

Exhibit 2

Securities and Exchange Commission v. Hitt, et al.
 Protiviti's Sixth Interim Fee Application
 April 1, 2020 through September 30, 2020
Timekeeper and Expense Summary

<u>Professional</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Fees				
Smith, Matthew S.	Associate Director	4.1	\$ 300.00	\$ 1,230.00
Usera, Katie	Senior Consultant	97.6	225.00	21,960.00
		<u>101.7</u>		<u>23,190.00</u>
Expenses				
				<u>-</u>
Total Fees and Expenses				<u><u>\$ 23,190.00</u></u>

Protiviti Inc.

1051 E. Cary Street
Suite 602
Richmond, VA 23219
Tax ID # 04-3661951

REMITTANCE PAGE

Bruce H. Matson
LeClair Ryan
919 East Main Street
24th Floor
Richmond, VA 23219

October 13, 2020
Invoice No. 13596
Our File No. 20116481-01
Billing Through: 9/30/20

REGARDING: Kiddar Capital LLC

TOTAL FEES	\$23,190.00
TOTAL CHARGES FOR THIS BILL	<u>\$23,190.00</u>

**Please remit to Protiviti: 12269 Collections Center Drive| Chicago, IL 60693
or wire funds to Bank of America acct # 1233103129 | routing number 026009593**

Please remit this copy with your payment

Protiviti Inc.

1051 E. Cary Street
Suite 602
Richmond, VA 23219
Tax ID # 04-3661951

October 13, 2020

Bruce H. Matson
LeClair Ryan
919 East Main Street
24th Floor
Richmond, VA 23219

Invoice No. 13596
Our File No. 20116481-01
Billing Through: 9/30/20

REGARDING: Kiddar Capital LLC

FOR PROFESSIONAL SERVICES RENDERED

<u>Date</u>	<u>Individual</u>	<u>Procedure</u>	<u>Hours</u>
Task: 440		B - Asset Analysis & Recovery	
4/17/20	KN	Review LP interest sale documentation from Receiver. Update cash balance and pool funding.	0.40
4/24/20	KN	Review promissory note assignment and correspondence from Receiver. Update cash balance.	0.50
4/27/20	KN	Update cash balance and proceeds from LP interests.	0.20
4/28/20	KN	Confer with team and review matters re LP interests.	0.20
5/7/20	KN	Review venture capital update file from Receiver. Crosscheck to records.	0.10
5/20/20	KN	Read emails re bank matter.	0.10
6/10/20	KN	Review trust bank matters with Receiver and team. Research same.	0.40
6/23/20	MSS	Prepare for and attend call with counsel re cash winddown.	1.00
7/1/20	KN	Confer with K. Lord re Forms 2.	0.10
7/14/20	KN	Update and compile Q2 cash flow data from Forms 2.	0.70
7/15/20	KN	Confer with K. Lord and Receiver re TCMS balance.	0.40
7/15/20	KN	Correspond with counsel re jewelry sales; review data and update schedules re same.	0.50
7/27/20	KN	Call with EM re settlement inflow inquiry from Gorfine.	0.40
7/27/20	KN	Compile information and documentation re settlement of LP interests pursuant to Gorfine requests.	0.60
7/28/20	KN	Review proceeds from remaining jewelry sales. Add to records, update cash position, confer with Receiver.	0.50
	Total for	B - Asset Analysis & Recovery	<u>6.10</u>
Task: 442		B - Business Operations	
4/9/20	KN	Compile info re google billing matter. Confer with outside contractor and team.	0.30
4/10/20	KN	Compile info re google billing matter. Confer with outside contractor and team.	0.30
4/16/20	KN	Confer with team and former employee re vendor billing matters.	0.30
4/16/20	KN	Call with team re case updates and status of matter.	0.40
4/20/20	KN	Call with team re status updates and open items.	0.30
4/27/20	KN	Compile and organize bank statements by year and account responsive to tax matters and document requests. Prepare dropbox file and send to team.	3.30
5/5/20	KN	Review email re cash balance TCMS matter.	0.10
5/6/20	KN	Investigate TCMS cash matter; search records.	0.40
5/20/20	KN	Research billing inquiry re Google. Confirm admin account details and confer with team.	0.60
5/26/20	KN	Update creditor contact information per request. Confer with K. Lord re same.	0.20

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<u>Date</u>	<u>Individual</u>	<u>Procedure</u>	<u>Hours</u>
6/11/20	KN	Review email correspondence and file from Receiver.	0.10
6/16/20	KN	Research Google billing matter. Draft correspondence to K. Lord re same.	0.50
6/23/20	KN	Prepare for and attend meetings with EM and Receiver re final accounting. Send claim details to Receiver.	1.20
6/24/20	KN	Review email and attachment from Receiver re payment overage.	0.10
6/25/20	KN	Review documentation from Maryland Dept of Labor. Research background and records re same.	0.30
6/26/20	KN	Confer with counsel & call with EM re subpoenas and background.	0.90
7/13/20	KN	Confer with K. Lord re Forms 2.	0.10
7/13/20	KN	Review emails from absence, various topics. Confer with EM re same and discuss status.	0.60
7/14/20	KN	Confer with K. Lord, Receiver, and EM re Forms 2.	0.50
7/15/20	KN	Update final accounting with Q2 cash data. Crosscheck to records for completeness and accuracy. Recompilate exhibits.	0.90
7/21/20	KN	Read and reply to emails, various topics.	0.20
7/21/20	KN	Call with Receiver and Gorfine re outstanding tax returns and related tasks.	0.50
7/24/20	KN	Read emails from counsel and Gorfine team, various topics.	0.20
8/6/20	KN	Draft correspondence to K. Lord re cash balances.	0.10
8/7/20	KN	Review Forms 2 received.	0.20
8/21/20	KN	Review PACER filings for billing inquiry.	0.30
8/25/20	KN	Review email correspondence from Receiver re various matters.	0.30
8/26/20	KN	Review emails from Receiver and team re contractor billing. Confer with Receiver re same.	0.40
8/28/20	KN	Confer with employee contractor re documentation.	0.10
9/1/20	KN	Read correspondence from contractor.	0.20
9/28/20	KN	Review email correspondence from Gorfine. Draft correspondence to K. Lord re Forms 2.	0.20
	Total for	B - Business Operations	14.10
Task:	444	B - Claims Admin & Objections	
4/17/20	KN	Update claims distribution schedules.	0.50
5/13/20	KN	Review investor breakout chart for tax team. Call with Receiver re same.	0.50
5/19/20	KN	Update claimant records.	0.20
5/27/20	KN	Review claims settlement matter with Receiver and analyze claims adjudication chart. Correspond with Receiver and call re same.	0.60
5/27/20	KN	Review correspondence from noticing agent and Receiver.	0.10
5/29/20	KN	Review correspondence and draft settlement agreement from Receiver.	0.10
6/5/20	KN	Review settlement documentation from Receiver.	0.20
6/26/20	KN	Prepare listing of pool 1 claimant distributions. Crosscheck creditor distributions to prior records; reconcile within exhibits as needed.	1.40
6/26/20	KN	Prepare first draft of final accounting for Receivership and accompanying exhibits.	3.30
7/1/20	KN	Compile contact information for subpoenas. Confer with counsel re same.	0.40
7/16/20	KN	Review correspondence from Receiver re Arlington County claim settlement agreement. Update distribution records and claims adjudication to reflect.	0.60
7/22/20	KN	Revise claims adjudication and distribution pools to reflect recent claimant settlement.	0.30
7/27/20	KN	Compile information and documentation re claims settlements pursuant to Gorfine requests.	0.50
7/29/20	KN	Examine claims adjudication per Receiver inquiry. Confer re same and update schedule to reflect.	0.40
7/29/20	KN	Update distribution pools per Receiver inquiry. Calculate net effect to cash.	0.30
7/30/20	KN	Prepare pro forma analysis. Send to Receiver.	0.50
7/30/20	KN	Inspect claims adjudication and distribution pools and revise as needed. Draft	0.90

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<u>Date</u>	<u>Individual</u>	<u>Procedure</u>	<u>Hours</u>
		correspondence with Receiver re same.	
8/3/20	KN	Prepare second draft of final accounting and supporting exhibits.	2.10
8/4/20	KN	Confer with Receiver re claimant matter.	0.10
8/5/20	MSS	Review draft motion re final accounting. Prepare template for exhibits.	0.80
8/5/20	KN	Prepare for and attend call with EM re final accounting revisions.	0.50
8/6/20	KN	Confer with EM re final accounting exhibits. Prepare second draft of final accounting and supporting exhibits.	1.80
8/7/20	KN	Prepare second draft of final accounting and supporting exhibits. Discuss with EM. Review PACER filings for fee app exhibit and update cash balance.	2.40
8/9/20	MSS	Review estate termination motion. Revise final accounting exhibits.	1.30
8/10/20	MSS	Review and revise final accounting exhibits.	0.50
8/10/20	KN	Review EM comments and edits on Final Accounting workbook.	0.30
8/10/20	KN	Call with EM re final accounting exhibits. Revise exhibits and send to Receiver.	1.20
8/11/20	KN	Draft correspondence to Receiver re final accounting methodology.	0.30
8/11/20	KN	Revise final accounting + exhibits.	0.50
8/12/20	KN	Revise final accounting + exhibits. Confer with Receiver.	0.80
8/28/20	KN	Revise final accounting exhibits. Send to Receiver.	0.70
9/8/20	KN	Revise current draft of final accounting per request. Draft correspondence to Receiver.	0.50
9/9/20	KN	Discuss final accounting with EM.	0.30
9/10/20	KN	Call with EM re final accounting methodology.	0.30
9/17/20	KN	Review claims adjudication for Receiver inquiry. Confer with Receiver.	0.20
9/30/20	KN	Update final accounting exhibits and expected fees.	0.20
	Total for	B - Claims Admin & Objections	25.60
Task:	459	B - Tax Consulting	
4/1/20	KN	Review PACER docket re tax team inquiries. Pull files and send to team.	0.50
4/10/20	KN	Confer with tax team re IRS matters and fees.	0.40
4/13/20	KN	Call with tax team re compliance and reporting.	0.50
4/14/20	KN	Pull data and supporting records for tax team.	0.40
4/14/20	KN	Review email from Receiver re payroll tax liabilities.	0.10
4/16/20	KN	Confer with tax team re documentation.	0.10
4/17/20	KN	Pull historical client accounting data from Quickbooks software.	0.40
4/17/20	KN	Confer with tax team re documentation. Search files. Compile and organize.	0.80
4/17/20	KN	Compile and manipulate receipts and disbursements data by quarter from inception of case.	1.10
4/19/20	KN	Compile receipts and disbursements data from inception of case. Confer with tax team re documents requests.	1.20
4/20/20	KN	Review bank statements for requested items. Organize by calendar year and recompile. Confer with tax team.	3.60
4/21/20	KN	Search Quickbooks ledger and records for prior year 1099 forms. Confer with tax team re same.	1.10
4/22/20	KN	Review tax correspondence from Maryland state and from team.	0.30
4/24/20	KN	Review and confer with tax team re documentation requests for back tax returns. Evaluate need for further information.	0.20
5/1/20	KN	Review information from Receiver re tax lien.	0.10
5/4/20	KN	Read and review records for supplemental settlement matter; confer with tax and Receiver re same. Inspect original claim filing.	0.70
5/4/20	KN	Call with Receiver and tax re supplemental settlement tax considerations. Revise workbook of investor claims and send to Receiver.	1.10
5/5/20	KN	Search records re employee classification tax matter. Pull accounting data from client Quickbooks.	0.60
5/6/20	KN	Search records re employee classification tax matter. Confer with team re same.	0.50
5/13/20	KN	Review workbooks and discuss with tax team 2018 employee payments.	0.80

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<u>Date</u>	<u>Individual</u>	<u>Procedure</u>	<u>Hours</u>
5/13/20	KN	Research records re claims and tax matter. Confer with Receiver.	0.60
5/14/20	KN	Review tax correspondence from PA state.	0.10
5/21/20	KN	Review correspondence from Gorfine re IRS tax matters. Draft email and confer with Receiver re same.	0.50
5/27/20	KN	Review PA tax correspondence.	0.10
5/28/20	KN	Confer with tax team re document requests. Pull documentation and records. Prepare schedule of creditors.	1.00
6/2/20	KN	Review emails from Receiver. Confer with same and tax team.	0.20
6/4/20	KN	Correspond with Receiver and tax team.	0.10
6/5/20	KN	Search electronic files re LLC formation and operating agreements. Confer with Receiver. Review correspondence from IRS re 2018 assessments.	0.40
6/5/20	KN	Call with Receiver and tax team re filing matters.	0.50
6/5/20	KN	Prepare and compile cash balance data for Gorfine. Crosscheck to existing records and send to team.	0.90
6/8/20	KN	Read emails and documents from Receiver re claimant tax settlement.	0.30
6/16/20	KN	Review correspondence from Receiver and tax team.	0.10
6/17/20	KN	Review tax correspondence from Receiver.	0.20
6/24/20	KN	Research tax matter re HUD settlement statements. Confer with title companies re same. Review documents received from settlement agents.	1.50
6/25/20	KN	Multiple calls with title companies re HUD statements and determination of settlement agents for prior sales. Perform background research and draft correspondence re same. Confer with Receiver re same.	2.70
6/26/20	KN	Draft correspondence to title companies and compile documents re same.	1.60
7/1/20	KN	Confer with Gorfine re HUD statement subpoenas.	0.10
7/13/20	KN	Read correspondence from Gorfine re document request. Review bank statement index. Call Gorfine re same.	1.00
7/14/20	KN	Inspect prior year bank statements pursuant to Gorfine inquiries. Confer with team re same.	0.60
7/17/20	KN	Read state tax correspondence from Receiver.	0.10
7/21/20	KN	Prepare schedule of banking tax IDs pursuant to Gorfine inquiry. Search Forms 2 and compile info from same.	0.70
7/21/20	KN	Review banking records re Gorfine inquiry. Confer with K. Lord and Gorfine re same.	0.40
7/23/20	KN	Confer with Gorfine re document request. Review request list and inquiries.	0.30
7/27/20	KN	Review expansive request list and questions from Gorfine. Search records and compile responsive documents re same. Confer with Gorfine re same.	3.40
7/27/20	KN	Calls with Gorfine re data request for tax return preparation.	0.40
8/6/20	KN	Read and examine Gorfine inquiries re tax reporting.	0.40
8/7/20	KN	Read documentation and correspondence between Gorfine and Receiver re tax and LP matters. Confer with Receiver and counsel re subpoenas.	0.70
8/10/20	KN	Prepare responses and background documents for Gorfine with respect to tax reporting.	1.50
8/12/20	KN	Read email correspondence re tax matters.	0.20
8/20/20	KN	Read correspondence from Receiver re tax bases.	0.10
8/25/20	KN	Review tax team inquiries. Search records responsive to request.	0.40
8/26/20	KN	Review Gorfine inquiries. Search records responsive to request. Confer with contractor and Gorfine re same.	0.80
8/28/20	KN	Read inquiries from Gorfine re pre-Receiver'ship disbursements. Search records and Quickbooks re same.	0.80
8/31/20	KN	Confer with Gorfine re tax matters. Search for and compile responsive records.	1.70
8/31/20	KN	Read correspondence re pre-receivership transactions.	0.30
9/8/20	KN	Read correspondence from Gorfine. Compile documentation and prepare dropbox files. Draft correspondence in response to inquiries.	1.30
9/8/20	KN	Review tax correspondence from IRS & Receiver.	0.10

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<u>Date</u>	<u>Individual</u>	<u>Procedure</u>	<u>Hours</u>
9/10/20	KN	Review requests from Gorfine. Compile documents and send.	0.40
9/23/20	KN	Review Gorfine inquiry. Compile documentation and draft email correspondence.	0.30
9/25/20	KN	Review disbursement data. Call with Gorfine re same.	0.30
9/29/20	KN	Compile bank information for Gorfine inquiries. Organize data and prepare dropbox file. Confer with team re same.	1.10
9/30/20	KN	Draft correspondence to Gorfine and K. Lord.	0.10
	Total for	B - Tax Consulting	<u>42.80</u>
Task:	478	Quarterly Operating Report	
4/1/20	KN	Confer with team re quarterly reports and bank statements.	0.40
4/6/20	KN	Prepare QOR and supporting schedules.	1.00
4/7/20	KN	Prepare QOR and supporting schedules.	0.90
4/9/20	KN	Prepare QOR and supporting schedules.	0.70
4/10/20	KN	Prepare QOR and supporting schedules.	0.50
4/20/20	MSS	Review Q1-20 QOR.	0.50
4/21/20	KN	Revise QOR. Confer with Receiver and team re same.	0.80
4/24/20	KN	Revise QOR. Prepare new exhibit, reconfigure balance sheet, and recompile report. Call with Receiver re same.	2.40
6/23/20	KN	Roll forward quarterly operating report and underlying exhibits.	0.40
7/1/20	KN	Review correspondence from Receiver re QOR filing. Confer with EM re same.	0.20
7/14/20	KN	Prepare QOR and exhibits. Compile and send to Receiver for review.	1.90
7/14/20	KN	Confer with Receiver and EM re reports.	0.20
7/15/20	KN	Discuss QOR edits with EM. Revise QOR and send to Receiver.	0.80
7/16/20	KN	Confer with Receiver re proceeds from jewelry sales, LP interests, and claims settlement. Revise QOR exhibits and subschedules.	0.90
7/21/20	KN	Update QOR per request and confer with Receiver.	0.40
7/22/20	KN	Inspect prior QORs in response to investor inquiry. Confer with Receiver re same.	0.30
7/22/20	KN	Confer with Receiver. Revise QOR for claims settlement.	0.30
7/29/20	KN	Update QOR subschedules to reflect error correction.	0.20
9/30/20	KN	Roll forward QOR.	0.30
	Total for	Quarterly Operating Report	<u>13.10</u>
	Total hours for this matter		<u>101.70</u>

Timekeeper Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
KN Nunnally Usera, Katie	97.60	225.00	21,960.00
MSS Smith, Matthew S.	4.10	300.00	1,230.00
Total fees for this matter	<u>101.70</u> hrs		<u>\$23,190.00</u>

BILLING SUMMARY

TOTAL FEES	<u>\$23,190.00</u>
TOTAL CHARGES FOR THIS BILL	<u><u>\$23,190.00</u></u>

Exhibit 4

Securities and Exchange Commission v. Hitt, et al.
 Protiviti's Sixth Interim Fee Application
 April 1, 2020 through September 30, 2020

Task Code Summary

<u>Code</u>	<u>Code Description</u>	<u>Hours</u>	<u>Amount</u>
440	Asset Analysis & Recovery	6.1	\$ 1,447.50
442	Business Operations	14.1	3,172.50
444	Claims Administration and Objections	25.6	5,955.00
459	Tax Matters	42.8	9,630.00
478	Quarterly Operating Reports	13.1	2,985.00
		<u>101.7</u>	<u>\$ 23,190.00</u>

Exhibit 4.1

Securities and Exchange Commission v. Hitt, et al.
 Protiviti's Sixth Interim Fee Application
 April 1, 2020 through September 30, 2020
Task Code 440 - Asset Analysis and Recovery

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
04/17/20	Usara, Katie	Review LP interest sale documentation from Receiver. Update cash balance and pool funding.	0.4	\$ 225.00	\$ 90.00
04/24/20	Usara, Katie	Review promissory note assignment and correspondence from Receiver. Update cash balance.	0.5	225.00	112.50
04/27/20	Usara, Katie	Update cash balance and proceeds from LP interests.	0.2	225.00	45.00
04/28/20	Usara, Katie	Confer with team and review matters re LP interests.	0.2	225.00	45.00
05/07/20	Usara, Katie	Review venture capital update file from Receiver. Crosscheck to records.	0.1	225.00	22.50
05/20/20	Usara, Katie	Read emails re bank matter.	0.1	225.00	22.50
06/10/20	Usara, Katie	Review trust bank matters with Receiver and team. Research same.	0.4	225.00	90.00
06/23/20	Smith, Matthew S.	Prepare for and attend call with counsel re cash winddown.	1.0	300.00	300.00
07/01/20	Usara, Katie	Confer with K. Lord re Forms 2.	0.1	225.00	22.50
07/14/20	Usara, Katie	Update and compile Q2 cash flow data from Forms 2.	0.7	225.00	157.50
07/15/20	Usara, Katie	Correspond with counsel re jewelry sales; review data and update schedules re same.	0.5	225.00	112.50
07/15/20	Usara, Katie	Confer with K. Lord and Receiver re TCMS balance.	0.4	225.00	90.00
07/27/20	Usara, Katie	Compile information and documentation re settlement of LP interests pursuant to Gorfine requests.	0.6	225.00	135.00
07/27/20	Usara, Katie	Call with EM re settlement inflow inquiry from Gorfine.	0.4	225.00	90.00
07/28/20	Usara, Katie	Review proceeds from remaining jewelry sales. Add to records, update cash position, confer with Receiver.	0.5	225.00	112.50
			<u>6.1</u>		<u>\$ 1,447.50</u>

Exhibit 4.2

Securities and Exchange Commission v. Hitt, et al.
 Protiviti's Sixth Interim Fee Application
 April 1, 2020 through September 30, 2020
Task Code 442 - Business Operations

Date	Professional	Description	Hours	Rate	Amount
04/09/20	Usera, Katie	Compile info re google billing matter. Confer with outside contractor and team.	0.3	\$ 225.00	\$ 67.50
04/10/20	Usera, Katie	Compile info re google billing matter. Confer with outside contractor and team.	0.3	225.00	67.50
04/16/20	Usera, Katie	Call with team re case updates and status of matter.	0.4	225.00	90.00
04/16/20	Usera, Katie	Confer with team and former employee re vendor billing matters.	0.3	225.00	67.50
04/20/20	Usera, Katie	Call with team re status updates and open items.	0.3	225.00	67.50
04/27/20	Usera, Katie	Compile and organize bank statements by year and account responsive to tax matters and document requests. Prepare dropbox file and send to team.	3.3	225.00	742.50
05/05/20	Usera, Katie	Review email re cash balance TCMS matter.	0.1	225.00	22.50
05/06/20	Usera, Katie	Investigate TCMS cash matter; search records.	0.4	225.00	90.00
05/20/20	Usera, Katie	Research billing inquiry re Google. Confirm admin account details and confer with team.	0.6	225.00	135.00
05/26/20	Usera, Katie	Update creditor contact information per request. Confer with K. Lord re same.	0.2	225.00	45.00
06/11/20	Usera, Katie	Review email correspondence and file from Receiver.	0.1	225.00	22.50
06/16/20	Usera, Katie	Research Google billing matter. Draft correspondence to K. Lord re same.	0.5	225.00	112.50
06/23/20	Usera, Katie	Prepare for and attend meetings with EM and Receiver re final accounting. Send claim details to Receiver.	1.2	225.00	270.00
06/24/20	Usera, Katie	Review email and attachment from Receiver re payment overage.	0.1	225.00	22.50
06/25/20	Usera, Katie	Review documentation from Maryland Dept of Labor. Research background and records re same.	0.3	225.00	67.50
06/26/20	Usera, Katie	Confer with counsel & call with EM re subpoenas and background.	0.9	225.00	202.50
07/13/20	Usera, Katie	Review emails from absence, various topics. Confer with EM re same and discuss status.	0.6	225.00	135.00
07/13/20	Usera, Katie	Confer with K. Lord re Forms 2.	0.1	225.00	22.50
07/14/20	Usera, Katie	Confer with K. Lord, Receiver, and EM re Forms 2.	0.5	225.00	112.50
07/15/20	Usera, Katie	Update final accounting with Q2 cash data. Crosscheck to records for completeness and accuracy. Recompile exhibits.	0.9	225.00	202.50
07/21/20	Usera, Katie	Read and reply to emails, various topics.	0.2	225.00	45.00
07/21/20	Usera, Katie	Call with Receiver and Gorfine re outstanding tax returns and related tasks.	0.5	225.00	112.50
07/24/20	Usera, Katie	Read emails from counsel and Gorfine team, various topics.	0.2	225.00	45.00
08/06/20	Usera, Katie	Draft correspondence to K. Lord re cash balances.	0.1	225.00	22.50
08/07/20	Usera, Katie	Review Forms 2 received.	0.2	225.00	45.00
08/21/20	Usera, Katie	Review PACER filings for billing inquiry.	0.3	225.00	67.50
08/25/20	Usera, Katie	Review email correspondence from Receiver re various matters.	0.3	225.00	67.50
08/26/20	Usera, Katie	Review emails from Receiver and team re contractor billing. Confer with Receiver re same.	0.4	225.00	90.00
08/28/20	Usera, Katie	Confer with employee contractor re documentation.	0.1	225.00	22.50
09/01/20	Usera, Katie	Read correspondence from contractor.	0.2	225.00	45.00
09/28/20	Usera, Katie	Review email correspondence from Gorfine. Draft correspondence to K. Lord re Forms 2.	0.2	225.00	45.00
			<u>14.1</u>		<u>\$ 3,172.50</u>

Securities and Exchange Commission v. Hitt, et al.
 Protiviti's Sixth Interim Fee Application
 April 1, 2020 through September 30, 2020
Task Code 444 - Claims Administration and Objections

Date	Professional	Description	Hours	Rate	Amount
04/17/20	Usara, Katie	Update claims distribution schedules.	0.5	\$ 225.00	\$ 112.50
05/13/20	Usara, Katie	Review investor breakout chart for tax team. Call with Receiver re same.	0.5	225.00	112.50
05/19/20	Usara, Katie	Update claimant records.	0.2	225.00	45.00
05/27/20	Usara, Katie	Review correspondence from noticing agent and Receiver.	0.1	225.00	22.50
05/27/20	Usara, Katie	Review claims settlement matter with Receiver and analyze claims adjudication chart. Correspond with Receiver and call re same.	0.6	225.00	135.00
05/29/20	Usara, Katie	Review correspondence and draft settlement agreement from Receiver.	0.1	225.00	22.50
06/26/20	Usara, Katie	Prepare listing of pool 1 claimant distributions. Crosscheck creditor distributions to prior records; reconcile within exhibits as needed.	1.4	225.00	315.00
06/05/20	Usara, Katie	Review settlement documentation from Receiver.	0.2	225.00	45.00
06/26/20	Usara, Katie	Prepare first draft of final accounting for Receivership and accompanying exhibits.	3.3	225.00	742.50
07/01/20	Usara, Katie	Compile contact information for subpoenas. Confer with counsel re same.	0.4	225.00	90.00
07/16/20	Usara, Katie	Review correspondence from Receiver re Arlington County claim settlement agreement. Update distribution records and claims adjudication to reflect.	0.6	225.00	135.00
07/22/20	Usara, Katie	Revise claims adjudication and distribution pools to reflect recent claimant settlement.	0.3	225.00	67.50
07/27/20	Usara, Katie	Compile information and documentation re claims settlements pursuant to Gorfine requests.	0.5	225.00	112.50
07/29/20	Usara, Katie	Examine claims adjudication per Receiver inquiry. Confer re same and update schedule to reflect.	0.4	225.00	90.00
07/29/20	Usara, Katie	Update distribution pools per Receiver inquiry. Calculate net effect to cash.	0.3	225.00	67.50
07/30/20	Usara, Katie	Prepare pro forma analysis. Send to Receiver.	0.5	225.00	112.50
07/30/20	Usara, Katie	Inspect claims adjudication and distribution pools and revise as needed. Draft correspondence with Receiver re same.	0.9	225.00	202.50
08/03/20	Usara, Katie	Prepare second draft of final accounting and supporting exhibits.	2.1	225.00	472.50
08/04/20	Usara, Katie	Confer with Receiver re claimant matter.	0.1	225.00	22.50
08/05/20	Smith, Matthew S.	Review draft motion re final accounting. Prepare template for exhibits.	0.8	300.00	240.00
08/05/20	Usara, Katie	Prepare for and attend call with EM re final accounting revisions.	0.5	225.00	112.50
08/06/20	Usara, Katie	Confer with EM re final accounting exhibits. Prepare second draft of final accounting and supporting exhibits.	1.8	225.00	405.00
08/07/20	Usara, Katie	Prepare second draft of final accounting and supporting exhibits. Discuss with EM. Review PACER filings for fee app exhibit and update cash balance.	2.4	225.00	540.00
08/09/20	Smith, Matthew S.	Review estate termination motion. Revise final accounting exhibits.	1.3	300.00	390.00
08/10/20	Smith, Matthew S.	Review and revise final accounting exhibits.	0.5	300.00	150.00
08/10/20	Usara, Katie	Review EM comments and edits on Final Accounting workbook.	0.3	225.00	67.50
08/10/20	Usara, Katie	Call with EM re final accounting exhibits. Revise exhibits and send to Receiver.	1.2	225.00	270.00
08/11/20	Usara, Katie	Draft correspondence to Receiver re final accounting methodology.	0.3	225.00	67.50
08/11/20	Usara, Katie	Revise final accounting + exhibits.	0.5	225.00	112.50
08/12/20	Usara, Katie	Revise final accounting + exhibits. Confer with Receiver.	0.8	225.00	180.00
08/28/20	Usara, Katie	Revise final accounting exhibits. Send to Receiver.	0.7	225.00	157.50
09/08/20	Usara, Katie	Revise current draft of final accounting per request. Draft correspondence to Receiver.	0.5	225.00	112.50
09/09/20	Usara, Katie	Discuss final accounting with EM.	0.3	225.00	67.50
09/10/20	Usara, Katie	Call with EM re final accounting methodology.	0.3	225.00	67.50
09/17/20	Usara, Katie	Review claims adjudication for Receiver inquiry. Confer with Receiver.	0.2	225.00	45.00
09/30/20	Usara, Katie	Update final accounting exhibits and expected fees.	0.2	225.00	45.00
			25.6		\$ 5,955.00

Securities and Exchange Commission v. Hitt, et al.
 Protiviti's Sixth Interim Fee Application
 April 1, 2020 through September 30, 2020
Task Code 459 - Tax Matters

Date	Professional	Description	Hours	Rate	Amount
04/01/20	Usara, Katie	Review PACER docket re tax team inquiries. Pull files and send to team.	0.5	\$ 225.00	\$ 112.50
04/10/20	Usara, Katie	Confer with tax team re IRS matters and fees.	0.4	225.00	90.00
04/13/20	Usara, Katie	Call with tax team re compliance and reporting.	0.5	225.00	112.50
04/14/20	Usara, Katie	Review email from Receiver re payroll tax liabilities.	0.1	225.00	22.50
04/14/20	Usara, Katie	Pull data and supporting records for tax team.	0.4	225.00	90.00
04/16/20	Usara, Katie	Confer with tax team re documentation.	0.1	225.00	22.50
04/17/20	Usara, Katie	Confer with tax team re documentation. Search files. Compile and organize.	0.8	225.00	180.00
04/17/20	Usara, Katie	Pull historical client accounting data from Quickbooks software.	0.4	225.00	90.00
04/17/20	Usara, Katie	Compile and manipulate receipts and disbursements data by quarter from inception of case.	1.1	225.00	247.50
04/19/20	Usara, Katie	Compile receipts and disbursements data from inception of case. Confer with tax team re documents requests.	1.2	225.00	270.00
04/20/20	Usara, Katie	Review bank statements for requested items. Organize by calendar year and recompile. Confer with tax team.	3.6	225.00	810.00
04/21/20	Usara, Katie	Search Quickbooks ledger and records for prior year 1099 forms. Confer with tax team re same.	1.1	225.00	247.50
04/22/20	Usara, Katie	Review tax correspondence from Maryland state and from team.	0.3	225.00	67.50
04/24/20	Usara, Katie	Review and confer with tax team re documentation requests for back tax returns. Evaluate need for further information.	0.2	225.00	45.00
05/01/20	Usara, Katie	Review information from Receiver re tax lien.	0.1	225.00	22.50
05/04/20	Usara, Katie	Read and review records for supplemental settlement matter; confer with tax and Receiver re same. Inspect original claim filing.	0.7	225.00	157.50
05/04/20	Usara, Katie	Call with Receiver and tax re supplemental settlement tax considerations. Revise workbook of investor claims and send to Receiver.	1.1	225.00	247.50
05/05/20	Usara, Katie	Search records re employee classification tax matter. Pull accounting data from client Quickbooks.	0.6	225.00	135.00
05/06/20	Usara, Katie	Search records re employee classification tax matter. Confer with team re same.	0.5	225.00	112.50
05/13/20	Usara, Katie	Research records re claims and tax matter. Confer with Receiver.	0.6	225.00	135.00
05/13/20	Usara, Katie	Review workbooks and discuss with tax team 2018 employee payments.	0.8	225.00	180.00
05/14/20	Usara, Katie	Review tax correspondence from PA state.	0.1	225.00	22.50
05/21/20	Usara, Katie	Review correspondence from Gorfine re IRS tax matters. Draft email and confer with Receiver re same.	0.5	225.00	112.50
05/27/20	Usara, Katie	Review PA tax correspondence.	0.1	225.00	22.50
05/28/20	Usara, Katie	Confer with tax team re document requests. Pull documentation and records. Prepare schedule of creditors.	1.0	225.00	225.00
06/02/20	Usara, Katie	Review emails from Receiver. Confer with same and tax team.	0.2	225.00	45.00
06/04/20	Usara, Katie	Correspond with Receiver and tax team.	0.1	225.00	22.50
06/05/20	Usara, Katie	Call with Receiver and tax team re filing matters.	0.5	225.00	112.50
06/05/20	Usara, Katie	Search electronic files re LLC formation and operating agreements. Confer with Receiver. Review correspondence from IRS re 2018 assessments.	0.4	225.00	90.00
06/05/20	Usara, Katie	Prepare and compile cash balance data for Gorfine. Crosscheck to existing records and send to team.	0.9	225.00	202.50
06/08/20	Usara, Katie	Read emails and documents from Receiver re claimant tax settlement.	0.3	225.00	67.50
06/16/20	Usara, Katie	Review correspondence from Receiver and tax team.	0.1	225.00	22.50
06/17/20	Usara, Katie	Review tax correspondence from Receiver.	0.2	225.00	45.00
06/24/20	Usara, Katie	Research tax matter re HUD settlement statements. Confer with title companies re same. Review documents received from settlement agents.	1.5	225.00	337.50
06/25/20	Usara, Katie	Multiple calls with title companies re HUD statements and determination of settlement agents for prior sales. Perform background research and draft correspondence re same. Confer with Receiver re same.	2.7	225.00	607.50
06/26/20	Usara, Katie	Draft correspondence to title companies and compile documents re same.	1.6	225.00	360.00
07/01/20	Usara, Katie	Confer with Gorfine re HUD statement subpoenas.	0.1	225.00	22.50
07/13/20	Usara, Katie	Read correspondence from Gorfine re document request. Review bank statement index. Call Gorfine re same.	1.0	225.00	225.00
07/14/20	Usara, Katie	Inspect prior year bank statements pursuant to Gorfine inquiries. Confer with team re same.	0.6	225.00	135.00
07/17/20	Usara, Katie	Read state tax correspondence from Receiver.	0.1	225.00	22.50
07/21/20	Usara, Katie	Prepare schedule of banking tax IDs pursuant to Gorfine inquiry. Search Forms 2 and compile info from same.	0.7	225.00	157.50
07/21/20	Usara, Katie	Review banking records re Gorfine inquiry. Confer with K. Lord and Gorfine re same.	0.4	225.00	90.00
07/23/20	Usara, Katie	Confer with Gorfine re document request. Review request list and inquiries.	0.3	225.00	67.50
07/27/20	Usara, Katie	Review expansive request list and questions from Gorfine. Search records and compile responsive documents re same. Confer with Gorfine re same.	3.4	225.00	765.00
07/27/20	Usara, Katie	Calls with Gorfine re data request for tax return preparation.	0.4	225.00	90.00
08/06/20	Usara, Katie	Read and examine Gorfine inquiries re tax reporting.	0.4	225.00	90.00
08/07/20	Usara, Katie	Read documentation and correspondence between Gorfine and Receiver re tax and LP matters. Confer with Receiver and counsel re subpoenas.	0.7	225.00	157.50
08/10/20	Usara, Katie	Prepare responses and background documents for Gorfine with respect to tax reporting.	1.5	225.00	337.50
08/12/20	Usara, Katie	Read email correspondence re tax matters.	0.2	225.00	45.00
08/20/20	Usara, Katie	Read correspondence from Receiver re tax bases.	0.1	225.00	22.50
08/25/20	Usara, Katie	Review tax team inquiries. Search records responsive to request.	0.4	225.00	90.00
08/26/20	Usara, Katie	Review Gorfine inquiries. Search records responsive to request. Confer with contractor and Gorfine re same.	0.8	225.00	180.00
08/28/20	Usara, Katie	Read inquiries from Gorfine re pre-Receiver's disbursements. Search records and Quickbooks re same.	0.8	225.00	180.00
08/31/20	Usara, Katie	Confer with Gorfine re tax matters. Search for and compile responsive records.	1.7	225.00	382.50
08/31/20	Usara, Katie	Read correspondence re pre-receivership transactions.	0.3	225.00	67.50
09/08/20	Usara, Katie	Read correspondence from Gorfine. Compile documentation and prepare dropbox files. Draft correspondence in response to inquiries.	1.3	225.00	292.50
09/08/20	Usara, Katie	Review tax correspondence from IRS & Receiver.	0.1	225.00	22.50
09/10/20	Usara, Katie	Review requests from Gorfine. Compile documents and send.	0.4	225.00	90.00
09/23/20	Usara, Katie	Review Gorfine inquiry. Compile documentation and draft email correspondence.	0.3	225.00	67.50
09/25/20	Usara, Katie	Review disbursement data. Call with Gorfine re same.	0.3	225.00	67.50
09/29/20	Usara, Katie	Compile bank information for Gorfine inquiries. Organize data and prepare dropbox file. Confer with team re same.	1.1	225.00	247.50
09/30/20	Usara, Katie	Draft correspondence to Gorfine and K. Lord.	0.1	225.00	22.50
			42.8		\$ 9,630.00

Exhibit 4.5

Securities and Exchange Commission v. Hitt, et al.
 Protiviti's Sixth Interim Fee Application
 April 1, 2020 through September 30, 2020
Task Code 478 - Quarterly Operating Reports

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
04/01/20	Usera, Katie	Confer with team re quarterly reports and bank statements.	0.4	\$ 225.00	\$ 90.00
04/06/20	Usera, Katie	Prepare QOR and supporting schedules.	1.0	225.00	225.00
04/07/20	Usera, Katie	Prepare QOR and supporting schedules.	0.9	225.00	202.50
04/09/20	Usera, Katie	Prepare QOR and supporting schedules.	0.7	225.00	157.50
04/10/20	Usera, Katie	Prepare QOR and supporting schedules.	0.5	225.00	112.50
04/20/20	Smith, Matthew S.	Review Q1-20 QOR.	0.5	300.00	150.00
04/21/20	Usera, Katie	Revise QOR. Confer with Receiver and team re same.	0.8	225.00	180.00
04/24/20	Usera, Katie	Revise QOR. Prepare new exhibit, reconfigure balance sheet, and recompile report. Call with Receiver re same.	2.4	225.00	540.00
06/23/20	Usera, Katie	Roll forward quarterly operating report and underlying exhibits.	0.4	225.00	90.00
07/01/20	Usera, Katie	Review correspondence from Receiver re QOR filing. Confer with EM re same.	0.2	225.00	45.00
07/14/20	Usera, Katie	Confer with Receiver and EM re reports.	0.2	225.00	45.00
07/14/20	Usera, Katie	Prepare QOR and exhibits. Compile and send to Receiver for review.	1.9	225.00	427.50
07/15/20	Usera, Katie	Discuss QOR edits with EM. Revise QOR and send to Receiver.	0.8	225.00	180.00
07/16/20	Usera, Katie	Confer with Receiver re proceeds from jewelry sales, LP interests, and claims settlement. Revise	0.9	225.00	202.50
07/21/20	Usera, Katie	Update QOR per request and confer with Receiver.	0.4	225.00	90.00
07/22/20	Usera, Katie	Confer with Receiver. Revise QOR for claims settlement.	0.3	225.00	67.50
07/22/20	Usera, Katie	Inspect prior QORs in response to investor inquiry. Confer with Receiver re same.	0.3	225.00	67.50
07/29/20	Usera, Katie	Update QOR subschedules to reflect error correction.	0.2	225.00	45.00
09/30/20	Usera, Katie	Roll forward QOR.	0.3	225.00	67.50
			<u>13.1</u>		<u>\$ 2,985.00</u>

Exhibit 4.6

Securities and Exchange Commission v. Hitt, et al.
Protiviti's Sixth Interim Fee Application
April 1, 2020 through September 30, 2020

Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
	No expenses in reporting period	