regarding Metro Coffee/Aegis email preservation. Researched erroneous transfer by Jason Cooper, brother of Jacob Cooper to a frozen bank account at Navy Federal, sent rep at Navy Federal details to research. Based on email from Jacob requesting whether he could sell a boat and condo in San Diego, did some research to see if they were receivership assets.	1.80 270.00/hr	486.00
9/29/2015	KJ Receiver Researched emails from Brittany to Marina and/or Tony Hartman with PPCN note redemption requests. Saved them in one folder and uploaded to Dropbox for attorneys. Correspondence with Josh and Kenyon about PPCN complaint supporting info.	2.00 270.00/hr	540.00
9/30/2015	KJ Receiver Did research on potential claims/distribution process for case. Saved emails sent by Hartman with supporting docs in separate folder and uploaded to Dropbox for attorneys.	2.90 270.00/hr	783.00

SUBTOTAL:

[33.00 8,910.00]

Receivership Administration

9/4/2015	DC Receivership Administration Single slip representing the daily task of backing up the discovery server and verifying the logs.	0.90 125.00/hr	112.50
9/11/2015	DC Receivership Administration Single slip representing the daily task of backing up the discovery server and verifying the logs.	0.90 125.00/hr	112.50
9/18/2015	DC Receivership Administration Single slip representing the daily task of backing up the discovery server and verifying the logs.	0.90 125.00/hr	112.50
9/25/2015	DC Receivership Administration Single slip representing the daily task of backing up the discovery server and verifying the logs.	0.90 125.00/hr	112.50

SUBTOTAL:

[3.60 450.00]

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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	<u>Hours</u>	<u>Amount</u>
For professional services rendered	95.90	\$22,404.50
Balance due		<u>\$22,404.50</u>

Thomas Seaman Company
 3 Park Plaza
 Suite 550
 Irvine, CA 92614

Invoice submitted to:
 Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.
 Thomas Seaman Company
 3 Park Plaza
 Suite 550
 Irvine, CA 92614

May 03, 2016

Invoice #11174

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
	<u>Accounting & Reporting</u>		
10/2/2015 KJ	Accounting & Reporting Researched list of potential pre-receiver accounting errors for Ray Johnson for his investor account in AIPS and his parents account in ACOF. Correspondence with Mark Dionne regarding custodian accounts and getting balances zero'd so there would be no RMD requirements until we made distributions to investors. Worked with Cindy who contacted Millenium and First Trust of Onaga.	3.20 270.00/hr	864.00
10/5/2015 KJ	Accounting & Reporting Correspondence with investors regarding their K-1 questions. Contacted Alpha Titans to have a lost check sent to the receiver's address. Working with Mark to get Fund Count fees paid and new database serial numbers.	1.80 270.00/hr	486.00
10/8/2015 KJ	Accounting & Reporting Working with an investor on some errors identified on his 2014 K-1, researched in Fund Count. Discussed claims process of receiverships with an investor, and correspondence regarding K-1 questions.	2.10 270.00/hr	567.00
10/9/2015 KJ	Accounting & Reporting Correspondence with Ray Johnson to finalize a solution for several erroneous K-1 errors and his and his parents 2014 return, and several other K-1 inquiries.	0.60 270.00/hr	162.00
10/19/2015 KJ	Accounting & Reporting Sent several missing K-1's, touched base with Josh on Ray Johnson accounting issues, and followed up with Todd to get	0.60 270.00/hr	162.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

Page 2

		<u>Hrs/Rate</u>	<u>Amount</u>
	accounting summary.		
10/21/2015	KJ Accounting & Reporting Working with Mark Dionne on several investor inquiries in the 2014 accounting.	0.60 270.00/hr	162.00
10/22/2015	KJ Accounting & Reporting Spoke with John at Crowe to get a better understanding of special allocations on partnership returns. Researched the IRS guidance on substantial economic effect, sent to Josh.	3.60 270.00/hr	972.00
10/7/2015	MRF Accounting & Reporting Received fund liquidations and RIA fees for Total Wealth. Deposited checks and made the accompanying accounting entries.	0.20 70.00/hr	14.00
10/9/2015	MRF Accounting & Reporting Deposited fund liquidations received and made the accompanying accounting entries to Quickbooks.	0.30 70.00/hr	21.00
10/15/2015	MRF Accounting & Reporting Deposited fund liquidations and RIA fees received for Total Wealth. Performed the accompanying accounting entries in Quickbooks.	0.30 70.00/hr	21.00
10/27/2015	MRF Accounting & Reporting Deposited life insurance fees received.	0.20 65.00/hr	13.00
10/21/2015	TM Accounting & Reporting Checked timeslips in anticipation of upcoming fee app.	0.10 165.00/hr	NO CHARGE
SUBTOTAL:		[13.60	3,444.00]
<u>Investor Relations</u>			
10/5/2015	AJ Investor Relations Review messages and forward investor inquiry to Kristen.	0.10 175.00/hr	17.50
	CM Investor Relations Returned all calls on K-1. Printed, scanned and emailed all K-1 for investors wanting them via e-mail.	3.30 65.00/hr	214.50
10/12/2015	CM Investor Relations Returned all calls on K-1. Printed, scanned and emailed all K-1 for investors wanting them via e-mail.	1.20 65.00/hr	78.00
10/14/2015	CM Investor Relations Returned all calls on K-1. Printed, scanned and emailed all K-1 for investors wanting them via e-mail.	1.20 65.00/hr	78.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

Page 3

		<u>Hrs/Rate</u>	<u>Amount</u>
10/5/2015	TM Investor Relations Re-named items to post to web site and prepared for posting.	0.40 165.00/hr	66.00
10/6/2015	TM Investor Relations Loaded update to web site and sent emails to subscribers. Difficulty with web site uploads as content disappeared. Re-entered, uploaded pdfs, established links, saved and published. Sent email to subscribers.	1.70 165.00/hr	280.50
SUBTOTAL:		[7.90	734.50]
<u>Receiver</u>			
10/1/2015	KJ Receiver Had touch base call with Josh and Kenyon to discuss PPCN complaint and supporting documentation.	0.80 270.00/hr	216.00
10/2/2015	KJ Receiver Read draft of the PPCN complaint from Kenyon, filled in blanks where possible.	1.20 270.00/hr	324.00
10/6/2015	KJ Receiver Working with Kenyon on PPCN complaint finalization, sent a note payable sample and re-title docs. Working on thorough understanding of the cash flow and timing of the Ponzi allegation.	4.50 270.00/hr	1,215.00
10/7/2015	KJ Receiver Working with Kenyon on PPCN complaint finalization before delivery to the SEC for review. Dropped in dates and amounts for several items.	3.80 270.00/hr	1,026.00
10/13/2015	KJ Receiver Email correspondence with Ray Johnson, and Mark Dionne to try understand and fix the errors that got reported on his 2014 K-1.	1.30 270.00/hr	351.00
10/14/2015	KJ Receiver Spoke with Josh regarding the Ray Johnson issues. Had conference call with Jeff Powell at Elevage. Read final version of PPCN complaint draft sent by Josh.	2.00 270.00/hr	540.00
10/15/2015	KJ Receiver Requested a summary of accounting treatment for the 2014 K-1 preparation from Todd at Crowe. Inquired with Harry at Metro Coffee the timing of Altus and Strategic's UCC filings. Had call with Josh to discuss his call with Ray Johnson.	1.60 270.00/hr	432.00
10/20/2015	KJ Receiver Sent several missing K-1's to investors, followed up on accounting summary with Todd at Crowe, finalized erroneous bank transfer	1.20 270.00/hr	324.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

Page 4

		<u>Hrs/Rate</u>	<u>Amount</u>
	issue with Navy Federal and Jason Cooper.		
10/23/2015 KJ	Receiver Working on Jacko/Core Compliance research for complaint and revenue sharing summary/timeline. Researched ACOF distribution discrepancy for an investor, contacted former accountant, David Barton to research.	1.70 270.00/hr	459.00
10/27/2015 KJ	Receiver Working on Jacko/Core Compliance research for complaint and revenue sharing summary/timeline. Working through blanks in the complaint with Kenyon.	1.50 270.00/hr	405.00
10/28/2015 KJ	Receiver Working on Jacko/Core Compliance research for complaint and revenue sharing summary/timeline. Working through blanks in the complaint with Kenyon.	1.60 270.00/hr	432.00
10/29/2015 KJ	Receiver Working on Jacko/Core Compliance research for complaint and revenue sharing summary/timeline. Working through blanks in the complaint with Kenyon.	1.60 270.00/hr	432.00
10/30/2015 KJ	Receiver Working on Jacko/Core Compliance research for complaint and revenue sharing summary/timeline. Working through blanks in the complaint with Kenyon.	0.80 270.00/hr	216.00
	SUBTOTAL:	[23.60	6,372.00]

Receivership Administration

10/2/2015 DC	Receivership Administration Single slip representing the daily task of backing up the discovery server and verifying the logs.	0.90 125.00/hr	112.50
10/8/2015 DC	Receivership Administration Download recently filed documents off Pacer for receiver's files and for posting on receivership website.	0.10 125.00/hr	12.50
10/9/2015 DC	Receivership Administration Single slip representing the daily task of backing up the discovery server and verifying the logs.	0.90 125.00/hr	112.50
10/16/2015 DC	Receivership Administration Single slip representing the daily task of backing up the discovery server and verifying the logs.	0.90 125.00/hr	112.50

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
10/23/2015 DC	Receivership Administration Single slip representing the daily task of backing up the discovery server and verifying the logs.	0.90 125.00/hr	112.50
10/30/2015 DC	Receivership Administration Single slip representing the daily task of backing up the discovery server and verifying the logs.	0.90 125.00/hr	112.50
SUBTOTAL:		[4.60	575.00]
For professional services rendered		49.70	\$11,125.50
Balance due			\$11,125.50

Thomas Seaman Company
 3 Park Plaza
 Suite 550
 Irvine, CA 92614

Invoice submitted to:
 Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.
 Thomas Seaman Company
 3 Park Plaza
 Suite 550
 Irvine, CA 92614

May 03, 2016

Invoice #11174

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<u>Accounting & Reporting</u>			
11/18/2015	KJ Accounting & Reporting Downloaded Oct bank statements for frozen accounts, sent turnover request to the Wells Fargo legal to request re-issuance of cashier's check they had originally issued, informed account rep Stacy of issue.	1.70 270.00/hr	459.00
11/16/2015	MRF Accounting & Reporting Deposited investment advisor fees received and made the accompanying accounting entries.	0.20 70.00/hr	14.00
11/20/2015	MRF Accounting & Reporting Calculated Fedex, website hosting, and Pacer fees paid on behalf of Total Wealth and cut check for reimbursement.	0.30 70.00/hr	21.00
11/30/2015	MRF Accounting & Reporting Deposited advisor fees received and made the accompanying entries to Quickbooks.	0.20 70.00/hr	14.00
SUBTOTAL:		[2.40	508.00]
<u>Investor Relations</u>			
11/18/2015	CM Investor Relations Returned an investor call her Kristen's request.	1.00 65.00/hr	65.00
11/17/2015	MRF Investor Relations Received call from investor re latest information on receivership. Emailed latest newsletter that was sent out and passed information	0.40 70.00/hr	28.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

Page 2

		<u>Hrs/Rate</u>	<u>Amount</u>
	along to Kristen Janulewicz for further contact.		
11/16/2015 TM	Investor Relations Posted items to web site. Sent out emails to subscribers.	1.10 165.00/hr	181.50
11/17/2015 TM	Investor Relations Questions from Matthew re subscriber having difficulty with email. Re-sent email. Asked that she add correct email address of Total Wealth to contacts.	0.30 165.00/hr	49.50
SUBTOTAL:		[2.80	324.00]
<u>Receiver</u>			
11/3/2015 KJ	Receiver Working on Jacko/Core Compliance research for complaint and revenue sharing summary/timeline. Working through blanks in the complaint with Kenyon.	1.60 270.00/hr	432.00
11/4/2015 KJ	Receiver Took inventory of missing bank records in the First Citizens production for PPCN, made list sent to Kenyon to request. Working with Dan on Fund Count database IT issues. Finalized PPCN complaint last minute inquiries Kenyon had, and signed declaration. Had call with Mary at Millennium Trust to discuss some of her questions about the receivership.	3.50 270.00/hr	945.00
11/5/2015 KJ	Receiver Had follow up call with Jeff Powell at Elevage. Had call with Kenyon to discuss meeting agenda prior to call.	1.10 270.00/hr	297.00
11/6/2015 KJ	Receiver Correspondence with Josh and Kenyon about matters discussed on 11/5 call with Jeff Powell. Contacted Harry Kraatz to get Joel Sjorstrom attorney contact info. Correspondence with investor regarding progress of case.	0.60 270.00/hr	162.00
11/9/2015 KJ	Receiver Correspondence with Mark regarding the Jan 2015 investor statements and the accuracy/completeness of the Jan 2015 financial info in Fund Count. Correspondence with an investor regarding this info.	0.60 270.00/hr	162.00
11/12/2015 KJ	Receiver Correspondence with Millennium Trust regarding the Aegis Atlantic investment which they were under the impression we were the sponsor of. Correspondence with Mark about timing of Jan 2015 distribution and any fees that were harvested from investors accounts	2.10 270.00/hr	567.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
	at Millennium Trust.		
11/13/2015 KJ	Receiver Correspondence with Kenyon and Tim about what docs should be posted to the TWM website. Discussed with Josh/Kenyon about attending investor meeting being held by Elevage in San Diego. Correspondence with several investors.	1.40 270.00/hr	378.00
11/16/2015 KJ	Receiver Correspondence with Josh/Kenyon and Elevage personnel about whether we should participate in an investor meeting they were holding in San Diego. Correspondence with Mark Dionne and Marry at Millennium regarding an investor with an RMD based on his Altus value at 12/31/14,	0.40 270.00/hr	108.00
11/19/2015 KJ	Receiver Researched emails and audit file work papers for info on Aegis Retail One, who hold Spring Cafe in San Francisco, the only remaining and operating asset that was part of Aegis Holdings. There was a \$400k receivable on the books of Metro Coffee for them, and according to Harry, former Aegis COO, Joel Sjorstrom stepped in and possibly took this asset in 2014. Also inquired with Harry about timing of when the receivable came on the books, and the ownership % that Metro Coffee owned in this entity.	3.30 270.00/hr	891.00
11/20/2015 KJ	Receiver Continued my research on the Aegis and Metro entities for any possible recovery, and on the timing of the Aegis Retail One entity and the co-mingling of funds, and the timing of the Sprig Cafe build out. Worked on attorney malpractice research and chronology, found and sent Kenyon underlying fund open/close dates, ADV log, and several emails with offering materials.	4.30 270.00/hr	1,161.00
11/23/2015 KJ	Receiver Working on attorney malpractice research/chronology.	2.10 270.00/hr	567.00
11/24/2015 KJ	Receiver Working on Aegis research/chronology of events, had call with Harry to discuss the findings of my research. Also worked on revenue sharing summary/chronology for the attorney malpractice complaint. Worked with Dan to fix some IT issues in the TWM rdp file, had touch base call with Josh and Kenyon.	4.20 270.00/hr	1,134.00
11/25/2015 KJ	Receiver Received draft of second interim report from Kenyon, read and made edits/filled in blanks. Email correspondence with Josh/Kenyon on various other matters.	1.30 270.00/hr	351.00
11/30/2015 KJ	Receiver Correspondence with Mark touching base on the RMD matter for an investor, browsed and took screen shots of Tony Hartman's new	0.80 270.00/hr	216.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

Page 4

		<u>Hrs/Rate</u>	<u>Amount</u>
entity, Mark Private Capital for preservation.			
SUBTOTAL:		[27.30	7,371.00]
<u>Receivership Administration</u>			
11/2/2015	DC Receivership Administration Weekly backup of each of the five FundCount databases.	1.10 125.00/hr	137.50
11/6/2015	DC Receivership Administration Single slip representing the daily task of backing up the discovery server and verifying the logs.	0.90 125.00/hr	112.50
11/9/2015	DC Receivership Administration Weekly backup of each of the five FundCount databases.	1.10 125.00/hr	137.50
11/12/2015	DC Receivership Administration Download recently filed documents off Pacer for Receiver's files and for posting on receivership website.	0.10 125.00/hr	12.50
11/13/2015	DC Receivership Administration Single slip representing the daily task of backing up the discovery server and verifying the logs.	0.90 125.00/hr	112.50
11/16/2015	DC Receivership Administration Weekly backup of each of the five FundCount databases.	1.10 125.00/hr	137.50
11/20/2015	DC Receivership Administration Single slip representing the daily task of backing up the discovery server and verifying the logs.	0.90 125.00/hr	112.50
11/23/2015	DC Receivership Administration Weekly backup of each of the five FundCount databases.	1.10 125.00/hr	137.50
	DC Receivership Administration Download recently filed documents off Pacer for Receiver's files and for posting on receivership website.	0.10 125.00/hr	12.50
11/27/2015	DC Receivership Administration Single slip representing the daily task of backing up the discovery server and verifying the logs.	0.90 125.00/hr	112.50
11/30/2015	DC Receivership Administration Weekly backup of each of the five FundCount databases.	1.10 125.00/hr	137.50
	DC Receivership Administration Download recently filed documents off Pacer for Receiver's files and for posting on receivership website.	0.40 125.00/hr	50.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

Page 5

	<u>Hrs/Rate</u>	<u>Amount</u>
SUBTOTAL:	[9.70	1,212.50]
For professional services rendered	<u>42.20</u>	<u>\$9,415.50</u>
Balance due		<u><u>\$9,415.50</u></u>

Thomas Seaman Company
 3 Park Plaza
 Suite 550
 Irvine, CA 92614

Invoice submitted to:
 Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.
 Thomas Seaman Company
 3 Park Plaza
 Suite 550
 Irvine, CA 92614

May 03, 2016

Invoice #11174

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<u>Accounting & Reporting</u>			
12/15/2015	KJ Accounting & Reporting Working with Kerra at Crowe on tax returns, sent her items requested, inquired with Mark Dionne on several tax issues.	1.70 270.00/hr	459.00
12/16/2015	KJ Accounting & Reporting Did bank reconciliation.	0.20 270.00/hr	54.00
12/17/2015	KJ Accounting & Reporting Discussed TWM tax return with Kerra at Crowe, sent her info requested.	0.80 270.00/hr	216.00
SUBTOTAL:		[2.70	729.00]

Receiver

12/1/2015	KJ Receiver Sent info to Kenyon for FBI inquiry, sent revenue sharing agreements, researched other info needed for FBI inquiries, attorney malpractice analysis and Aegis.	2.20 270.00/hr	594.00
12/2/2015	KJ Receiver Researching info for Kenyon for attorney malpractice analysis, and Aegis/Joel Sjorstrom subpoena, and 2nd interim report.	0.60 270.00/hr	162.00
12/3/2015	KJ Receiver Researching info for Kenyon for attorney malpractice analysis, and Aegis/Joel Sjorstrom subpoena, and 2nd interim report.	2.30 270.00/hr	621.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

Page 2

		<u>Hrs/Rate</u>	<u>Amount</u>
12/4/2015	KJ Receiver Researching info for Kenyon for attorney malpractice analysis, and Aegis/Joel Sjorstrom subpoena, and 2nd interim report. Reviewed latest First Citizens bank production for PPCN new account found.	2.60 270.00/hr	702.00
12/8/2015	KJ Receiver Researching info for Kenyon for attorney malpractice analysis, and Aegis/Joel Sjorstrom subpoena, and 2nd interim report.	1.60 270.00/hr	432.00
12/9/2015	KJ Receiver Researching info for Kenyon for attorney malpractice analysis, and Aegis/Joel Sjorstrom subpoena, and 2nd interim report.	1.20 270.00/hr	324.00
12/10/2015	KJ Receiver Working with Mark Dionne to try and figure out how to determine what were new cash investments in the Aegis series funds when they started in 2011 vs. re-titles from the ACOF fund, which was the first fund established in 2010. Working with Kenyon on revenue sharing analysis for attorney malpractice case.	2.40 270.00/hr	648.00
12/11/2015	KJ Receiver Researching info for Kenyon for attorney malpractice analysis, and Aegis/Joel Sjorstrom subpoena, and 2nd interim report. Bringing revenue sharing analysis for the case to completion.	2.30 270.00/hr	621.00
12/14/2015	KJ Receiver Finished the revenue sharing analysis for attorney malpractice analysis/case with net amounts after running various reports needed from Fund Count.	2.10 270.00/hr	567.00
12/16/2015	KJ Receiver Researching info for Kenyon for attorney malpractice analysis, and Aegis/Joel Sjorstrom subpoena.	2.00 270.00/hr	540.00
12/17/2015	KJ Receiver Researching info for Kenyon for attorney malpractice analysis, and Aegis/Joel Sjorstrom subpoena.	1.30 270.00/hr	351.00
12/29/2015	KJ Receiver Researching info for Kenyon for attorney malpractice analysis, and Aegis/Joel Sjorstrom subpoena.	0.70 270.00/hr	189.00
12/30/2015	KJ Receiver Researching info for Kenyon for attorney malpractice analysis, and Aegis/Joel Sjorstrom subpoena.	1.20 270.00/hr	324.00
SUBTOTAL:		[22.50	6,075.00]

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

Page 3

			<u>Hrs/Rate</u>	<u>Amount</u>
<u>Receivership Administration</u>				
12/2/2015	DC	Receivership Administration Received email from Melissa Zonne regarding file names on Jacob Cooper hard drive. Sent response after researching.	0.10 125.00/hr	12.50
	DC	Receivership Administration Reviewed copy of Jacob Cooper hard drive specifically the file names too long to copy into regular folder. Insured no privileged documents sent to FBI.	0.90 125.00/hr	112.50
12/4/2015	DC	Receivership Administration Single slip representing the daily task of backing up the discovery server and verifying the logs.	0.90 125.00/hr	112.50
12/5/2015	DC	Receivership Administration Met with Dan Pryor to move virtual server for Total Wealth (FundCount) to new computer due to it slowing down (freezing) due to heavy data requests and conflicts with email server. Created separate machine to host Fund Count. Established new backups.	1.40 125.00/hr	175.00
12/7/2015	DC	Receivership Administration Weekly backup of each of the five FundCount databases.	1.10 125.00/hr	137.50
12/11/2015	DC	Receivership Administration Single slip representing the daily task of backing up the discovery server and verifying the logs.	0.90 125.00/hr	112.50
12/14/2015	DC	Receivership Administration Weekly backup of each of the five FundCount databases.	1.10 125.00/hr	137.50
12/17/2015	DC	Receivership Administration Download recently filed documents off Pacer for Receiver's files and for posting on receivership website.	0.10 125.00/hr	12.50
12/18/2015	DC	Receivership Administration Single slip representing the daily task of backing up the discovery server and verifying the logs.	0.90 125.00/hr	112.50
12/21/2015	DC	Receivership Administration Weekly backup of each of the five FundCount databases.	1.10 125.00/hr	137.50
12/27/2015	DC	Receivership Administration Single slip representing the daily task of backing up the discovery server and verifying the logs.	0.90 125.00/hr	112.50

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
12/28/2015	DC Receivership Administration Weekly backup of each of the five FundCount databases.	1.10 125.00/hr	137.50
12/9/2015	TM Receivership Administration Downloaded PACER documents.	0.10 165.00/hr	16.50
12/20/2015	TM Receivership Administration Checked for new documents on PACER.	0.10 165.00/hr	16.50
SUBTOTAL:		[10.70	1,345.50]
For professional services rendered		35.90	\$8,149.50
Balance due			\$8,149.50

EXHIBIT B

Thomas Seaman Company

FeeApp2.xls

Summary By Timekeeper

Kristen Janulewicz, Receiver for Total Wealth Management, Inc.
Second Interim Fee Application
Summary of Fees
Summary By Timekeeper
July 1, 2015, through December 31, 2015

Kristen Janulewicz, Receiver	Hours	Rate	Cost
Jul-15	57.9	\$270.00	\$15,633.00
Aug-15	62.2	\$270.00	\$16,794.00
Sep-15	76.2	\$270.00	\$20,574.00
Oct-15	36.1	\$270.00	\$9,747.00
Nov-15	29.0	\$270.00	\$7,830.00
Dec-15	25.2	\$270.00	\$6,804.00
Total	286.6	\$270.00	\$77,382.00

Thomas Seaman, Project Manager	Hours	Rate	Cost
Jul-15	1.0	\$375.00	\$375.00
Aug-15	-	\$0.00	\$0.00
Sep-15	-	\$0.00	\$0.00
Oct-15	-	\$0.00	\$0.00
Nov-15	-	\$0.00	\$0.00
Dec-15	-	\$0.00	\$0.00
Total	1.0	\$375.00	\$375.00

Alison Juroe, Project Manager	Hours	Rate	Cost
Jul-15	12.0	\$175.00	\$2,100.00
Aug-15	0.3	\$175.00	\$52.50
Sep-15	0.2	\$175.00	\$35.00
Oct-15	0.1	\$175.00	\$17.50
Nov-15	-	\$0.00	\$0.00
Dec-15	-	\$0.00	\$0.00
Total	12.6	\$175.00	\$2,205.00

Thomas Seaman Company

FeeApp2.xls

Summary By Timekeeper

Timothy McDonnell, Project Manager	Hours	Rate	Cost
Jul-15	-	\$0.00	\$0.00
Aug-15	2.1	\$165.00	\$346.50
Sep-15	-	\$0.00	\$0.00
Oct-15	2.1	\$165.00	\$346.50
Nov-15	1.4	\$165.00	\$231.00
Dec-15	0.2	\$165.00	\$33.00
Total	5.8	\$165.00	\$957.00

Darren Clevenger, Project Manager	Hours	Rate	Cost
Jul-15	11.5	\$125.00	\$1,437.50
Aug-15	3.6	\$125.00	\$450.00
Sep-15	8.8	\$125.00	\$1,100.00
Oct-15	4.6	\$125.00	\$575.00
Nov-15	9.7	\$125.00	\$1,212.50
Dec-15	10.5	\$125.00	\$1,312.50
Total	48.7	\$125.00	\$6,087.50

Various Administrative Assistants	Hours	Rate	Cost
Jul-15	29.3	\$65.00	\$1,904.50
Aug-15	7.8	\$65.00	\$507.00
Sep-15	10.7	\$65.00	\$695.50
Oct-15	6.7	\$66.00	\$439.50
Nov-15	2.1	\$68.00	\$142.00
Dec-15	-	\$0.00	\$0.00
Total	56.6	\$65.00	\$3,688.50

Thomas Seaman Company

FeeApp2.xls

Summary By Timekeeper

Total	Hours	Rate	Cost
Jul-15	111.7	\$192.00	\$21,450.00
Aug-15	76.0	\$239.00	\$18,150.00
Sep-15	95.9	\$234.00	\$22,404.50
Oct-15	49.6	\$224.00	\$11,125.50
Nov-15	42.2	\$223.00	\$9,415.50
Dec-15	35.9	\$227.00	\$8,149.50
Total, Receiver and Agent hours	411.3	\$221.00	\$90,695.00
Total excluding the Receiver hours	<u>124.7</u>	<u>\$107.00</u>	<u>\$13,313.00</u>

PROOF OF SERVICE

Securities and Exchange Commission v. Total Wealth Management, Inc., et al.
USDC, Southern District of California – Case No. 15-cv-226 BAS (DHB)

I am employed in the County of Los Angeles, State of California. I am over the age of 18 and not a party to the within action. My business address is 865 S. Figueroa Street, Suite 2800, Los Angeles, California 90017-2543.

A true and correct copy of the foregoing document(s) described below will be served in the manner indicated below:

**SECOND INTERIM APPLICATION FOR PAYMENT OF FEES
AND REIMBURSEMENT OF EXPENSES OF RECEIVER,
THOMAS A. SEAMAN**

1. **TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING ("NEF")** – the above-described document will be served by the Court via NEF. On **August 2, 2016**, I reviewed the CM/ECF Mailing Info For A Case for this case and determined that the following person(s) are on the Electronic Mail Notice List to receive NEF transmission at the email address(es) indicated below:

- **Vincent J. Brown**
vince@vjblaw.com, vjblaw@gmail.com
- **John Bulgozdy**
bulgozdyj@sec.gov, larofiling@sec.gov, berryj@sec.gov, irwinma@sec.gov
- **Christina Lenore Geraci**
christina@geracilawfirm.com, maria.castro@geracilawfirm.com, jenny.park@geracilawfirm.com
- **Geraci Law Firm**
christina@geracilawfirm.com
- **Gary Y. Leung, Jr**
leungg@sec.gov, larofiling@sec.gov, himesm@sec.gov, berryj@sec.gov
- **Jessica Georgia Peterson**
mckinlay.jessica@dorsey.com
- **David J. Van Havermaat**
vanhavermaatd@sec.gov, larofiling@sec.gov, irwinma@sec.gov
- **Joshua Andrew del Castillo**
jdelcastillo@allenmatkins.com

1 2. **SERVED BY U.S. MAIL OR OVERNIGHT MAIL (indicate method for**
2 **each person or entity served)**: On August 2, 2016, I served the following
3 person(s) and/or entity(ies) in this case by placing a true and correct copy
4 thereof in a sealed envelope(s) addressed as indicated below. I am readily
5 familiar with this firm's practice of collection and processing correspondence
6 for mailing. Under that practice it is deposited with the U.S. postal service on
7 that same day in the ordinary course of business. I am aware that on motion
8 for party served, service is presumed invalid if postal cancellation date or
9 postage meter date is more than 1 (one) day after date of deposit for mailing in
10 affidavit.

11 Mikel R. Bistrow, Esq.
12 Ballard Spahr LLP
13 655 W. Broadway, Suite 1600
14 San Diego, CA 92101

Via U.S. First Class Mail

15 Richard M. Kipperman
16 PO Box 3010
17 La Mesa, CA 91944-3010

Via U.S. First Class Mail

18 I declare that I am employed in the office of a member of the Bar of this Court
19 at whose direction the service was made. I declare under penalty of perjury under the
20 laws of the United States of America that the foregoing is true and correct. Executed
21 on August 2, 2016 at Los Angeles, California.

22 
23 _____
24 Martha Diaz