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7 Attorneys for Receiver  
 8 KRISTEN A. JANULEWICZ

9 UNITED STATES DISTRICT COURT  
 10 SOUTHERN DISTRICT OF CALIFORNIA

11  
 12 SECURITIES AND EXCHANGE  
 COMMISSION,  
 13  
 Plaintiff,  
 14  
 v.  
 15 TOTAL WEALTH MANAGEMENT,  
 16 INC.; et al.,  
 17  
 Defendants.

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

NO ORAL ARGUMENT UNLESS  
 REQUESTED BY THE COURT

**FIRST INTERIM APPLICATION  
 FOR PAYMENT OF FEES OF  
 RECEIVER, KRISTEN A.  
 JANULEWICZ**

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

Date: November 2, 2015  
 Ctrm: 4B  
 Judge: Hon. Cynthia Bashant

24 Kristen A. Janulewicz (the "Receiver"), the Court-appointed permanent  
 25 receiver for Defendant Total Wealth Management, Inc. ("Total Wealth") and its  
 26 subsidiaries and affiliates, including, but not limited to Altus Capital Management,  
 27 LLC (collectively, the "Receivership Entities" or "Entities"), hereby submits this  
 28 First Interim Application for Payment of Fees (the Receiver's "Application"). The

1 Application covers the period from February 1, 2015, through June 30, 2015 (the  
2 "Application Period").

3 As reflected below, during the Application Period, the Receiver and her staff  
4 spent a total of 1,014.6 hours working on behalf of the Receivership Entities, at a  
5 weighted average rate of \$193 per hour, for fees totaling \$195,832.90. In  
6 accordance with this Court's prior Orders, **the Receiver now requests that this**  
7 **Court approve 100% of the Receiver's fees incurred during the Application**  
8 **Period, and enter an Order authorizing the Receiver to pay, on an interim**  
9 **basis, 90% of the fees incurred, in the amount of \$176,249.61.**

10 As reflected in the Receiver's prior submissions to the Court, during the  
11 Application Period, the Receiver made substantial progress in satisfaction of her  
12 duties as defined by the Court in its February 4, 2015, Temporary Restraining Order  
13 and Order Appointing Receiver (the "TRO") and February 12, 2015, Preliminary  
14 Injunction and Order (the "Appointment Order"). Specifically, during the  
15 Application Period, the Receiver, among other things: (1) performed a site-visit of  
16 the Entities' San Diego place of business; (2) undertook an extensive Receivership  
17 Entity document recovery effort, resulting in the recovery of nearly 1 million pages  
18 of materials relating to the business and financial activities of the Receivership  
19 Entities; (3) completed a preliminary review of the most significant materials  
20 recovered in an effort to better understand the business and financial activities of the  
21 Receivership Entities; (4) accounted for the bulk of the investments made by the  
22 Entities on behalf of their investor clients; (5) identified numerous entities believed  
23 to be in possession assets belonging to the Receivership Entities ("Receivership  
24 Assets" or "Assets")); (6) recovered approximately \$3.2 million in Receivership  
25 Assets; (7) reviewed and responded to inquiries from investors and other third  
26 parties; and (8) assembled and presented her preliminary analysis and conclusions to  
27 the Court in the form of her previously submitted Initial Report.

28

1           Given the amount and nature of the work completed by the Receiver and her  
2 staff during the Application period, the Receiver respectfully submits that the fees  
3 and expenses incurred are appropriate and, accordingly, requests that the Court enter  
4 an Order authorizing payment of 90% of her fees (\$176,249.61), at this time, from  
5 the funds of the Receivership Entities.

6 **I.       WORK PERFORMED BY THE RECEIVER.**

7           During the Application Period, the Receiver and her staff undertook  
8 substantial efforts to understand the business and financial activities of the  
9 Receivership Entities, investigate and recover Receivership Assets, and otherwise  
10 administer the estate of the Receivership Entities. While significant progress has  
11 been made, the Receiver's efforts continue. The Receiver's previously submitted  
12 Initial Report and First Interim Report summarize the Receiver's efforts and  
13 preliminary conclusions in substantial detail, and the Receiver invites the Court and  
14 all interested parties to review those documents in conjunction with the present  
15 Application. Below, the Receiver addresses many of the key efforts undertaken and  
16 issues addressed during the Application Period, and provides a detailed summary of  
17 the services provided and time spent by the Receiver and her staff during the  
18 Application Period, payment for which is now requested, as addressed above.

19           **A.       Assumption Of Control Over Receivership Entities And**  
20                       **Receivership Entity Books And Records.**

21           Upon the issuance of the TRO, the Receiver travelled to the Receivership  
22 Entities' offices of record, in order to perform a site inspection and assume authority  
23 and control over any books and records maintained at the site. As reflected in the  
24 Receiver's prior submissions to the Court, the Receiver determined, upon her arrival,  
25 that the Entities had abandoned their offices in late 2014. However, while the  
26 Receiver was unable to recover any materials at the site, she was successful in  
27 arranging for all correspondence directed to the Entities to be forwarded to her, and  
28 has since received a number of materials.

1 The bulk of the records obtained by the Receiver to date were recovered from  
2 the Entities' internet or "cloud" servers (maintained by third parties), the Entities  
3 pre-receivership accountants, and via document subpoenas to third parties in  
4 possession of Receivership Entity records – most notably banks and other financial  
5 institutions. As a result of her document recovery efforts, and as further detailed in  
6 the Receiver's prior submissions to the Court, the Receiver has recovered nearly one  
7 million pages of documents relating to the business and financial activities of the  
8 Receivership Entities, including accounting materials, general ledgers, bank  
9 statements, investor files, and other documents.

10 Contemporaneously with her recovery of Entity books and records, the  
11 Receiver commenced an inventory of known Receivership Assets and began  
12 recovering additional Receivership Assets through the recovery of funds from  
13 frozen Entity accounts and the turn-over of Assets by third parties. As part of her  
14 Asset recovery effort, the Receiver has also diligently reviewed those materials in  
15 her possession to identify any sources of potential Asset recovery, and delivered  
16 notices of her appointment and turn-over demands to any parties she reasonably  
17 believes to be in possession of Receivership Assets.

18 **B. Witness Interviews.**

19 Shortly after her appointment, and as reflected in her Initial Report, the  
20 Receiver conducted numerous interviews with Defendant Jacob Cooper, as well as  
21 others affiliated with the Receivership Entities, including their former accountants,  
22 former employees, and Entity investors, to gather as much information as possible.  
23 The Receiver used the information obtained from these interviews to further  
24 investigate the financial condition and identify possible sources for recovery of  
25 Receivership Assets.

26 **C. Metropolitan Coffee and Concessions.**

27 Just after her appointment, the Receiver was contacted by Harry Kraatz, the  
28 bankruptcy court-appointed Responsible Person for Metropolitan Coffee and

1 Concessions ("MCC"), a subsidiary of Aegis Holding Company, LLC ("Aegis") an  
2 entity in which a significant amount of investor funds were invested. The Receiver  
3 was informed that: (1) MCC was in bankruptcy facing a potentially catastrophic  
4 cash-flow problem; (2) MCC was in the process of seeking a potential buyer for its  
5 assets (and certain assets held by Aegis that permitted MCC to carry out its coffee  
6 concession business in San Francisco Bay Area Rapid Transit stations); and (3) that  
7 MCC's bank account had been frozen by the TRO as a consequence of Defendant  
8 Cooper's having had signatory authority over it at one point.

9 The Receiver immediately worked with Mr. Kraatz and the Plaintiff  
10 Securities and Exchange Commission to unfreeze the specified account in order to  
11 allow MCC to continue doing business while it sought a buyer. Thereafter, the  
12 Receiver worked with MCC's representatives and the representatives of prospective  
13 buyers to ensure that a sale could be timely completed. As reflected in the  
14 Receiver's recently submitted First Interim Report, a sale was ultimately  
15 consummated and \$260,000 in surplus proceeds delivered to the Receiver to be held  
16 in trust pending the Court's adjudication of the Receiver's rights in such proceeds as  
17 against another creditor.

18 **D. The Private Placement Capital Notes II, LLC Investments.**

19 The Receiver has determined that, at the time of her appointment, the  
20 Receivership Entities held approximately \$34 million in promissory notes issued by  
21 Private Placement Capital Notes II, LLC ("PPCN"). As reflected in her prior  
22 submissions to the Court, the Receiver therefore directed substantial time and effort,  
23 including during the Application Period, to investigating PPCN's business and  
24 financial activities, including its assets and prospective ability to repay the notes.  
25 As part of this effort, and as previously reported, the Receiver conducted an initial  
26 interview with PPCN's principal Anthony (Tony) Hartman, who confirmed that the  
27 Entities did, in fact, hold numerous notes issued by PPCN, briefly discussed the  
28 PPCN's purported investments, including investments in a distressed golf course

1 property in South Carolina and a gypsum mine in Utah, along with a handful of non-  
2 performing bridge loans, and the approximate amount invested in the underlying  
3 investments. The Receiver requested financial statements for PPCN, and their  
4 underlying investments, along with an operations summary. While PPCN provided  
5 some information to the Receiver, including in response to a document subpoena, it  
6 has failed to produce all of the requested information, claiming it to be proprietary  
7 information.

8 The Receiver has reviewed all available PPCN-related information contained  
9 in the Receivership Entities' records, along with PPCN-related material obtained  
10 from third parties. Most notably, during the Application Period, the Receiver  
11 undertook an extensive review and analysis of PPCN bank records, essentially  
12 recreating an approximate PPCN balance sheet and profit and loss statement from  
13 Jan 2009 through February 2015, in order to better understand PPCN's sources and  
14 uses of funds, and to identify all possible assets held by PPCN. These efforts  
15 remain ongoing, and have led to the identification of additional parties upon whom  
16 document subpoenas have been served. As reflected in the Receiver's Initial Report  
17 and First Interim Report, the information obtained to date does not provide a clear  
18 picture of the nature of PPCN's business and financial activities, nor of its ability to  
19 repay the outstanding \$34 million owed to the Receivership Entities.

20 **E. Testimony In The Commission's Administrative Proceeding.**

21 Prior to commencing the present action, the Commission commenced an  
22 administrative proceeding (the "Administrative Proceeding") against Total Wealth  
23 and its principals styled In re Total Wealth Management, Inc., et al., which matter  
24 was pending before an administrative law judge. Testimony in the Administrative  
25 Proceeding was taken in March 2015, and the Receiver was called both to testify at  
26 the Administrative Proceeding, as well as to prepare exhibits to be introduced into  
27 evidence therein.

28

1           **F.     Response To Document Subpoenas.**

2           Just as she has propounded a number of document subpoenas to third parties  
3 in her efforts to recover Receivership Assets and better understand the business and  
4 financial activities of the Receivership Entities, the Receiver herself was subject to a  
5 responding to subpoenas during the Application Period, largely in connection with  
6 the efforts of aggrieved Entity investors to prosecute actions of their own against the  
7 Entities and their principals. The Receiver has made productions in accordance with  
8 each of the subpoenas received.

9           **G.     Preparation Of Tax Returns.**

10          During the Application period, the Receiver obtained pre-receivership Entity  
11 tax returns from the accountants of the Receivership Entities, and filed extensions  
12 for 2014. The Receiver further coordinated with her own tax accountants, and 2014  
13 returns are currently in process. In order to undertake this effort, some of which has  
14 been made in the period after the Application Period, the Receiver has had to gather  
15 all K-1's from the underlying investment funds and undertake a time-consuming  
16 project to manually summarize the 2014 accounting detail, by investor, by fund,  
17 including for the Altus Capital Opportunity Fund, which has 192 individual  
18 accounts.

19          **H.     Investigation Of Entity Losses.**

20          During the Application Period, the Receiver devoted substantial attention to  
21 accounting for and understanding confirmed Receivership Entity losses. Most  
22 significant among these losses is an approximately \$18 million loss to the Entities  
23 resulting from their writing off their entire investments in two related entities, Aegis  
24 Atlantic and Aegis Retail Group, in 2014. As reflected in the Receiver's Initial  
25 Report, losses to the Entities (and thus to their investors) may ultimately exceed \$40  
26 million.

27  
28

1 **II. ASSET RECOVERY SUMMARY.**

2 As reflected above, the Receiver has made substantial progress in recovering  
 3 Receivership Assets. During the Application Period, the Receiver's efforts resulted  
 4 in the recovery of approximately \$3.2 million in Assets (gross receipts) for the  
 5 benefit of the Entities, broken down as follows:

6		
7	• Turnover/Seizure	\$ 2,015,076.87
8	• Fund Liquidations	\$ 1,043,777.58
9	• Settlement Income	\$ 150,000.00
10	• <u>Life Insurance Commission</u>	<u>\$ 5,269.69</u>
11	<b>Total</b>	<b>\$ 3,214,124.14</b>
12		

13 The Receiver's fees, and the Receiver's fees as a percentage of gross receipts  
 14 are summarized below:

15		<u>Application Period</u>
16		
17	Gross Receipts	\$ 3,214,124.14
18	Receiver's Fees	\$195,832.90
19	Receiver's Fees as % of Receipts	6.1%
20		

21 As of the filing of this Application, the Receiver is now holding cash in the  
 22 approximate amount of \$3,472,742.29. Accordingly, the Receiver respectfully  
 23 submits that the fees incurred during the Application Period were reasonable, and  
 24 should be approved by the Court.

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

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

3 The total fees of \$195,832.90, incurred since the inception of the case through  
4 June 30, 2015, can be broken down into the following categories of work:

5	<u>Task</u>	<u>Amount</u>	<u>Percentage</u>
6	Accounting and Reporting	\$16,262.00	8%
7	Administration	\$318.50	0%
8	Financial Analysis	\$3,048.00	2%
9	Forensic Accounting	\$23,550.50	12%
10	Investor Relations	\$17,808.00	9%
11	Project Management	\$18,964.00	10%
12	Receiver	\$62,801.40	32%
13	Receivership Administration	\$25,323.50	13%
14	Research Files	\$10,855.00	6%
15	Takeover Property	\$16,902.00	9%
16	<b>Total</b>	<b>\$195,832.90</b>	<b>100%</b>

17 **B. Summary Of Receiver's Fees By Timekeeper.**

18 **Exhibit A**, attached hereto, includes each and every time entry during the  
19 Application Period for which the Receiver has requested compensation, on a month-  
20 by-month basis. Each month's time entries are further sorted alphabetically by task  
21 name, then by alphabetically by timekeeper.

22 **Exhibit B**, attached hereto, provides a summary, by timekeeper, setting forth  
23 the amount of time spent by the Receiver and her staff at each timekeeper's specific  
24 hourly rate. As reflected therein, the Receiver expended 374.9 during the  
25 Application Period, for fees totaling \$101,228.40. In order to manage the  
26 administration of the Receivership Entities' estate in as cost-effective a manner as  
27 possible, the Receiver delegated some assignments to staff billed at hourly rates  
28 ranging from \$65 to \$375 per hour. These agents performed accounting,  
bookkeeping, financial analysis, business management, investor relations, debt

1 collection, litigation support, asset management, and other services. During the  
2 Application Period, the Receiver's agents expended 639.7 hours of work, at an  
3 average rate of \$148 per hour.

4 By using qualified staff largely billing at significantly lower hourly rates, the  
5 Receiver was able to achieve a weighted average hourly (blended) rate of \$193 per  
6 hour for the Application Period. In order to further conserve Assets, the Receiver  
7 agreed to not bill for travel time, which normally would be billed at 50% of the  
8 timekeeper's rate. Finally, the Receiver did not charge for the cost to prepare the  
9 instant Application, which resulted in an additional savings of \$1,518.00. Inception-  
10 to-date fee applications savings total \$1,518.00.

11 In her reasonable business judgment, the Receiver believes the hourly rates  
12 charged are appropriate, given the requirements of the receivership, and that the  
13 total fees for which she seeks approval are fair and reasonable. (Declaration of  
14 Kristen Janulewicz, ¶ 4.)

15 **C. Summary Of Charges By Task.**

16 **Exhibit C**, attached hereto, provides a monthly summary of work by task,  
17 including administration, accounting and reporting, forensic accounting, financial  
18 analysis, investor relations, project management, receiver, receivership  
19 administration, research files, and takeover of property. This summary further  
20 includes total costs for each task by month during the Application Period, and a  
21 chart reflecting all task categories in which services were performed during the  
22 entire Application Period.

23 \\\

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1 The total hours and cost by task for the Application Period were as follows:

2	<u>Task</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3	Accounting and Reporting	73.8	\$220	\$16,262.00
4	Administration	4.9	\$65	\$318.50
5	Financial Analysis	9.5	\$321	\$3,048.00
6	Forensic Accounting	93.5	\$252	\$23,550.50
7	Investor Relations	162.2	\$110	\$17,808.00
8	Project Management	113.8	\$167	\$18,964.00
9	Receiver	231.7	\$271	\$62,801.40
10	Receivership Administration	196.9	\$129	\$25,323.50
11	Research Files	60.2	\$180	\$10,855.00
12	Takeover Property	68.1	\$248	\$16,902.00
	Totals	1,014.6	\$193	\$195,832.90

13 **IV. CONCLUSION.**

14 As reflected above, the Receiver has determined, in her reasonable business  
 15 judgment, that the hourly rates charged during the Application Period, and the total  
 16 fees incurred, were reasonable. **Accordingly, the Receiver respectfully requests**  
 17 **that the Court enter an Order approving the \$195,832.90 in fees incurred**  
 18 **during the Application Period and authorizing the payment, on an interim**  
 19 **basis, of 90% of the fees incurred, in the amount of \$176,249.61.**

20  
 21 Dated: September 21, 2015

ALLEN MATKINS LECK GAMBLE  
 MALLORY & NATSIS LLP  
 DAVID R. ZARO  
 JOSHUA A. DEL CASTILLO  
 TIM C. HSU

22  
 23  
 24 By:           /s/          Joshua A. del Castillo            
 25 JOSHUA A. DEL CASTILLO  
 Attorneys for Receiver  
 26 KRISTEN A. JANULEWICZ

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

**INDEX OF EXHIBITS**

<b>Exhibit Number.</b>	<b>Description</b>	<b>Page No.</b>
A	Detailed timeslips: February through June 2015 for the Receiver and her staff	1
B	Summary of Receiver's fees by timekeeper for the application period which include hourly rates	82
C	Summary of work by task performed by Receiver and her staff, total costs for each task by month during the application period	85

# **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

July 27, 2015

Invoice #11172

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
<u>Administration</u>		
2/10/2015 MRF Administration Received directions from Kristen J. and logged mail that had been forwarded to our office.	0.20 65.00/hr	13.00
SUBTOTAL:	[ 0.20	13.00]
<u>Financial Analysis</u>		
2/18/2015 KJ Financial Analysis Meeting preparation for afternoon meeting with Harry Kraatz; reviewed/analyzed MCC financials and payroll.	1.50 270.00/hr	405.00
SUBTOTAL:	[ 1.50	405.00]
<u>Investor Relations</u>		
2/23/2015 AJ Investor Relations Confer with Kristen re letter to investors.	0.20 175.00/hr	35.00
2/16/2015 KJ Investor Relations Took investor calls and responded to their emails.	0.70 270.00/hr	189.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
2/17/2015	KJ Investor Relations Took investor calls and responded to their emails.	0.70 270.00/hr	189.00
2/20/2015	KJ Investor Relations Took investor calls and responded to their emails.	0.70 270.00/hr	189.00
2/23/2015	KJ Investor Relations Took investor calls and responded to their emails.	0.70 270.00/hr	189.00
2/24/2015	KJ Investor Relations Took investor calls and responded to their emails.	0.70 270.00/hr	189.00
2/25/2015	KJ Investor Relations Took investor calls and responded to their emails.	0.70 270.00/hr	189.00
2/26/2015	KJ Investor Relations Took investor calls and responded to their emails.	0.70 270.00/hr	189.00
2/27/2015	KJ Investor Relations Took investor calls and responded to their emails.	0.70 270.00/hr	189.00
2/11/2015	TM Investor Relations Set up web site for receivership.	3.50 165.00/hr	577.50
2/12/2015	TM Investor Relations Alterations to web site, attempted to configure the netmail for web site, etc.	1.50 165.00/hr	247.50
2/13/2015	TM Investor Relations Additional alterations to web site. Configured netmail for web site, etc. Set up passwords.	1.10 165.00/hr	181.50
2/17/2015	TM Investor Relations Updated web site to alter which entity names appear and slight differences to narrative.	1.20 165.00/hr	198.00
2/19/2015	TM Investor Relations Reviewed email subscription service for web site.	0.20 165.00/hr	33.00
SUBTOTAL:		[ 13.30	2,784.50]

Project Management

2/2/2015	AJ Project Management Review docs and call with team re case, etc.	1.40 175.00/hr	245.00
2/3/2015	AJ Project Management Calls and meetings for preparing for take over of Total Wealth. Review and print papers, make preparations to go to San Diego.	1.50 175.00/hr	262.50

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

Page 3

		<u>Hrs/Rate</u>	<u>Amount</u>
2/4/2015	AJ	7.00 175.00/hr	1,225.00
	AJ	1.50 175.00/hr	262.50
2/5/2015	AJ	2.00 175.00/hr	350.00
2/6/2015	AJ	6.90 175.00/hr	1,207.50
2/9/2015	AJ	1.30 175.00/hr	227.50
	AJ	6.80 175.00/hr	1,190.00
2/10/2015	AJ	4.30 175.00/hr	752.50
2/11/2015	AJ	3.50 175.00/hr	612.50
2/12/2015	AJ	2.20 175.00/hr	385.00



Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
	Quickbooks files.		
2/13/2015	AJ Project Management Review emails and correspondence re various case issues including Metro coffee, bank issues, document turnover issues, etc. Continue to research and review Total emails and documents.	3.30 175.00/hr	577.50
2/16/2015	AJ Project Management Meet with Kristen and Tom to review status of turnover of books and records, case status, etc	0.70 175.00/hr	122.50
	AJ Project Management Prepare letters to the banks requesting turnover, email and calls re same. Confer with Kristen re Notice given, etc. Review mail received from Premier Business Center. Draft email to Josh re Request of Default in a state matter. Research emails, etc.	2.30 175.00/hr	402.50
2/17/2015	AJ Project Management Follow up with Tim re EIN for QSF. Review application for same. Emails to Counsel re subpoenas to serve. Continue to research records, documents, files and emails.	2.90 175.00/hr	507.50
2/18/2015	AJ Project Management Review and follow up on emails etc. Continue to research and review documents and emails.	3.50 175.00/hr	612.50
2/19/2015	AJ Project Management Review emails re case status. Continue to review and research emails and files, etc.	5.20 175.00/hr	910.00
2/23/2015	AJ Project Management Confer with Tom re case status, discuss report, case overview, etc.	0.60 175.00/hr	105.00
	AJ Project Management Confer with Tim re form 56's, discuss and review same. Provide to Kristen for signature.	0.30 175.00/hr	52.50
	AJ Project Management Confer with Darren re email review.	0.20 175.00/hr	35.00
2/24/2015	AJ Project Management Continue to search and review TWM books and records, docs, and emails. Confer with Tom and Kristen re same. Emails to counsel, etc.	5.00 175.00/hr	875.00
2/25/2015	AJ Project Management Research and review files, emails, and records. Emails and calls re same. Call with Josh and Kristen re report.	3.60 175.00/hr	630.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
2/27/2015	AJ Project Management Meet with Tom and Kristen. Research and review emails, docs, and other records.	4.20 175.00/hr	735.00
2/13/2015	TM Project Management Applying for EIN, direction from Alison.	1.10 165.00/hr	181.50
SUBTOTAL:		[ 71.30	12,466.50]
<u>Receiver</u>			
2/16/2015	DC Receiver Searched for more entities, emailed numerous companies regarding intellectual property and researched more emails.	0.90 125.00/hr	112.50
2/6/2015	KJ Receiver Had call with Josh and Alison regarding locations of books and records, 3rd party letters, and call with Jacob scheduled for later in the day. Contacted Mark Dionne at So Cal Tax regarding the books and records he had, and services provided, drafted and sent him a document request turnover demand based on our conversation. Contacted Box.net and sent a freeze letter. Spoke with investor, Lyle Gillman regarding the risky funds, and learned of the total write offs of the Aegis funds in 2014, the worries of the remaining Aegis Holding notes for Metro Coffee, and discussed Tony Hartman and the PPCN notes history. Received document turnover from Richard Kipperman; reviewed schedules received from him. Had conference call with Josh, Jacob Cooper and Jacob's attorney. Got login to Box.net and started going through documents in the file. Wrote narrative of attempted office takeover for declaration; went back-and-forth with Josh and John regarding content, and finalized.	7.50 270.00/hr	2,025.00
2/9/2015	KJ Receiver Had touch base call with Josh. Drafted turnover letter for Mark Dionne and David Barton accounting records turnover, and sent. Requested certain items from Mark that I needed asap, including Quickbooks backups for TWM and PWG, and the most recent balance sheets and ITD GLs for the Altus funds, which were accounted for in Fund Count. Restored backups of the Quickbooks files, and reviewed. Made a list of assets held at the inception of takeover, and a roll-forward listing of cash flow since the date of the last Kipperman report up until takeover. Had phone meeting with Brittany Fowler, former operations mgr at TWM. Discussed status of funds that either had been liquidated, that were in process, and Quadriga that came in the next day. Discussed the Aegis holdings write offs in 2014, and the attempt to re-title the PPCN notes in the names of individual investors names, and the non-payment of	7.50 270.00/hr	2,025.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	interest in 2014 due to cash flow issues.		
2/10/2015 KJ	Receiver Coordinating with Darielle at BRG, Jacob and Brittany to do the image of Jacob and Brittany's personal computer. Found out about \$1.2 million Quadriga liquidation that came in. Incorporated it in the cash roll forward schedule. Continued reviewing docs in Box.net. Had call with Josh to discuss Jacob's inquiries and issues relating to his counsel substituting out. Also had initial call with Harry Kraatz, operator of Metro Coffee & Concessions, and Josh. He discussed the background of the entity; there were 4 operating Peet's Coffee shops in Bart stations in San Francisco. He told us he was hired to takeover and sell the business after Jacob's ousting of Aegis management in 2014. He informed us about the offer from Scooter's to purchase the entity for \$460k. He explained the Bart permit expiration, and his attempts to get an answer on whether they could be renewed. Also, discussed frozen DIP account.	7.50 270.00/hr	2,025.00
2/11/2015 KJ	Receiver Working with Harry Kraatz and Josh to try and get the DIP account at Wells Fargo un-frozen and released back to them. Received the Quickbooks backup file and monthly excel files used to summarize the monthly financials for ACOF, that contained the monthly investor statements from David Barton at Abecoe. Reviewed financials in great detail. Realized upon review that there was financial data that pre-dated the Quickbooks file; there was a journal entry on 9/30/10 that put everything on the balance sheet. Found out their was a predecessor accountant, Lisa Horrell, CPA. Tracked down her contact info, and requested financials for the period from inception through 9/30/10.	7.50 270.00/hr	2,025.00
2/12/2015 KJ	Receiver Added the financial data from the ACOF financials to the cash roll-forward schedule, and asset listing at the time of takeover. Reviewed GL detail in Quickbooks for the ACOF fund, and summarized losses incurred from the write off of Aegis in the same schedule. Requested and reviewed financials for Metro Coffee and reviewed those. Reviewed the most recent bi-monthly payroll report for Metro, and made a schedule to annualize it and analyze the operating vs. upper management. Realized the entity was very top heavy; discussed with Josh.	4.00 270.00/hr	1,080.00
2/13/2015 KJ	Receiver Working on getting Metro Coffee DIP account un-froze and turned over to Metro Coffee; realized we will need to get the SEC involved on the un-freezing of the account. Continued reviewing contents of Box.net.	3.50 270.00/hr	945.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
2/16/2015	KJ Receiver Upon review of the Altus series funds financials; had conversation with Mark about my questions. Also discussed what he new about PPCN's holdings, and accrued interest for 2014. Also discussed the tax return prep for the ACOF fund. Arranged for Tom and I to come to his office to discuss Fund Count.	1.80 270.00/hr	486.00
2/17/2015	KJ Receiver Filed joint motion with the SEC to release the Metro DIP account that was frozen at the inception of the receivership. Further reviewed the financials of Metro Coffee for upcoming meeting with Harry Kraatz and Josh. Also reviewed contents of the Due Diligence folder in Box.net for Aegis and Metro Coffee in preparation for the meeting with Harry.	3.80 270.00/hr	1,026.00
2/18/2015	KJ Receiver Had meeting with Harry Kraatz and Josh at the Irvine office of Allen Matkins to discuss the status of Metro Coffee, the sales offer, what he knew about Aegis and their personnel, and the bankruptcy. Discussed cash flow situation, and the financial statements in some detail, and the fact that the entity had been pretty much insolvent since inception.	2.50 270.00/hr	675.00
	KJ Receiver Had conference call with the team at the SEC and Allen Matkins office regarding a possible consent judgment in the SEC administrative proceedings.	0.50 270.00/hr	135.00
2/19/2015	KJ Receiver Went to Mark Dionne's/So Cal Tax's office in San Diego with Tom. Discussed background of TWM, the Altus funds, the accounting and tax work he did. He gave us a flash drive of all info and statements he had relating to TWM, PWG, and the Altus series funds. He showed us Fund Count, which was the fund accounting software he used for the Altus series funds. We discussed options so that we had access to the Fund Count databases without the cost of acquiring another license. He did not want us to have remote access to the computer the software was currently on because of sensitive client information on it. He did agree to move the program onto a stand-alone computer that we would provide that we could both remote into. Moved program.	2.00 270.00/hr	540.00
	KJ Receiver Travel time to and from Mark Dionne's office in San Diego for meeting with him and Tom (no charge).	2.10 270.00/hr	NO CHARGE
	KJ Receiver Worked with Dan to set up a meeting at Mark's office so he could get the computer set up, and software. Reviewed the data	1.00 270.00/hr	270.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	provided on the flashdrive that Mark provided.		
2/20/2015	KJ Receiver Continued reviewing the Quickbooks financials and investor statements for the ACOF fund. Inquired with David Barton about cash/pending liquidations reported on statements, and the allocation of expenses between ACOF and the Altus series funds. He sent supporting schedules.	1.30 270.00/hr	351.00
	KJ Receiver Requested and received copies of the Metro Coffee notes held by Altus from Harry Kraatz. Reviewed and added to files.	0.50 270.00/hr	135.00
2/23/2015	KJ Receiver Inquired with Mark regarding the Jan-15 distributions that were paid to all investors, with the exception of those involved in the class action lawsuit. Had call with Jenny Park, attorney for Susan Lakosil at Andesite Mortgage, and Josh to discuss what the wind-down of the LJL High Yield fund, and timing. We also discussed the subpoena, and the timing of getting us the info requested. I emailed her and sent her a list of follow up questions as well, with regard to her business dealings with TWM. advisory fees appeared to be overstated.	2.00 270.00/hr	540.00
	KJ Receiver Reviewed the detail of payments made by ACOF in 2014, including attorneys fee, and expenses paid on behalf of Aegis and Metro that were coded to Operating Expenses, and absorbed by investors, including the defense attorney for TWM. Discussed detail, and amounts with Josh. Also discussed the fact that these expenses were not included in the base in which advisory fees were calculated, and therefore,	1.80 270.00/hr	486.00
2/24/2015	KJ Receiver Working with Dan Pryor and Mark Dionne on Fund Count install on stand alone computer. Sent list of additional entities to Kenyon to send subpoenas. Followed up with Sarah at Wells Fargo on status of QSF checking account.	1.80 270.00/hr	486.00
2/25/2015	KJ Receiver Did a further analysis of ACOF operating expenses; analyzed by year since inception, and compared to 2014, summarized and sent to Josh. Sent several more entities to Kenyon to serve subpoenas. Worked with Mark Dionne to get quarterly service fees paid for Fund Count in order to utilize their support team for the software move to stand alone computer. Email correspondence regarding status of Rainmaker partial distribution checks. Requested the rest of the monthly excel statements from David Barton.	3.80 270.00/hr	1,026.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
2/26/2015	KJ Receiver Logged into Fund Count remotely from stand alone computer at Mark Dionne's office, ran some reports, and got acclimated to the software. Correspondence with Josh regarding the review of the Metro Coffee sale issues, and them attempting to move forward with the sale without consent of the receivership. Inquired with David Barton about the accrued interest for 2014 for PPCN that was net of re-title effect.	4.80 270.00/hr	1,296.00
2/27/2015	KJ Receiver Signed paperwork to get Wells Fargo checking account open for the QSF. Working with Kenyon to get proper info for the PPCN bank subpoenas. Scheduled call with Tony Hartman at PPCN. Reviewed the Due Diligence material for PPCN in Box.net in preparation for our scheduled meeting.	2.80 270.00/hr	756.00
2/9/2015	TAS Receiver Telephone call with Kristen status of take over, meeting with business person, accountants, books and records.	0.40 375.00/hr	150.00
	TAS Receiver Telephone call with Josh re preliminary injunction, books and records, depositions.	0.40 375.00/hr	150.00
2/10/2015	TAS Receiver Telephone call with Alison re Quickbooks files, books and records, cash in banks.	0.40 375.00/hr	150.00
2/12/2015	TAS Receiver Telephone call with Alison re Metropolitan Coffee funds frozen, review emails re same, give Kristen input on need for more information. Telephone call with Josh re security interest, note, bankruptcy schedules and MOR, possible partial funding of payroll.	0.40 375.00/hr	150.00
2/13/2015	TAS Receiver Telephone call with Kristen re Metropolitan Coffee, payroll payees and amounts, need to look at financials, etc.	0.30 375.00/hr	112.50
2/14/2015	TAS Receiver Telephone call with Josh re Metropolitan Coffee frozen funds, issues re same, Wells Fargo, etc.	0.20 375.00/hr	75.00
	SUBTOTAL:	[ 73.00	19,233.00]
	<u>Receivership Administration</u>		
2/3/2015	DC Receivership Administration Reviewed pleadings on Total Wealth and performed preliminary research.	1.70 125.00/hr	212.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
2/3/2015	DC Receivership Administration Gather documents and supplies and prepare for trip to Total Wealth trip.	0.60 125.00/hr	75.00
2/4/2015	DC Receivership Administration Drive time to San Diego billed at half.	1.00 125.00/hr	125.00
	DC Receivership Administration Attended meeting at Allen Matkins.	0.40 125.00/hr	50.00
	DC Receivership Administration Meeting with Alison and Kristen to discuss advancements made for the day and plan for the morning.	1.50 125.00/hr	187.50
	DC Receivership Administration Performed recon and went to multiple locations to assess situation of Total Wealth Management and related entities. Met with property manager, took photos, watched for activity in preparation for takeover.	5.50 125.00/hr	687.50
2/5/2015	DC Receivership Administration Takeover continued with Alison Juroe (forensic accountant) and Kristen Janulewicz (Receiver). Went into executive suites. Met with forensic computer company. Forwarded mail and reviewed mail that came in for the day.	4.50 125.00/hr	562.50
	DC Receivership Administration Drive back to Irvine office from San Diego billed at half.	0.70 125.00/hr	87.50
	DC Receivership Administration Drafted email for Kristen Janulewicz to send.	0.20 125.00/hr	25.00
	DC Receivership Administration Reviewed more pleadings from SEC from jump drive to look for names of more entities, domains and IP locations.	0.70 125.00/hr	87.50
	DC Receivership Administration Researched domains online through GoDaddy and looked to tie in related entities on California Secretary of State web site.	0.70 125.00/hr	87.50
	DC Receivership Administration Reviewed bounced emails from addresses given to Receiver. Using bounced emails contacted Smarsh to assess their role in document and email storage. Obtained legal department contacts for multiple internet cloud storage entities.	0.40 125.00/hr	50.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
2/6/2015	DC Receivership Administration Had conference call with Allan Matkins.	0.40 125.00/hr	50.00
	DC Receivership Administration Research related entities, send Order Appointing Temporary Receiver to cloud companies and made further inquiries into ownership and login credentials for various online properties.	2.80 125.00/hr	350.00
	DC Receivership Administration Logged into Box.net and reviewed and printed multiple documents to perform further research. Read over multiple documents.	2.10 125.00/hr	262.50
2/7/2015	DC Receivership Administration Logged into Box.net and adjusted permissions for folders for multiple users to prevent deletion or changing.	1.20 125.00/hr	150.00
2/8/2015	DC Receivership Administration Reviewed documents on Box.net and read SEC pleadings in more detail.	2.00 125.00/hr	250.00
2/9/2015	DC Receivership Administration Reviewed and adjusted more permissions for Box.net folders above Receiver's user level access using Jacob's login.	1.20 125.00/hr	150.00
	DC Receivership Administration Had conference call with Receiver's counsel, Receiver and Alison Juroe.	1.30 125.00/hr	162.50
	DC Receivership Administration Reviewed additional folders and documents in Box.net account.	0.80 125.00/hr	100.00
	DC Receivership Administration Copied emails and assisted Receiver with sending 3rd party notices.	0.30 125.00/hr	37.50
	DC Receivership Administration Faxed 3rd party notices.	0.20 125.00/hr	25.00
	DC Receivership Administration Updated master list of 3rd party notice recipients.	0.10 125.00/hr	12.50
2/10/2015	DC Receivership Administration Searched for additional entities and ran D&B (Hoovers) reports on entities that were located. Performed various searches to tie entities together.	1.10 125.00/hr	137.50



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		<u>Hrs/Rate</u>	<u>Amount</u>
2/10/2015	DC Receivership Administration Reviewed more online documents.	0.60 125.00/hr	75.00
2/11/2015	DC Receivership Administration Checked availability of various domains for receivership web site.	0.10 125.00/hr	12.50
	DC Receivership Administration Met with Tim McDonnell regarding receivership web site and initial direction.	0.10 125.00/hr	12.50
	DC Receivership Administration Emailed legal counsel at Smarsh.com.	0.10 125.00/hr	12.50
	DC Receivership Administration Updated Receiver's counsel regarding Smarsh progress via email.	0.10 125.00/hr	12.50
	DC Receivership Administration Forwarded login credentials for Smarsh archives to Kristen Janulewicz and Alison Juroe.	0.10 125.00/hr	12.50
	DC Receivership Administration Created, printed, scanned and emailed letter of authorization by Receiver for Alison Juroe to have access to Smarsh to legal department at Smarsh.com.	0.10 125.00/hr	12.50
	DC Receivership Administration Reviewed Total Wealth emails through Smarsh archive using key word searches. Printed and made note of names and entities.	1.60 125.00/hr	200.00
2/12/2015	DC Receivership Administration Worked wit Smarsh tech reps on retrieving information via searches and current mx (mail exchange) settings. Ran tests and reviewed which mailboxes to halt sending 'from' but allowing sending 'to'. Reviewed permissions of all users who were assigned Smarsh service in the Total Wealth account.	0.80 125.00/hr	100.00
	DC Receivership Administration Reviewed proposal from Smarsh for converting all mail boxes to Outlook pst files. Discussed alternatives, timing and costs.	0.30 125.00/hr	37.50
	DC Receivership Administration Composed letter to GoDaddy regarding instructions on domains of TotalWealthManagement.net and twmadvisor.com. Gave instructions as to MX (mail exchange records).	0.30 125.00/hr	37.50
	DC Receivership Administration Emailed letter to GoDaddy and had follow up call to discuss procedure going forward.	0.20 125.00/hr	25.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
2/12/2015	DC Receivership Administration Set up GoDaddy account under receivership and forwarded instructions to GoDaddy's legal department regarding new account and instructions.	0.20 125.00/hr	25.00
	DC Receivership Administration Gave list of 3rd party notices sent or emailed by me to Tim McDonnell for additional updating.	0.10 125.00/hr	12.50
	DC Receivership Administration Updated Alison Juroe and Kristen Janulewicz on progress with cloud entities.	0.10 125.00/hr	12.50
2/13/2015	DC Receivership Administration Had lengthy call with Box.net representatives regarding access and letter sent regarding order.	0.60 125.00/hr	75.00
	DC Receivership Administration Answered Smarsh questions regarding additional mailboxes and pst requirements.	0.20 125.00/hr	25.00
	DC Receivership Administration Emailed additional instructions to Smarsh techs.	0.10 125.00/hr	12.50
	DC Receivership Administration Performed numerous keyword searches looking for alternate email addresses for Jacob Cooper.	1.40 125.00/hr	175.00
	DC Receivership Administration Emailed Smarsh with additional mailboxes to get access to and create psts for.	0.10 125.00/hr	12.50
2/17/2015	DC Receivership Administration Performed searched related to TWMaccountancy, twmlegalgroup.com, and searched for IP addresses and mx records. Contacted GoDaddy.	0.80 125.00/hr	100.00
	DC Receivership Administration Exchanged multiple emails with Receiver relating to SSNs for employees of Total Wealth. Searched in email archive for information.	0.60 125.00/hr	75.00
	DC Receivership Administration Downloaded, reviewed and saved multiple 3rd party demand letters; received multiple emails with attached letters. Updated master list.	0.60 125.00/hr	75.00
	DC Receivership Administration Analyzed Smarsh spreadsheet of email addresses, number of messages, and size of email files and created plan for combining of	0.60 125.00/hr	75.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	mailboxes to export as psts to load locally for quicker searching.		
2/18/2015 DC	Receivership Administration Had further discussions with Smarsh regarding file transfer and format. Negotiated timing procedure and delivery of data. Informed Receiver and got approval.	0.70 125.00/hr	87.50
2/19/2015 DC	Receivership Administration Coordinated schedule with Dan Pryor regarding pst conversions after receiving hard drive.	0.20 125.00/hr	25.00
DC	Receivership Administration Met with Alison and regarding pst files.	0.10 125.00/hr	12.50
DC	Receivership Administration Reviewed the files on the drive regarding encryption level.	0.40 125.00/hr	50.00
2/20/2015 DC	Receivership Administration Responded to emails about Utah address for business. Reviewed additional demand letters and saved to file.	0.30 125.00/hr	37.50
DC	Receivership Administration Had conference call with Dan to answer additional questions regarding weekend plan to un-encrypt pst files and load up new Outlook profile for email searching.	0.20 125.00/hr	25.00
2/21/2015 DC	Receivership Administration Met with Dan Pryor and converted files received from Smarsh into pst files for loading into Outlook profile. Each email address (16 addresses) was divided into multiple psts. There were 263 total Psts in total. For each user with multiple psts, the psts had to be combined into a single pst. Downloaded a software capable of combining psts. Converted each user's multiple psts into single psts. Once converted, the psts were loaded into a single Outlook profile. Upon closer examination, the psts (though combined by user) separated messages into 263 separate folders with no differentiation between sent or received items. Discussed options with Dan Pryor and decision was made to manually combine each user's multiple folders into single folder then separate sent from received items.	3.10 125.00/hr	387.50
2/22/2015 DC	Receivership Administration Logged into Alison Juroe's machine to check status of pst indexing. Had conference call with Dan to discuss options for speeding up indexing. Performed email searches and compared response times to Smarsh site. Performed test of moving messages into single folders by user and separating out 'sent' from 'received'. Test successful; will perform movements for all users this evening.	0.80 125.00/hr	100.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
2/22/2015	DC Receivership Administration Worked on moving psts into folders for each user. Due to the hundreds of folders and hundreds of thousands of messages, the process is a lengthy and must be error free.	3.80 125.00/hr	475.00
2/23/2015	DC Receivership Administration Continued and completed work necessary to combine all psts. Began re-indexing.	2.80 125.00/hr	350.00
	DC Receivership Administration Sent information to counsel regarding subpoena for Salesforce.com access. Had call and exchanged emails with Salesforce.	0.30 125.00/hr	37.50
	DC Receivership Administration Had call with Dan Pryor to discuss access to Mark Dionne's computer.	0.20 125.00/hr	25.00
	DC Receivership Administration Installed software and tested remote computer.	0.30 125.00/hr	37.50
	DC Receivership Administration Installed software on second computer and tested; informed Tom Seaman, Alison Juroe and Kristen Janulewicz regarding remote access.	0.20 125.00/hr	25.00
	DC Receivership Administration Logged in remotely to check on status of Fund Account software installation. Contacted Dan Pryor regarding issues related to remote access.	0.20 125.00/hr	25.00
2/24/2015	DC Receivership Administration Had phone with Dan Pryor regarding issues with email indexing and problems with Fund Count software in Mark Dionne's Dan Diego office.	0.30 125.00/hr	37.50
	DC Receivership Administration Reviewed, scanned and saved transfer/hold letters provided by counsel.	0.30 125.00/hr	37.50
	DC Receivership Administration Logged into remote computer hosting Fund Count software to review progress.	0.20 125.00/hr	25.00
2/25/2015	DC Receivership Administration Worked with Dan Pryor regarding access issues and remote testing.	0.40 125.00/hr	50.00
2/27/2015	DC Receivership Administration Assisted Dan with additional remote access to Fund Count issues. Relayed progress to Receiver.	0.10 125.00/hr	12.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
2/16/2015	TAS Receivership Administration Meet with Kristen and Alison re status of turnover of books and records, get email sign on and Quickbooks sign ons, need to get investor fund accounting software and back-up.	0.70 375.00/hr	262.50
2/17/2015	TAS Receivership Administration Review web site, revise language and direct Tim re update.	0.60 375.00/hr	225.00
	TM Receivership Administration Finished EIN application for Kristen, had her review. Had Alison review, sent via fax several times, made cover letter, sent with order for permanent receiver.	0.80 165.00/hr	132.00
	TM Receivership Administration Updated list of third parties.	0.30 165.00/hr	49.50
	TM Receivership Administration Started Form 56's for receivership entities.	1.00 165.00/hr	165.00
2/18/2015	TM Receivership Administration Worked on Form 56's for receivership entities.	1.10 165.00/hr	181.50
2/19/2015	TM Receivership Administration Form 56's for receivership entities.	0.20 165.00/hr	33.00
2/23/2015	TM Receivership Administration Finished Form 56's. Gathered tax info from Kristen, filled out. Printed for Alison.	1.10 165.00/hr	181.50
2/24/2015	TM Receivership Administration Made scans of Form 56's which are ready to be filed. Made copies and prepared for sending to tax authorities.	0.30 165.00/hr	49.50
	TM Receivership Administration Email to attorney for iMAX requesting call re accounts.	0.10 165.00/hr	16.50
2/25/2015	TM Receivership Administration Received new EIN for receivership. Email to group. Scanned document.	0.10 165.00/hr	16.50
	TM Receivership Administration Prepared items to be sent to IRS. Searched for contact info for FTB.	0.80 165.00/hr	132.00
2/27/2015	TM Receivership Administration Looked up FTB instructions for receivers and read. Found item after long search. Prepared notice for Franchise Tax Board. Had signed and sent via fax.	1.70 165.00/hr	280.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
2/27/2015	TM Receivership Administration Prepared reimbursement re web site.	0.10 165.00/hr	16.50
	TM Receivership Administration Email from iMAX and forwarded to Alison.	0.10 165.00/hr	16.50
SUBTOTAL:		[ 65.10	8,770.50]

Research files

2/20/2015	AJ Research files Search and review emails and Box.net, and Quickbooks.	3.80 175.00/hr	665.00
2/23/2015	AJ Research files Review and search emails.	3.80 175.00/hr	665.00
2/26/2015	AJ Research files Review and search files, emails, etc. Confer with Kristen and Tom re same. Emails to Josh re subpoenas, etc.	4.40 175.00/hr	770.00
2/16/2015	TAS Research files Review Total's Quickbooks file summary level reports	0.60 375.00/hr	225.00
	TAS Research files Review Smarsh.com cloud based emails, do searches.	0.50 375.00/hr	187.50
2/26/2015	TAS Research files Assist Kristen with determining PPCN notes in name of investor or in name of fund, suggest documents to review, review same, confer with Kristen and Alison on re-registration status.	0.50 375.00/hr	187.50
SUBTOTAL:		[ 13.60	2,700.00]

Takeover Property

2/4/2015	AJ Takeover Property Travel time at 50% of time to San Diego for appointment and takeover.	1.30 175.00/hr	227.50
	AJ Takeover Property Arrive at the Total Wealth office and attempt to gain entry. Only remaining suite is an executive services office. Calls with property manager, and discussions with building security.	1.00 175.00/hr	175.00
2/5/2015	AJ Takeover Property Met with Kristen, Darren re take over. Calls with Tom to provide status, etc. On site at 8880 Rio San Diego. Met with management for Premier Suites, provide order and calls with upper level management and executive suites' counsel. Work out arrangement	5.70 175.00/hr	997.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
	for mail for mail forwarding, review lease file, etc. Calls with Wells Fargo re account freeze, etc. Confer with IT professional re tasks. Calls with Receivers counsel to update on findings, receive update on state court hearing. Discuss next steps and options for proceeding.		
2/5/2015	AJ Takeover Property Travel time at 50% of time from San Diego to Irvine.	1.00 175.00/hr	175.00
2/2/2015	KJ Takeover Property Doing additional research for Total Wealth takeover.	1.50 270.00/hr	405.00
	KJ Takeover Property Doing research and getting game plan together for Total Wealth takeover.	1.50 270.00/hr	405.00
2/4/2015	KJ Takeover Property In San Diego at Allen Matkins office reading lawsuits for Calderon and Brunner, got all docs not yet received for files, received TRO, attempted to take over office at 8880 Rio San Diego, but security would not let us up after 6PM. Meeting with Alison and Darren to discuss possible other offices that record might be at, and game plan for Thurs.	7.00 270.00/hr	1,890.00
2/5/2015	KJ Takeover Property Attempted to takeover office at 8880 Rio San Diego in AM. Worked with property manager to obtain lease documents, and copies of last rent checks, arranged for mail forward, discussed tenant, Doug Shoemaker, and any current involvement, contacted Wells Fargo to ensure freezes were in place, and get balances, etc. Drafted 3rd party letter, and sent to Josh to review, emailed TRO and 3rd party letters to former employees of TWM, correspondence with Josh regarding the outcome of the state court hearing that morning. Called Richard Kipperman to get the info he had gathered for his reports.	7.50 270.00/hr	2,025.00
2/3/2015	TAS Takeover Property Prepare for take over, review SEC administrative proceeding re Cease and Desist, read class action complaints, research principals, locations, assist Kristen re with initial game plan for takeover.	2.90 375.00/hr	1,087.50
2/5/2015	TAS Takeover Property Telephone call with Alison and Kristen re stipulation to appoint receiver, first steps.	0.50 375.00/hr	187.50
2/6/2015	TAS Takeover Property Telephone call with Alison re office vacated, Shoemaker, books and records, computer back-up, staffing, Kipperman.	0.60 375.00/hr	225.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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			<u>Hrs/Rate</u>	<u>Amount</u>
2/6/2015	TAS	Takeover Property Telephone call with Kristen re status of takeover, consult re actions needed, books and records, letter to third parties re payment of proceeds to Receiver.	0.70 375.00/hr	262.50
	TAS	Takeover Property Telephone call with David Zaro re appointment of receiver, state court action and stipulation to appoint receiver, background on defendants and scope of receivership.	0.50 375.00/hr	187.50
2/18/2015	TAS	Takeover Property Telephone call with David Zaro re books and records, fund accounting.	0.30 375.00/hr	112.50
2/19/2015	TAS	Takeover Property Confer with Kristen in preparation for meeting with Mark Dionne.	0.50 375.00/hr	187.50
	TAS	Takeover Property Travel time to San Diego and return.	2.10 375.00/hr	NO CHARGE
	TAS	Takeover Property Meet with Mark Dionne re Fund Account system, tax returns, fund structure, computer.	2.10 375.00/hr	787.50
	TAS	Takeover Property Conference call with Kristen and Josh re Mark Dionne subpoena, meeting, computer, books and records, Metropolitan Coffee bankruptcy.	0.40 375.00/hr	150.00
	TAS	Takeover Property Confer with Kristen after meeting with Mark Dionne and next steps.	0.50 375.00/hr	187.50
2/23/2015	TAS	Takeover Property Confer with Darren re remote access to Fund Account.	0.20 375.00/hr	75.00
	TAS	Takeover Property Prepare outline of relevant entities.	1.10 375.00/hr	412.50
	TAS	Takeover Property Review balance sheets and portfolio analysis reports, add assets to outline, review previously redeemed or lost investments, add to outline.	3.20 375.00/hr	1,200.00
2/24/2015	TAS	Takeover Property Meet with Kristen and Alision re LJL, Quadriga, outline for Kristen's call, list of questions to ask, linkage between entities, LJL circular, need to review offering materials.	0.50 375.00/hr	187.50



Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
2/24/2015	TAS Takeover Property Confer with Alison re John Lively, need to get company books and records, confer with Kristen re demand re same.	0.30 375.00/hr	112.50
2/4/2015	TM Takeover Property Calls from Alison and Kristen re need for letters.	0.40 165.00/hr	66.00
2/5/2015	TM Takeover Property Calls from Alison and Kristen re edits to letters and info on bank accounts. Numerous updates, sent to Alison. Edits to letter to vendors, etc.	3.20 165.00/hr	528.00
2/6/2015	TM Takeover Property Direction from Alison to gather info re vendors and clients. Checked internet for additional contact info.	5.00 165.00/hr	825.00
2/9/2015	TM Takeover Property Reviewed documents to find additional vendors to notice.	4.00 165.00/hr	660.00
2/10/2015	TM Takeover Property Reviewed documents to find additional vendors to notice. Added to spreadsheet, edits to freeze letter.	3.20 165.00/hr	528.00
2/12/2015	TM Takeover Property Sent out notice. Edits to list, looked up additional contact info.	3.50 165.00/hr	577.50
2/13/2015	TM Takeover Property Sent out notices, calls to merchant providers, Intuit, etc. Edits to list, looked up additional contact info. Searches for others needing notice.	3.10 165.00/hr	511.50
2/16/2015	TM Takeover Property Filling out SS-4 form. Attempt to do with online processing, read instructions. Discussed with Alison re same.	0.90 165.00/hr	148.50
2/20/2015	TM Takeover Property LM with Intuit and followed up with email re status of accounts.	0.20 165.00/hr	33.00
2/23/2015	TM Takeover Property Email from representative from IMAX Bancard re contact info to follow up. Email to attorney re same.	0.20 165.00/hr	33.00
	TM Takeover Property Received returned mail and edited that third party list per Alison.	0.10 165.00/hr	16.50
SUBTOTAL:		[ 66.70	15,589.50]
For professional services rendered		304.70	\$61,962.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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Amount

Balance due

\$61,962.00

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

July 27, 2015

Invoice #11172

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<u>Accounting &amp; Reporting</u>			
3/9/2015	TAS Accounting & Reporting Telephone call with Josh re PPCN narrative concerns, accredited investor issue.	0.40 375.00/hr	150.00
	TAS Accounting & Reporting Read draft report, make comments, confer with Receiver re additions and revisions, accounting exhibit.	2.10 375.00/hr	787.50
3/12/2015	TAS Accounting & Reporting Review latest version of report, prepare redline.	2.10 375.00/hr	787.50
	TAS Accounting & Reporting Conference call with Receiver and counsel re final revisions and additions to report.	0.70 375.00/hr	262.50
SUBTOTAL:		[ 5.30	1,987.50]
<u>Administration</u>			
3/4/2015	MRF Administration Went to the bank to deposit funds seized re Total Wealth Management. Had a prolonged wait due to large turnover check, greater than 1 million dollars, had to be verified by off-site supervisor.	0.40 65.00/hr	26.00
3/6/2015	MRF Administration Input the new bank account information for Total Wealth Management into VersaCheck to print blank checks for the account.	0.50 65.00/hr	32.50

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
3/9/2015	MRF Administration Printed blanks checks for the Total Wealth account and deposited checks received to the account.	0.50 65.00/hr	32.50
3/19/2015	MRF Administration Copied checks received for Total Wealth, updated tracking, and deposited to bank account.	0.40 65.00/hr	26.00
3/25/2015	MRF Administration Opened and reviewed the iChats between Cooper and Hartman.	0.30 65.00/hr	19.50
	MRF Administration Exported Cooper's iChat's to pdf format and printed for Kristen Janulewicz.	0.30 65.00/hr	19.50
SUBTOTAL:		[ 2.40	156.00]
<u>Financial Analysis</u>			
3/13/2015	KJ Financial Analysis Reviewed ACOF financial info received from Lisa Horrell, CPA, prior accountant for the fund in 2009, made several inquiries based on my review.	1.00 270.00/hr	270.00
3/17/2015	KJ Financial Analysis Per John at the SEC's request, I put a schedule together based on my review of the Quickbooks' balance sheet for ACOF of the timing of the funds when they were first invested in through the date they were sold, or still held. Downloaded and reviewed info received from former ACOF accountant Lisa Horrell from 2010 and reviewed, and reported back to John on his inquiries from this period.	2.40 270.00/hr	648.00
SUBTOTAL:		[ 3.40	918.00]
<u>Forensic Accounting</u>			
3/11/2015	TAS Forensic Accounting Analyze Fund Account databases, run sample reports, extract data on remaining investors.	2.10 375.00/hr	787.50
3/12/2015	TAS Forensic Accounting Review Fund Account, extract and analyze data, prepare investor cash basis, MIMO, prepare summary of same and assets vs. basis, potential losses.	2.20 375.00/hr	825.00
SUBTOTAL:		[ 4.30	1,612.50]

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
<u>Investor Relations</u>			
3/20/2015	AJ Investor Relations Review messages and forward to Kristen.	0.10 175.00/hr	17.50
3/24/2015	AJ Investor Relations Review messages and forward voice mail to Kristen to follow up.	0.10 175.00/hr	17.50
3/18/2015	CM Investor Relations Organized and scanned all documents received per Darren and Kristen's instruction. Once all documents were scanned into folders, I re-named all folders.	5.00 65.00/hr	325.00
3/20/2015	CM Investor Relations Titled saved documents that were saved from CD into folders.	0.70 65.00/hr	45.50
3/23/2015	CM Investor Relations Called Investment Funds to check status of Altus Redemption Request per Kristen's request.	2.20 65.00/hr	143.00
3/3/2015	KJ Investor Relations Took investor calls and responded to their emails.	0.70 270.00/hr	189.00
3/4/2015	KJ Investor Relations Took investor calls and responded to their emails.	0.70 270.00/hr	189.00
3/5/2015	KJ Investor Relations Took investor calls and responded to their emails.	0.70 270.00/hr	189.00
3/6/2015	KJ Investor Relations Took investor calls and responded to their emails.	0.70 270.00/hr	189.00
3/9/2015	KJ Investor Relations Took investor calls and responded to their emails.	0.70 270.00/hr	189.00
3/10/2015	KJ Investor Relations Took investor calls and responded to their emails.	0.70 270.00/hr	189.00
3/11/2015	KJ Investor Relations Took investor calls and responded to their emails.	0.70 270.00/hr	189.00
3/12/2015	KJ Investor Relations Took investor calls and responded to their emails.	0.70 270.00/hr	189.00
3/13/2015	KJ Investor Relations Took investor calls and responded to their emails.	0.70 270.00/hr	189.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
3/16/2015	KJ Investor Relations Took investor calls and responded to their emails.	0.70 270.00/hr	189.00
3/17/2015	KJ Investor Relations Took investor calls and responded to their emails.	0.70 270.00/hr	189.00
3/18/2015	KJ Investor Relations Took investor calls and responded to their emails.	0.70 270.00/hr	189.00
3/19/2015	KJ Investor Relations Took investor calls and responded to their emails.	0.70 270.00/hr	189.00
3/20/2015	KJ Investor Relations Took investor calls and responded to their emails.	0.70 270.00/hr	189.00
3/23/2015	KJ Investor Relations Took investor calls and responded to their emails.	0.70 270.00/hr	189.00
3/24/2015	KJ Investor Relations Took investor calls and responded to their emails.	0.70 270.00/hr	189.00
3/25/2015	KJ Investor Relations Took investor calls and responded to their emails.	0.70 270.00/hr	189.00
3/26/2015	KJ Investor Relations Took investor calls and responded to their emails.	0.70 270.00/hr	189.00
3/3/2015	TM Investor Relations Worked on establishing Constant Contact and passwords for netmail for web site.	1.10 165.00/hr	181.50
	TM Investor Relations Paid for email service. Inserted image, worked on settings for service.	1.10 165.00/hr	181.50
3/6/2015	TM Investor Relations Edits to Constant Contact templates.	0.60 165.00/hr	99.00
3/13/2015	TM Investor Relations Direction to post initial report to web site. Prepared item for posting, wrote narrative, posted. Email to Kristen re netmail. Edit to side bar. Removed unnecessary pdfs.	1.30 165.00/hr	214.50
SUBTOTAL:		[ 24.80	4,627.00]
<u>Project Management</u>			
3/2/2015	AJ Project Management Team call with Josh and David, Kristen and Tom re objectives of receiver's first report, initial steps, initial findings, PPCN findings to date, connection to Total, review management agreement re same	1.20 175.00/hr	210.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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			<u>Hrs/Rate</u>	<u>Amount</u>
		how to proceed, Metropolitan Coffee, bankruptcy and sale, additional subpoenas needed.		
3/2/2015	AJ	Project Management Follow up call with Josh and David, Kristen and Tom re objectives of receiver's first report, etc.	0.80 175.00/hr	140.00
	AJ	Project Management Confer with Kristen re PPCN letter.	0.10 175.00/hr	17.50
3/3/2015	AJ	Project Management Review emails from Kenyon re communications and subpoenas.	0.20 175.00/hr	35.00
3/4/2015	AJ	Project Management Review emails and correspondence.	0.50 175.00/hr	87.50
3/5/2015	AJ	Project Management Review draft receivers report.	0.40 175.00/hr	70.00
	AJ	Project Management Work on clean up and organization of documents and files.	1.00 175.00/hr	175.00
3/6/2015	AJ	Project Management Review draft Receiver's report. Confer with Kristen re same.	0.50 175.00/hr	87.50
3/9/2015	AJ	Project Management Review latest version of receivers report, review emails re same. Confer with Tom re content, etc. Confer with Kristen and Tom re same. Research details.	1.40 175.00/hr	245.00
3/10/2015	AJ	Project Management Confer with Kristen re various issues.	0.10 175.00/hr	17.50
3/12/2015	AJ	Project Management Review emails related to actions taken in the case.	0.20 175.00/hr	35.00
3/13/2015	AJ	Project Management Review emails re discovery and subpoenas, review records, emails, files, etc.	1.40 175.00/hr	245.00
3/16/2015	AJ	Project Management Review and respond to emails re subpoena issues, response from Hartman, etc.	0.50 175.00/hr	87.50
3/17/2015	AJ	Project Management Emails re subpoenas, etc.	0.30 175.00/hr	52.50

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
3/18/2015	AJ Project Management Review emails related to subpoena timing and responses, etc.	0.40 175.00/hr	70.00
3/19/2015	AJ Project Management Review emails from Kenyon re subpoena responses, and productions received, etc.	0.40 175.00/hr	70.00
3/20/2015	AJ Project Management Confer with Kristen re status for subpoena production. Email to/ from Kenyon re status of production of records from bank.	0.20 175.00/hr	35.00
3/23/2015	AJ Project Management Review correspondence, etc. Review docs received from Wells Fargo.	1.00 175.00/hr	175.00
3/27/2015	AJ Project Management Review email from Kristen from investor.	0.20 175.00/hr	35.00
	AJ Project Management Review emails and docs. Review emails re production status related to bank subpoenas.	0.60 175.00/hr	105.00
3/30/2015	AJ Project Management Email from John Bulgozdy. Call to Tom re same. Follow up call with Tom re doc needed.	0.10 175.00/hr	17.50
	AJ Project Management Search files and locate doc needed and email to SEC.	0.30 175.00/hr	52.50
3/31/2015	AJ Project Management Calls with Kristen requesting information on docs on Box.net.	0.20 175.00/hr	35.00
	AJ Project Management Search company records and record the items that were requested and located. Call back with Kristen to advise re same.	1.20 175.00/hr	210.00
3/1/2015	DC Project Management Worked on Outlook transfer plan with Dan Pryor to move profile from Alison Juroe's computer to a stand-alone computer to allow multiple remote desktop protocols (rdp) connections. Moved all Outlook pst files and sub folders, tested locally and remotely from internal and external IP addresses. Created shortcuts and emailed instructions to individuals.	2.40 125.00/hr	300.00
3/27/2015	DC Project Management Continued work on exhibits for yearly report.	2.80 125.00/hr	350.00
SUBTOTAL:		[ 18.40	2,960.00]



Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
<u>Receiver</u>			
3/3/2015	KJ Receiver Touch base call with Josh, David, Tom, and Alison regarding direction of initial receivers report, and discussed several matters at hand, including forensic accounting cost vs. size of case. Concluded that we should keep it as light as possible. Had call with Tony Hartman, Tom, and Tony's attorney to discuss the underlying assets of PPCN and their statuses. Put together and emailed a listing of items needed from Tony Hartman at PPCN.	2.20 270.00/hr	594.00
3/4/2015	KJ Receiver Touched base with Kenyon on status of subpoenas, sent him our list of third parties we sent letters to informing them of the TRO (freeze letters). Read summary of phone conversation Kenyon had with Red 7 regarding their business relationship/dealings with TWM. Reviewed discovery and docs on Box.net.	3.90 270.00/hr	1,053.00
3/5/2015	KJ Receiver Put together schedule for Exhibit 1 of Receiver's Initial Report. Inquired with Mark regarding prepaid redemptions on one of the Altus series funds balance sheet to determine if it was a true asset. Researched underlying fund names for initial report, and sent list to Josh. Working with Wells Fargo on CEO login settings for new TWM bank account. Working with Mark to make sure financial info for initial report was correct. Drafted content for Receiver's Initial Report and sent to Josh.	4.90 270.00/hr	1,323.00
3/6/2015	KJ Receiver Sent Todd at Crowe Horwath the listing of the Altus funds with EIN's to do tax extensions. Inquired with Mark regarding the timing of interest accrued the Aegis and Metro Coffee notes for the Altus series funds. Read Josh's draft of Receiver's Initial Report, discussed several corrections/clarifications.	3.40 270.00/hr	918.00
3/9/2015	KJ Receiver Finalizing Receiver's initial report. Discussed Scooter's sale offer of MCC with Josh/David. Discussed receipts of 1099's for 2014 issued by PPCN directly to borrowers with Mark, who sent me an email with Tony Hartman's position on the matter.	3.90 270.00/hr	1,053.00
3/10/2015	KJ Receiver Worked with Todd Hein at Crowe to get a new SS-4 properly completed and faxed to the IRS to get a new EIN for the QSF. Brought possible conflict of interest to Josh's attention to see if it should be mentioned in the Receiver's Initial Report. Working with Mark Dionne on financial schedules for initial report.	3.50 270.00/hr	945.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
3/11/2015	KJ Receiver Pulled together info for Exhibit 1 of the Receiver's initial report. Worked with Mark Dionne to ensure we were accurately reporting based on financial data pulled from the Fund Count accounting software. Sent and re-sent updated versions of Exhibit 1 to Josh.	6.00 270.00/hr	1,620.00
3/12/2015	KJ Receiver Spoke with John Bulgozdy regarding with upcoming SEC administrative proceedings and their areas of focus. Sent him some reports from Pinnacle Wealth's Quickbooks file. Worked with Tom and Josh on last minute report additions/modifications, and got the initial receivers report filed.	4.70 270.00/hr	1,269.00
3/13/2015	KJ Receiver Researched several tax inquiries, based on questions from investors. Read financial statements and other info received from Andesite Mortgage/LJL, worked with Cindy to get the info sorted and scanned into the discovery folder.	2.42 270.00/hr	653.40
3/16/2015	KJ Receiver Researched Box.net for letters from Aegis regarding the 2014 insolvency and sent to Millenium Trust. Discussed response letter received back from Tony Hartman's attorney stating they would not be providing any financial statements for PPCN, or financials in existence for their underlying investments. Discussed alternative options with Josh and Tom. Working with Dan Pryor and Mark Dionne on Fund Count installation.	2.20 270.00/hr	594.00
	KJ Receiver Worked with Todd at Crowe to get the extensions filed for the Altus funds.	0.80 270.00/hr	216.00
3/17/2015	KJ Receiver Reviewing discovery received.	1.00 270.00/hr	270.00
3/18/2015	KJ Receiver Had meeting at our office with Todd at Crowe Horwath regarding the new TWM case and the entities in receivership who we would need to be filing tax returns for, and possibly some amended tax returns, discussed timing of QSF, etc. Made Todd a flash drive of info obtained thus far that he needed. Requested the 2012 prepared, but not yet filed 2012 tax returns from Mark Dionne to have Todd review prior to filing.	3.00 270.00/hr	810.00
	KJ Receiver Read, signed and sent the SEC joint motion to stay proceeding for the SEC Admin Proceedings; discussed briefly with Tom and Josh.	0.50 270.00/hr	135.00
3/19/2015	KJ Receiver Requested some statements for investors for Jan 2015. Gathered info for tax return prep, as per my meeting with Todd and Crowe Horwath	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>
	<p>the prior day and sent to him. Requested the rest of the monthly spreadsheets not yet received from David Barton at Abaco, uploaded them from Dropbox to our files, and reviewed some months of interest. Discussed his pre-receivership bill owed with Josh that he was inquiring about, and the possibility of engaging him to finish the accounting for the month of Jan 2015 to take us up to the pre-receivership period. Touched base with IT imager, Darielle with the status of the data on Jacob's computer, and the status of Brittany's computer, which they were having issues with the drive. Requested fund inception and close dates for the Altus series funds from Mark Dionne, per the request of the SEC.</p>		
3/20/2015 KJ	<p>Receiver Spoke with Jerry at Amerifunds regarding liquidation status and informed him of our new receivership bank account. Found out some liquidation proceeds had been wired to frozen receivership entity accounts; contacted Wells Fargo to coordinate the turnover to the receivership account. Spoke with Bridgid Cook at the FBI who was seeking information for investigation; then spoke w/ Josh to see if she needed to subpoena the info from me; informed her that she did need to serve me. Requested info from Mark Dionne. Spoke with Harry Kraatz at Metro Coffee regarding status of sale; he said there would be a possible 2nd offer that could drive the sales price up. Continued to review discovery received.</p>	3.40 270.00/hr	918.00
3/23/2015 KJ	<p>Receiver Read audited financial statements for LJL Secured High Yield Income Fund and Andesite Mortgage Pool for 2010 and 2011 and 2012 and 2013 and made notes. Had call with Josh, and attorney for Andesite principal, Susan Lakosil regarding their concerns in my initial receivers report regarding the timing of the losses and timing of revenue sharing fees paid to TWM. Further discussed timing of losses with Mark Dionne, who was familiar with the books and timing of accounting events. Followed up with Josh on status of Metro Coffee proposed sale offer, and communications with the debtor and debtor's attorney.</p>	2.30 270.00/hr	621.00
3/24/2015 KJ	<p>Receiver Read through Noah Homes confidential settlement agreement found on Jacob's computer, along with several other confidential settlement agreements found on his computer, which investors had received all their principal back, along with some interest; sent to Josh, and inquired about the possibility of a claw-back. Discussed and reviewed other docs found on Jacob's computer with Darren, including icht sessions that discussed PPCN. Identified documents related to the purchase of a motor sports dealership by Jacob Cooper's wife in late 2014; analyzed cash taken out of TWM by Jacob Cooper in and around the time of dealership purchase for possible disgorgement claim. Requested accounting records from former ACOF accountant, Lisa Horrell from 2009. Sent Josh an LDS statement from 2009 with money Jacob had tithed to the church; asked about possible</p>	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>
	claw-back/disgorgement.		
3/25/2015 KJ	Receiver Sent request to Kenyon for another entity to subpoena based on our discovery findings from Jacob's computer. Sent John at the SEC a consulting agreement found on Jacob's computer between PWG and Jomac. Ran payment detail for payments made to Aegis and Metro Coffee after May 2011 to inception, and sent to John, per his request. Looking through discovery from Elevage and Jacob's computer.	2.70 270.00/hr	729.00
3/26/2015 KJ	Receiver Coordinated with Kenyon to send preservation notice to yahoo for Jacob's personal email account. Researched and got back to First Trust of Onaga regarding the status of an investor's account, and why there was a negative cash balance, and the status of the Receiver's liquidation efforts. Touched base with Darren on discovery efforts and findings from Jacob's person computer image.	0.40 270.00/hr	108.00
3/27/2015 KJ	Receiver Met with Josh, John Bulgozdy and David Van Havermaat at the SEC at Allen Matkins office for witness prep for the SEC's upcoming administrative proceedings trial. Discussed content of my initial Receiver's report, and information/documents I had come across so far in my discovery process. Per the SEC's request, I ran requested Quickbooks reports back at the office and sent them to John. I also looked for copies of management agreements, the receivership entities books and records he asked me to try and locate.	4.00 270.00/hr	1,080.00
3/29/2015 KJ	Receiver Went to SEC office in Downtown LA along with Josh for witness preparation. Took notes. Had post-discussion with Josh back at Allen Matkins office. Re-wrote notes in outline format and studied them at home for upcoming witness testimony in SEC administrative proceeds trial.	3.00 270.00/hr	810.00
3/30/2015 KJ	Receiver Attended SEC administrative proceedings in US District Court in Los Angeles to give witness testimony, but was put on call after lunch. Reviewed witness prep notes and receivers initial report. Read and made notes on the 2010 audited financial statements for Metro Coffee, and the 2011 audited financial statements for Aegis Retail and Aegis Atlantic. Reviewed these in preparation for anticipated questions in witness testimony.	4.00 270.00/hr	1,080.00
3/31/2015 KJ	Receiver Attended SEC administrative proceedings in US District Court in Los Angeles, gave witness testimony, as per SEC subpoena. Reviewed my initial report, and witness prep notes for preparation while waiting. Spoke with Aguirre & Severson about the Melrose resort invested in	4.00 270.00/hr	1,080.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
	by PPCN to see what info they had about it.		
3/9/2015	TAS Receiver Make comments to draft report, confer with Kristen and telephone call with Josh re same.	1.40 375.00/hr	525.00
SUBTOTAL:		[ 73.82	20,078.40]
<u>Receivership Administration</u>			
3/2/2015	DC Receivership Administration Worked on remote access issues on computer for Fund Count software.	0.30 125.00/hr	37.50
	DC Receivership Administration Reviewed emails from counsel.	0.10 125.00/hr	12.50
3/3/2015	DC Receivership Administration Reviewed emails from counsel.	0.10 125.00/hr	12.50
3/4/2015	DC Receivership Administration Reviewed emails from counsel.	0.10 125.00/hr	12.50
	DC Receivership Administration Search emails looking for information on Red7's use of Smarsh. Notified Receiver of findings.	0.40 125.00/hr	50.00
3/5/2015	DC Receivership Administration Reviewed emails from counsel.	0.10 125.00/hr	12.50
3/6/2015	DC Receivership Administration Reviewed emails.	0.10 125.00/hr	12.50
3/9/2015	DC Receivership Administration Reviewed emails from counsel.	0.10 125.00/hr	12.50
	DC Receivership Administration Create user for Tom Seaman to remotely search email. Provide login and instruction for remote searching of email.	0.20 125.00/hr	25.00
3/10/2015	DC Receivership Administration Reviewed emails from counsel.	0.10 125.00/hr	12.50
3/11/2015	DC Receivership Administration Review emails from counsel.	0.20 125.00/hr	25.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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			<u>Hrs/Rate</u>	<u>Amount</u>
3/11/2015	DC	Receivership Administration Assist Tom Seaman with remote login to Fund Count software.	0.20 125.00/hr	25.00
	DC	Receivership Administration Reviewed email from David, discussed with Tom Seaman, composed response and sent.	0.20 125.00/hr	25.00
3/12/2015	DC	Receivership Administration Reviewed emails from counsel and document request.	0.20 125.00/hr	25.00
	DC	Receivership Administration Met with Kristen Janulewicz regarding organization of documents being received via FedEx in various media formats.	0.20 125.00/hr	25.00
	DC	Receivership Administration Read and review Receiver's first report and make suggestions.	0.30 125.00/hr	37.50
	DC	Receivership Administration Reviewed and repaired issue with remote access computer and advised Receiver.	0.20 125.00/hr	25.00
3/13/2015	DC	Receivership Administration Reviewed emails and document requests.	0.10 125.00/hr	12.50
	DC	Receivership Administration Reviewed FedEx package of documents received through subpoenas and formulated plan to organize on server in searchable format; notified IT of the plan and researched costs of OCR scanning of pdfs.	0.60 125.00/hr	75.00
3/15/2015	DC	Receivership Administration Created discovery directories on server for voluminous documents received in various media types. Copied documents from portable media into appropriate drives. Began process of running pdfs through OCR (Optical Character Recognition) software.	2.40 125.00/hr	300.00
3/16/2015	DC	Receivership Administration Worked on sql database.	0.60 125.00/hr	75.00
	DC	Receivership Administration Scanned, copied digital files, reviewed and categorized multiple discovery documents and files.	1.70 125.00/hr	212.50
	DC	Receivership Administration Reviewed emails and updates from counsel and Receiver.	0.20 125.00/hr	25.00
3/17/2015	DC	Receivership Administration Met with Kristen Janulewicz regarding sql database progress.	0.20 125.00/hr	25.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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			<u>Hrs/Rate</u>	<u>Amount</u>
3/17/2015	DC	Receivership Administration Discussed sql issues with contractor and created plan for analyzing.	0.20 125.00/hr	25.00
	DC	Receivership Administration Reviewed emails from counsel and sent email with additional questions for TRX attorney.	0.20 125.00/hr	25.00
	DC	Receivership Administration Print off 900 page pdf of Andesite discovery for organization by support staff.	0.30 125.00/hr	37.50
3/18/2015	DC	Receivership Administration Worked on remote access for sql server involving rdp connections. Had multiple calls and testing with IT vendor and sql programmer. Loaded multiple versions of sql viewer and created to do list for vendor.	1.60 125.00/hr	200.00
	DC	Receivership Administration Instructed Cindy Medina on organization of Andesite discovery printouts and rescanning in sortable order including OCR.	0.30 125.00/hr	37.50
	DC	Receivership Administration Provided additional instruction to sql expert.	0.20 125.00/hr	25.00
3/19/2015	DC	Receivership Administration Received training from sql programmer and ran multiple queries to locate information for Receiver.	2.20 125.00/hr	275.00
3/20/2015	DC	Receivership Administration Had online meeting with sql programmer for additional query testing. Ran more queries and created relationships using data from SPROCS (stored procedures). Relayed initial findings to Kristen Janulewicz.	1.40 125.00/hr	175.00
	DC	Receivership Administration Organized more files (paper and digital) from discover requests into readily searchable formats to assist Receiver.	1.60 125.00/hr	200.00
3/22/2015	DC	Receivership Administration Organized and review large amounts of discovery production from Elevage Partners, LJL, Millenium Trust and loaded onto Receiver's servers. Began review of documents and tagged and printed specific areas of interest for the Receiver.	3.80 125.00/hr	475.00
3/23/2015	DC	Receivership Administration Worked on discovery items, and searched for documents at direction of Receiver.	1.40 125.00/hr	175.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
3/23/2015	DC Receivership Administration Verified discovery server and Fund Count server backup.	0.10 125.00/hr	12.50
3/24/2015	DC Receivership Administration Verified discovery server and Fund Count server backup.	0.10 125.00/hr	12.50
	DC Receivership Administration Researched discover production and printed relevant items for Receiver.	1.80 125.00/hr	225.00
	DC Receivership Administration Mounted Jacob Cooper's hard drive from forensic computer service and copied contents. Long file name issue created scenario where copying of files had to be monitored.	1.60 125.00/hr	200.00
3/25/2015	DC Receivership Administration Verified discovery server and Fund Count server backup.	0.10 125.00/hr	12.50
	DC Receivership Administration Reviewed emails from counsel.	0.10 125.00/hr	12.50
	DC Receivership Administration Worked on discovery research, indexing of files and searching, made disk of audio recordings of conference calls between Jacob Cooper and Tony Hartman for Receiver to hear.	1.60 125.00/hr	200.00
3/26/2015	DC Receivership Administration Verified discovery server and fund count server backup.	0.10 125.00/hr	12.50
	DC Receivership Administration Worked on discovery turnover. Loading files, indexing for optimal searching and organizing on discovery server.	1.00 125.00/hr	125.00
3/27/2015	DC Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC Receivership Administration Completed further research into discovery documents.	1.40 125.00/hr	175.00
3/28/2015	DC Receivership Administration Created image of Total Wealth Machine, restored Fund Count databases. Researched and downloaded software program to restore deleted email messages in native format.	2.10 125.00/hr	262.50
3/30/2015	DC Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC Receivership Administration Handled multiple Box.net issues including researching status of Box.net turnover, current access level or administrator. Had call with Kenyon to explain situation and sent email outlining solution. Gained	1.30 125.00/hr	162.50



Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
	access and tested out rights assigned to multiple users.		
3/31/2015	DC Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC Receivership Administration Received Ogbomo discovery. Copied files to hard drive and combined several hundred pdfs into single document and performed optical character recognition to make searching more efficient.	1.20 125.00/hr	150.00
	DC Receivership Administration Adjusted all accounts on Box.net and tested. Contacted tech support to verify all was completed accurately. Notified Receiver and forensic accountant.	0.40 125.00/hr	50.00
3/30/2015	TAS Receivership Administration Telephone call with John Bulgozdy re document needed. Telephone call with Alison re same, follow-up.	0.20 375.00/hr	75.00
3/5/2015	TM Receivership Administration Sent letters to third parties.	0.50 165.00/hr	82.50
3/10/2015	TM Receivership Administration Email from Kristen re tax forms and IRS. Investigated and replied.	0.20 165.00/hr	33.00
	SUBTOTAL:	[ 36.20	4,603.00]
	<u>Research files</u>		
3/2/2015	AJ Research files After call, review and search files and emails for details and information needed for follow up call.	1.20 175.00/hr	210.00
3/6/2015	AJ Research files Research and review 3rd parties, review SOS filings, etc.	0.80 175.00/hr	140.00
3/16/2015	AJ Research files Review discovery docs, emails, and files.	1.40 175.00/hr	245.00
3/19/2015	AJ Research files Review documents turned over, search company files, and emails. Search Secretary of State records, etc.	4.80 175.00/hr	840.00
3/20/2015	AJ Research files Review and search emails and records on Box.net.	1.80 175.00/hr	315.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
3/24/2015	AJ Research files Review emails, files, and records turned over by banks.	2.80 175.00/hr	490.00
3/25/2015	AJ Research files Review Cooper computer files, and productions from 3rd parties and banks. Confer with Kristen re same. Review emails from team related to additional subpoenas, and status of production for various parties.	5.70 175.00/hr	997.50
3/26/2015	AJ Research files Continue to review emails and documents on Cooper computer. Review 3rd party productions, etc.	5.30 175.00/hr	927.50
3/30/2015	AJ Research files Review records, emails, etc. Advise Darren re access issue with Box.net. Confer with Darren re new log in details.	1.70 175.00/hr	297.50
SUBTOTAL:		[ 25.50	4,462.50]
<u>Takeover Property</u>			
3/2/2015	TAS Takeover Property Meet and confer with Kristen in preparation for call with Tony Hartmann, principal of PPCN, review information gathered to date and develop questions re assets, etc.	0.40 375.00/hr	150.00
	TAS Takeover Property Team call with Josh and David, and Receiver and Alison re objectives of Receiver's First Report, initial steps, initial findings, PPCN findings to date, connection to Total, review management agreement re same how to proceed, Metropolitan Coffee, bankruptcy and sale, additional subpoenas needed.	1.20 375.00/hr	450.00
	TAS Takeover Property Resume team call Metropolitan Coffee forensic accounting, additional subpoenas.	0.80 375.00/hr	300.00
3/3/2015	TAS Takeover Property Conference call with Receiver, Tony Hartmann and his counsel.	0.70 375.00/hr	262.50
3/16/2015	TAS Takeover Property Review email from Kristen's counsel re PPCN refusal to turnover documents, suggest possible courses of action.	0.40 375.00/hr	150.00
SUBTOTAL:		[ 3.50	1,312.50]
For professional services rendered		197.62	\$42,717.40

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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Amount

Balance due

\$42,717.40

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

July 27, 2015

Invoice #11172

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<u>Accounting &amp; Reporting</u>			
4/1/2015	KJ Accounting & Reporting Did an analysis of Cooper Payroll advances and Jacob Cooper payroll based on his response to the GL detail in the SEC admin proceedings.	2.00 270.00/hr	540.00
4/3/2015	KJ Accounting & Reporting Continued on the payroll analysis and Cooper advances analysis. Tied all 2014 transfers from TWM to his personal accounts back to the bank statements. Working with Darren on analyzing docs and info found on Jacob's computer image.	2.20 270.00/hr	594.00
4/8/2015	KJ Accounting & Reporting Researched several tax inquiries posed by investors; discussed with Todd.	0.80 270.00/hr	216.00
4/16/2015	KJ Accounting & Reporting Worked with Todd Heim to see if an investor could complete a paper transfer from their regular Altus investment account to their IRA Altus account to make a 2014 IRA contribution by the 4/15 IRS deadline. Got back to several investors on their tax questions that Cindy could not answer.	1.50 270.00/hr	405.00
4/17/2015	KJ Accounting & Reporting Based on emails from Paul Momita, did a little more research on TWM clients' investments in Texas Energy and Gulf South to get them answers, if possible, and determine how these folks may have a valid claim in the receivership estate. Reviewed the bank statements of PPCN. Worked on excel schedule that Cindy had	3.70 270.00/hr	999.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
	started with the PPCN notes, added a few more columns with numbers from the statements form the 1st half of 2014. Worked with Darren on the FBI subpoena.		
4/21/2015 KJ	Accounting & Reporting Completed PPCN excel schedule, and researched differences in the ending balance per the 6/30/14 ending balance, less non-paid interest, and the opening balance per the 12/31/14 statements. Added maturity dates to schedule, identified 6 investors who were able to re-title their PPCN notes into their names and backed them out. Worked with Mark Dionne to get Fund Count quarterly service fees paid so we can utilize their IT support.	2.40 270.00/hr	648.00
4/23/2015 KJ	Accounting & Reporting Worked with David Barton to see if he could complete the Jan 2015 accounting for the ACOF fund, despite being owed several months of services by TWM in the pre-receiver periods; he agreed to do it. Sent him bank statements and started getting fund statements. Sent him distribution detail for Jan. Started on analysis of management fees on possible balances with overstated interest, per request of SEC.	3.30 270.00/hr	891.00
4/28/2015 KJ	Accounting & Reporting Got Cindy started on annual 2014 schedule for the ACOF tax return, which needed to be completed based on monthly excel schedules prepared by David Barton. Mark Dionne and his assistant had done them in prior years. Spoke with him to make sure we were properly replicating their process. Working with Kenyon/Darren on FBI subpoena. Reading emails on issues with Box.net, including the meet and confer letter for failing to turnover.	1.50 270.00/hr	405.00
4/29/2015 KJ	Accounting & Reporting Based on the excel schedule created to summarize the notes the Altus funds have with PPCN, carved out the notes that have matured, by fund, wrote up redemption request letter and sent to Josh to finalize and send to PPCN. Responded to several investor emails. Got quote from Crowe Horwath to prepare the 2014 Altus fund tax returns, and spoke with Josh about the price, and getting court approval before authorizing. Discussed possibly shopping around. Discussed several accounting issues with David Barton that came up as he was starting to prep the Jan ACOF financials.	3.00 270.00/hr	810.00
4/6/2015 MRF	Accounting & Reporting Deposited payment received from funds held by Altus and made the accompanying accounting entries to Quickbooks.	0.30 65.00/hr	19.50
4/14/2015 MRF	Accounting & Reporting Deposited payments received from Amerifunds and made the accompanying accounting entries to Quickbooks.	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>
4/30/2015	MRF Accounting & Reporting Deposited and made the accompanying entries to Quickbooks re advisor fees received from investments.	0.20 65.00/hr	13.00
SUBTOTAL:		[ 21.20	5,560.00]
<u>Administration</u>			
4/1/2015	MRF Administration Deposited funds turned over and made the accompanying accounting entries.	0.30 65.00/hr	19.50
4/22/2015	MRF Administration Deposited funds received re advisory fees and made the accompanying accounting entries in Quickbooks.	0.30 65.00/hr	19.50
SUBTOTAL:		[ 0.60	39.00]
<u>Financial Analysis</u>			
4/20/2015	TAS Financial Analysis Telephone call with Kristen, Alison and Josh re possible sources of recovery, case status, subpoenas, digital records, other.	0.80 375.00/hr	300.00
	TAS Financial Analysis Telephone call with John Bulgozdy re questions on estimated losses and worksheet in Receiver's report, review calculations, confer with Kristen re same, numbers are correct.	0.40 375.00/hr	150.00
4/22/2015	TAS Financial Analysis Telephone call with John Bulgozdy re preliminary estimate of investor losses, analysis of management fees and basis for same, confer with Kristen re same.	0.30 375.00/hr	112.50
SUBTOTAL:		[ 1.50	562.50]
<u>Investor Relations</u>			
4/7/2015	AJ Investor Relations Review messages, forward investor calls to Kristen.	0.20 175.00/hr	35.00
4/9/2015	AJ Investor Relations Review messages and forward investor calls to Receiver.	0.40 175.00/hr	70.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
4/24/2015	AJ Investor Relations Review messages and forward to Receiver.	0.20 175.00/hr	35.00
4/6/2015	CM Investor Relations Organized and scanned all documents received per Darren and Kristen's instruction. Once all documents were scanned into folders, I re-named all folders.	3.50 65.00/hr	227.50
	CM Investor Relations Organized and scanned all documents received per Darren and Kristen's instruction. Once all documents were scanned into folders, I re-named all folders.	2.90 65.00/hr	188.50
4/13/2015	CM Investor Relations Returned calls from investor on voicemail.	4.00 65.00/hr	260.00
4/14/2015	CM Investor Relations Returned calls from investor on voicemail.	1.80 65.00/hr	117.00
4/15/2015	CM Investor Relations Returned calls from investor on voicemail.	2.00 65.00/hr	130.00
4/20/2015	CM Investor Relations Returned calls and e-mails from investor on voicemail and web site.	2.80 65.00/hr	182.00
4/23/2015	CM Investor Relations Returned calls and e-mails from investor on voicemail and web site. Created Spreadsheet for Distributions and ending Balances on all accounts.	3.50 65.00/hr	227.50
4/28/2015	CM Investor Relations Returned calls and e-mails from investor on voicemail and web site.	3.60 65.00/hr	234.00
4/29/2015	CM Investor Relations Returned calls and e-mails from investor on voicemail and web site.	1.20 65.00/hr	78.00
4/30/2015	CM Investor Relations Printed and Compiled Performance & Capital Summary for the year 2014 to start on spreadsheet for 2014 taxes.	3.10 65.00/hr	201.50
4/3/2015	KJ Investor Relations Took investor calls and responded to their emails.	0.70 270.00/hr	189.00
4/6/2015	KJ Investor Relations Took investor calls and responded to their emails.	0.70 270.00/hr	189.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
4/7/2015	KJ Investor Relations Took investor calls and responded to their emails.	0.70 270.00/hr	189.00
4/8/2015	KJ Investor Relations Took investor calls and responded to their emails.	0.70 270.00/hr	189.00
4/9/2015	KJ Investor Relations Took investor calls and responded to their emails.	0.70 270.00/hr	189.00
4/10/2015	KJ Investor Relations Took investor calls and responded to their emails.	0.70 270.00/hr	189.00
4/13/2015	KJ Investor Relations Took investor calls and responded to their emails.	0.70 270.00/hr	189.00
4/14/2015	KJ Investor Relations Got Cindy caught up on TWM case since inception so she could start taking on investor calls and emails. Sent her some recent calls and emails to return. Also got her access to the TWM receiver email account so she could answer those emails too.	1.50 270.00/hr	405.00
4/21/2015	KJ Investor Relations Spoke to investor, Carol Smith in some detail. She mentioned that she had initially come to TWM and purchased a life insurance policy that she was not happy with. Per her request, I gave the San Diego FBI agent her contact info.	0.80 270.00/hr	216.00
4/6/2015	MRF Investor Relations Received call from investor re distribution of funds held, took message, and forwarded to Kristen Janulewicz.	0.20 65.00/hr	13.00
SUBTOTAL:		[ 36.60	3,943.00]
<u>Project Management</u>			
4/3/2015	AJ Project Management Confer with Kristen re NFCU records received. Advise re missing items, etc.	0.30 175.00/hr	52.50
4/6/2015	AJ Project Management Review emails from Kenyon with status and productions received from subpoenas.	0.50 175.00/hr	87.50
	AJ Project Management Emails to and from Premier Business Centers and Kristen re account issues.	0.40 175.00/hr	70.00
4/8/2015	AJ Project Management Review emails related to subpoenas, etc. Review docs received and entered into the Discovery folder in Pub Docs.	1.60 175.00/hr	280.00



Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
4/20/2015	AJ Project Management Call with Kristen, Tom and Josh re case status, objectives, etc.	0.80 175.00/hr	140.00
4/21/2015	AJ Project Management Confer with Kristen re case, etc.	0.20 175.00/hr	35.00
4/22/2015	AJ Project Management Review emails re subpoena productions, etc.	0.20 175.00/hr	35.00
4/30/2015	AJ Project Management Review bank records received. Review email from Kenyon re subpoena account names, etc.	1.50 175.00/hr	262.50
SUBTOTAL:		[ 5.50	962.50]
<u>Receiver</u>			
4/1/2015	KJ Receiver Worked with Josh on letter received from Tony Hartman's attorney which addressed his concerns about my initial receivers report and Tony's reputation. Josh drafted response letter.	0.60 270.00/hr	162.00
	KJ Receiver Caught up on calls and emails received from investors while out of the office at the SEC administrative proceedings	1.20 270.00/hr	324.00
4/3/2015	KJ Receiver Had call with FBI agent in San Diego, and sent her some initial info requested, after her subpoena was	0.70 270.00/hr	189.00
4/6/2015	KJ Receiver Reviewed, signed and sent declaration for motion in order of aid of receivership. Worked with Dan Pryor and Mark Dionne on 2 missing Fund Count databases. Contacted Premier Business Centers regarding payment for mail forwarding.	1.80 270.00/hr	486.00
	KJ Receiver Reviewed Elevage Discovery, brought a few docs to Josh's attention. Contacted David Barton for an investor contact list for the ACOF fund, but he did not have one. Read the SEC proposed settlement agreement in the admin proceedings. Worked with Josh on proposed plan the have David Barton complete the accounting for the ACOF fund for the month of Jan-15; up until the pre-receivership period.	2.00 270.00/hr	540.00
4/7/2015	KJ Receiver Signed, had notarized and sent the executed settlement agreement with the SEC in the admin proceedings. Finished analysis of the Jacob Cooper payroll and Cooper advances, including those for the month of Jan-15, sent Josh an email with my finds, and further	3.30 270.00/hr	891.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
	explained over the phone. Sent Josh the relevant bank statements supporting the findings so he could present to the SEC. Read emails sent over from investor, Peter Chirico regarding Aegis and PPCN to try and get a better understanding of the assets possibly held by PPCN, and the Aegis timeline. Scheduled phone meeting with Peter.		
4/8/2015 KJ	Receiver Read and spoke to Josh about Robert Heim's response letter, and PPCN's possible agreement to put a confidentiality agreement in place. Josh said that would not work. Discussed phone meeting Josh had with attorney, Michael Brown the following day that I was unable to be on. Researched inquiry from First Trust of Onaga regarding an investor who was able to re-title her PPCN notes into her name, and her remaining negative cash balance in ACOF, and future reporting of account balances.	2.60 270.00/hr	702.00
4/9/2015 KJ	Receiver Spoke to investor, Paul Momita about several investments he had purchased through TWM, but not through Altus, and several life settlement purchases he purchased through Jacob. Looked on Box.net and discovered other individual investors had investments with these same entities too. Spoke with Mark Dionne to see if he knew any info; he said that settled with investors in 2014. Researched Pacific West Capital Group Inc, and found out they were under SEC investigation; brought these facts to Josh's attention. Also noticed documentation on Box.net of other life insurance policies sold through TWM where there were complaints regarding misleading marketing by TWM and the life ins company; brought to Josh's attention.	3.80 270.00/hr	1,026.00
4/10/2015 KJ	Receiver Working with Darren and Cindy on sorting and scanning discovery received onto network so that it can be efficiently reviewed. Arranged to have Cindy start helping me where she can with TWM investor communications and several other projects.	1.30 270.00/hr	351.00
4/13/2015 KJ	Receiver Put together narrative of review of Cooper employee advances and Jacob Cooper payroll, which periodically reduced the advance balance during payroll runs.	0.30 270.00/hr	81.00
4/15/2015 KJ	Receiver Reviewed statements sent over from Tony Hartman on the 221 notes held by the various Altus funds for the 2nd half of 2014, which contained ending note balances as of 12/31/14. Had Cindy start to schedule them out in excel so we could get an idea of the % of Altus funds investment as compared to total PPCN investment when the production of financial statements came in from their CPA on 4/27.	2.50 270.00/hr	675.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
4/16/2015	KJ Receiver Working with Kenyon and Darren on the FBI subpoena.	0.50 270.00/hr	135.00
4/17/2015	KJ Receiver Worked with Darren on the FBI subpoena.	0.50 270.00/hr	135.00
4/20/2015	KJ Receiver Had touch base call with Alison, Tom and Josh. Worked with Cindy on a few investor inquiries. Sent copy of the Motion to Sell Metro Coffee to Josh received in the TWM mail in San Diego. Reviewed additional docs that we now have access to in Box.net for the Aegis entities and Metro Coffee; sent request to have another bank and a CPA subpoenaed. Working with Darren on FBI subpoena.	3.50 270.00/hr	945.00
4/22/2015	KJ Receiver Researched the TWM GL detail and discovered a policy that TWM had been making payments on; sent it to Kenyon to be subpoenaed. Spoke with FBI agent, sent her some requested info from QuickBooks. Signed joint motion with the SEC to release the Silverhawk HOA bank account that had been frozen at the beginning of the case since Jacob was a signer. Reviewed the Jan-Feb-15 bank statements for ACOF and TWM. Realized we needed to get distribution detail for the ACOF account; requested from Brittany. Questioned propriety of \$10k paid to Brittany Folwer out of ACOF after an analysis of her 2014 payroll with TWM. Reviewed several receiver's reports for Life's Good funds, and sent him an email inquiring about he status of distributions. Was put in touch with the SEC in Pennsylvania who informed me their would be some distributions going directly to investors.	4.50 270.00/hr	1,215.00
4/23/2015	KJ Receiver Touched base with Darielle at BRG on status of imaging of Brittany's laptop, which had some drive issues had to be outsourced to a specialist.	0.30 270.00/hr	81.00
4/24/2015	KJ Receiver Sent San Diego FBI agent several items that were requested. Continued working on management fee analysis to determine if fees were being assessed on ending balances with know, or possible phantom interest, or otherwise known overstated balances. Reviewed ACOF Quickbooks and monthly spreadsheets for this analysis. Inquired with Kenyon on status of the Sardoni & Associates CPA's of PPCN doc turnover, which was due on 4/27. Sent Wells Fargo a request to turnover liquidations that had been wired into frozen accounts over to the TWM QSF account.	3.30 270.00/hr	891.00
4/29/2015	KJ Receiver Working with Dan Pryor and Mark Dionne on issues with one of the corrupt databases for Fund Count, and one other Altus series fund	0.30 270.00/hr	81.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	database.		
4/30/2015	KJ Receiver Working with Dan Pryor and Mark Dionne on the Fund Count corrupt file issue. Created and sent David Barton a PO to complete the Jan accounting for the ACOF fund, which he requested. Tracked down and sent David several of the fund statements he needed for Jan. Called Kroll regarding the imaging of Brittany's computer and if it was a guaranteed.	2.00 270.00/hr	540.00
SUBTOTAL:		[ 35.00	9,450.00]
<u>Receivership Administration</u>			
4/1/2015	DC Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC Receivership Administration Received and copied First Citizen's Bank discovery files to discovery server.	0.60 125.00/hr	75.00
	DC Receivership Administration Emailed and called First Citizen's Bank regarding password protected files.	0.10 125.00/hr	12.50
	DC Receivership Administration Received credentials for 2nd production of Wells Fargo documents. Download zipped files, unzipped, organized and copied to discovery server and notified Receiver.	0.60 125.00/hr	75.00
	DC Receivership Administration Reviewed multiple emails form counsel.	0.20 125.00/hr	25.00
	DC Receivership Administration Read through numerous discovery documents and printed and flagged important documents for Receiver and made notations.	1.10 125.00/hr	137.50
4/2/2015	DC Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC Receivership Administration Reviewed emails.	0.10 125.00/hr	12.50
	DC Receivership Administration Status call with Dan Pryor regarding status of Fund Count databases. Logged in remotely and relayed information.	0.30 125.00/hr	37.50

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
4/2/2015	DC Receivership Administration Document review.	0.50 125.00/hr	62.50
4/3/2015	DC Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC Receivership Administration Discovery and email server backup.	0.40 125.00/hr	50.00
	DC Receivership Administration Work with Kristen Janulewicz on Fund Count databases.	0.40 125.00/hr	50.00
4/5/2015	DC Receivership Administration Reviewed Elevage Partners discovery documents, flagged and printed important items for Receiver.	1.00 125.00/hr	125.00
4/6/2015	DC Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC Receivership Administration Met with Kristen Janulewicz to discuss status of discovery and inventory of items received.	0.30 125.00/hr	37.50
	DC Receivership Administration Performed OCR on additional discovery pdfs and performed further review.	1.00 125.00/hr	125.00
	DC Receivership Administration Worked on hard copy discovery provided by Navy Federal Credit Union. Created organization plan and worked with Cindy Medina on file naming of all documents converted to pdf via scan. Performed OCR on scanned files.	1.10 125.00/hr	137.50
	DC Receivership Administration Logged in remotely to review Cindy Medina's work on discovery documents upon completion.	0.20 125.00/hr	25.00
4/7/2015	DC Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC Receivership Administration Reviewed discovery documents.	0.70 125.00/hr	87.50
	DC Receivership Administration Emailed for status on 8X8 discovery.	0.10 125.00/hr	12.50

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
4/7/2015	DC Receivership Administration Reviewed emails from counsel.	0.10 125.00/hr	12.50
4/8/2015	DC Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC Receivership Administration Reviewed recent emails from Receiver and counsel.	0.20 125.00/hr	25.00
	DC Receivership Administration Printed and reviewed discovery request from FBI. Checked list against items currently received and on server.	0.40 125.00/hr	50.00
4/9/2015	DC Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC Receivership Administration Had conference call with Kenyon Harbison and Kristen Janulewicz regarding FBI discovery.	1.20 125.00/hr	150.00
	DC Receivership Administration Worked on FBI discovery prior to conference call.	0.30 125.00/hr	37.50
	DC Receivership Administration Worked on FBI discovery after conference call with counsel.	0.30 125.00/hr	37.50
	DC Receivership Administration Emailed remote login instructions to Kenyon Harbison.	0.10 125.00/hr	12.50
4/10/2015	DC Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC Receivership Administration Had call with Allen Matkins IT regarding remote login for email review.	0.30 125.00/hr	37.50
4/13/2015	DC Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC Receivership Administration Setup email user and account for investor inquiries for Cindy Medina; tested.	0.30 125.00/hr	37.50
4/14/2015	DC Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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			<u>Hrs/Rate</u>	<u>Amount</u>
4/14/2015	DC	Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC	Receivership Administration Reviewed email regarding FBI discovery from counsel.	0.20 125.00/hr	25.00
	DC	Receivership Administration Repaired email issues with admin.	0.10 125.00/hr	12.50
	DC	Receivership Administration Reviewed additional emails regarding FBI discovery and met with Receiver to discuss.	0.30 125.00/hr	37.50
	DC	Receivership Administration Began creating punch list for FBI discovery completion.	0.30 125.00/hr	37.50
4/15/2015	DC	Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC	Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC	Receivership Administration Determine size of FBI discovery and breakdown between hard drives and number of drives needed; purchased necessary drives.	0.90 125.00/hr	112.50
	DC	Receivership Administration Began making copies of discovery items for FBI on individual hard drives.	1.50 125.00/hr	187.50
4/16/2015	DC	Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC	Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC	Receivership Administration Reviewed final documents and files for initial round of FBI discovery. Created hard drive, labeled and sent via FedEx to Allen Matkins' office.	3.10 125.00/hr	387.50
4/17/2015	DC	Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC	Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC	Receivership Administration Multiple emails and calls with Kenyon and Box.net to resolve discover issues with downloading files. Downloaded various ftp clients and	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>
		performed multiple tests.		
4/17/2015	DC	Receivership Administration Initial review of Jacob's hard drive making notes of personal folders for deletion to comply with FBI discovery.	2.00 125.00/hr	250.00
4/20/2015	DC	Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC	Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC	Receivership Administration Continued review of Jacob Cooper hard drive to eliminate personal files prior to turnover to the FBI.	2.00 125.00/hr	250.00
4/21/2015	DC	Receivership Administration Responded to multiple emails from Kenyon Hardison and Josh del Castillo regarding difficulty with Box.net discovery. Attempted numerous downloads and laid out details of the failure to help our counsel explain the situation.	0.40 125.00/hr	50.00
	DC	Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC	Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC	Receivership Administration Continued review of Jacob Cooper hard drive to eliminate personal files prior to turnover to the FBI.	2.00 125.00/hr	250.00
4/22/2015	DC	Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC	Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC	Receivership Administration Additional review of Jacob Cooper's computer contents for FBI.	2.00 125.00/hr	250.00
4/23/2015	DC	Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC	Receivership Administration Review emails.	0.10 125.00/hr	12.50



Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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			<u>Hrs/Rate</u>	<u>Amount</u>
4/23/2015	DC	Receivership Administration Reviewed discovery searching for additional banking information.	0.30 125.00/hr	37.50
	DC	Receivership Administration Left message and emailed Kenyon Harbison.	0.10 125.00/hr	12.50
	DC	Receivership Administration Set up new user for remote access to allow Cindy Medina to work on investor emails from home in order to improve efficiencies. Tested.	0.40 125.00/hr	50.00
4/24/2015	DC	Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC	Receivership Administration Review emails.	0.10 125.00/hr	12.50
4/27/2015	DC	Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC	Receivership Administration Review emails.	0.10 125.00/hr	12.50
4/28/2015	DC	Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC	Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC	Receivership Administration Worked on creating hard drive copy for FBI discovery of (Jacob Cooper's computer image) - minus personal documents. Deleted files, copied remainder of files, checked drive for errors and sent FedEx to counsel.	2.10 125.00/hr	262.50
4/29/2015	DC	Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC	Receivership Administration Review emails.	0.10 125.00/hr	12.50
4/30/2015	DC	Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC	Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC	Receivership Administration Searched Original copy of Jacob Coopers computer to locate additional information requested by BofA regarding additional entities based on email from Kenyon Harbison. Printed relevant documents	2.00 125.00/hr	250.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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	<u>Hrs/Rate</u>	<u>Amount</u>
to review with Receiver.		
SUBTOTAL:	[ 36.10	4,512.50]
<u>Research files</u>		
4/1/2015 AJ Research files Review bank records received, analyze and identify additional accounts and entities to subpoena.	2.10 175.00/hr	367.50
4/2/2015 AJ Research files Review and analyze first set of records received from NFCU, make notations, etc.	2.00 175.00/hr	350.00
4/3/2015 AJ Research files Review 2nd set of NFCU subpoena records received.	0.80 175.00/hr	140.00
4/7/2015 AJ Research files Begin review of docs produced by NFCU Confer with Kristen re same.	1.70 175.00/hr	297.50
4/9/2015 AJ Research files Continue to review bank records received. Start an account tracking log for FCB.	2.30 175.00/hr	402.50
4/13/2015 AJ Research files Continue to review bank records.	2.00 175.00/hr	350.00
SUBTOTAL:	[ 10.90	1,907.50]
For professional services rendered	147.40	\$26,937.00
Balance due		<u>\$26,937.00</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

July 27, 2015

Invoice #11172

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<u>Accounting &amp; Reporting</u>			
5/7/2015	AJ Accounting & Reporting Work on setting up new company in Quickbooks for analysis of bank records. Confer with Tom re same.	4.30 175.00/hr	752.50
5/8/2015	AJ Accounting & Reporting Continue to work on setting up new company in Quickbooks to analyze bank records.	1.30 175.00/hr	227.50
5/11/2015	AJ Accounting & Reporting Work on bank account analysis for PPCN.	4.80 175.00/hr	840.00
5/12/2015	AJ Accounting & Reporting Work on analysis of PPCN bank records.	1.50 175.00/hr	262.50
5/13/2015	AJ Accounting & Reporting Work on PPCN bank analysis.	4.70 175.00/hr	822.50
5/14/2015	AJ Accounting & Reporting Continue to work on PPCN bank analysis.	1.40 175.00/hr	245.00
5/15/2015	AJ Accounting & Reporting Continue to work on PPCN bank analysis.	1.80 175.00/hr	315.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
5/18/2015	AJ Accounting & Reporting Continue to work on PPCN bank analysis	2.20 175.00/hr	385.00
5/19/2015	AJ Accounting & Reporting Work on PPCN bank account analysis.	1.80 175.00/hr	315.00
5/20/2015	AJ Accounting & Reporting Work on bank analysis for PPCN.	1.90 175.00/hr	332.50
5/26/2015	AJ Accounting & Reporting Work on PPCN account analysis.	4.70 175.00/hr	822.50
5/27/2015	AJ Accounting & Reporting Review PPCN data in Quickbooks, make corrections, continue to enter.	2.40 175.00/hr	420.00
5/28/2015	AJ Accounting & Reporting Work on account analysis for PPCN.	2.40 175.00/hr	420.00
5/29/2015	AJ Accounting & Reporting Work on PPCN account analysis. Review and provide direction to Kristen re same.	2.50 175.00/hr	437.50
5/20/2015	KJ Accounting & Reporting Working with Todd Hein and Josh on Todd's concerns regarding the states that the various Altus funds were organized in for tax and legal purposes. Inquired with Todd regarding an investors inquiry to amend a prior tax return to recapture taxes paid on interest income not paid by PPCN in years prior.	1.50 270.00/hr	405.00
5/27/2015	KJ Accounting & Reporting Working with Cindy on the ACOF 2014 summary schedule for the tax returns, and investor relations matters, calls, and emails. Analyzing docs and emails for potential disgorgement claims evidence. Researched cash that had come into frozen accounts since the inception of the receivership. Reviewed discovery from Jacko Law Group, and reviewed emails between Michelle Jacko and TWM personnel. Pulled docs requested in subpoena in Calderon lawsuit.	1.00 270.00/hr	270.00
	KJ Accounting & Reporting Researched cash that had come into frozen accounts since the inception of the receivership.	1.00 270.00/hr	270.00
5/13/2015	TM Accounting & Reporting Direction from Tom to gather data re fee app for Total Wealth. Made reports in spreadsheet and gave to him for review.	0.30 165.00/hr	NO CHARGE
5/15/2015	TM Accounting & Reporting Checking timeslips for grammar, spelling, punctuation and clarity. Made template for spreadsheet portion of fee app.	1.00 165.00/hr	NO CHARGE

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
5/20/2015	TM Accounting & Reporting Checked timeslips for punctuation, spelling, clarity. Questions to Receiver, etc., edits to fee app template spreadsheet.	2.00 165.00/hr	NO CHARGE
5/27/2015	TM Accounting & Reporting Adjustments to fee app spreadsheet template.	0.40 165.00/hr	NO CHARGE
5/28/2015	TM Accounting & Reporting Email from Kristen re preliminary fee app data. Placed onto spreadsheet and emailed to group.	0.50 165.00/hr	NO CHARGE
SUBTOTAL:		[ 45.40	7,542.50]
<u>Administration</u>			
5/11/2015	MRF Administration Calculated Fedex, web hosting, and court document filing fees paid by Thomas Seaman Company and cut reimbursement check.	0.50 65.00/hr	32.50
5/15/2015	MRF Administration Deposited and made the accounting entries for investment funds received.	0.20 65.00/hr	13.00
5/21/2015	MRF Administration Deposited commission fees received and made the accompanying accounting entry.	0.20 65.00/hr	13.00
5/28/2015	MRF Administration Filed accounts payable and created filing folders for 2015.	0.30 65.00/hr	19.50
SUBTOTAL:		[ 1.20	78.00]
<u>Financial Analysis</u>			
5/1/2015	TAS Financial Analysis Telephone call with John Bulgozdy re PPCN, Aegis accounting, auditors, other.	0.30 375.00/hr	112.50
5/2/2015	TAS Financial Analysis Review bank documents, compile dates, review transactions, confer with Alison re analysis.	1.90 375.00/hr	712.50
SUBTOTAL:		[ 2.20	825.00]

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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			<u>Hrs/Rate</u>	<u>Amount</u>
<u>Forensic Accounting</u>				
5/28/2015	KJ	Forensic Accounting Working on PPCN forensic accounting file entry and analysis.	1.50 270.00/hr	405.00
5/29/2015	KJ	Forensic Accounting Working on PPCN forensic accounting file.	4.20 270.00/hr	1,134.00
SUBTOTAL:			[ 5.70	1,539.00]
<u>Investor Relations</u>				
5/1/2015	AJ	Investor Relations Review messages, forward to Receiver.	0.10 175.00/hr	17.50
5/4/2015	AJ	Investor Relations Review messages and forward to Kristen. Call with investor.	0.60 175.00/hr	105.00
5/12/2015	AJ	Investor Relations Review messages, and forward to Receiver.	0.30 175.00/hr	52.50
5/22/2015	AJ	Investor Relations Review filing by investor sent by Josh.	0.20 175.00/hr	35.00
5/14/2015	CM	Investor Relations Returned calls and e-mails from investor on voicemail and web site.	3.90 65.00/hr	253.50
5/18/2015	CM	Investor Relations Printed and sorted by Investor Performance & Capital Summary for the year of 2014.	3.50 65.00/hr	227.50
	CM	Investor Relations Printed and sorted by Investor Performance & Capital Summary for the year of 2014.	3.30 65.00/hr	214.50
5/19/2015	CM	Investor Relations Printed and sorted by Investor Performance & Capital Summary for the year of 2014.	3.40 65.00/hr	221.00
	CM	Investor Relations Printed and sorted by Investor Performance & Capital Summary for the year of 2014.	2.80 65.00/hr	182.00
5/20/2015	CM	Investor Relations Printed and sorted by Investor Performance & Capital Summary for the year of 2014.	4.50 65.00/hr	292.50
	CM	Investor Relations Printed and sorted by Investor Performance & Capital Summary for the year of 2014.	3.40 65.00/hr	221.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
5/21/2015	CM Investor Relations Printed and sorted by Investor Performance & Capital Summary for the year of 2014.	4.00 65.00/hr	260.00
5/26/2015	CM Investor Relations Inputted data from Investor Performance & Capital Summary for the year of 2014 per investor on Spreadsheet 2014 Totals WIP22.	3.70 65.00/hr	240.50
	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
5/27/2015	CM Investor Relations Inputted data from Investor Performance & Capital Summary for the year of 2014 per Investor on Spreadsheet 2014 Totals WIP22.	3.30 65.00/hr	214.50
	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
5/28/2015	CM Investor Relations Inputted data from Investor Performance & Capital Summary for the year of 2014 per Investor on Spreadsheet 2014 Totals WIP22.	3.90 65.00/hr	253.50
5/11/2015	TM Investor Relations Email from Kristen re need to post document to web site. Uploaded document, posted to web site.	1.00 165.00/hr	165.00
5/22/2015	TM Investor Relations Entering in Constant Contact mailing info.	0.80 165.00/hr	132.00
5/26/2015	TM Investor Relations Edits to Constant Contact contact entry code.	1.10 165.00/hr	181.50
	SUBTOTAL:	[ 48.80	3,594.00]
	<u>Project Management</u>		
5/4/2015	AJ Project Management Review emails from Allen Matkins and Kristen re subpoenas, investor communications, etc.	0.20 175.00/hr	35.00
	AJ Project Management Confer with Kristen and Tom re conference call with Allen Matkins. Emails regarding rescheduling same.	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>
5/5/2015	AJ Project Management Confer with Kristen and Tom re conference call. Rescheduled.	0.20 175.00/hr	35.00
5/6/2015	AJ Project Management Confer with Kristen and Tom re call. Email to Josh to schedule for later in afternoon.	0.10 175.00/hr	17.50
	AJ Project Management Review CD's received with subpoena records from attorney and insurance company. Attempt to open and review. Confer with Kristen re passwords, review emails re same. Confer with Darren re records, etc.	0.60 175.00/hr	105.00
	AJ Project Management Call with Kristen, Tom, and Josh re case status.	0.70 175.00/hr	122.50
	AJ Project Management Review Quickbooks and banking records for detail on specific transactions.	2.00 175.00/hr	350.00
5/12/2015	AJ Project Management Begin to read SEC's post trail brief.	0.60 175.00/hr	105.00
5/13/2015	AJ Project Management Review emails re subpoena issues. Call and confer with Kristen re specific names, and accounts vs. using broad names. Confer with Darren re same.	0.40 175.00/hr	70.00
SUBTOTAL:		[ 5.00	875.00]
<u>Receiver</u>			
5/1/2015	KJ Receiver Working with Cindy on the ACOF 2014 summary schedule for the tax returns, and investor relations matters, calls, and emails. Analyzing docs and emails for potential disgorgement claims evidence.	2.20 270.00/hr	594.00
5/4/2015	KJ Receiver Working with Cindy on the ACOF 2014 summary schedule for the tax returns, and investor relations matters, calls, and emails. Analyzing docs and emails for potential disgorgement claims evidence. Touched base with Darren on ongoing issues with Box.net. Read Opposition of Receiver to Application for Leave to Intervene in TWM case by Mark Feathers.	2.20 270.00/hr	594.00
5/5/2015	KJ Receiver Working with Cindy on the ACOF 2014 summary schedule for the tax returns, and investor relations matters, calls, and emails. Analyzing docs and emails for potential disgorgement claims	2.60 270.00/hr	702.00



Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
	evidence. Working with Dan and Mark to resolve corrupt fund backup file.		
5/6/2015 KJ	Receiver Working with Cindy on the ACOF 2014 summary schedule for the tax returns, and investor relations matters, calls, and emails. Analyzing docs and emails for potential disgorgement claims evidence. Working with Todd Hein to get Altus fund tax returns done, and timing of first QSF return. Touch base call with Josh. Working with Dan and Mark on corrupt backup file for the AIPS fund.	3.30 270.00/hr	891.00
5/7/2015 KJ	Receiver Working with Cindy on the ACOF 2014 summary schedule for the tax returns, and investor relations matters, calls, and emails. Analyzing docs and emails for potential disgorgement claims evidence. Researched bank accounts found for Aegis and MCC, and sent info to Kenyon to server subpoenas. Reviewed production from Pacific Life.	1.50 270.00/hr	405.00
5/8/2015 KJ	Receiver Working with Cindy on the ACOF 2014 summary schedule for the tax returns, and investor relations matters, calls, and emails. Analyzing docs and emails for potential disgorgement claims evidence. Paid Fund Count quarterly bill so we can utilize their IT support to resolve corrupt backup file for the AIPS fund.	2.00 270.00/hr	540.00
5/11/2015 KJ	Receiver Working with Cindy on the ACOF 2014 summary schedule for the tax returns, and investor relations matters, calls, and emails. Analyzing docs and emails for potential disgorgement claims evidence. Had Tim post Motion for Order in Aid on TWM receiver web site.	1.60 270.00/hr	432.00
5/12/2015 KJ	Receiver Working with Cindy on the ACOF 2014 summary schedule for the tax returns, and investor relations matters, calls, and emails. Analyzing docs and emails for potential disgorgement claims evidence. Reviewed SEC's Post Trial Brief in their administrative proceedings against TWM and Jacob Cooper. Touched base with Dan/Mark to see if the corrupt file issue had been resolved.	2.60 270.00/hr	702.00
5/13/2015 KJ	Receiver Working with Cindy on the ACOF 2014 summary schedule for the tax returns, and investor relations matters, calls, and emails. Analyzing docs and emails for potential disgorgement claims evidence. Working with Kenyon to get additional info requested for subpoenas. Working with Darielle at BRG to get Brittany Fowler's laptop returned after image. Forwarded contact info of an investor	2.40 270.00/hr	648.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
	to FBI.		
5/14/2015 KJ	Receiver Working with Cindy on the ACOF 2014 summary schedule for the tax returns, and investor relations matters, calls, and emails. Analyzing docs and emails for potential disgorgement claims evidence. Working with Josh to address/properly respond to investor letter from Lyle Gillman regarding PPCN note.	2.20 270.00/hr	594.00
5/15/2015 KJ	Receiver Working with Cindy on the ACOF 2014 summary schedule for the tax returns, and investor relations matters, calls, and emails. Analyzing docs and emails for potential disgorgement claims evidence.	1.50 270.00/hr	405.00
5/18/2015 KJ	Receiver Working with Cindy on the ACOF 2014 summary schedule for the tax returns, and investor relations matters, calls, and emails. Analyzing docs and emails for potential disgorgement claims evidence. Reviewed draft of Jan 2015 financials for the ACOF received by David Barton. Inquired with Mark and David regarding some investors that were possibly missing from the 2014 ACOF summary.	2.20 270.00/hr	594.00
5/19/2015 KJ	Receiver Working with Cindy on the ACOF 2014 summary schedule for the tax returns, and investor relations matters, calls, and emails. Analyzing docs and emails for potential disgorgement claims evidence. Retrieved and sent some investor statements per their request. Working with Darren and Drew at Box.net to make sure both sides were clear on the content export for the backup.	2.20 270.00/hr	594.00
5/20/2015 KJ	Receiver Working with Cindy on the ACOF 2014 summary schedule for the tax returns, and investor relations matters, calls, and emails. Analyzing docs and emails for potential disgorgement claims evidence.	1.10 270.00/hr	297.00
5/21/2015 KJ	Receiver Working with Cindy on the ACOF 2014 summary schedule for the tax returns, and investor relations matters, calls, and emails. Analyzing docs and emails for potential disgorgement claims evidence. Researched and pulled all monthly Altus newsletters and sent to John at the SEC, per his request. Sent some GL detail to John per his request.	3.30 270.00/hr	891.00
5/22/2015 KJ	Receiver Working with Cindy on the ACOF 2014 summary schedule for the tax returns, and investor relations matters, calls, and emails. Analyzing docs and emails for potential disgorgement claims	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>
	evidence.		
5/26/2015 KJ	Receiver Working with Cindy on the ACOF 2014 summary schedule for the tax returns, and investor relations matters, calls, and emails. Analyzing docs and emails for potential disgorgement claims evidence. Read letter from Lyle Gillman sent to Judge Bashant, and discussed with Josh. Had Mark run reports needed to start preparing the 2014 tax returns for the Altus series funds.	2.00 270.00/hr	540.00
5/27/2015 KJ	Receiver Reviewed discovery from Jacko Law Group, and reviewed emails between Michelle Jacko and TWM personnel. Pulled docs requested in subpoena in Calderon lawsuit.	2.50 270.00/hr	675.00
5/28/2015 KJ	Receiver Working with Cindy on the ACOF 2014 summary schedule for the tax returns, and investor relations matters, calls, and emails. Analyzing docs and emails for potential disgorgement claims evidence. Working on getting info to Josh for fee application. Working with Josh to get a hold on PPCN matter, their 11th hour refusal to produce information. Agreed to keep working on forensic accounting since they would not produce financials. Discussed forensic accounting with Alison to see where she was at, and where I could jump in and get it done as quickly as possible.	2.00 270.00/hr	540.00
SUBTOTAL:		[ 41.70	11,259.00]
<u>Receivership Administration</u>			
5/1/2015 DC	Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
DC	Receivership Administration Review emails.	0.10 125.00/hr	12.50
DC	Receivership Administration Reviewed extensive audio recordings of conference calls.	1.20 125.00/hr	150.00
DC	Receivership Administration Met with Kristen to review notes and discuss audio recordings of conference calls.	0.30 125.00/hr	37.50
DC	Receivership Administration Had call from Melissa Zonne regarding Smarsh password for FBI. Located paperwork, emailed to Melissa. Called Bridgid Cook to relay password info and discuss.	0.40 125.00/hr	50.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
5/1/2015	DC Receivership Administration Extensively reviewed files on Jacob's hard drive and logged notes; additionally, found 203k promissory note from Tony Hartmen to Altus and printed and passed to receiver.	1.20 125.00/hr	150.00
5/4/2015	DC Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC Receivership Administration Prepared for conference call with Dan Pryor and outlined goals of call and timeline.	0.40 125.00/hr	50.00
	DC Receivership Administration Conference call with attorneys.	0.60 125.00/hr	75.00
	DC Receivership Administration Met and conferred with Receiver.	0.30 125.00/hr	37.50
	DC Receivership Administration Post call meeting with Dan Pryor to discuss instructions from Mark Dionne. Adjusted plan.	0.30 125.00/hr	37.50
	DC Receivership Administration Went through various iterations on Box to construct email for Josh regarding problems and limitations with access, printing and downloading capabilities. Created step by step screen shots with detailed notes and emails counsel.	0.90 125.00/hr	112.50
5/5/2015	DC Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC Receivership Administration Left message for Josh; emailed.	0.10 125.00/hr	12.50
	DC Receivership Administration Reviewed emails from Dan Pryor regarding 2 databases from Mark; responded and followed up with call.	0.30 125.00/hr	37.50
	DC Receivership Administration Reviewed discovery documents looking for key terms.	0.50 125.00/hr	62.50

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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			<u>Hrs/Rate</u>	<u>Amount</u>
5/6/2015	DC	Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC	Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC	Receivership Administration Worked on Lively discovery. Extracting files, creating space on servers, performing OCR on each document for speedier searching; sent internal updates regarding location of new discovery.	1.90 125.00/hr	237.50
	DC	Receivership Administration Had call with Josh regarding Box.	0.10 125.00/hr	12.50
	DC	Receivership Administration Emailed Dan Pryor regarding FundCount.	0.10 125.00/hr	12.50
5/7/2015	DC	Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC	Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC	Receivership Administration Met with Dan Pryor and Kristen Janulewicz.	0.30 125.00/hr	37.50
	DC	Receivership Administration Worked on FBI discovery.	1.60 125.00/hr	200.00
	DC	Receivership Administration Had conference call with Dan Pryor regarding progress with FundCount, reviewed email and discussed options and timelines.	0.30 125.00/hr	37.50
5/8/2015	DC	Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC	Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC	Receivership Administration Responded to Josh del Castillo's email regarding Box.net requirements.	0.10 125.00/hr	12.50
	DC	Receivership Administration Procured hard Drive for TWM discovery - create, write email with Box instructions.	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>
5/8/2015	DC	Receivership Administration Had call with Josh re Box.	0.20 125.00/hr	25.00
5/11/2015	DC	Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC	Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC	Receivership Administration Reviewed letter from Pacific Life, scanned and emailed to Kenyon Harbosin.	0.20 125.00/hr	25.00
	DC	Receivership Administration Reviewed documents.	1.00 125.00/hr	125.00
5/12/2015	DC	Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC	Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC	Receivership Administration Researched and printed documents.	1.50 125.00/hr	187.50
	DC	Receivership Administration Copied and organized files for additional drive for FBI.	0.60 125.00/hr	75.00
	DC	Receivership Administration Left voice mail and emailed Josh regarding Box.	0.10 125.00/hr	12.50
	DC	Receivership Administration FedEx'd drive to Box.	0.10 125.00/hr	12.50
5/13/2015	DC	Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC	Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC	Receivership Administration Located SSN #s for Total Wealth Employees for counsel.	0.40 125.00/hr	50.00
	DC	Receivership Administration Reviewed folders on Box with new permissions, tested printing, researched more documents based on key terms.	1.50 125.00/hr	187.50

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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			<u>Hrs/Rate</u>	<u>Amount</u>
5/14/2015	DC	Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC	Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC	Receivership Administration Performed document research on newly available folders on Box.	1.50 125.00/hr	187.50
	DC	Receivership Administration Emailed Kenyon and Josh regarding Box conference call.	0.10 125.00/hr	12.50
5/15/2015	DC	Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC	Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC	Receivership Administration Had call with Kenyon regarding Box conference call.	0.20 125.00/hr	25.00
	DC	Receivership Administration Had call with Dan Pryor regarding FundCount update.	0.20 125.00/hr	25.00
	DC	Receivership Administration Researched Box files, exported tree structure and took snapshots prior to full data dump of documents by Box. Printed files of interest to discuss with Receiver.	2.00 125.00/hr	250.00
5/18/2015	DC	Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC	Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC	Receivership Administration Reviewed discovery documents.	2.00 125.00/hr	250.00
	DC	Receivership Administration LM for Kenyon Harbison.	0.10 125.00/hr	12.50
5/19/2015	DC	Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC	Receivership Administration Review emails.	0.10 125.00/hr	12.50

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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			<u>Hrs/Rate</u>	<u>Amount</u>
5/19/2015	DC	Receivership Administration Had call with Box.net tech support regarding hard drive.	0.40 125.00/hr	50.00
	DC	Receivership Administration Received image of Brittnay Fowler's computer. Made initial review of files, folders, and subdirectories. Copied to staging server for discovery.	1.40 125.00/hr	175.00
	DC	Receivership Administration Call from Kenyon Harbison.	0.10 125.00/hr	12.50
5/20/2015	DC	Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC	Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC	Receivership Administration Reviewed and printed more items from documents received in discovery.	1.30 125.00/hr	162.50
5/21/2015	DC	Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC	Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC	Receivership Administration Opened and copied encrypted files received from Jacko Law Group. Put on staging server first. Verified and copied to discovery directory. Reported bad data on disk #3 and requested new copy from Melissa Zonne.	2.00 125.00/hr	250.00
5/22/2015	DC	Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC	Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC	Receivership Administration Unencrypted Box Drive. Copied files to staging server. Many files had path names that were too long. Utilized advanced copying program to copy files. Extensively reviewed and organized Box file structure for ease of use in discovery.	3.00 125.00/hr	375.00
5/25/2015	DC	Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50



Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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			<u>Hrs/Rate</u>	<u>Amount</u>
5/25/2015	DC	Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC	Receivership Administration Downloaded and installed new software capable of copying long file names in order to complete FBI discovery requests on Box.net files.	0.60 125.00/hr	75.00
5/26/2015	DC	Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC	Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC	Receivership Administration Worked on copying encrypted files from Jacko to staging server for review.	2.40 125.00/hr	300.00
5/27/2015	DC	Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC	Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC	Receivership Administration Worked on hard drives and flash drives for discovery.	0.80 125.00/hr	100.00
	DC	Receivership Administration Emailed Melissa Zonne regarding issues with CD #3 in Jacko discovery production.	0.10 125.00/hr	12.50
	DC	Receivership Administration Reviewed Jacko Discovery documents making note for receiver and printing particular documents of interest.	2.00 125.00/hr	250.00
5/28/2015	DC	Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC	Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC	Receivership Administration Continued research of discovery materials (Jacko, Box, Pacific Life).	2.00 125.00/hr	250.00
5/29/2015	DC	Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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	<u>Hrs/Rate</u>	<u>Amount</u>
5/29/2015 DC Receivership Administration Review emails.	0.10 125.00/hr	12.50
 SUBTOTAL:	 [ 43.80	 5,475.00]
 <u>Research files</u>		
5/1/2015 AJ Research files Review and print bank statements for PPCN for analysis. Confer with Tom re accounts. Look up and search Box.net names, and entities. Confer with Darren re issues with access to Box.net.	5.40 175.00/hr	945.00
5/4/2015 AJ Research files Review emails, documents, and subpoena documents that were produced from banks.	3.30 175.00/hr	577.50
5/22/2015 AJ Research files Review docs and emails. Print statements, etc for PPCN analysis.	1.50 175.00/hr	262.50
 SUBTOTAL:	 [ 10.20	 1,785.00]
 For professional services rendered	 204.00	 \$32,972.50
 Balance due		 \$32,972.50

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

July 27, 2015

Invoice #11172

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<u>Accounting &amp; Reporting</u>			
6/10/2015	AJ Accounting & Reporting Work on PPCN accounts. Review emails and documents for help with identifying assets. Confer with Kristen re investor entries, missing items, etc.	5.00 175.00/hr	875.00
6/2/2015	KJ Accounting & Reporting Recorded \$260k wire that came in from sale of Metro Coffee to hold as liability until dispute with other secured creditor is resolved.	0.20 270.00/hr	54.00
6/4/2015	KJ Accounting & Reporting Sent inquiry to Harry Kraatz to get bank account listing for Aegis and Metro Coffee; per Melissa's request.	0.20 270.00/hr	54.00
6/23/2015	KJ Accounting & Reporting Working with Mark to see if we could determine how much cash (net of accrued interest and distributions) had been sent to Aegis from the Altus series funds for the first interim report.	0.70 270.00/hr	189.00
6/10/2015	TM Accounting & Reporting Discussed fee app with Kristen, downloaded and made minor changes. Saved in subfolder.	0.20 165.00/hr	NO CHARGE
6/11/2015	TM Accounting & Reporting Question to Kristen and Tom re fee app. Direction to add May to fee app and updated spreadsheet to incorporate changes. Discussed with Kristen and Alison re same.	0.50 165.00/hr	NO CHARGE

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
6/23/2015	TM Accounting & Reporting Emails to Kristen and Alison re timeslips for May fee app.	0.10 165.00/hr	NO CHARGE
6/24/2015	TM Accounting & Reporting Checked with Kristen and Alison re financials for fee app.	0.10 165.00/hr	NO CHARGE
6/26/2015	TM Accounting & Reporting Checked timeslips for punctuation, grammar, spelling for fee app re May. Entered onto spreadsheet, edits to formulas.	1.60 165.00/hr	NO CHARGE
6/29/2015	TM Accounting & Reporting Entered timekeeper info into fee app, edits to fee app. Explained changes.	1.00 165.00/hr	NO CHARGE
6/30/2015	TM Accounting & Reporting Made exhibits for fee app, edits to narrative per Kristen, printed. Edits to case name in Timeslips for description purposes.	1.50 165.00/hr	NO CHARGE
SUBTOTAL:		[ 11.10	1,172.00]
<u>Administration</u>			
6/12/2015	MRF Administration Located bank records and check images at the direction of Kristen Janulewicz.	0.20 65.00/hr	13.00
6/29/2015	MRF Administration Prepared certified mailing of 2014 tax return for Total Wealth to the State of California and went to the post office to send.	0.30 65.00/hr	19.50
SUBTOTAL:		[ 0.50	32.50]
<u>Financial Analysis</u>			
6/2/2015	TAS Financial Analysis Telephone call with John Bulgozdy re PPCN accounting.	0.20 375.00/hr	75.00
6/27/2015	TAS Financial Analysis Meet with Kristen and Alison re PPCN accounting.	0.70 375.00/hr	262.50
SUBTOTAL:		[ 0.90	337.50]
<u>Forensic Accounting</u>			
6/9/2015	DC Forensic Accounting Had brief instructional meeting with Receiver and began entering transactions from bank statements.	2.30 125.00/hr	287.50

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
6/10/2015	DC Forensic Accounting Entering transactions.	1.40 125.00/hr	175.00
	DC Forensic Accounting Performed key word searched on FBI drive to delete privileged information.	2.00 125.00/hr	250.00
6/12/2015	DC Forensic Accounting Entering more transactions.	2.00 125.00/hr	250.00
6/14/2015	DC Forensic Accounting Continued entering transactions.	2.00 125.00/hr	250.00
6/15/2015	DC Forensic Accounting Entered more transactions and prepared list of questions regarding specific transactions for 2014 for meeting with Receiver. Printed relative backup to speed up the meeting.	1.00 125.00/hr	125.00
6/16/2015	DC Forensic Accounting Entered more accounting transactions.	1.20 125.00/hr	150.00
	DC Forensic Accounting Researched payments made to Hawaii entities and looked into Hawaii property payments from PPCN.	0.40 125.00/hr	50.00
6/17/2015	DC Forensic Accounting Finished entering transactions for Receiver.	2.50 125.00/hr	312.50
6/1/2015	KJ Forensic Accounting Working on PPCN forensic accounting file entry and analysis.	3.00 270.00/hr	810.00
6/2/2015	KJ Forensic Accounting Working on PPCN forensic accounting file entry and analysis.	2.30 270.00/hr	621.00
6/4/2015	KJ Forensic Accounting Working on PPCN forensic accounting file entry and analysis.	3.80 270.00/hr	1,026.00
6/5/2015	KJ Forensic Accounting Working on PPCN forensic accounting file entry and analysis.	4.00 270.00/hr	1,080.00
6/8/2015	KJ Forensic Accounting Working on PPCN forensic accounting file entry and analysis.	3.50 270.00/hr	945.00
6/9/2015	KJ Forensic Accounting Working on PPCN forensic accounting file entry and analysis.	4.10 270.00/hr	1,107.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
6/10/2015	KJ Forensic Accounting Working on PPCN forensic accounting file entry and analysis.	4.20 270.00/hr	1,134.00
6/11/2015	KJ Forensic Accounting Working on PPCN forensic accounting file entry and analysis.	2.50 270.00/hr	675.00
6/12/2015	KJ Forensic Accounting Working on PPCN forensic accounting file entry and analysis.	3.50 270.00/hr	945.00
6/16/2015	KJ Forensic Accounting Working on PPCN forensic accounting file entry and analysis.	3.60 270.00/hr	972.00
6/17/2015	KJ Forensic Accounting Working on PPCN forensic accounting file entry and analysis.	2.00 270.00/hr	540.00
6/18/2015	KJ Forensic Accounting Working on PPCN forensic accounting file entry and analysis.	3.00 270.00/hr	810.00
6/19/2015	KJ Forensic Accounting Working on PPCN forensic accounting file entry and analysis.	3.10 270.00/hr	837.00
6/22/2015	KJ Forensic Accounting Working on PPCN forensic accounting file entry and analysis.	4.00 270.00/hr	1,080.00
6/23/2015	KJ Forensic Accounting Working on PPCN forensic accounting file entry and analysis.	4.00 270.00/hr	1,080.00
6/24/2015	KJ Forensic Accounting Working on PPCN forensic accounting file entry and analysis.	4.60 270.00/hr	1,242.00
6/25/2015	KJ Forensic Accounting Working on PPCN forensic accounting file entry and analysis.	4.40 270.00/hr	1,188.00
6/26/2015	KJ Forensic Accounting Working on PPCN forensic accounting file entry and analysis.	3.10 270.00/hr	837.00
6/29/2015	KJ Forensic Accounting Working on PPCN forensic accounting file entry and analysis.	2.00 270.00/hr	540.00
6/30/2015	KJ Forensic Accounting Working on PPCN forensic accounting file entry and analysis.	4.00 270.00/hr	1,080.00
SUBTOTAL:		[ 83.50	20,399.00]

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
<u>Investor Relations</u>			
6/11/2015	AJ Investor Relations Review messages and forward investor calls to Kristen.	0.20 175.00/hr	35.00
6/1/2015	CM Investor Relations Inputted data from Investor Performance & Capital Summary for the year of 2014 per Investor on Spreadsheet 2014 Totals WIP22.	2.90 65.00/hr	188.50
6/4/2015	CM Investor Relations Inputted data from Investor Performance & Capital Summary for the year of 2014 per Investor on Spreadsheet 2014 Totals WIP22.	4.80 65.00/hr	312.00
6/9/2015	CM Investor Relations Inputted data from Investor Performance & Capital Summary for the year of 2014 per Investor on Spreadsheet 2014 Totals WIP22.	3.40 65.00/hr	221.00
6/10/2015	CM Investor Relations Inputted data from Investor Performance & Capital Summary for the year of 2014 per Investor on Spreadsheet 2014 Totals WIP22.	4.40 65.00/hr	286.00
	CM Investor Relations Returned calls and e-mails from investor on voicemail and web site.	1.40 65.00/hr	91.00
6/15/2015	CM Investor Relations Returned calls and e-mails from investor on voicemail and web site.	0.60 65.00/hr	39.00
	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
6/16/2015	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
6/18/2015	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
6/22/2015	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
6/24/2015	CM Investor Relations Inputted data from Investor Performance & Capital Summary for the year of 2014 per Investor on Spreadsheet 2014 Totals WIP22.	3.90 65.00/hr	253.50
6/25/2015	CM Investor Relations Inputted data from Investor Performance & Capital Summary for the year of 2014 per Investor on Spreadsheet 2014 Totals WIP22.	3.20 65.00/hr	208.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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			<u>Hrs/Rate</u>	<u>Amount</u>
6/9/2015	KJ	Investor Relations Working with Cindy on several investor inquiries.	0.40 270.00/hr	108.00
	TM	Investor Relations Updated Constant Contact.	1.30 165.00/hr	214.50
6/10/2015	TM	Investor Relations Finalized Constant Contact and tested.	1.10 165.00/hr	181.50
SUBTOTAL:			[ 38.70	2,859.50]
<u>Project Management</u>				
6/17/2015	DC	Project Management Worked on new discovery documents. Copied to server and performed OCR. Began review and notified Receiver.	1.40 125.00/hr	175.00
	DC	Project Management Continued work on discovery drive for FBI making deletions of privileged information.	1.00 125.00/hr	125.00
	DC	Project Management Reviewed recorded phone calls and made copies for Receiver.	0.40 125.00/hr	50.00
	DC	Project Management Assisted Dan Pryor with computer issues regarding Mark Dionne information.	0.40 125.00/hr	50.00
6/18/2015	DC	Project Management Had call with Josh regarding FBI drive.	0.10 125.00/hr	12.50
	DC	Project Management Continued work on discovery drive for FBI making deletions of privileged information.	1.00 125.00/hr	125.00
6/19/2015	DC	Project Management Continued work on discovery drive for FBI making deletions of privileged information.	1.00 125.00/hr	125.00
6/22/2015	DC	Project Management Finished up FBI Drive, and ran final check. Duplicated drive and sent via FedEx to Allen Matkins.	1.90 125.00/hr	237.50
	DC	Project Management Per Kenyon's request, researched any known prior addresses for Total Wealth and sent update regarding 8X8 and forwarded relevant emails.	0.30 125.00/hr	37.50



Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
6/23/2015	DC Project Management Performed extensive discovery analysis for Allen Matkins and Receiver to report total volume of discovery in terms of files, documents, and pages.	3.10 125.00/hr	387.50
6/24/2015	DC Project Management Worked on discovery received from Boston Private Bank and Millenium Trust final production. Copied files to discovery server and performed OCR.	1.40 125.00/hr	175.00
	DC Project Management Began review of new discovery received from Boston Private Bank and Millenium Trust final production. Copied files to discovery server and performed OCR.	1.60 125.00/hr	200.00
SUBTOTAL:		[ 13.60	1,700.00]
<u>Receiver</u>			
6/1/2015	KJ Receiver Call with Josh to prep for upcoming ENE meeting in San Diego.	0.50 270.00/hr	135.00
6/3/2015	KJ Receiver ENE meeting in San Diego with the magistrate judge.	2.00 270.00/hr	540.00
	KJ Receiver Travel time to and from San Diego for meeting with magistrate judge (no charge).	1.50 270.00/hr	NO CHARGE
6/17/2015	KJ Receiver Drafting narrative for first interim report; researched Toro/Delta Capital notes.	2.50 270.00/hr	675.00
6/18/2015	KJ Receiver Reviewed latest production from PPCN; printed off items of interest.	0.50 270.00/hr	135.00
	KJ Receiver Finishing narrative for my first interim report; did some research and added more detail.	1.50 270.00/hr	405.00
6/19/2015	KJ Receiver Spoke with Dan regarding status of Fund Count data bases installed on our end, and Mark's end. Had call with Mark and Dan to get on same page, and figured out what needed to be done. Wired Fund count support bill so Dan could utilize their support team.	0.40 270.00/hr	108.00
	KJ Receiver Phone conversation with Kenyon to discuss items in first report. Further looked into Toro/Delta; listened to several recorded calls,	1.50 270.00/hr	405.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

Page 8

		<u>Hrs/Rate</u>	<u>Amount</u>
	and dug through some emails to try and figure out for first report. Researched several other items for first report.		
6/22/2015	KJ Receiver Continuing to gather info, and put accounting schedules together for first interim report.	1.00 270.00/hr	270.00
6/26/2015	KJ Receiver Call with Harry Kraatz to discuss Aegis and MCC records still on site at their office in San Francisco, and a potential game plan to image the servers/computers that we were there. Also, discussed situations that could help the receivership pursue disgorgement actions against former principals.	0.40 270.00/hr	108.00
SUBTOTAL:		[ 11.80	2,781.00]
<u>Receivership Administration</u>			
6/1/2015	DC Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC Receivership Administration Received FedEx package of new discovery documents. Loaded onto server, performed OCR, organized and began review.	2.00 125.00/hr	250.00
6/2/2015	DC Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC Receivership Administration Continued review of discovery documents.	1.00 125.00/hr	125.00
	DC Receivership Administration Reallocated server space and set up NAS drive for discovery overflow. Copied documents to NAS.	1.20 125.00/hr	150.00
6/3/2015	DC Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC Receivership Administration Copied First Bank of Boston's discovery files to discovery server, performed OCR, notified Receiver and began document review.	1.30 125.00/hr	162.50

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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			<u>Hrs/Rate</u>	<u>Amount</u>
6/4/2015	DC	Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC	Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC	Receivership Administration Continued review of discovery files.	0.80 125.00/hr	100.00
	DC	Receivership Administration Met with Receiver for overview of progress.	0.20 125.00/hr	25.00
6/5/2015	DC	Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC	Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC	Receivership Administration Had update meeting with Receiver.	0.30 125.00/hr	37.50
	DC	Receivership Administration Continued discovery review.	1.00 125.00/hr	125.00
6/8/2015	DC	Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC	Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC	Receivership Administration Received call from Kenyon with instruction on FBI hard drive being returned.	0.10 125.00/hr	12.50
	DC	Receivership Administration Continued discovery work.	0.80 125.00/hr	100.00
6/9/2015	DC	Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC	Receivership Administration Review emails.	0.10 125.00/hr	12.50
6/10/2015	DC	Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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		<u>Hrs/Rate</u>	<u>Amount</u>
6/10/2015	DC Receivership Administration Review emails.	0.10 125.00/hr	12.50
6/11/2015	DC Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC Receivership Administration Received Good Earth Minerals discovery. Scanned, performed OCR and copied to discovery server and organized. Notified Receiver and began review.	0.90 125.00/hr	112.50
6/12/2015	DC Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC Receivership Administration Continued with deleting privileged documents for FBI drive.	1.00 125.00/hr	125.00
6/15/2015	DC Receivership Administration Discovery and email server backup.	0.10 125.00/hr	12.50
	DC Receivership Administration Review emails.	0.10 125.00/hr	12.50
	DC Receivership Administration Performed more document deletion for privileged discovery documents.	1.00 125.00/hr	125.00
6/16/2015	DC Receivership Administration Review emails.	0.10 125.00/hr	12.50
6/19/2015	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
6/26/2015	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:		[ 15.70	1,962.50]
For professional services rendered		175.80	\$31,244.00

Kristen Janulewicz, Receiver for Total Wealth Mgmt. Inc.

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Amount

Balance due

\$31,244.00

# **EXHIBIT B**

Thomas Seaman Company

FeeApp1.xls

Summary By Timekeeper

**Kristen Janulewicz, Receiver for Total Wealth Management, Inc.**  
**First Interim Fee Application**  
**Summary of Fees**  
**Summary By Timekeeper**  
**February 1, 2015, through June 30, 2015**

<b>Kristen Janulewicz, Receiver</b>	<b>Hours</b>	<b>Rate</b>	<b>Cost</b>
Feb-15	92.5	\$270.00	\$24,975.00
Mar-15	88.4	\$270.00	\$23,873.40
Apr-15	62.6	\$270.00	\$16,902.00
May-15	50.9	\$270.00	\$13,743.00
Jun-15	80.5	\$270.00	\$21,735.00
<b>Total</b>	<b>374.9</b>	<b>\$270.00</b>	<b>\$101,228.40</b>

<b>Thomas Seaman, Project Manager</b>	<b>Hours</b>	<b>Rate</b>	<b>Cost</b>
Feb-15	19.3	\$375.00	\$7,237.50
Mar-15	14.7	\$375.00	\$5,512.50
Apr-15	1.5	\$375.00	\$562.50
May-15	2.2	\$375.00	\$825.00
Jun-15	0.9	\$375.00	\$337.50
<b>Total</b>	<b>38.6</b>	<b>\$375.00</b>	<b>\$14,475.00</b>

<b>Alison Juroe, Project Manager</b>	<b>Hours</b>	<b>Rate</b>	<b>Cost</b>
Feb-15	91.4	\$175.00	\$15,995.00
Mar-15	38.9	\$175.00	\$6,807.50
Apr-15	17.2	\$175.00	\$3,010.00
May-15	54.1	\$175.00	\$9,467.50
Jun-15	5.2	\$175.00	\$910.00
<b>Total</b>	<b>206.8</b>	<b>\$175.00</b>	<b>\$36,190.00</b>

Thomas Seaman Company

FeeApp1.xls

Summary By Timekeeper

<b>Timothy McDonnell, Project Manager</b>	<b>Hours</b>	<b>Rate</b>	<b>Cost</b>
Feb-15	40.1	\$165.00	\$6,616.50
Mar-15	4.8	\$165.00	\$792.00
Apr-15	-	\$0.00	\$0.00
May-15	2.9	\$165.00	\$478.50
Jun-15	2.4	\$165.00	\$396.00
<b>Total</b>	<b>50.2</b>	<b>\$165.00</b>	<b>\$8,283.00</b>

<b>Darren Clevenger, Project Manager</b>	<b>Hours</b>	<b>Rate</b>	<b>Cost</b>
Feb-15	57.0	\$125.00	\$7,125.00
Mar-15	40.5	\$125.00	\$5,062.50
Apr-15	36.1	\$125.00	\$4,512.50
May-15	43.8	\$125.00	\$5,475.00
Jun-15	44.1	\$125.00	\$5,512.50
<b>Total</b>	<b>221.5</b>	<b>\$125.00</b>	<b>\$27,687.50</b>

<b>Various Administrative Assistants</b>	<b>Hours</b>	<b>Rate</b>	<b>Cost</b>
Feb-15	0.2	\$65.00	\$13.00
Mar-15	10.3	\$65.00	\$669.50
Apr-15	30.0	\$65.00	\$1,950.00
May-15	45.9	\$65.00	\$2,983.50
Jun-15	36.2	\$65.00	\$2,353.00
<b>Total</b>	<b>122.6</b>	<b>\$65.00</b>	<b>\$7,969.00</b>

<b>Total</b>	<b>Hours</b>	<b>Rate</b>	<b>Cost</b>
Feb-15	300.5	\$206.00	\$61,962.00
Mar-15	197.6	\$216.00	\$42,717.40
Apr-15	147.4	\$183.00	\$26,937.00
May-15	199.8	\$165.00	\$32,972.50
Jun-15	169.3	\$185.00	\$31,244.00
<b>Total, Receiver and Agent hours</b>	<b>1,014.6</b>	<b>\$193.00</b>	<b>\$195,832.90</b>

Total excluding the Receiver hours	<u>639.7</u>	<u>\$148.00</u>	<u>\$94,604.50</u>
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# **EXHIBIT C**

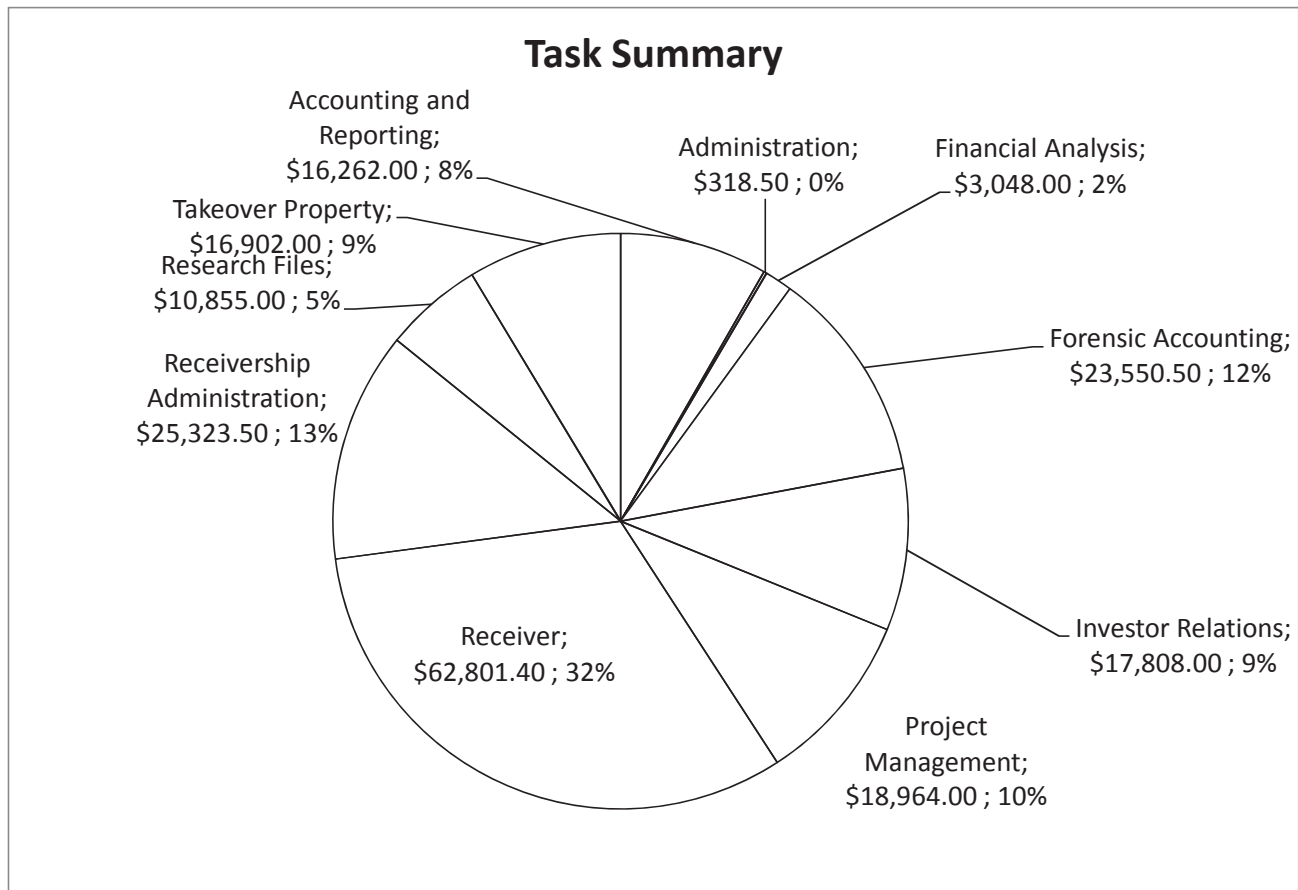
Thomas Seaman Company

FeeApp1.xls

Summary By Task

**Kristen Janulewicz, Receiver for Total Wealth Management, Inc.****First Interim Fee Application****Summary By Task****February 1, 2015, through June 30, 2015**

Task	Hours	Rate	Amount
Accounting and Reporting	73.8	\$220	\$16,262.00
Administration	4.9	\$65	\$318.50
Financial Analysis	9.5	\$321	\$3,048.00
Forensic Accounting	93.5	\$252	\$23,550.50
Investor Relations	162.2	\$110	\$17,808.00
Project Management	113.8	\$167	\$18,964.00
Receiver	231.7	\$271	\$62,801.40
Receivership Administration	196.9	\$129	\$25,323.50
Research Files	60.2	\$180	\$10,855.00
Takeover Property	68.1	\$248	\$16,902.00
<b>Totals</b>	<b>1,014.6</b>	<b>\$193</b>	<b>\$195,832.90</b>



Thomas Seaman Company

FeeApp1.xls

Summary By Task

<b>Accounting and Reporting</b>	<b>Hours</b>	<b>Rate</b>	<b>Accounting and Reporting</b>
Feb-15	-	\$0	\$0.00
Mar-15	5.3	\$375	\$1,987.50
Apr-15	21.2	\$262	\$5,560.00
May-15	41.2	\$183	\$7,542.50
Jun-15	6.1	\$192	\$1,172.00
<b>Total Accounting and Reporting</b>	<b>73.8</b>	<b>\$220</b>	<b>\$16,262.00</b>

<b>Administration</b>	<b>Hours</b>	<b>Rate</b>	<b>Administration</b>
Feb-15	0.2	\$65	\$13.00
Mar-15	2.4	\$65	\$156.00
Apr-15	0.6	\$65	\$39.00
May-15	1.2	\$65	\$78.00
Jun-15	0.5	\$65	\$32.50
<b>Total Administration</b>	<b>4.9</b>	<b>\$65</b>	<b>\$318.50</b>

<b>Financial Analysis</b>	<b>Hours</b>	<b>Rate</b>	<b>Financial Analysis</b>
Feb-15	1.5	\$270	\$405.00
Mar-15	3.4	\$270	\$918.00
Apr-15	1.5	\$375	\$562.50
May-15	2.2	\$375	\$825.00
Jun-15	0.9	\$375	\$337.50
<b>Total Financial Analysis</b>	<b>9.5</b>	<b>\$321</b>	<b>\$3,048.00</b>

<b>Forensic Accounting</b>	<b>Hours</b>	<b>Rate</b>	<b>Forensic Accounting</b>
Feb-15	-	\$0	\$0.00
Mar-15	4.3	\$375	\$1,612.50
Apr-15	-	\$0	\$0.00
May-15	5.7	\$270	\$1,539.00
Jun-15	83.5	\$244	\$20,399.00
<b>Total Forensic Accounting</b>	<b>93.5</b>	<b>\$252</b>	<b>\$23,550.50</b>

Thomas Seaman Company

FeeApp1.xls

Summary By Task

<b>Investor Relations</b>	<b>Hours</b>	<b>Rate</b>	<b>Investor Relations</b>
Feb-15	13.3	\$209	\$2,784.50
Mar-15	24.8	\$187	\$4,627.00
Apr-15	36.6	\$108	\$3,943.00
May-15	48.8	\$74	\$3,594.00
Jun-15	38.7	\$74	\$2,859.50
<b>Total Investor Relations</b>	<b>162.2</b>	<b>\$110</b>	<b>\$17,808.00</b>

<b>Project Management</b>	<b>Hours</b>	<b>Rate</b>	<b>Project Management</b>
Feb-15	71.3	\$175	\$12,466.50
Mar-15	18.4	\$161	\$2,960.00
Apr-15	5.5	\$175	\$962.50
May-15	5.0	\$175	\$875.00
Jun-15	13.6	\$125	\$1,700.00
<b>Total Project Management</b>	<b>113.8</b>	<b>\$167</b>	<b>\$18,964.00</b>

<b>Receiver</b>	<b>Hours</b>	<b>Rate</b>	<b>Receiver</b>
Feb-15	70.9	\$271	\$19,233.00
Mar-15	73.8	\$272	\$20,078.40
Apr-15	35.0	\$270	\$9,450.00
May-15	41.7	\$270	\$11,259.00
Jun-15	10.3	\$270	\$2,781.00
<b>Total Receiver</b>	<b>231.7</b>	<b>\$271</b>	<b>\$62,801.40</b>

<b>Receivership Administration</b>	<b>Hours</b>	<b>Rate</b>	<b>Receivership Administration</b>
Feb-15	65.1	\$135	\$8,770.50
Mar-15	36.2	\$127	\$4,603.00
Apr-15	36.1	\$125	\$4,512.50
May-15	43.8	\$125	\$5,475.00
Jun-15	15.7	\$125	\$1,962.50
<b>Total Receivership Administration</b>	<b>196.9</b>	<b>\$129</b>	<b>\$25,323.50</b>

Thomas Seaman Company

FeeApp1.xls

Summary By Task

<b>Research Files</b>	<b>Hours</b>	<b>Rate</b>	<b>Research Files</b>
Feb-15	13.6	\$199	\$2,700.00
Mar-15	25.5	\$175	\$4,462.50
Apr-15	10.9	\$175	\$1,907.50
May-15	10.2	\$175	\$1,785.00
Jun-15	-	\$0	\$0.00
<b>Total Research Files</b>	<b>60.2</b>	<b>\$180</b>	<b>\$10,855.00</b>

<b>Takeover Property</b>	<b>Hours</b>	<b>Rate</b>	<b>Takeover Property</b>
Feb-15	64.6	\$241	\$15,589.50
Mar-15	3.5	\$375	\$1,312.50
Apr-15	-	\$0	\$0.00
May-15	-	\$0	\$0.00
Jun-15	-	\$0	\$0.00
<b>Total Takeover Property</b>	<b>68.1</b>	<b>\$248</b>	<b>\$16,902.00</b>

<b>Total All Activities</b>	<b>Hours</b>	<b>Rate</b>	<b>Total Cost All Activities</b>
Feb-15	300.5	\$206	\$61,962.00
Mar-15	197.6	\$216	\$42,717.40
Apr-15	147.4	\$183	\$26,937.00
May-15	199.8	\$165	\$32,972.50
Jun-15	169.3	\$185	\$31,244.00
<b>Total All Activities</b>	<b>1,014.6</b>	<b>\$193</b>	<b>\$195,832.90</b>

**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 515 S. Figueroa Street, 9th Floor, Los Angeles, California 90071-3398.

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

**FIRST INTERIM APPLICATION FOR PAYMENT OF FEES AND REIMBURSEMENT OF EXPENSES OF RECEIVER, KRISTEN A. JANULEWICZ**

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 **September 22, 2015**, 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,cynthia.perry@geracilawfirm.com
- **Geraci Law Firm**  
christina@geracilawfirm.com
- **Gary Y. Leung, Jr**  
leungg@sec.gov,larofiling@sec.gov,berryj@sec.gov
- **David J. Van Havermaat**  
vanhavermaatd@sec.gov,larofiling@sec.gov,irwinma@sec.gov
- **Joshua Andrew del Castillo**  
jdelcastillo@allenmatkins.com

2. **SERVED BY U.S. MAIL OR OVERNIGHT MAIL (indicate method for each person or entity served):** On **September 22, 2015**, I served the following person(s) and/or entity(ies) in this case by placing a true and correct

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copy thereof in a sealed envelope(s) addressed as indicated below. I am readily familiar with this firm's practice of collection and processing correspondence for mailing. Under that practice it is deposited with the U.S. postal service on that same day in the ordinary course of business. I am aware that on motion for party served, service is presumed invalid if postal cancellation date or postage meter date is more than 1 (one) day after date of deposit for mailing in affidavit.

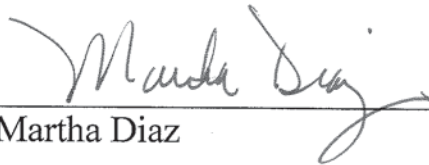
Mikel R. Bistrow, Esq.  
Ballard Spahr LLP  
655 W. Broadway, Suite 1600  
San Diego, CA 92101

**Via U.S. First Class Mail**

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

**Via U.S. First Class Mail**

I declare that I am employed in the office of a member of the Bar of this Court at whose direction the service was made. I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed on **September 22, 2015** at Los Angeles, California.

  
\_\_\_\_\_  
Martha Diaz