

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
WEST PALM BEACH DIVISION

In Re:

Case No.: 17-18864-MAM
Chapter 7

AA FLORIDA BRIDAL RETAIL
COMPANY, LLC, et.al.,

Debtors.

**SUMMARY OF SECOND INTERIM FEE APPLICATION FOR COMPENSATION AND
REIMBURSEMENT OF EXPENSES OF GLASSRATNER
AS ACCOUNTANTS TO THE CHAPTER 7 TRUSTEE**

1. Name of Applicant:..... GlassRatner, a B. Riley Financial Company
2. Role of Applicant:..... Accountant to Chapter 7 Trustee
3. Name of Certifying Professional:Alan R. Barbee, CPA, ABV
4. Date Case Filed:July 14, 2017
5. Date of Retention Order:.....July 27, 2017

IF INTERIM APPLICATION, COMPLETE 6, 7 AND 8 BELOW:

6. Period for this Application:..... May 1, 2018 through March 20, 2019
7. Amount of Compensation Sought:.....\$173,505.50
8. Amount of Expense Reimbursement sought:\$5,766.62

IF FINAL APPLICATION, COMPLETE 9 AND 10 BELOW:

9. Total Amount of Compensation during case:N/A
10. Total Amount of Reimbursement Sought during case:.....N/A
11. Amount of Original Retainer(s). Please disclose both Fee Retainer and Cost Retainer if such a Retainer has been received:N/A
12. Current Balance of Retainer(s) remaining:N/A

13. Current Balance of Retainer(s) remaining:N/A
14. Last Monthly Operating Report Filed.....N/A
15. If case is chapter 11, current funds in the Chapter 11 estate:N/A
16. If case is chapter 7, current funds held by Chapter 7 trustee:\$631,651.65

FEE APPLICATION SUMMARY CHART

REQUEST					APPROVAL				PAID		HOLDBACK	
Date Filed	ECF #	Period Covered	Fees Requested	Expenses Requested	Date Ordered	ECF #	Fees Approved	Expenses Approved	Fees Paid	Expenses Paid	Fees Holdback	Expenses Holdback
9/20/2018	319	07/14/17-04/30/18	448,598.00	3,684.27	10/29/2018	319.00	358,878.40	3,684.27	358,878.40	3,684.27	89,719.60	-
4/15/2019		05/01/18-03/20/19	173,505.50	5,766.62								
TOTALS			622,103.50	9,450.89			358,878.40	3,684.27	358,878.40	3,684.27	89,719.60	-

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In Re:

Case No.: 17-18864-MAM
Chapter 7

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COMPANY, LLC, et al.,

Debtors.

**SECOND INTERIM FEE APPLICATION FOR COMPENSATION AND
REIMBURSEMENT OF EXPENSES OF GLASSRATNER
AS ACCOUNTANTS TO THE CHAPTER 7 TRUSTEE**

GlassRatner, a B. Riley Financial Company (“**GlassRatner**” or the “**Applicant**”), files its Second Interim Fee Application (the “**Application**”) for allowance of and payment of compensation and reimbursement of expenses for the period from May 1, 2018 through March 20, 2019 (the “**Application Period**”), and in support thereof states as follows:

PRELIMINARY STATEMENT

1. This Application is filed pursuant to 11 U.S.C. §§ 330 and 331 (the “**Bankruptcy Code**”), Rule 2016(a) of the Federal Rules of Bankruptcy Procedure, (the “**Fee Guidelines**”) and the Local Rules.

2. In accordance with the Fee Guidelines, the following exhibits are attached to this Application:

Exhibit A	Certification
Exhibit 1	Fee Application Summary Chart
Exhibit 2-A	Summary of Professional Time Total per Individual for This Period Only
Exhibit 2-B	Summary of Professional Time by Activity Code for This Period Only
Exhibit 3	Summary of Requested Reimbursement of Expenses for this Time Period Only
Exhibit 4	Applicant’s Complete Time Records in Chronological Order by Activity Code for this Time Period Only

SUMMARY OF SERVICES RENDERED

3. GlassRatner respectfully requests the allowance, award, and payment of fees for services performed on behalf of the Bankruptcy Estates and Trustee. GlassRatner submits that the services rendered were beneficial to the Trustee, the Bankruptcy Estates, and its creditors.

BACKGROUND

4. On July 14, 2017, (the “**Petition Date**”), AA FLORIDA BRIDAL RETAIL COMPANY, LLC (“AA Florida Bridal”) and 18 affiliated entities filed voluntary petitions for relief under Chapter 7 of the United States Bankruptcy Code and Margaret J. Smith was appointed as Trustee (the “**Trustee**”). Eight of the affiliated entities were foreign entities (the “Foreign Affiliated Entities”).

5. On July 18, 2018, the Trustee filed a Motion to Jointly Administer the nineteen cases, which motion was granted on July 19, 2017 and all of the cases were administratively consolidated into the AA Florida Bridal lead case. On July 26, 2017, the Foreign Affiliated Entities filed a Motion to Dismiss – Certain Foreign Entity Chapter 7 Cases, which motion was granted on August 2, 2017. AA Florida Bridal and the remaining ten affiliated entities are collectively referred to as the “**Debtors**”.

6. Prior to the Petition Date, the Debtors and the Foreign Affiliated Entities manufactured and distributed wedding and special occasion gowns and accessories to retailers in the United States, Europe, Canada and Australia. The Debtors also distributed its products through its own retail operations within the United States. As of the Petition Date, the Debtors operated 62 retail store locations throughout the United States.

7. The Debtors’ business operations were founded in 1933 and up until July 5, 2014, operated under the name Alfred Angelo, Inc. and affiliates (“AAI”). On or about March of 2011,

AAI entered into two term loans that totaled \$31.2 million with entities owned directly and/or indirectly by Stephen Czech (the “Czech Entities”) (the “Original Term Loans”). AAI subsequently entered into a line of credit with the Czech Lenders on March 16, 2012 in the amount of \$8 million (the “Original Line of Credit”). The Original Term Loans and Original Line of Credit matured on June 30, 2014.

8. Beginning in February of 2012, AAI entered into a series of forbearance agreements with the Czech Lenders and on June 30, 2014, the Original Term Loans and Original Line of Credit matured with an outstanding balance of \$49 million. As a result of the maturity and nonpayment by AAI, on July 5, 2014, AAI and the Czech Lenders entered into a Strict Foreclosure and Asset Sale and Transfer Agreement (the “Foreclosure”). As a result of the Foreclosure, Alfred Angelo Newco, Inc. (“Newco”) was assigned the rights under the Original Term Loan and Original Line of Credit and the AAI assets upon the Foreclosure, including the assets of the AAI affiliates. In connection with the assignment to Newco, the Czech Lenders entered into a new term loan with Newco and the affiliates in the amount of \$24.8 (the “Term Loan”) million and a credit line of up to \$8 million with a \$3.55 million over advance line (the “LOC”).

9. As of the Petition Date, the balance of the Term Loan was \$35.8 million and the balance of the LOC was \$23 million.

10. Since the Petition Date, GlassRatner has assisted the Trustee with the following tasks including, but not limited to, the following:

- a. The Trustee and her professionals have wound down the operations of the Debtors, including liquidating the remaining inventory, closing down the 62 retail locations
- b. Analyzing, indexing and recovery of the Debtors’ physical and electronic books and records;

- c. Preparation and filing the Debtors' pre-Petition and post-Petition payroll tax returns;
- d. Terminating the Debtors' 401K Plan;
- e. Assisting the Debtors' pre-Petition merchant processor, CardConnect, with investigating and responding to customer credit card chargebacks in an effort to minimize the Bankruptcy Estates' chargeback liability;
- f. Identification and preservation critical pre-Petition records from the Debtors' 21,947 square foot corporate offices located in Delray Beach, FL;
- g. Analysis of the Debtors' pre-Petition business operations and the events that prompted the bankruptcy filing;
- h. Analysis of the financial implications of the actions of the Czech Lenders and the Debtors' Directors and Officers ("D&Os");
- i. Analysis of potential preferential transfers;
- j. Assist the Trustee & special counsel with the D&O and CAM demands, complaints and mediations which will result in the gross recovery of over \$4 million to the estate.

Since the Petition Date, the Trustee has had receipts in the amount of \$2,545,411.19 related to the turnover of Debtors' pre-petition bank accounts, the sale of inventory and equipment, collection of AR and receipt of the D&O settlement. The Trustee has also had disbursements in the amount of \$2,016,046.06 related to expenses for winding down the Debtors' business operations, contingency counsel and payment of the CardConnect settlement. The Trustee has a cash balance as of April 11, 2019 in the amount of \$529,365.13.

RETENTION AND FEE APPLICATIONS

11. To assist with financial matters, the Trustee determined that she required the assistance of accountants and on July 19, 2017, the Trustee filed with this Court the *Ex Parte Application To Employ Carol Fox, CPA, and GlassRatner Advisory & Capital Group, LLC as Accountant* [DE 15.]

12. On July 27, 2017, the Court entered the *Order Granting Application to Employ Accountant* [DE 56].

SUMMARY OF SERVICES RENDERED

13. GlassRatner respectfully requests the allowance, award, and payment of fees for services performed on behalf of the Trustee. GlassRatner submits that the services rendered were beneficial to the Trustee and the Bankruptcy Estates.

14. The majority of services rendered by GlassRatner during the Application Period as accountants to the Trustee are summarized below. A description of (i) the professional performing the services; (ii) the date the services were performed; and (iii) a detailed description of the nature of the services and the time expended is set forth in Exhibit “4” attached hereto.

15. Specifically, GlassRatner rendered the following services during the Application Period:

Asset Analysis

Hours Expended: 2.5
Fees Requested: \$905.00
Blended Rate: \$362.00

The Applicant assisted the Trustee and counsel with the analysis, negotiations and financial issues in connection with the Card Connect settlement.

Case Administration

Hours Expended: 33.8
Fees Requested: \$7,447.50
Blended Rate: \$220.34

The Applicant performed the following services related to Case Administration:

1. Preparation of cash collateral budgets and budgets vs. actual.
2. Assist the Trustee with evaluating creditor inquiries and responding to creditors, including numerous employees and taxing authorities.

Employment/Fee Issues

Hours Expended: 28.6
Fees Requested: \$7,132.50
Blended Rate: \$249.39

The Applicant performed the following services related to Employment/Fee Issues:

1. Preparation of First Interim Fee Application
2. Attend the hearing on the First Interim Fee Application
3. Prepare this Second Interim Fee Application

Litigation Consulting - CAM

Hours Expended: 30.6
Fees Requested: \$12,472.00
Blended Rate: \$407.58

The Applicant performed the following services related to Litigation Consulting - CAM:

1. Assist special counsel with the financial analysis, valuation analysis and investigation of CAM;
2. Assist special counsel with analyzing discovery and drafting the complaint against CAM;
3. Prepared a distribution analysis to evaluate the financial impact on creditors based on

various scenarios for the negotiation with CAM;

4. Assisted special counsel with preparation for, negotiations at the mediation, subsequent negotiation after the mediation and with evaluating the draft stipulation and motion to approve settlement with CAM.

Litigation Consulting – D&O

Hours Expended: 229.1

Fees Requested: \$79,927.50

Blended Rate: \$348.88

The Applicant performed the following services related to Litigation Consulting – D&O:

1. The Applicant performed the following services related to Litigation Consulting:
Analyzing the AAI loan transactions with Czech Lenders and resulting foreclosure; analyzing the Debtors' business operations from inception of Newco, analyzing the solvency/insolvency and deepening insolvency of the Debtors, evaluating potential claims against former Directors and Officers, and assisting counsel with evaluating damages, preparation of the letter to notice insurance company of potential claims against the policy and preparation of draft complaints against the parties.
2. The Applicant spent time reviewing the AAI Original Term Loan and Original LOC loan documents and the closing binder related to the Foreclosure and transfer to Newco for purposes of gaining an understanding of these transactions and the impact on the Debtors' operations and financial condition.
3. The Applicant also analyzed the historical balance sheets of the Debtors and prepared a preliminary analysis of the Debtors' financial condition as of various dates.
4. In connection with evaluating the Czech Lenders and the financial condition of the Debtors, the Applicant also analyzed the loan advances totaling \$221,401,622 and

- repayments from the Debtors to the Czech Lenders totaling \$204,576,784 from July of 2014 up until the Petition Date. The Applicant prepared a detailed analysis of the transfers between the Debtors and Czech Lenders based on the banking records and also reconciled the advances and repayments from the bank records to the daily loan borrowing base certificates for purposes of evaluating the amount owed to the Czech Lenders on a daily basis and to evaluate the extent of the over advances on the LOC.
5. The Applicant also analyzed the Debtors' banking activity related to the four bank accounts where funds were received from Czech and disbursed to Czech for purposes of gaining an understanding of the source of the funds received in the accounts and source of the funds utilized to repay to Czech Lenders.
 6. The Applicant prepared a detailed analysis and index of the Debtors' physical records and also coordinated the forensic analysis of the Debtors' email servers with the Trustee's IT Consultants. It is noteworthy that this data was utilized in connection with evaluating potential litigation against several parties including the D&Os and Czech Lenders.
 7. The Applicant assisted special counsel with analyzing financial and valuation issues in connection with the D&O matter.
 8. The Applicant assisted special counsel with the evaluation of potential causes of action, evaluation of potential damages, the preparation of a demand letter on the \$3 million D&O policy, preparation of draft complaints regarding the D&Os and Czech Lenders, and preparation for and attendance at the pre-suit mediation.

Preference & Avoidable Transfers

Hours Expended: 12.3
Fees Requested: \$4,063.50
Blended Rate: \$330.37

The Applicant analyzed potential preferential payments within the 90 day period and provided the Trustee and counsel a report of findings.

Tax Issues

Hours Expended: 237.8
Fees Requested: \$61,557.50
Blended Rate: \$258.86

The Applicant performed the following services related to Tax Issues:

1. Coordinating and supervising ADP with the preparation of the Debtors' final payroll tax returns;
2. Coordinating and supervising ADP with the termination of the Debtors' 401K Plan;
3. Coordinating and supervising the Debtors' former tax accountant with the preparation of the Debtors US Income Tax Returns and state income tax returns for the years 2014, 2015 and 2016;
4. Preparation of the Debtors US Income Tax Returns and state (for over 20 different states) income tax returns for 2017 and began preparing 2018;
5. Preparation of 1099's for the year ended December 31, 2017;
6. Preparation of pre-Petition multi-state sales tax returns for merchandise shipped on the eve of the bankruptcy filing;
7. Preparation of post-Petition multi-state sales tax returns for merchandise shipped post-Petition and
8. Evaluate and respond to numerous notices and inquiries by taxing authorities;

9. Coordination of the workers compensation audit that resulted in a \$93,000 credit that was utilized to fund post-Petition insurance premiums.

In particular, the preparation of the 1099's for the year ended December 31, 2017 was unduly complicated by the Debtors IT system. In multiple instances, recipients' 1099's required reconciliation of inconsistent data, correction and reissuance.

FACTORS TO BE CONSIDERED

16. GlassRatner believes that the requested fee of \$173,505.50 for 574.7 hours worked is reasonable considering the twelve factors enumerated in *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714 (5th Cir. 1974), made applicable to bankruptcy proceedings by *In re First Colonial Corp. of America*, 544 F.2d 1291 (5th Cir. 1977), set forth below:

- (a) Time and Labor Required
- (b) Novelty and Difficulty of the Services Rendered
- (c) Skill Requisite to Perform the Services Properly
- (d) Preclusion of Other Employment by the Professional Due to the Acceptance of the Case
- (e) Customary Fee
- (f) Whether the Fee is Fixed or Contingent
- (g) Time Limitations Imposed by the Client or Other Circumstances
- (h) Experience, Reputation, and Ability of the Professional
- (i) Undesirability of the Case
- (j) Nature and Length of the Professional Relationship of the Client
- (k) Awards in Similar Cases.

17. Based on the standards set forth in section 330 of the Bankruptcy Code and *First*

Colonial, GlassRatner believes that the amounts requested herein represent the fair and reasonable value of its services rendered during the Application Period.

CONCLUSION

18. GlassRatner submits that this Application complies with the applicable provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Rules and the Fee Guidelines.

19. No agreement or understanding exists between GlassRatner and any other person for the sharing of compensation received or to be received for services rendered on behalf of the Debtor in connection with this case except as permitted under 11 U.S.C. § 504.

Applicant has not received any interim fees or reimbursement of costs.

WHEREFORE, GlassRatner requests the entry of an Order (i) granting this Second Interim Fee Application; and (ii) allowing and awarding fees in the amount of \$173,505.50 and expenses in the amount of \$5,766.62, for a total award of **\$179,272.12** for the period May 1, 2018 through March 20, 2019, for which no previous fee application has been made; and (iii) affording such other and further relief as may be fair and reasonable under the circumstances.

Respectfully submitted: April 25, 2019

GLASSRATNER, A B. RILEY FINANCIAL
COMPANY

Accountant to the Trustee
1400 Centrepark Blvd.
Suite 860
West Palm Beach, Florida 33401
Telephone: (561) 721-0312
Email: abarbee@glassratner.com

By: /s/ Alan R. Barbee

ALAN R. BARBEE

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of this *Second Interim Fee Application* was served by transmission of Notices of Electronic Filing generated by CM/ECF to those parties registered to receive electronic notices of filing in this case this 25th day of April, 2019.

GLASSRATNER, A B. RILEY FINANCIAL
COMPANY

Accountant to the Trustee

1400 Centrepark Blvd.

Suite 860

West Palm Beach, Florida 33401

Telephone: (561) 721-0312

Email: abarbee@glassratner.com

By: /s/ Alan R. Barbee

ALAN R. BARBEE

EXHIBIT “A”

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
WEST PALM BEACH DIVISION

In Re:

Case No.: 17-18864-MAM
Chapter 7

AA FLORIDA BRIDAL RETAIL
COMPANY, LLC, et al.,

Debtors.

CERTIFICATION

1. I have been designated by GlassRatner, a B. Riley Financial Company (“GlassRatner”) as the professional with responsibility in this case for compliance with the “Guidelines for Fee Applications for Professionals in the Southern District of Florida in Bankruptcy Cases” (the “Fee Guidelines”).

2. I have read GlassRatner’s application for compensation and reimbursement of expenses (the “Application”). The Application complies with the Fee Guidelines, and the fees and expenses sought fall within the Fee Guidelines, except as specifically noted in this certification and described in the Application.

3. The fees and expenses sought are billed at rates and in accordance with practices customarily employed by GlassRatner and generally accepted by GlassRatner’s clients.

4. The following are the variances with the provisions of the Fee Guidelines, the date of each court order approving the variance, and the justification for the variance: Not applicable.

Dated: April 25, 2019

GLASSRATNER, A B. RILEY FINANCIAL
COMPANY

Accountant to the Trustee

1400 Centrepark Blvd.

Suite 860

West Palm Beach, Florida 33401

Telephone: (561) 721-0312

Email: abarbee@glassratner.com

By: /s/ Alan R. Barbée

ALAN R. BARBEE

Summary of Professional Fees

Exhibit 2-A

Professional	Title	Year Licensed	Total Hours	Hourly Rate	Total Fees
Alan Barbee, CPA, ABV	Principal	2001	95.2	450.00	42,840.00
Carol Fox, CPA, CIRA, CFE	Principal	1989	4.5	425.00	1,912.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Senior Managing Director	2001	173.5	340.00	58,854.00
Bernadette Lombardo, CPA, CFE	Director	2011	164.4	295.00	45,312.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Director	2015	30.4	250.00	6,925.00
Luiza Ercolano	Associate		34.6	235.00	8,131.00
Ashley Peal	Associate		40.0	135.00	5,400.00
Janet Pritchard	Associate		32.1	135.00	4,131.00
			574.7		173,505.50

Blended Average Hourly Rate:

\$ 301.91

Total fees:

\$ 173,505.50

Summary of Professional Time by Category

Exhibit 2-B

Activity Code	Professional	Rate	Hours	Fees
Asset Analysis				
	Alan Barbee, CPA, ABV	450.00	0.5	225.00
	Teresa Licamara, CPA, ABV, CFF, CIRA	340.00	2.0	680.00
			2.5	905.00

Activity Code	Professional	Rate	Hours	Fees
Case Administration				
	Bernadette Lombardo, CPA, CFE	295.00	11.0	2,596.00
	Teresa Licamara, CPA, ABV, CFF, CIRA	340.00	9.7	3,298.00
	Jonathan Eargle, CPA/ABV, CVA, CFE	250.00	4.0	325.00
	Ashley Peal	135.00	3.9	526.50
	Janet Pritchard	135.00	5.2	702.00
			33.8	7,447.50

Activity Code	Professional	Rate	Hours	Fees
Employment/Fee Issues				
	Alan Barbee, CPA, ABV	450.00	2.0	900.00
	Carol Fox, CPA, CIRA, CFE	425.00	2.5	1,062.50
	Teresa Licamara, CPA, ABV, CFF, CIRA	340.00	11.0	3,604.00
	Janet Pritchard	135.00	13.1	1,566.00
			28.6	7,132.50

Activity Code	Professional	Rate	Hours	Fees
Litigation Consulting - CAM				
	Alan Barbee, CPA, ABV	450.00	22.4	10,080.00
	Teresa Licamara, CPA, ABV, CFF, CIRA	340.00	5.8	1,972.00
	Bernadette Lombardo, CPA, CFE	295.00	0.6	177.00
	Janet Pritchard	135.00	1.8	243.00
			30.6	12,472.00

Activity Code	Professional	Rate	Hours	Fees
Litigation Consulting - D&O				
	Alan Barbee, CPA, ABV	450.00	58.0	26,100.00
	Carol Fox, CPA, CIRA, CFE	425.00	2.0	850.00
	Teresa Licamara, CPA, ABV, CFF, CIRA	340.00	132.1	44,914.00
	Bernadette Lombardo, CPA, CFE	295.00	2.1	619.50
	Jonathan Eargle, CPA/ABV, CVA, CFE	250.00	19.5	4,875.00
	Luiza Ercolano	235.00	4.9	1,151.50

Summary of Professional Time by Category

Exhibit 2-B

Janet Pritchard	135.00	10.5	1,417.50
	229.1		79,927.50

Activity Code	Professional	Rate	Hours	Fees
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Preference & Avoidable Transfers

Alan Barbee, CPA, ABV	450.00	3.6	1,620.00
Teresa Licamara, CPA, ABV, CFF, CIRA	340.00	4.9	1,666.00
Jonathan Eargle, CPA/ABV, CVA, CFE	250.00	2.3	575.00
Janet Pritchard	135.00	1.5	202.50
	12.3		4,063.50

Activity Code	Professional	Rate	Hours	Fees
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Tax Issues

Alan Barbee, CPA, ABV	450.00	8.7	3,915.00
Teresa Licamara, CPA, ABV, CFF, CIRA	340.00	8.0	2,720.00
Bernadette Lombardo, CPA, CFE Jonathan Eargle, CPA/ABV, CVA, CFE	295.00	150.7	41,919.50
Luiza Ercolano	250.00	4.6	1,150.00
Ashley Peal	235.00	29.7	6,979.50
	135.00	36.1	4,873.50
	237.8		61,557.50

TOTAL FEES:

574.7	\$	173,505.50
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Summary of Requested Reimbursement of Expenses

for this Time Period Only

(EXHIBIT "3")

1.	Filing Fees	
2.	Process Service Fees	
3.	Witness Fees	
4.	Court Reporter Fees and Transcripts	
5.	Lien and Title Searches	
6.	Photocopies	
	(a) In-house copies (\$___ at 15 cents/page)	
	(b) Outside copies (\$___)	
7.	Postage	\$ 2,324.03
8.	Overnight Delivery Charges	\$ 421.77
9.	Outside Courier/Messenger Services	
10.	Long Distance Telephone Charges	
11.	Long Distance Fax Transmissions	
	(copies at \$1/page)	
12.	Computerized Research	271.80
13.	Out-of-Southern-District-Of-Florida Travel	
	(a) Transportation	\$ 46.00
	(b) Lodging	
	(c) Meals	
14.	Other Permissible Expenses (must specify and justify)	
	Tax License Fees	\$ 1,865.00
	Network Solutions	\$ 806.28
	Conference Call Charges	\$ 31.74
	Total Expense Reimbursement Requested	\$ 5,766.62

<u>Professional</u>	<u>Category</u>	<u>Date</u>	<u>Description</u>	<u>Time Spent</u>	<u>Rate Value</u>	<u>Slip Value</u>
Teresa Licamara, CPA, ABV, CFF, CIRA	Asset Analysis	06/13/18	Prepare fee and expense summary information by category for counsel and Trustee through April 30, 2018 for settlement discussions with CardConnect.	1.0	340.00	340.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Asset Analysis	10/22/18	Review budget and form 2, review CardConnect settlement and discuss with CF and ARB in preparation for hearing	1.0	340.00	340.00
Alan Barbee, CPA, ABV	Asset Analysis	10/23/18	Prepare for and attend hearing on settlement and fee application.	0.5	450.00	225.00
Category Subtotal				2.5		905.00
Bernadette Lombardo, CPA, CFE	Case Administration	05/03/18	Read, research and ascertain W-2 in reply to request from former employee; prepare for mail delivery	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Case Administration	05/07/18	Two telephone communications with ADP customers service and tax representative in order to ascertain gross Ohio wages for the period from 7/1/17-7/14/17 for AA Bridal LLC in connection with request from Ava Goodall from Ohio Bureau of Worker's Compensation	0.8	295.00	236.00
Bernadette Lombardo, CPA, CFE	Case Administration	05/07/18	Review formats provided by two ADP representatives of gross Ohio wages and compare to quarterly reports; archive; forward to M Smith transmittal version of Ohio gross wages report	0.3	295.00	88.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Case Administration	05/09/18	Update summary of cash and prepare budget vs. actual thru 4.30.18	1.5	340.00	510.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Case Administration	05/10/18	Updates to cash summary and correspond with Trustee regarding same.	1.3	340.00	442.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Case Administration	05/17/18	Bi-weekly teleconference with GR team and counsel re: status update	0.8	250.00	200.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Case Administration	05/31/18	Teleconference with counsel re: document search/document software	0.5	250.00	125.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Case Administration	06/11/18	Search for IP information for counsel in connection with potential sale of same.	1.5	340.00	510.00
Bernadette Lombardo, CPA, CFE	Case Administration	06/12/18	Attend to mail received; review and note on specific correspondence information regarding bankruptcy; forward to administrative staff for mail delivery	2.5	295.00	737.50
Bernadette Lombardo, CPA, CFE	Case Administration	06/13/18	Continue and complete review of mail received; note on specific correspondence information regarding bankruptcy; forward to A Peal for mail delivery	1.1	295.00	324.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Case Administration	06/13/18	Analysis of Form 2 and update cash summary and cash budget vs. actual; Prepare budget for August 2018 through January 2019	2.5	340.00	850.00

Ashley Peal	Case Administration	06/14/18	Begin preparation of mailing list for documents received from B. Lombardo re: correspondence from various states regarding Alfred Angelo entities	1.2	135.00	162.00
Ashley Peal	Case Administration	06/20/18	Complete preparation of mailing list and envelopes and mail letters re: documents received from B. Lombardo regarding correspondence from various states regarding Alfred Angelo entities	2.1	135.00	283.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Case Administration	06/20/18	Receive and review Trustees comments to budget and make revisions for same.	0.5	340.00	170.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Case Administration	06/26/18	Review email from counsel regarding information needed for secured creditor settlement.	0.3	340.00	102.00
Ashley Peal	Case Administration	06/27/18	Preparation of mailings re: documents received from B. Lombardo regarding correspondence from various states regarding Alfred Angelo entities	0.6	135.00	81.00
Bernadette Lombardo, CPA, CFE	Case Administration	06/27/18	Attend to mail received including review and analysis of letters requiring a reply and preparation of notice of BKC for reply; forward replies to A Peal for processing mail delivery	1.8	295.00	531.00
Janet Pritchard	Case Administration	07/05/18	Prepare change of address forms for all AAB locations (in progress).	1.0	135.00	135.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Case Administration	07/09/18	Correspond with Trustee regarding revised budget and circulate same to counsel for filing	0.3	340.00	102.00
Bernadette Lombardo, CPA, CFE	Case Administration	07/23/18	Review and respond to mail received	1.0	295.00	295.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Case Administration	08/10/18	Budgeting matters with Jane, CF and updates, Review IA invoices and plan for payment of same.	1.0	340.00	340.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Case Administration	08/14/18	Cash collateral budget matters with CF and correspond with Trustee regarding same.	0.6	340.00	204.00
Bernadette Lombardo, CPA, CFE	Case Administration	09/17/18	Review mail	0.2	295.00	59.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Case Administration	09/19/18	Call with CF regarding payment of webhosting invoices	0.2	340.00	68.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Case Administration	09/28/18	Researched and retrieved multiple items from storage unit with J. Pritchard; Multiple correspondence with AA customer re: retrieval of wedding dress	2.1	-	-
Jonathan Eargle, CPA/ABV, CVA, CFE	Case Administration	09/29/18	Shipped wedding dress to AA customer in California	0.3	-	-
Bernadette Lombardo, CPA, CFE	Case Administration	10/02/18	Continue with review of mail	0.2	-	-

Bernadette Lombardo, CPA, CFE	Case Administration	10/24/18	Review mail to determine which correspondence needs attention	0.2	-	-
Jonathan Eargle, CPA/ABV, CVA, CFE	Case Administration	12/12/18	Reviewed and organized mail, specifically incoming checks; Sent to M. Sams via Fed-Ex	0.3	-	-
Bernadette Lombardo, CPA, CFE	Case Administration	01/24/19	Review mail and respond to select correspondence	1.0	-	-
Bernadette Lombardo, CPA, CFE	Case Administration	01/31/19	Review mail and archive	0.8	-	-
Janet Pritchard	Case Administration	02/01/19	Process mail.	0.2	135.00	27.00
Janet Pritchard	Case Administration	02/05/19	Process mail.	0.2	135.00	27.00
Janet Pritchard	Case Administration	02/11/19	Process mail. (2019.02.09) Process mail. (2019.02.11 and (2019.02.12)) Process check for deposit from JNR. Upload Trustee's Motion to Approve Settlement of D&O	0.2	135.00	27.00
Janet Pritchard	Case Administration	02/12/19	Liability Claims and Notice of Hearing.	0.6	135.00	81.00
Janet Pritchard	Case Administration	02/14/19	Process mail.	0.2	135.00	27.00
Janet Pritchard	Case Administration	02/15/19	Process mail.	0.2	135.00	27.00
Janet Pritchard	Case Administration	02/18/19	Process mail.	0.2	135.00	27.00
Janet Pritchard	Case Administration	02/20/19	Process mail.	0.2	135.00	27.00
Janet Pritchard	Case Administration	02/21/19	Research backup for JNR Adjustment deposit made 12.20.18. Process mail.	0.4	135.00	54.00
Janet Pritchard	Case Administration	02/25/19	Process mail.	0.1	135.00	13.50
Bernadette Lombardo, CPA, CFE	Case Administration	02/25/19	Review mail and address accordingly	0.4	295.00	118.00
Janet Pritchard	Case Administration	02/28/19	Process mail.	0.1	135.00	13.50
Janet Pritchard	Case Administration	03/01/19	Process mail.	0.2	135.00	27.00
Janet Pritchard	Case Administration	03/04/19	Process mail.	0.2	135.00	27.00
Janet Pritchard	Case Administration	03/05/19	Telephone conference with A. Lloyd re: offer for Alfred Angelo; correspondence with M. Smith. Process mail.	0.3	135.00	40.50
Janet Pritchard	Case Administration	03/07/19	Process mail.	0.2	135.00	27.00
Janet Pritchard	Case Administration	03/08/19	Process mail.	0.1	135.00	13.50
Bernadette Lombardo, CPA, CFE	Case Administration	03/08/19	Review and respond to mail received	0.5	295.00	147.50

Janet Pritchard	Case Administration	03/11/19	Process mail.	0.3	135.00	40.50
Janet Pritchard	Case Administration	03/12/19	Print deposit confirmation; update filing. Process deposit for JNR Adjustment.	0.3	135.00	40.50
Category Subtotal				33.8		7,447.50
Janet Pritchard	Employment/Fee Apps	05/29/18	Draft First Interim Fee Application and Exhibits thereto.	4.0	135.00	540.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Employment/Fee Apps	06/06/18	Review WIP and categories, begin to draft fee application work performed.	1.5	340.00	510.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Employment/Fee Apps	06/12/18	Continue to review and categorize WIP.	2.8	340.00	952.00
Janet Pritchard	Employment/Fee Apps	06/12/18	Revise draft of First Interim Fee Application and Exhibits thereto.	2.3	135.00	310.50
Janet Pritchard	Employment/Fee Apps	06/14/18	Continue revisions to Exhibits to First Interim Fee Application.	0.8	135.00	108.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Employment/Fee Apps	06/20/18	Begin to draft first interim fee application	2.2	340.00	748.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Employment/Fee Apps	06/21/18	Complete drafting of fee application	2.0	340.00	680.00
Janet Pritchard	Employment/Fee Apps	06/22/18	Revise First Interim Fee Application.	1.0	135.00	135.00
Janet Pritchard	Employment/Fee Apps	09/13/18	Revise First Interim Fee Application and Exhibits thereto.	1.5	135.00	202.50
Alan Barbee, CPA, ABV	Employment/Fee Apps	09/17/18	Supervise preparation of interim fee application.	1.5	450.00	675.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Employment/Fee Apps	09/17/18	Supervise preparation of interim fee application.	1.5	450.00	675.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Employment/Fee Apps	09/17/18	Updates to first interim fee application	1.1	340.00	374.00
Janet Pritchard	Employment/Fee Apps	09/18/18	Final revisions to First Interim Fee Application and Exhibits thereto.	2.0	135.00	270.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Employment/Fee Apps	09/18/18	Supervise updates to first interim fee application	0.5	340.00	170.00
Alan Barbee, CPA, ABV	Employment/Fee Apps	09/20/18	Supervise preparation of interim fee application.	0.5	450.00	225.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Employment/Fee Apps	09/20/18	Review updated fee application and assist with coordinating filing same.	0.5	340.00	170.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Employment/Fee Apps	09/27/18	Address issues with counsel and internally related to Fee Application can new guidelines and email group regarding same.	0.4	-	-
Janet Pritchard	Employment/Fee Apps	10/02/18	Revise Interim Application Summary page.	0.3	-	-
Janet Pritchard	Employment/Fee Apps	10/12/18	Prepare documents for fee hearing on 10.23.	1.2	-	-
Carol Fox, CPA, CIRA, CFE	Employment/Fee Apps	10/22/18	Update cash collateral budget through 01.31.19	1.5	425.00	637.50

Carol Fox, CPA, CIRA, CFE	Employment/Fee Apps	10/23/18	Forecast cash through January 31, 2019; telephone conference with the Trustee regarding the same	1.0	425.00	425.00
Category Subtotal				28.6		\$ 7,132.50
Bernadette Lombardo, CPA, CFE	Litigation Consulting - CAM	11/28/18	Review correspondence in connection with WARN Act objections and in addition review all payroll records with regard to the same	0.3	295.00	88.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - CAM	11/28/18	Receive and read counsel email regarding WARN act complaint and beging to compile data; Call with counsel regarding claims and priorities, etc.	0.5	340.00	170.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - CAM	11/28/18	Receive and read counsel email regarding WARN act complaint and beging to compile data; Call with counsel regarding claims and priorities, etc.	0.5	340.00	170.00
Alan Barbee, CPA, ABV	Litigation Consulting - CAM	11/28/18	Phone counsel and supervise analysis of distribution scenarios, WARN Act claims and reclamation claims.	0.7	450.00	315.00
Alan Barbee, CPA, ABV	Litigation Consulting - CAM	12/05/18	Review correspondence from counsel re: Warn Act claim, research and reply to counsel.	0.5	450.00	225.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - CAM	12/17/18	Receive and read emails regarding WARN act and planning for payroll data to be produced; Review server documents and quarterly payroll reports and summarize same for counsel.	1.2	340.00	408.00
Bernadette Lombardo, CPA, CFE	Litigation Consulting - CAM	12/18/18	Telephone call to ADP re: payroll registers	0.3	295.00	88.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - CAM	01/22/19	Receive CardConnect waterfall inquiry, recalculate based on gross and correspond with counsel and Trustee regarding same.	0.6	340.00	204.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - CAM	02/11/19	Prepare for (.3) and call with (.5) counsel, special counsel, Trustee and Cardconnect counsel regarding mediation	0.8	340.00	272.00
Alan Barbee, CPA, ABV	Litigation Consulting - CAM	02/20/19	Review mediation statement, analyze records and prepare for pre-mediation preparation meeting.	1.0	450.00	450.00
Janet Pritchard	Litigation Consulting - CAM	02/21/19	Research addresses of vendors and claimants. (In progress).	1.8	135.00	243.00
Alan Barbee, CPA, ABV	Litigation Consulting - CAM	02/21/19	Analysis of financial information, damages model, distribution model and mediation statements (1.7) and meeting Trustee, counsel and special counsel for CAM Mediation preparation meeting (2.0)	3.8	450.00	1,710.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - CAM	02/25/19	Assist with preparation for CAM mediation	1.4	340.00	476.00
Alan Barbee, CPA, ABV	Litigation Consulting - CAM	02/25/19	Analysis of damages, potential distribution scenarios and preparation for mediation with CAM.	1.5	450.00	675.00

Alan Barbee, CPA, ABV	Litigation Consulting - CAM	02/26/19	Prepare for (.5) and mediation on CAM matter	9.5	450.00	4,275.00
Alan Barbee, CPA, ABV	Litigation Consulting - CAM	02/27/19	Prepare for and conference call regarding continued settlement discussions.	0.5	450.00	225.00
Alan Barbee, CPA, ABV	Litigation Consulting - CAM	02/28/19	Update potential distribution scenarios and transmit to Trustee and counsel for CAM settlement negotiations. Review and provided redline comments to draft CAM complaint.	1.1	450.00	495.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - CAM	02/28/19	Review draft complaint against CAM, ARB redlines and research claims and provide comments regarding same.	0.8	340.00	272.00
Alan Barbee, CPA, ABV	Litigation Consulting - CAM	03/01/19	Review and provide comments to draft complaint. Phone Trustee and coordinate counsel regarding CAM settlement discussions.	1.3	450.00	585.00
Alan Barbee, CPA, ABV	Litigation Consulting - CAM	03/04/19	Prepare for and conference call with Trustee and counsel regarding CAM settlement negotiations.	0.5	450.00	225.00
Alan Barbee, CPA, ABV	Litigation Consulting - CAM	03/04/19	Prepare for and call with Trustees counsel and counsel for Card Connect regarding CAM settlement amounts due under Cardconnect settlement.	0.5	450.00	225.00
Alan Barbee, CPA, ABV	Litigation Consulting - CAM	03/05/19	Supervise reconciliation of amounts due to CardConnection under CAM settlement.	0.3	450.00	135.00
Alan Barbee, CPA, ABV	Litigation Consulting - CAM	03/06/19	Review proposed settlement stipulation with CAM. Review and comments to counsel regarding CAM settlement agreement (.3) Supervise calculations of amounts due to all parties under D&O settlement	0.5	450.00	225.00
Alan Barbee, CPA, ABV	Litigation Consulting - CAM	03/11/19	(.3)	0.7	450.00	315.00
Category Subtotal				30.6		12,472.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	05/17/18	Status call with counsel (1) With ARB to review financials and discuss and plan for damage analysis (1)	2.0	340.00	680.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting - D&O	06/28/18	Bi-weekly teleconference with counsel and GR team re: status update	0.5	250.00	125.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	06/28/18	Status call with special counsel and GR team	0.6	340.00	204.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting - D&O	07/11/18	Signed Confidentiality agreement and sent to counsel	0.3	250.00	75.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting - D&O	07/19/18	Planning with T. Licamara re: previous analysis and research	0.5	250.00	125.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting - D&O	07/19/18	Bi-weekly teleconference with counsel and GR team	0.5	250.00	125.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	07/19/18	Planning for analysis for D&O matter	1.5	340.00	510.00

Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	07/19/18	Call with GR and counsel team regarding D&O matters	0.5	340.00	170.00
Alan Barbee, CPA, ABV	Litigation Consulting - D&O	07/19/18	Prepare for and call with special counsel regarding potential litigation. Review and execute confidentiality order. Begin review of summary of financial statements.	1.6	450.00	720.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting - D&O	07/20/18	Reviewed previous analysis and research; Began preparation of additional sales/revenue analysis	1.6	250.00	400.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	07/23/18	Review D&O complaint against Czech and D&O complaint against individuals	1.5	340.00	510.00
Alan Barbee, CPA, ABV	Litigation Consulting - D&O	07/24/18	Initial review of draft complaints against D&O's and Czech.	0.8	450.00	360.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting - D&O	07/25/18	Prepared income analysis reflecting monthly sales and income for the period of 2014 to 2017	3.8	250.00	950.00
Alan Barbee, CPA, ABV	Litigation Consulting - D&O	07/25/18	Analysis of store level monthly income statements and annual financial metrics. Supervise assembly of financial information request by special counsel for complaints.	1.5	450.00	675.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	07/25/18	Begin analysis of documents and research items requested by special counsel regarding D&O complaint	2.6	340.00	884.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	07/25/18	Revise solvency/insolvency analysis for petition date	1.0	340.00	340.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting - D&O	07/26/18	Prepared annual income analysis broken down by store for the period of 2014 to 2017	3.6	250.00	900.00
Alan Barbee, CPA, ABV	Litigation Consulting - D&O	07/26/18	Analyze draft complaints, research re: EBITDA and online retail.	1.3	450.00	585.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	07/26/18	Call with ARB to discuss EBITDA research; Call with counsel to discuss EBITDA and other BOD matters and research to be done	1.0	340.00	340.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	07/26/18	Research EBITDA pros and Consultation and obtain articles for special counsel regarding same	1.0	340.00	340.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	07/26/18	Research BOD meeting minutes to identify information about professionals hired, advise provided, BOD discussion about advise of professionals, e-commerce system and other issues in 2016 in connection with D&O complaint	2.5	340.00	850.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting - D&O	07/27/18	Gained access to Relativity file sharing site; Began review of documents and compilation of relevant documents	2.0	250.00	500.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting - D&O	07/27/18	Prepared additions and modifications to both income analysis and store analysis; Sent to management for review	1.9	250.00	475.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting - D&O	07/30/18	Teleconference with counsel and GR team re: income analysis	0.7	250.00	175.00

Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting - D&O	07/30/18	Updated income analysis and store income analysis	0.8	250.00	200.00
Alan Barbee, CPA, ABV	Litigation Consulting - D&O	07/30/18	Conference call special counsel and TAL regarding potential D&O and Czech litigation.	0.8	450.00	360.00
Alan Barbee, CPA, ABV	Litigation Consulting - D&O	07/30/18	Analysis of financial statements and perform ratio analysis in preparation for conference call regarding D&O and Czech adversaries.	1.5	450.00	675.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	07/30/18	Prepare for (.5) and attend call (.8) with team regarding D&O matters	1.3	340.00	442.00
Alan Barbee, CPA, ABV	Litigation Consulting - D&O	08/13/18	Analysis of financials, BOD presentations and store results. Review and comment on draft complaints.	3.3	450.00	1,485.00
Alan Barbee, CPA, ABV	Litigation Consulting - D&O	08/15/18	Analyze of store level financial results, lease renewals and Board presentations.	1.0	450.00	450.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting - D&O	08/17/18	Bi-weekly teleconference with counsel and GR team; Planning with management re: review of complaint	1.0	250.00	250.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	08/17/18	Call with counsel regarding D&O status	0.6	340.00	204.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	08/17/18	Planning with ARB and JE regarding avoidable transfers	0.6	340.00	204.00
Alan Barbee, CPA, ABV	Litigation Consulting - D&O	08/17/18	Meeting with TAL to plan additional analysis for D&O and Czech complaints.	0.5	450.00	225.00
Alan Barbee, CPA, ABV	Litigation Consulting - D&O	08/20/18	Finalize comments to D&O and Czech draft complaints and transmit to counsel.	0.6	450.00	270.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting - D&O	08/20/18	Reviewed updated complaint; Planning with A. Barbee	0.8	250.00	200.00
Alan Barbee, CPA, ABV	Litigation Consulting - D&O	08/21/18	Prepare for (.4) and Bi-Weekly Call with counsel (.4)	0.8	450.00	360.00
Carol Fox, CPA, CIRA, CFE	Litigation Consulting - D&O	08/30/18	Review and edit lender liability and D&O complaints	2.0	425.00	850.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	08/30/18	Read updated complaints; Coordinate with CF for protective order and comments on complaints	0.6	340.00	204.00
Alan Barbee, CPA, ABV	Litigation Consulting - D&O	08/30/18	Review updated redlines to D&O complaint by counsel.	0.5	450.00	225.00
Alan Barbee, CPA, ABV	Litigation Consulting - D&O	08/31/18	Review redline comments of CF and phone CF and counsel regarding draft D&O complaint.	0.5	450.00	225.00
Alan Barbee, CPA, ABV	Litigation Consulting - D&O	09/12/18	Meeting trustee re: preparation for mediation on D&O and Czech adversaries.	0.5	450.00	225.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting - D&O	09/13/18	Brief teleconference re: mediation and upcoming assignments	0.4	250.00	100.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	09/13/18	Call with counsel regarding D&O and planning for mediation; With BL to discuss tax matters	1.0	340.00	340.00

Alan Barbee, CPA, ABV	Litigation Consulting - D&O	09/13/18	Prepare for and phone special counsel regarding damages and preparation for mediation on the D&O and Czech action.	0.5	450.00	225.00
Alan Barbee, CPA, ABV	Litigation Consulting - D&O	09/17/18	Analysis of historical financial statements, evaluate damages and planning with TAL additional damage analysis for mediation preparation.	2.8	450.00	1,260.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	09/17/18	With ARB to review deepening insolvency and plan for mediation	2.0	340.00	680.00
Alan Barbee, CPA, ABV	Litigation Consulting - D&O	09/24/18	Review comments to draft settlement agreement with CardConnect.	0.4	450.00	180.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting - D&O	09/27/18	Teleconference with counsel and GR team re: mediation	0.3	250.00	75.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	09/27/18	Prepare for (.2) and team call with counsel regarding D&O (.3) With ARB to discuss and plan for mediation (.5)	1.0	340.00	340.00
Alan Barbee, CPA, ABV	Litigation Consulting - D&O	09/27/18	Prepare for and conference call with counsel regarding mediation preparation. Planning with staff.	0.5	450.00	225.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	10/09/18	Begin planning analysis for meditation; review email from counsel and compile detail analysis related to Czech for lender liability complaint	1.8	340.00	612.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	10/10/18	Review emails from investment banker and other internal Debtor emails of interest in preparation for enterprise value calcs using EBITDA	1.1	340.00	374.00
Alan Barbee, CPA, ABV	Litigation Consulting - D&O	10/10/18	Planning damage calculations and preparation for meditation with TAL.	0.6	450.00	270.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Litigation Consulting - D&O	10/11/18	Teleconference with GR team and counsel re: preparation for mediation proceeding	0.8	250.00	200.00
Luiza Ercolano	Litigation Consulting - D&O	10/11/18	Analysis of monthly sales revenue from Feb 14 to March, 200 17 associated with D&O policy analysis	0.6	235.00	141.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	10/11/18	Prepare for (.6) and call with (.9) counsel	1.5	340.00	510.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	10/11/18	Begin preparation of analysis for mediation	3.1	340.00	1,054.00
Alan Barbee, CPA, ABV	Litigation Consulting - D&O	10/11/18	Prepare for (.2), conference call with special counsel re: damages and mediation preparation (.7) and supervise damage calculations (1.8).	2.7	450.00	1,215.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	10/12/18	Research interest payments and paydowns on term loan related to Czech in connection with lender liability complaint	2.0	340.00	680.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	10/12/18	Continue analysis and preparation for mediation	2.6	340.00	884.00

Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	10/12/18	Receive and begin review of VRC valuations and summarizing high and low values every six months.	1.0	340.00	340.00
Alan Barbee, CPA, ABV	Litigation Consulting - D&O	10/12/18	Phone special counsel (.3) and supervise damage calculations & mediation preparation (1.9).	2.2	450.00	990.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	10/15/18	Continue analysis of damages and preparation for mediation	3.8	340.00	1,292.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	10/16/18	Plan analysis of Univest 6077 and instruct staff for same.	2.3	340.00	782.00
Luiza Ercolano	Litigation Consulting - D&O	10/16/18	Analysis of transfers from/to SJC and CZECH from Univest Acct. #6077	1.6	235.00	376.00
Luiza Ercolano	Litigation Consulting - D&O	10/17/18	Assist with damage analysis associated with D&O policy; analysis of financials reported on quarterly board presentations - in progress	1.5	235.00	352.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	10/17/18	Begin to prepare summary of damage models and continue to prepare for mediation	3.4	340.00	1,156.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	10/17/18	Renew login to Relativity and review counsel saved searches	2.0	340.00	680.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	10/18/18	Planning analysis and Instruct staff with analysis of BOD packets and financials compared to damage analysis	2.0	340.00	680.00
Luiza Ercolano	Litigation Consulting - D&O	10/19/18	Assist with damage analysis associated with D&O policy; analysis of financials reported on quarterly board presentations - completed	1.2	235.00	282.00
Alan Barbee, CPA, ABV	Litigation Consulting - D&O	10/19/18	Supervise damage calculations in preparation for mediation.	1.5	450.00	675.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	10/19/18	Research on relativity for valuation information in connection with preparation of insolvency analysis and damages and overall preparation for mediation.	5.5	340.00	1,870.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	10/22/18	Continue analysis and preparation for mediation	5.2	340.00	1,768.00
Alan Barbee, CPA, ABV	Litigation Consulting - D&O	10/23/18	Supervise Czech valuations and calculation of damages based on deepening insolvency and diminution of enterprise value.	2.0	450.00	900.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	10/23/18	Continue analysis and preparation for mediation	6.7	340.00	2,278.00
Alan Barbee, CPA, ABV	Litigation Consulting - D&O	10/24/18	Supervise damage calculations (1.1) and phone GC regarding valuation issues (.3)	1.4	450.00	630.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	10/24/18	Continue to prepare summary of damages and finalize drafts to counsel	3.0	340.00	1,020.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	10/24/18	Prepare settlement scenarios and distribution analysis for mediation	3.4	340.00	1,156.00

Alan Barbee, CPA, ABV	Litigation Consulting - D&O	10/25/18	Prepare for (.4) and conference call with special counsel re: damages (.7) Supervise claims and distribution analysis for mediation (1.7)	2.8	450.00	1,260.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	10/25/18	Analysis of claims and update same for priority; Research tax claims and revise; revisions to distribution analysis for claims and ARB comments.	4.9	340.00	1,666.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	10/25/18	Prepare for (.2) and call with (.8) special counsel to discuss damages model and plan for mediation	1.0	340.00	340.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	10/26/18	Continue to make updates distribution analysis (2.2) Receive and review mediation statement (1.5); Correspond with counsel regarding difference between total CAM funding and Deepening insolvency funding and research same (.7)	4.4	340.00	1,496.00
Alan Barbee, CPA, ABV	Litigation Consulting - D&O	10/26/18	Supervise claims analysis and distribution analysis for mediation preparation (.9). Review PowerPoint presentation for mediation (.6).	1.5	450.00	675.00
Bernadette Lombardo, CPA, CFE	Litigation Consulting - D&O	10/29/18	Phone ADP re: report for WARN Act analysis	0.6	295.00	177.00
Bernadette Lombardo, CPA, CFE	Litigation Consulting - D&O	10/29/18	Prepare 2016 & 2017 payroll report for in connection with WARN Act analysis	1.5	295.00	442.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	10/29/18	Prepare analysis of payroll by entity for 2016 and 2017 and provide data to counsel regarding corporate office and other comments regarding evaluation of WARN Act claim.	1.5	340.00	510.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	10/29/18	Prepare for meeting with Trustee and counsel	2.4	340.00	816.00
Alan Barbee, CPA, ABV	Litigation Consulting - D&O	10/29/18	Analyze draft D&O complaint, draft complaint against Czech Asset Management, mediation power point presentation, claims analysis, waterfall calculation and damage calculations in preparation for meeting with Trustee and special counsel.	1.8	450.00	810.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	10/30/18	Prepare for (.5) and meeting with (3.5) counsel, special counsel and Trustee to plan for mediation	4.0	340.00	1,360.00
Alan Barbee, CPA, ABV	Litigation Consulting - D&O	10/30/18	Prepare for and meeting with Trustee, counsel and special counsel regarding mediation preparation, claims and avoidable transfer analysis.	3.8	450.00	1,710.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	10/31/18	Review claims registers and identify priority claims and plan for analysis of tax, landlord, wage and customer deposit claims	6.9	340.00	2,346.00
Alan Barbee, CPA, ABV	Litigation Consulting - D&O	10/31/18	Plan preparation of mediation binder and supervise analysis of claims and update to waterfall analysis.	1.0	450.00	450.00

Alan Barbee, CPA, ABV	Litigation Consulting - D&O	11/01/18	Supervise updates to claim analysis and distribution analysis for mediation.	0.5	450.00	225.00
Janet Pritchard	Litigation Consulting - D&O	11/01/18	Planning with TAL. Download claims in preparation for mediation. (In process.)	4.2	135.00	567.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	11/01/18	Analysis of leasehold damage claims and updates to claims analysis for priority claim; Analysis of tax claims and updates for priority amounts	6.5	340.00	2,210.00
Janet Pritchard	Litigation Consulting - D&O	11/02/18	Search docket for each case for terms "lease" and for "landlord"; download all documents found. TCs w/MS; tc w/TAL.	1.5	135.00	202.50
Janet Pritchard	Litigation Consulting - D&O	11/02/18	Planning with TAL. Download claims in preparation for mediation. (Complete.)	1.8	135.00	243.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	11/02/18	Receive and review of mediation statements	1.0	340.00	340.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	11/02/18	Continue analysis of tax, wage and leasehold claims and updates to distribution analysis for same in preparation for mediation	3.7	340.00	1,258.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	11/05/18	Updates to claims analysis, distribution analysis and damages and finalize same for mediation	4.2	340.00	1,428.00
Alan Barbee, CPA, ABV	Litigation Consulting - D&O	11/05/18	Analysis of mediation statements of the Trustee, Czech and non Czech D&O's (1.7) Phone Trustee (.2) and counsel (.3) regarding additional research based on mediation statements. Review email and documents from counsel regarding sale offers (.6)	2.8	450.00	1,260.00
Alan Barbee, CPA, ABV	Litigation Consulting - D&O	11/05/18	Supervise updates to various distribution analyzes (2.5) Phone Trustee (.6)	3.3	450.00	1,485.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	11/05/18	Begin to prepare mediation binders	1.5	340.00	510.00
Alan Barbee, CPA, ABV	Litigation Consulting - D&O	11/06/18	Pre-Mediation Team Call	0.5	450.00	225.00
Janet Pritchard	Litigation Consulting - D&O	11/06/18	Assist with preparation of mediation binders.	3.0	135.00	405.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	11/06/18	Updates to distribution analysis and finalize same for mediation (1.8); Continue to compile data and prepare binders for mediation (3)	4.8	340.00	1,632.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	11/06/18	Call with Trustee and counsel to plan for mediation	0.4	340.00	136.00
Alan Barbee, CPA, ABV	Litigation Consulting - D&O	11/07/18	Prepare for and mediation on D&O and Czech	7.6	450.00	3,420.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	11/07/18	Prepare for (.5) and attend (7.2) mediation with D&O's	7.7	340.00	2,618.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	11/08/18	Analyze docket, identify motions for admin rent expenses, review claims filed by landlords allowed to file admin claims and calculate actual admin claims filed	3.6	340.00	1,224.00

Alan Barbee, CPA, ABV	Litigation Consulting - D&O	11/19/18	Phone counsel regarding settlement and distribution analysis.	0.3	450.00	135.00
Alan Barbee, CPA, ABV	Litigation Consulting - D&O	11/30/18	Review and coordinate regarding D&O settlement agreement and CAM draft complaint.	0.9	450.00	405.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	11/30/18	Receive and read draft settlement agreement	0.3	340.00	102.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	12/04/18	Updates to waterfall and forward to counsel	0.4	340.00	136.00
Alan Barbee, CPA, ABV	Litigation Consulting - D&O	12/04/18	Review proposed motion to settlement, bar order and related orders (.6) Phone counsel (.3).	0.9	450.00	405.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	12/12/18	Review correspondence regarding settlement and status of same.	0.2	340.00	68.00
Alan Barbee, CPA, ABV	Litigation Consulting - D&O	12/20/18	Review redline comment to D&O settlement agreement.	0.5	450.00	225.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	12/31/18	Review emails and correspondence regarding settlement	0.3	340.00	102.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	01/02/19	Receive and read emails regarding D&O settlement issues and language in release	0.2	340.00	68.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Litigation Consulting - D&O	01/23/19	Call with counsel regarding CardConnect calculation of waterfall; Correspond with Trustee regarding CardConnect waterfall	0.5	340.00	170.00
Category Subtotal				229.1		79,927.50
Alan Barbee, CPA, ABV	Preference & Avoidable Transfer Analysis	09/17/18	Review preference analysis and planning additional procedures.	0.8	450.00	360.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Preference & Avoidable Transfer Analysis	11/15/18	Begin making updates to preference analysis	1.4	340.00	476.00
Alan Barbee, CPA, ABV	Preference & Avoidable Transfer Analysis	11/16/18	Update 90 day preference analysis summary per Trustee.	1.5	450.00	675.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Preference & Avoidable Transfer Analysis	11/16/18	Updates to preference analysis; Discuss preference analysis with ARB and Trustee.	3.5	340.00	1,190.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Preference & Avoidable Transfer Analysis	02/12/19	Planning with staff re: compiling addresses for preference payment recipients	0.4	250.00	100.00
Alan Barbee, CPA, ABV	Preference & Avoidable Transfer Analysis	02/12/19	Update preference analysis for Trustee comments and transmit to counsel.	0.5	450.00	225.00
Janet Pritchard	Preference & Avoidable Transfer Analysis	02/22/19	Research addresses of vendors and claimants. (Complete.)	1.5	135.00	202.50
Jonathan Eargle, CPA/ABV, CVA, CFE	Preference & Avoidable Transfer Analysis	03/01/19	Updated 90 Day preference analysis per Trustee recommendation; Finalized and sent to Trustee for review	1.5	250.00	375.00

Alan Barbee, CPA, ABV	Preference & Avoidable Transfer Analysis	03/04/19	Prepare for and call with Trustee regarding preference analysis.	0.8	450.00	360.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Preference & Avoidable Transfer Analysis	03/08/19	Brief correspondence with management re: Card Connection analysis	0.4	250.00	100.00
Category Subtotal				12.3		4,063.50
Alan Barbee, CPA, ABV	Tax Issues	05/17/18	Analysis of financial statements and planning damage analysis with TAL in connection with D&O metter.	1.0	450.00	450.00
Bernadette Lombardo, CPA, CFE	Tax Issues	06/12/18	Telephone call to ADP re invoices received for 2017 W-2 preparation, filing and resolution of the same	0.4	295.00	118.00
Bernadette Lombardo, CPA, CFE	Tax Issues	07/06/18	Review correspondence re: sales tax payment	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	07/10/18	Telephone call to FDOR re sales tax payment; correspond with team re sales tax credit and preparation of Form DR-26S; prepare and file DR-26S online	0.9	295.00	265.50
Bernadette Lombardo, CPA, CFE	Tax Issues	07/12/18	Review notice of penalty re 3rd quarter 941, prepare POA and forward to Trustee for signature	0.4	295.00	118.00
Bernadette Lombardo, CPA, CFE	Tax Issues	07/13/18	Review and respond to notices	0.8	295.00	236.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	07/16/18	Review email from Marks Paneth with draft tax returns, download and forward to Trustee; coordinate with staff for compiling tax filings to be sent to Trustee	0.5	340.00	170.00
Bernadette Lombardo, CPA, CFE	Tax Issues	07/16/18	Phone ADP re: status of final Forms 940 and 941	0.7	295.00	206.50
Bernadette Lombardo, CPA, CFE	Tax Issues	07/16/18	Review correspondence from ADP re: status of final Forms 940 an 941	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	07/16/18	Bridesmart LP - Review notices of final tax filing with New Mexico Department of Workforce Solutions, with Oklahoma Employment Security Commission and Mississippi Dept. of Employment Security from ADP; complete business registration/report of change/account update per request of ADP to said agencies	0.5	295.00	147.50
Bernadette Lombardo, CPA, CFE	Tax Issues	07/16/18	AA Florida Bridal Retail Company, LLC - - Review notices of final tax filing with Georgia Department of Labor and Tennessee Dept. of Labor & Workforce and Alabama Dept. of Industrial Relations from ADP; complete business registration/report of change/account update per request of ADP to said agencies	0.5	295.00	147.50

Bernadette Lombardo, CPA, CFE	Tax Issues	07/16/18	AA Bridal Northeast, LLC - Review notices of final tax filing with NY State Dept. of Labor and NJ Dept. of Treasury from ADP; complete business registration/report of change/account update per request of ADP to said agencies	0.3	295.00	88.50
Bernadette Lombardo, CPA, CFE	Tax Issues	07/16/18	Review and respond to correspondence from various state agencies by informing agencies of bankruptcy filing	0.5	295.00	147.50
Bernadette Lombardo, CPA, CFE	Tax Issues	07/16/18	AA Bridal, LLC - Review notices of final tax filing with NY State Dept. of Labor, Virginia Employment Commission from ADP; complete business registration/report of change/account update per request of ADP to said agencies	0.3	295.00	88.50
Bernadette Lombardo, CPA, CFE	Tax Issues	07/16/18	AA Bridal Nebraska, LLC - Review notice of final tax filing with Nebraska Dept. of Labor from ADP; complete business registration/report of change/account update per request of ADP to said agencies	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	07/20/18	Review and prepare for filing the 2014 federal consolidated tax return prepared by Marks Paneth, including preparation of letter for prompt determination and supplemental statement	0.7	295.00	206.50
Bernadette Lombardo, CPA, CFE	Tax Issues	07/20/18	Review and prepare for filing the 2015 federal consolidated tax return prepared by Marks Paneth, including preparation of letter for prompt determination and supplemental statement	0.6	295.00	177.00
Bernadette Lombardo, CPA, CFE	Tax Issues	07/20/18	Review and prepare for filing the 2016 federal consolidated tax return prepared by Marks Paneth, including preparation of letter for prompt determination and supplemental statement	0.6	295.00	177.00
Bernadette Lombardo, CPA, CFE	Tax Issues	07/23/18	Phone IRS re: tax notice - pre-petition payroll taxes	0.8	295.00	236.00
Bernadette Lombardo, CPA, CFE	Tax Issues	07/24/18	Phone FDOR re: tax refund status	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	07/25/18	Review email from FDOR re: request for documents and prepare POA	0.4	295.00	118.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	07/25/18	Assist with federal tax returns; receive inquiry from Trustee regarding 2017 and other tax return items and plan with BL for reply	0.6	340.00	204.00
Bernadette Lombardo, CPA, CFE	Tax Issues	07/26/18	Phone FDOR re: confirmation of POA and status of tax refund	0.1	295.00	29.50

Bernadette Lombardo, CPA, CFE	Tax Issues	07/26/18	Review tax returns prepared by Marks Paneth and prepare correspondence re; the same	1.1	295.00	324.50
Bernadette Lombardo, CPA, CFE	Tax Issues	07/27/18	Review executed 2015 tax return, update supplemental statement and prepare for filing	0.3	295.00	88.50
Bernadette Lombardo, CPA, CFE	Tax Issues	07/27/18	Prepare correspondence re affiliated debtors in connection with 2014-2016 tax returns	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	07/27/18	Review executed 2014 tax return, update supplemental statement and prepare for filing	0.3	295.00	88.50
Bernadette Lombardo, CPA, CFE	Tax Issues	07/27/18	Review executed 2016 tax return, update supplemental statement and prepare for filing	0.3	295.00	88.50
Bernadette Lombardo, CPA, CFE	Tax Issues	07/27/18	Review correspondence from ADP re final Forms 940/941; review website uploads	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	07/30/18	Received telephone call from former employee re: 1095-B and discussion re: the same and review 1095-B distribution	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	07/30/18	Phone former employee re: Form 1095-B	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	07/30/18	Phone ADP re: former employee's 1095-B	0.6	295.00	177.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	08/01/18	Follow up on taxes and email to Marks Paneth	0.3	340.00	102.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	08/02/18	Review tax returns and email to Marks Paneth with questions and for quote to prepare 2017 tax return; Receive and review response to inquiries from Marks Paneth regarding 14-16 returns.	0.5	340.00	170.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	08/03/18	Attend to 2017 tax returns, correspond with Trustee and obtain quote and negotiate with Marks Paneth; Review files to access information for 2017 return.	0.8	340.00	272.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	08/13/18	Correspond with Marks Paneth and Trustee regarding 2017 taxes and overall planning for preparation of taxes	0.5	340.00	170.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	08/15/18	Planning with BL, JE and Trustee for preparation of 2017 Taxes; Research documents and information available for preparation 2017 returns and instruct JE to compile same.	2.2	340.00	748.00
Bernadette Lombardo, CPA, CFE	Tax Issues	08/15/18	Planning re: 2017 tax return preparation, including conference with TL re the same	1.0	295.00	295.00
Bernadette Lombardo, CPA, CFE	Tax Issues	08/15/18	Review ADP filings for amended final payroll tax returns; prepare summary	0.6	295.00	177.00

Alan Barbee, CPA, ABV	Tax Issues	08/15/18	Supervise assembly of 2017 financial information requested by accountants to prepare tax return.	0.5	450.00	225.00
Bernadette Lombardo, CPA, CFE	Tax Issues	08/16/18	Planning re: 2017 tax preparation including preparation of payroll by state	2.7	295.00	796.50
Bernadette Lombardo, CPA, CFE	Tax Issues	08/16/18	Planning re: 2017 tax preparation including review of 2017 officers and ascertaining W-2s for the same	0.2	295.00	59.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	08/20/18	Call with Trustee to discuss tax preparation for 2017	0.3	340.00	102.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	08/21/18	Follow up with Trustee regarding preparation of tax returns for 2017 by GR	0.1	340.00	34.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Tax Issues	08/21/18	Began researching and compiling information for tax accountant	0.8	250.00	200.00
Luiza Ercolano	Tax Issues	08/22/18	Analysis of cash receipts and disbursements in 2017 in preparation of 2017 consolidated tax return - in progress	1.7	235.00	399.50
Luiza Ercolano	Tax Issues	08/23/18	Analysis of cash receipts and disbursements in 2017 in preparation of 2017 consolidated tax return; analysis of court documents (docket and pleadings) - completed	1.6	235.00	376.00
Luiza Ercolano	Tax Issues	08/23/18	Analysis of income statements for all Alfred Angelo's affiliates for the period from 1.1.17 through 3.31.17 in preparation of 2017 consolidated tax return - completed	2.8	235.00	658.00
Bernadette Lombardo, CPA, CFE	Tax Issues	08/23/18	Prepare tax work paper, including review and analysis of cash activity prepared by LE	2.9	295.00	855.50
Bernadette Lombardo, CPA, CFE	Tax Issues	08/23/18	Supervise preparation of summary of Trustee and Debtor activity	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	08/23/18	Phone ADP to confirm filing of final payroll tax returns and copies of the same	0.5	295.00	147.50
Luiza Ercolano	Tax Issues	08/24/18	Analysis of balance sheets for Alfred Angelo and affiliates for months ended on 1.31.2017, 2.28.2017 and 3.31.2017 in preparation of 2017 consolidated tax return	0.6	235.00	141.00
Bernadette Lombardo, CPA, CFE	Tax Issues	08/24/18	Begin initiating parent and affiliate tax returns in Lacerte	1.9	295.00	560.50
Bernadette Lombardo, CPA, CFE	Tax Issues	08/24/18	Prepare PDL and supplemental statement, including review of motions and orders	1.5	295.00	442.50
Bernadette Lombardo, CPA, CFE	Tax Issues	08/24/18	Prepare correspondence to AB re: 2017 tax return issues	0.3	295.00	88.50
Luiza Ercolano	Tax Issues	08/27/18	Analysis of current docket and court documents	0.2	235.00	47.00

Ashley Peal	Tax Issues	08/27/18	Assist with preparation of 2014, 2015, and 2016 Form 1120 tax returns	1.0	135.00	135.00
Bernadette Lombardo, CPA, CFE	Tax Issues	08/27/18	Phone Oklahoma County Treasurer re tax warrant and inform of bankruptcy date	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	08/27/18	Phone Collin County Tax Collector to close tax account and inform of bankruptcy	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	08/27/18	Phone Florida Department of Revenue re tax refund and status thereof	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	08/27/18	Phone Maryland Comptroller to close employer account	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	08/28/18	Review and respond to correspondence from taxing authorities	0.4	295.00	118.00
Alan Barbee, CPA, ABV	Tax Issues	08/28/18	Supervise preparation of 2017 income tax return.	0.3	450.00	135.00
Bernadette Lombardo, CPA, CFE	Tax Issues	08/29/18	Conference with AB and TL re: tax return supporting documents issues	0.2	295.00	59.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	08/29/18	With BL regarding tax returns for 2017	0.5	340.00	170.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Tax Issues	08/29/18	Researched tax issues; Cf. with B. Lambardo re: tax questions	1.7	250.00	425.00
Luiza Ercolano	Tax Issues	08/30/18	Analysis of income statements and balance sheets for the period from 1.1.2017 through 3.31.2017 for Alfred Angelo and Affiliates - total of 14 entities - in progress	5.0	235.00	1,175.00
Luiza Ercolano	Tax Issues	08/31/18	Analysis of income statements and balance sheets for the period from 1.1.2017 through 3.31.2017 for Alfred Angelo and Affiliates - total of 14 entities - in completed	7.0	235.00	1,645.00
Bernadette Lombardo, CPA, CFE	Tax Issues	08/31/18	Review combined activity of parent (Newco) and disregarded entities and update to include trustee activity; prepare P&L data in parent tax form	1.5	295.00	442.50
Bernadette Lombardo, CPA, CFE	Tax Issues	08/31/18	Review combined balance sheets of parent (Newco) and disregarded entities; prepare Trustee AEs and prepare data in tax program	2.1	295.00	619.50
Bernadette Lombardo, CPA, CFE	Tax Issues	09/04/18	Review affiliate activity and balance sheets and update to include trustee activity; prepare data in tax form	3.0	295.00	885.00
Bernadette Lombardo, CPA, CFE	Tax Issues	09/04/18	Prepare affiliations schedule	0.5	295.00	147.50
Bernadette Lombardo, CPA, CFE	Tax Issues	09/04/18	Supervise preparation of schedule of trial balances	0.1	295.00	29.50

Luiza Ercolano	Tax Issues	09/05/18	Prepare accounting (composed of financial data for 63 stores in 24 states) in preparation of 2017 consolidated state tax returns - in progress	4.7	235.00	1,104.50
Bernadette Lombardo, CPA, CFE	Tax Issues	09/05/18	Planning w LE and supervise preparation of apportionment schedule	0.3	295.00	88.50
Bernadette Lombardo, CPA, CFE	Tax Issues	09/05/18	Prepare, review/edit consolidated tax return and note issues to discuss with AB	2.2	295.00	649.00
Bernadette Lombardo, CPA, CFE	Tax Issues	09/05/18	Continue with review of affiliates activity, review of statement of financial position and preparation/edits to tax returns (entity returns)	1.7	295.00	501.50
Bernadette Lombardo, CPA, CFE	Tax Issues	09/05/18	Continue with review of parent/disregarded entities' activity, review of statement of financial position and preparation/edits of tax return (entity tax return)	1.6	295.00	472.00
Luiza Ercolano	Tax Issues	09/06/18	Prepare accounting (composed of financial data for 63 stores in 24 states) in preparation of 2017 consolidated state tax returns - completed	2.5	235.00	587.50
Bernadette Lombardo, CPA, CFE	Tax Issues	09/06/18	Continue with review and reconciliation of consolidated tax return	1.2	295.00	354.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	09/10/18	Assist with tax preparation	0.5	340.00	170.00
Alan Barbee, CPA, ABV	Tax Issues	09/10/18	Supervise preparation of 2017 income tax return.	2.5	450.00	1,125.00
Bernadette Lombardo, CPA, CFE	Tax Issues	09/11/18	Review correspondence re: revisions to tax returns and prepare changes in work papers and tax returns	2.2	295.00	649.00
Bernadette Lombardo, CPA, CFE	Tax Issues	09/12/18	Phone conference with T Licamara re: revisions to PDL and review of 2014-2016 tax returns	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	09/12/18	Evaluate and revise PDLs (2014, 2015 and 2016) to include fiscal year	0.3	295.00	88.50
Ashley Peal	Tax Issues	09/13/18	Assist with preparation of Amended PDL's for 2014, 2015, 2016 tax returns	0.4	135.00	54.00
Bernadette Lombardo, CPA, CFE	Tax Issues	09/17/18	Telephone conference with ADP re: status of final payroll tax returns	0.7	295.00	206.50
Bernadette Lombardo, CPA, CFE	Tax Issues	09/18/18	Review tax payroll tax returns provided by ADP rep; prepare correspondence to ADP re: tax returns provided are not final;	0.3	295.00	88.50
Bernadette Lombardo, CPA, CFE	Tax Issues	09/18/18	Telephone call to ADP re: incorrect tax returns provided	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	09/19/18	Continue with 2017 tax preparation including review and revisions to tax work papers per AB comment	1.5	295.00	442.50

Alan Barbee, CPA, ABV	Tax Issues	09/19/18	Supervise preparation of 2017 income tax return.	1.4	450.00	630.00
Bernadette Lombardo, CPA, CFE	Tax Issues	09/20/18	Revise tax return based on AB recommendations and update tax work papers; finalize and forward federal tax return to AB for review	2.4	295.00	708.00
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	09/20/18	Search for information for preparation of state tax returns	0.8	340.00	272.00
Alan Barbee, CPA, ABV	Tax Issues	09/20/18	Supervise preparation of 2017 income tax return.	0.8	450.00	360.00
Luiza Ercolano	Tax Issues	09/21/18	Analysis of payroll by state for AA Newco (total of 9 states)	1.4	235.00	329.00
Bernadette Lombardo, CPA, CFE	Tax Issues	09/24/18	Begin adding state tax returns to Newco and Hacienda	3.9	295.00	1,150.50
Bernadette Lombardo, CPA, CFE	Tax Issues	09/24/18	Update supplemental statement to reflect active cases; update PDL to reflect correct filing center	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	09/24/18	Review Texas Secretary of State website for FEIN of Brides Studio #4; prepare request for tax ID to JE for AA-The Bride's Studio #4 Inc.	0.1	295.00	29.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	09/24/18	Follow up on state tax returns 14-16	0.2	340.00	68.00
Alan Barbee, CPA, ABV	Tax Issues	09/24/18	Supervise preparation of 2017 income tax return.	0.5	450.00	225.00
Bernadette Lombardo, CPA, CFE	Tax Issues	09/25/18	Prepare state PDLs including ascertaining bankruptcy unit addresses	2.7	295.00	796.50
Bernadette Lombardo, CPA, CFE	Tax Issues	09/25/18	Continue and complete adding state tax returns to Newco and Hacienda	0.9	295.00	265.50
Bernadette Lombardo, CPA, CFE	Tax Issues	09/26/18	Download signature pages from Web of state tax returns - in progress	0.7	295.00	206.50
Jonathan Eargle, CPA/ABV, CVA, CFE	Tax Issues	09/26/18	Researched EIN numbers of various Alfred Angelo entities; Sent to B. Lombardo for tax returns	0.5	250.00	125.00
Bernadette Lombardo, CPA, CFE	Tax Issues	09/27/18	Prepare state tax returns, including review and finalization for Trustee signature - in progress	4.3	295.00	1,268.50
Bernadette Lombardo, CPA, CFE	Tax Issues	09/27/18	Review and reply to correspondence re: claimant address change	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	09/27/18	Download signature pages from Web of state tax returns - completed	1.0	295.00	295.00
Jonathan Eargle, CPA/ABV, CVA, CFE	Tax Issues	09/27/18	Researched accounting information compiled for and by Marks Paneth; Cf. with B. Lambardo to discuss findings	0.8	250.00	200.00
Alan Barbee, CPA, ABV	Tax Issues	09/27/18	Coordinate state income tax returns with BL (.3) and phone Trustee (.2) re: same.	0.5	450.00	225.00

Alan Barbee, CPA, ABV	Tax Issues	09/27/18	Supervise preparation of 24 state income tax returns and coordinate Trustee re; same.	1.2	450.00	540.00
Luiza Ercolano	Tax Issues	09/28/18	Update and review PDLs for 25 state returns	2.2	235.00	517.00
Bernadette Lombardo, CPA, CFE	Tax Issues	09/28/18	Phone conference with Lacerte re: overrides for state tax apportionment	0.6	-	-
Bernadette Lombardo, CPA, CFE	Tax Issues	09/28/18	Prepare schedule of amount due by state	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	09/28/18	Phone conference with AB re: state tax return apportionment, state fees due and discuss tax return open issues	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	09/28/18	Continue and completed preparation of final state tax returns, including review and finalization for Trustee signature	5.6	295.00	1,652.00
Bernadette Lombardo, CPA, CFE	Tax Issues	10/01/18	Phone State of Connecticut re: notice received and process to close account	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	10/01/18	Phone State of Michigan re: notice received and process to close account	0.3	295.00	88.50
Bernadette Lombardo, CPA, CFE	Tax Issues	10/02/18	Close employer account online - Michigan	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	10/02/18	Close employee account online - Connecticut	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	10/02/18	Phone conference with State of New York re: closing of employer account; fax IRS POA to NYS per request of NYS	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	10/02/18	Telephone call to ADP re: request for corporate payroll data	0.9	295.00	265.50
Jonathan Eargle, CPA/ABV, CVA, CFE	Tax Issues	10/03/18	Correspondence with B. Lombardo re: claim received and other tax issues	0.8	250.00	200.00
Bernadette Lombardo, CPA, CFE	Tax Issues	10/05/18	Assemble state tax returns for filing - in progress - administrative do not bill	1.7	-	-
Bernadette Lombardo, CPA, CFE	Tax Issues	10/08/18	Continue with organizing, assembling and preparing state tax returns for filing - in progress - non-billable	0.5	295.00	147.50
Ashley Peal	Tax Issues	10/09/18	Assist with preparation of 2017 state tax return filings	0.2	135.00	27.00
Bernadette Lombardo, CPA, CFE	Tax Issues	10/09/18	Continue with organizing, assembling and preparing state tax returns for filing - in progress - non-billable	1.8	-	-
Ashley Peal	Tax Issues	10/10/18	Assist with preparation of 2017 state tax return filings	1.5	135.00	202.50
Bernadette Lombardo, CPA, CFE	Tax Issues	10/10/18	Continue with organizing, assembling and preparing state tax returns for filing - in progress - non-billable	2.0	-	-

Bernadette Lombardo, CPA, CFE	Tax Issues	10/11/18	Continue and completed organizing, assembling and preparing state tax returns for filing - non-billable	2.5	-	-
Ashley Peal	Tax Issues	10/11/18	Continue to assist with preparation of 2017 state tax return filings	2.6	135.00	351.00
Ashley Peal	Tax Issues	10/12/18	Continue to assist with preparation of 2017 state tax return filings	4.8	135.00	648.00
Bernadette Lombardo, CPA, CFE	Tax Issues	10/15/18	Phone ADP re: final payroll tax returns; receive information the amended returns cannot be located and advised to email ADP rep in charge of preparing the amendments and advised to contact client services	1.0	295.00	295.00
Bernadette Lombardo, CPA, CFE	Tax Issues	10/15/18	Prepare correspondence to Angela Alvarez at ADP requesting information and location of amended tax returns	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	10/22/18	Telephone call to ADP re: final tax returns and IRS notice for Hacienda Brides	0.7	295.00	206.50
Bernadette Lombardo, CPA, CFE	Tax Issues	10/23/18	Prepare amended final forms 941 for various company codes for 2017 - in progress	3.3	295.00	973.50
Bernadette Lombardo, CPA, CFE	Tax Issues	10/24/18	Phone State of Connecticut re: withholding due and account closure; prepare email with requested information to close withholding account	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	10/24/18	Phone CA Department of Tax and Fee Administration re: closure of employer account; prepare Notice of Closeout and transmit to agency	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	10/24/18	Phone Oklahoma Employment Security Commission re: account closure and reversal of fee due; complete termination form and transmit to Commission	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	10/24/18	Prepare email to NYS Worker Compensation Board re: notice of bankruptcy and account closure	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	10/24/18	Phone Town of Manchester re: tax warrant and advise of bankruptcy	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	10/25/18	Prepare amended final forms 940 for 2017 for all company codes - in progress	4.1	295.00	1,209.50
Bernadette Lombardo, CPA, CFE	Tax Issues	10/26/18	Continue and complete preparation and review of 2017 final forms 940 and 941 for the company codes, including preparation of PDLs and supplemental statements	6.2	295.00	1,829.00
Bernadette Lombardo, CPA, CFE	Tax Issues	10/26/18	Review and reply to correspondence re: request for corporate payroll data	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	10/26/18	Telephone call to ADP re: request for corporate payroll data	0.9	295.00	265.50

Bernadette Lombardo, CPA, CFE	Tax Issues	10/29/18	Review and respond to correspondence from ADP (Charles Entress) re: final payroll tax returns and TBZ (Form 940 not received by IRS)	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	10/29/18	Review and respond to correspondence from ADP (Andre Joseph) re: final payroll tax returns and TBZ (Form 940 not received by IRS)	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	10/29/18	Evaluate and update 2016 and 2017 payroll schedule with entity name and company code key	0.5	295.00	147.50
Bernadette Lombardo, CPA, CFE	Tax Issues	10/30/18	Review and prepare state tax returns for filing including preparation of Statement A and PDLs - 2014	4.1	295.00	1,209.50
Bernadette Lombardo, CPA, CFE	Tax Issues	10/30/18	Download 2014-2016 state tax returns prepared by Marks Paneth	0.3	295.00	88.50
Teresa Licamara, CPA, ABV, CFF, CIRA	Tax Issues	10/30/18	Follow up with accountant for state tax returns and discuss same with Trustee	0.2	340.00	68.00
Bernadette Lombardo, CPA, CFE	Tax Issues	10/30/18	Review correspondence from ADP re: Forms 940 for 5 company codes	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	10/31/18	Review and prepare state tax returns for filing including preparation of Statement A and PDLs - 2015	3.9	295.00	1,150.50
Bernadette Lombardo, CPA, CFE	Tax Issues	10/31/18	Review and prepare state tax returns for filing including preparation of Statement A and PDLs - 2016	4.0	295.00	1,180.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/02/18	Prepare 2017 940 for company code TBZ, including review and analysis of supporting documents	2.1	295.00	619.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/05/18	Generate, assemble and review state tax return packages for trustee signature (2014)	3.9	295.00	1,150.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/05/18	Generate, assemble and review state tax return packages for trustee signature (2015) - in progress	1.9	295.00	560.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/06/18	Prepare correspondence to J Bower at Marks Paneth re: inconsistent tax year dates on federal and state filings	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/06/18	Generate, assemble and review state tax return packages for trustee signature (2015) - completed	1.2	295.00	354.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/06/18	Prepare schedule of amounts due for state tax returns - in progress	0.6	295.00	177.00
Ashley Peal	Tax Issues	11/07/18	Assist with the preparation of 2017 tax return documents	2.7	135.00	364.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/07/18	Assemble state tax returns for signature (2016) - in progress	1.9	295.00	560.50

Ashley Peal	Tax Issues	11/08/18	Finalize preparation of 2017 tax return documents; Deliver 2017 tax return documents to USPS	3.4	135.00	459.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/08/18	Follow up phone call to Marks Paneth (J Brower) re: tax year inconsistency on state tax returns	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/08/18	Review and reply to email from ADP representative re: wage and tax register	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/08/18	Review state tax returns and PDL for trustee signature archive file copy; forward to A Peal for processing - in progress	2.4	295.00	708.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/09/18	Review state tax returns and PDL for trustee signature archive file copy; forward to A Peal for processing - in progress	0.8	295.00	236.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/09/18	Download & review corrected state tax returns for 2015 prepared by Marks Paneth	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/09/18	Download & review corrected state tax returns for 2016 prepared by Marks Paneth	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/09/18	Prepare revised state tax package for 2015/2016, review and revise PDL and prepare for signature due to Marks Paneth error on tax returns and attachments	4.2	295.00	1,239.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/09/18	Generate, assemble and review state tax return packages for trustee signature (2015/2016) - in progress	0.9	295.00	265.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/12/18	Generate, assemble and review state tax return packages for trustee signature (2015/2016) - completed	2.2	295.00	649.00
Ashley Peal	Tax Issues	11/13/18	Assist with the preparation of 2014 State Tax Returns	3.7	135.00	499.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/13/18	Continue and complete preparation of final form 940 for Hacienda Brides including review and analysis of supporting documents, preparation of PDL, review and assembly for signature and filing.	0.9	295.00	265.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/13/18	Review statements of deposits for company code TBZ	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/14/18	Review and address accordingly correspondence received from various taxing authorities	0.8	295.00	236.00
Ashley Peal	Tax Issues	11/15/18	Assist with the preparation of 2014 State Tax Returns	2.8	135.00	378.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/16/18	Review and prepare state tax returns for filing	1.2	295.00	354.00
Ashley Peal	Tax Issues	11/26/18	Assist with the preparation of 2015 tax return documents	1.8	135.00	243.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/26/18	Review state tax returns and PDL for trustee signature/archive file copy; forward to A Peal for processing - completed	3.6	295.00	1,062.00

Ashley Peal	Tax Issues	11/27/18	Continue assisting with the preparation of 2015 tax return documents	3.4	135.00	459.00
Ashley Peal	Tax Issues	11/28/18	Finalize assistance with preparation of 2015 tax return documents	1.4	135.00	189.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/28/18	Phone conference with ADP representative re: part time/full time information on Newco employees; begin review of employees with ADP representative and prepare schedule of the same	1.1	295.00	324.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/28/18	Review and reply to emails from ADP re: request for employee part/full-time status	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	11/28/18	Review and archive tax notices from IRS re: deposit schedule	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	11/29/18	Compare employee names received by ADP representative to 2017 W-2 and prepare list for ADP; prepare schedule of 2017 employees	0.8	295.00	236.00
Ashley Peal	Tax Issues	12/03/18	Assist with the preparation of 2016 tax return documents	1.0	135.00	135.00
Ashley Peal	Tax Issues	12/05/18	Assist with the preparation of 2016 tax return documents	2.1	135.00	283.50
Ashley Peal	Tax Issues	12/06/18	Review, organize and archive various 2014 and 2015 tax return certified mail return receipts received in mail	1.4	135.00	189.00
Ashley Peal	Tax Issues	12/13/18	Review return certified mail receipts and archive with file documents	0.8	135.00	108.00
Bernadette Lombardo, CPA, CFE	Tax Issues	12/13/18	Document destruction - tax related correspondence received with identification numbers	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	12/24/18	Review of tax correspondence and documents received in mail	1.0	295.00	295.00
Ashley Peal	Tax Issues	12/26/18	Review and archive returned certified mail receipts for 2014 - 2016 tax returns	0.5	135.00	67.50
Bernadette Lombardo, CPA, CFE	Tax Issues	01/08/19	Review and archive correspondence from state and IRS re tax returns filed for 2014-2017	1.9	295.00	560.50
Bernadette Lombardo, CPA, CFE	Tax Issues	01/23/19	Email 2017 W-2 to former employee	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	01/29/19	Review and process tax returns for filing (MA)	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	01/31/19	Review notice from IRS re: nonfiling of 941 for Hacienda Brides; prepare response to IRS	0.5	295.00	147.50
Bernadette Lombardo, CPA, CFE	Tax Issues	01/31/19	Phone call to Howard County Maryland to advise of bankruptcy	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	01/31/19	Review bankruptcy filing for Howard County as a listed creditor	0.2	295.00	59.00

Bernadette Lombardo, CPA, CFE	Tax Issues	01/31/19	Phone call to Town of Manchester to advise of bankruptcy	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	01/31/19	Review notice from IRS re: nonfiling of 941 for AA Bridal; prepare response to IRS	0.5	295.00	147.50
Ashley Peal	Tax Issues	02/01/19	Assist with the preparation of Massachusetts 2014, 2015 and 2016 tax returns	0.4	135.00	54.00
Bernadette Lombardo, CPA, CFE	Tax Issues	02/25/19	Review client file and office for 2014 and 2015 tax records	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	02/26/19	Two telephone conference with ADP representative re access to 2014 and 2015 W2s	0.3	295.00	88.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/26/19	Conference with AP re: ADP downloads and review of the same	0.1	295.00	29.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/27/19	Schedule 2018 Form 2 for 5 bank accounts and categorize	1.6	295.00	472.00
Bernadette Lombardo, CPA, CFE	Tax Issues	02/28/19	Begin preparing tax returns in tax program Newco and Brides Studio #3)	2.0	295.00	590.00
Bernadette Lombardo, CPA, CFE	Tax Issues	02/28/19	Prepare cash activity schedule for 2018	1.3	295.00	383.50
Bernadette Lombardo, CPA, CFE	Tax Issues	02/28/19	Review Form 1 for deposit bid and research on Pacer	0.2	295.00	59.00
Bernadette Lombardo, CPA, CFE	Tax Issues	02/28/19	Review docket for relevant pleadings and download/read in connection with preparation of 2018 income tax return	0.2	295.00	59.00
Ashley Peal	Tax Issues	03/13/19	Assist with the preparation of Form 941 response documents	0.2	135.00	27.00
Category Subtotal				237.8		61,557.50
TOTAL TIME:				574.7		\$ 173,505.50