
Billing Details for Kiddar Group Holdings, Inc.

Detail by Service Code

12/16/2019 - 11/23/2020

<u>Code</u>	<u>Record No.</u>	<u>Staff</u>	<u>Date</u>	<u>Hours</u>	<u>Amount</u>	<u>Procedure</u>
<u>180 Correspondence</u>						
	1	Shuman, Laura	02/05/20	0.25	50.00	Email Katie re open items for Kiddar Group Holdings, & ESA
	2	Shuman, Laura	02/21/20	1.00	200.00	With Denise re payroll record & calculations
	3	Shuman, Laura	02/26/20	0.25	50.00	Discuss payroll returns w/Denise
	4	Shuman, Laura	03/19/20	0.25	50.00	Teleconference w/Katie re P. Barminov 1099; email Katie & Barminov
	5	Shuman, Laura	03/20/20	0.25	50.00	Emails w/Katie re unemployment and state tax IDs
	6	Shuman, Laura	04/10/20	<u>1.25</u>	<u>250.00</u>	Teleconference w/John & Denise re federal payroll returns in progress
180 - Total				3.25	650.00	
<u>185 Telephone time</u>						
	1	Shuman, Laura	02/12/20	0.75	150.00	telephone call w/client & Denise re open items; go over with Sue to finish p/r returns
	2	Shuman, Laura	05/14/20	0.25	50.00	With Denise re amounts included in wages to not duplicate in 2017
	3	Queen, Christian	10/23/20	<u>0.30</u>	<u>69.00</u>	Call with Receiver regarding status of returns
185 - Total				1.30	269.00	
<u>190 Various accounting</u>						
	1	Shuman, Laura	02/12/20	1.00	200.00	review payroll items to see what's still open to prep for telephone call with client
	2	Shuman, Laura	02/21/20	0.75	150.00	Look into printing IRS copy of 2018 1099s & print filing copy
	3	Shuman, Laura	02/27/20	<u>0.75</u>	<u>150.00</u>	Look over info to make sure Q2 info not duplicated; discuss w/Denise
190 - Total				2.50	500.00	
<u>201 Accounting for tax return preparation</u>						
	1	Queen, Christian	06/02/20	<u>8.00</u>	<u>1,840.00</u>	Set up Balance Sheet and Income Statements in QuickBooks for 2017 & 2018 from Kiddar Capital LLC general ledgers as well as set up 2016 tax returns for Kiddar Group Holdings and Kiddar Homebuilding in Prosystem to use for future returns
201 - Total				8.00	1,840.00	
<u>222 Preparation of tax return</u>						
	1	Shuman, Laura	04/10/20	1.00	200.00	Modify federal payroll returns
	2	Shuman, Laura	04/13/20	0.70	140.00	Sign returns; put receiver stmts w/returns; discuss w/Denise
	3	Queen, Christian	05/05/20	2.80	644.00	Review and analyze 2017 wage information provided in general ledger to compile data for 2017 Quarterly 941 Forms
	4	Queen, Christian	05/15/20	0.10	23.00	Prepare Form 940 for 2016.

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	5	Queen, Christian	05/15/20	2.00	460.00	Update analysis for 2017 Forms 941 and update 1st & 2nd quarter forms
	6	Queen, Christian	06/04/20	3.80	874.00	Reconcile KGH 2016 Balance Sheet to 2016 Kiddar Capital General Ledger to tie cash to 2019 KGH tax return
	7	Queen, Christian	07/03/20	0.50	115.00	Call with D. Koons to discuss notes for call with former accountant and bankruptcy statements
	8	Queen, Christian	08/20/20	3.70	851.00	Prepare statements to be included in return for support of reporting income and expenses
	9	Queen, Christian	08/21/20	2.60	598.00	Make M-3 adjustments in 2017 tax return.
	10	Queen, Christian	08/21/20	2.90	667.00	Prepare 2017 tax return. Update tax return to report distributions for Todd Hitt personal expenses ran through company. Make
	11	Queen, Christian	08/25/20	2.80	644.00	additional changes for reporting purposes.
	12	Queen, Christian	08/27/20	2.40	552.00	Prepare 2018 tax return
	13	Queen, Christian	08/28/20	2.40	552.00	Prepare 2018 tax return.
	14	Queen, Christian	08/30/20	1.80	414.00	Prepare 2019 tax return.
	15	Queen, Christian	09/09/20	2.70	621.00	Prepare 2017 Balance Sheet and update supporting workpapers to update return
	16	Queen, Christian	09/09/20	2.90	667.00	Prepare 2018 Balance Sheet and update supporting workpapers to update return
	17	Queen, Christian	09/09/20	3.00	690.00	Prepare 2019 Balance Sheet and update supporting workpapers to update return
	18	Queen, Christian	09/22/20	1.60	368.00	Review of balance sheet and expense items Meeting to discuss Assets and Liabilities on Balance Sheets along with standings on property sales and
	19	Queen, Christian	09/24/20	3.30	759.00	cash received
	20	Queen, Christian	09/24/20	2.90	667.00	Review Balance Sheets and Income Statements for 2017 - 2019 and update returns Make revisions to gain/loss on sale of properties & investments and update 2017 income statements as
	21	Queen, Christian	09/25/20	2.80	644.00	well as update returns for changes
	22	Queen, Christian	09/25/20	3.40	782.00	Review and analyze cash and balance sheet with D. Koons
	23	Queen, Christian	09/26/20	1.30	299.00	Assist in review of Balance Sheet Review payroll analysis to determine liabilities and changes to wages and expense to record on books
	24	Queen, Christian	09/28/20	1.70	391.00	
	25	Queen, Christian	09/28/20	3.60	828.00	State Payroll Returns.
	26	Queen, Christian	09/28/20	3.60	828.00	Update return for changes to property analysis
	27	Queen, Christian	09/29/20	0.90	207.00	Prepare payroll returns for PA, MD, VA & DC
	28	Queen, Christian	09/29/20	3.30	759.00	Review and analyze receipts and disbursements along with Form 2's received for 2020
	29	Queen, Christian	09/30/20	0.50	115.00	Review and analyze receipts and disbursements for 2020 to determine status for final return Prepare 2020 Balance Sheet and Income Statement from Form 2's and Receipts & Disbursements received
	30	Queen, Christian	10/01/20	3.00	690.00	
	31	Queen, Christian	10/01/20	3.00	690.00	Update 2017 - 2020 tax returns for changes made due to sales and receipt of cash

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	32	Queen, Christian	10/20/20	1.10	253.00	Prepare additional statement for Herndon Station reporting
	33	Queen, Christian	10/20/20	2.90	667.00	Reconcile Income Analysis and Profit & Loss Analysis with changes made to the balance sheet for all years
	34	Queen, Christian	10/21/20	2.80	644.00	Update returns, balance sheet and P & L's for changes made
	35	Queen, Christian	10/21/20	2.50	575.00	Update statements
	36	Queen, Christian	10/22/20	1.40	322.00	Prepare additional statement reporting investments transferred to Glenn Ferguson and update return for basis of investments
	37	Queen, Christian	10/25/20	2.00	460.00	Prepare adjusted balance sheets for 2017 and 2018 based on Kiddar Capital Balance Sheets provided by client
	38	Queen, Christian	10/26/20	3.20	736.00	Prepare final payroll returns as a result of Employee Claims
	39	Queen, Christian	10/26/20	3.20	736.00	Review Broad & Washington and Motor Lodge settlements
	40	Queen, Christian	10/26/20	2.90	667.00	Review supplemental settlements and 2017 tax return
	41	Queen, Christian	10/26/20	1.00	230.00	Update Statements
	42	Queen, Christian	10/27/20	2.90	667.00	Prepare additional statements & make revisions to statements already created to be included with return
	43	Queen, Christian	10/27/20	2.80	644.00	Review open items for 2017 return and update as necessary
	44	Queen, Christian	10/27/20	1.70	391.00	Update 2017 tax return and workpapers to reflect additions for settlements not previously included
	45	Queen, Christian	10/27/20	2.80	644.00	Update balance sheet and income statement with revisions from review
	46	Yi-Shryock, Julie	10/27/20	2.80	490.00	Update various bankruptcy statements for year of 2017-2020
	47	Queen, Christian	10/28/20	2.50	575.00	Gather and organize supporting workpapers for returns
	48	Queen, Christian	10/28/20	3.80	874.00	Review 2018 Balance Sheet, Income Statement, Payroll, Property Sales and Investment Sales
	49	Queen, Christian	10/28/20	3.20	736.00	Update Balance Sheet for revisions related to reporting of settlements
	50	Queen, Christian	10/29/20	4.40	1,012.00	Review 2019 property & investment sales along with reporting of assets
	51	Queen, Christian	10/29/20	1.70	391.00	Update 2018 & 2019 Balance Sheet & Income Statements for changes made during review
	52	Queen, Christian	10/29/20	2.90	667.00	Update tax returns for changes made
	53	Queen, Christian	10/30/20	3.10	713.00	Update 2020 tax return for adjustments made to balance sheet and income statement
	54	Queen, Christian	10/30/20	1.70	391.00	Update payroll information for final accounting received from Trustee
	55	Queen, Christian	11/02/20	3.70	851.00	Update 2020 tax return and workpapers with changes for additional properties and investments added
	56	Queen, Christian	11/02/20	3.80	874.00	Update payroll information to include SUTA for 2018 payroll filings and update W-2's, 940 & 941's
	57	Queen, Christian	11/03/20	1.90	437.00	Update 2020 payroll information for changes made
	58	Queen, Christian	11/03/20	2.70	621.00	Update 2020 return for changes from initial review

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						Update 2020 workpapers for changes made as well as update return and assist in review of 2020 tax return
	59	Queen, Christian	11/05/20	2.80	644.00	
	60	Queen, Christian	11/06/20	3.00	690.00	Populate statements for all years and add to 8275 for returns
	61	Queen, Christian	11/06/20	1.50	345.00	Update 2020 return to prepare for review.
	62	Queen, Christian	11/09/20	0.30	69.00	Update address for Todd Hitt K-1 and call to discuss final to do items for returns
	63	Queen, Christian	11/10/20	1.50	345.00	Gather information needed to review tax returns with D. Koons and J. Lyons
	64	Queen, Christian	11/10/20	3.80	874.00	Update returns per DAK notes and update payroll returns for items from initial review Email correspondence to obtain additional information for payroll returns and make additional revisions to
	65	Queen, Christian	11/11/20	1.70	391.00	returns
	66	Queen, Christian	11/11/20	1.70	391.00	Prepare additional statements to be included with payroll returns Update 2020 return for revised trustee accounting provided 11.13.20 as well as update 2020 statements for
	67	Queen, Christian	11/13/20	3.00	690.00	12/31/20 year end
	68	Queen, Christian	11/16/20	4.70	1,081.00	Assist in final review of tax returns and upload statements to returns to send DRAFT to client
	69	Queen, Christian	11/16/20	4.10	943.00	Assist in final review of tax returns and upload statements to returns to send DRAFT to client
	70	Queen, Christian	11/17/20	2.40	552.00	Update payroll returns for revised final accounting
	71	Queen, Christian	11/18/20	1.20	276.00	Call with C. Perkins, D. Koons and J. Lyons regarding draft returns and final timeline for Receivership and expectations
	72	Queen, Christian	11/18/20	4.00	920.00	Prepare filing instructions and make final updates to 2018 & 2020 payroll returns
	73	Queen, Christian	11/20/20	0.30	69.00	Update W-2 addresses
	74	Queen, Christian	11/23/20	<u>1.10</u>	<u>253.00</u>	Prepare Form 56 and update payroll schedules to reflect changes to payout percentages
222 - Total				181.50	41,540.00	

238 Review of Tax

1	Lyons, John	01/27/20	0.30	162.00	Review and analysis of the tax return issues and communication w the IRS re prompt audit
2	Shuman, Laura	02/15/20	1.00	200.00	941s and 940
3	Shuman, Laura	02/17/20	0.20	40.00	941s & 940
4	Shuman, Laura	02/19/20	0.40	80.00	VA unemployment & w/h
5	Shuman, Laura	02/20/20	0.10	20.00	VA forms
6	Lyons, John	02/21/20	0.30	162.00	Call w C Perkins re tax returns and call from IRS
7	Lyons, John	02/21/20	0.60	324.00	Review and analysis of the payroll tax issues and the 1099
8	Koons, Denise	02/29/20	2.20	990.00	Review support for 1st quarter payroll and prepare notes on items to discuss with IRS
	Koons, Denise				Review Kiddar entity information to update type of entity to prepare extensions and discuss extensions
9		03/10/20	2.00	900.00	issues

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	10	Koons, Denise	04/09/20	0.80	360.00	Meet with C. Queen regarding return preparation
	11	Koons, Denise	04/09/20	0.80	360.00	Review documents received
	12	Koons, Denise	04/13/20	1.20	540.00	Review amended payroll returns for the 1st quarter
	13	Koons, Denise	04/28/20	1.90	855.00	Review 2Q18 Form 941 and discuss tax preparation with C. Queen
	14	Koons, Denise	04/28/20	2.90	1,305.00	Review and analyze payroll information obtained against the general ledger activity
	15	Koons, Denise	04/28/20	1.30	585.00	Search deposition and other files related to employees
	16	Koons, Denise	04/28/20	0.70	315.00	Tax preparation and payroll issue discussions
	17	Koons, Denise	05/14/20	0.50	225.00	Review difference between 1099 reporting in 2017 vs. wages in general ledger and compare 2018 activity to determine if December pay was reported in 2018 W-2's
	18	Koons, Denise	05/14/20	0.40	180.00	Review Forms 941 for 2016
	19	Koons, Denise	05/14/20	0.70	315.00	Revise spreadsheet of the preparation of the 2017 Form 941 source and discuss with C. Queen
	20	Koons, Denise	05/15/20	1.60	720.00	Review revised 2016 and 2017 Form 941s and prepare changes to spreadsheet
	21	Koons, Denise	05/18/20	1.00	450.00	Review various documents and meet with C. Queen to discuss preparation of the returns
	22	Koons, Denise	06/02/20	0.20	90.00	Review list of claimants
	23	Koons, Denise	06/03/20	2.50	1,125.00	Review the general ledger cash balance versus the tax return, claimant file and settlement sheets for sale of property and
	24	Koons, Denise	06/04/20	1.20	540.00	Review cash transactions with C. Queen and investor claims
	25	Koons, Denise	06/05/20	3.20	1,440.00	Review cash transactions
	26	Koons, Denise	06/05/20	3.10	1,395.00	Review general ledger activity related to settlements and wire transfers
	27	Koons, Denise	06/11/20	3.30	1,485.00	Review wire transfers in 2017 etc.
	28	Koons, Denise	07/01/20	2.30	1,035.00	Review P&L and Balance sheet Starinieri information against tax return
	29	Lyons, John	07/01/20	0.60	324.00	Review and analysis of the tax returns, Income statement and balance sheet
	30	Lyons, John	07/27/20	2.30	1,242.00	Review and analysis of the QuickBooks and Trial balance data
	31	Lyons, John	07/28/20	0.50	270.00	Review and analysis of the approach to filing
	32	Koons, Denise	08/03/20	1.80	810.00	Review cash account activity
	33	Koons, Denise	08/03/20	2.60	1,170.00	Review Schedule of Analysis of Income
	34	Lyons, John	08/14/20	3.10	1,674.00	Review financial information for the tax return
	35	Lyons, John	08/18/20	2.30	1,242.00	Review and analysis of the tax return preparation schedules for 2017-2020
	36	Koons, Denise	08/24/20	2.80	1,260.00	Review 2017 return and workpapers
	37	Koons, Denise	08/24/20	1.20	540.00	Review reporting of settlements of 2825 & 2907 Kensington
	38	Koons, Denise	08/25/20	1.70	765.00	Review return issues and discuss with C. Queen
	39	Lyons, John	08/25/20	0.20	108.00	Analysis of the 2825 Kensington sale
	40	Koons, Denise	08/27/20	2.80	1,260.00	Review bankruptcy statements for M-2 adjustment and charitable contribution

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	41	Koons, Denise	08/27/20	0.40	180.00	Review bankruptcy statement for designation of SMLLC
	42	Koons, Denise	08/28/20	3.50	1,575.00	Review 2017 return changes and prepare list of items to review with J. Lyons
	43	Koons, Denise	08/28/20	2.50	1,125.00	Review 2018 payroll versus QuickBooks to record adjustment in return
	44	Lyons, John	08/28/20	1.60	864.00	Meeting to review the 2017 tax return
	45	Lyons, John	08/31/20	0.20	108.00	Review and analysis of the Kensington and other properties inclusion in the return for 2017
	46	Lyons, John	09/02/20	0.60	324.00	Review and analysis of the tax return for 2017-2019
	47	Koons, Denise	09/04/20	0.30	135.00	Review 941 2nd quarter 2018
	48	Lyons, John	09/04/20	0.40	216.00	Payroll tax for Q1 & Q2 of 2017
	49	Lyons, John	09/06/20	1.00	540.00	Review and analysis of the Balance sheet
		Koons, Denise				Review receivership statements for consolidation, charitable contributions, & statement of Receiver
	50		09/07/20	2.50	1,125.00	
		Koons, Denise				Review receivership statements for Reporting, Interest in Investments M-2 adjustment and designation of
	51		09/07/20	2.80	1,260.00	SMLLC
	52	Koons, Denise	09/08/20	1.80	810.00	Modify statement for designation of SMLLC
	53	Koons, Denise	09/08/20	1.60	720.00	Review 2018 workpapers and return
	54	Koons, Denise	09/08/20	2.70	1,215.00	Review and modify statement for personal expenses
	55	Koons, Denise	09/08/20	2.00	900.00	Review and modify statement of sporting event tickets & meals and entertainment
	56	Lyons, John	09/08/20	0.30	162.00	Finalize the 2018 for 941
	57	Koons, Denise	09/17/20	1.90	855.00	Prepare list of open tax issues
	58	Koons, Denise	09/17/20	2.90	1,305.00	Review balance sheet related to investments
	59	Koons, Denise	09/17/20	1.50	675.00	Review balance sheet related to properties
	60	Koons, Denise	09/20/20	2.90	1,305.00	Review 2017 balance sheet and debt reported in general ledger versus amount paid when sold
	61	Koons, Denise	09/20/20	1.00	450.00	Review 2018 balance sheet
	62	Koons, Denise	09/21/20	3.00	1,350.00	Review 2018 balance sheet information in the return
	63	Koons, Denise	09/21/20	3.20	1,440.00	Review 2018 profit and loss activity
	64	Koons, Denise	09/21/20	3.00	1,350.00	Review and analyze 2018 tax return
						Review and analysis of the issues related to the reporting of the income from various personally owned
	65	Lyons, John	09/21/20	0.20	108.00	assets
	66	Koons, Denise	09/22/20	2.90	1,305.00	Review other documents related to the 2018 return
	67	Koons, Denise	09/22/20	3.60	1,620.00	Review workpaper related to deemed distributions to T. Hitt for 2018
	68	Koons, Denise	09/23/20	1.00	450.00	Review 2019 workpapers
	69	Koons, Denise	09/23/20	3.40	1,530.00	Revise various bankruptcy statements
	70	Lyons, John	09/23/20	0.30	162.00	Review and analysis of the bankruptcy statements

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	71	Koons, Denise	09/24/20	3.60	1,620.00	Review open tax issues with C. Queen and J. Lyons
	72	Koons, Denise	09/24/20	1.60	720.00	Review workpapers for 2019
	73	Koons, Denise	09/25/20	1.00	450.00	Analyze 2019 tax return retained earnings adjustment
	74	Koons, Denise	09/25/20	1.80	810.00	Analyze 2017 tax return retained earnings adjustment and cash balance
	75	Koons, Denise	09/25/20	1.50	675.00	Analyze 2018 tax return retained earnings adjustment
	76	Koons, Denise	09/25/20	1.50	675.00	Prepare information request regarding global settlement etc.
	77	Koons, Denise	09/25/20	3.40	1,530.00	Review 2019 cash transactions and other source documents
	78	Lyons, John	09/25/20	0.60	324.00	Call w C Perkins re open issues
	79	Lyons, John	09/25/20	0.40	216.00	Review and analysis of email re the open items and confirmation of discussion
	80	Koons, Denise	09/26/20	1.30	585.00	Corrections to 2017 and 2018 tax returns
	81	Koons, Denise	09/26/20	1.00	450.00	Prepare changes to Form 4797 for settlements
	82	Koons, Denise	09/26/20	2.20	990.00	Reconcile 2019 cash transactions
	83	Koons, Denise	09/26/20	3.60	1,620.00	Review 2019 calculation of gain/loss on settlements
	84	Koons, Denise	09/28/20	3.20	1,440.00	Review 2018 payroll information to determine additional expenses needed in the return
	85	Koons, Denise	09/28/20	1.50	675.00	Review 2019 settlements
	86	Koons, Denise	09/28/20	3.00	1,350.00	Review additional information from C. Perkins
	87	Koons, Denise	09/28/20	2.10	945.00	Review PWC schedule versus allowed claims to determine value assigned to investors
	88	Koons, Denise	09/30/20	2.20	990.00	Update 2017-2019 workpapers and review 2020 transactions
	89	Koons, Denise	10/01/20	1.90	855.00	Review 2020 activity
	90	Koons, Denise	10/01/20	2.80	1,260.00	Review Aydelotte documentation and prepare list of additional issues to discuss with G. Smith
	91	Koons, Denise	10/01/20	3.30	1,485.00	Review Church Road & Kiddar Triangle documentation
	92	Koons, Denise	10/02/20	2.80	1,260.00	Review beginning adjustment in 2017 related to increase in debt and other items
	93	Koons, Denise	10/02/20	2.00	900.00	Review changes needed to 2018 profit and loss statement
	94	Koons, Denise	10/02/20	3.20	1,440.00	Review loan statements related to Ridgeview
	95	Koons, Denise	10/04/20	2.80	1,260.00	Review change to balance sheet for 2018 for additional costs
	96	Koons, Denise	10/04/20	2.20	990.00	Update schedule of gain/loss on sale of properties
		Koons, Denise				Update balance sheet related to increase in cost basis for construction loan and review various documents
	97		10/05/20	2.40	1,080.00	
	98	Koons, Denise	10/06/20	2.90	1,305.00	Review 2017 investments in GL against amounts reported on balance sheet in the tax return
	99	Koons, Denise	10/06/20	2.80	1,260.00	Review Penny Lane information
	100	Koons, Denise	10/06/20	2.50	1,125.00	Update 2017, 2018 and 2019 tax returns
	101	Koons, Denise	10/06/20	1.20	540.00	Update schedule of reconciliation of cash between 2017 and 2018
	102	Koons, Denise	10/07/20	2.90	1,305.00	Reconcile 2018 workpapers to tax return

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	103	Koons, Denise	10/07/20	2.70	1,215.00	Update 2018 workpapers and make return adjustments
	104	Koons, Denise	10/08/20	2.00	900.00	Reconcile 2017 and 2018 cash balances
	105	Koons, Denise	10/08/20	2.80	1,260.00	Update 2019 workpapers
	106	Koons, Denise	10/09/20	3.10	1,395.00	Update 2019 workpaper of receipts and disbursement to agree to tax return
	107	Koons, Denise	10/09/20	1.70	765.00	Update 2020 workpaper of receipts and disbursements and open tax issues
	108	Lyons, John	10/09/20	0.80	432.00	Prepare for call with G Smith PWC
	109	Koons, Denise	10/19/20	2.80	1,260.00	Organization of payroll information to determine additional filings
	110	Koons, Denise	10/19/20	1.10	495.00	Review open items and discuss tax issues with C. Queen
	111	Koons, Denise	10/20/20	3.70	1,665.00	Review open item correspondence and update 2018 and 2019 workpapers
	112	Koons, Denise	10/20/20	3.00	1,350.00	Review open item correspondence and update 2019 and 2020 workpapers
	113	Koons, Denise	10/21/20	2.50	1,125.00	Review information received from K. Usera related to investments
	114	Koons, Denise	10/21/20	4.00	1,800.00	Review outstanding open items related to market value of investments
	115	Lyons, John	10/21/20	0.30	162.00	Review and analysis of the tax return
	116	Koons, Denise	10/22/20	3.60	1,620.00	Review documents related to administration of Aquicore, Wish Would, Triangle & 1776 assets
	117	Koons, Denise	10/22/20	3.00	1,350.00	Review documents related to administration of Broad & Washington, Motor Lodge & Church Road
	118	Lyons, John	10/22/20	0.30	162.00	Issues related to the personal expenses reported on the return
	119	Lyons, John	10/22/20	1.20	648.00	Review and analysis of the statements for disclosure on the return
	120	Koons, Denise	10/23/20	0.30	135.00	Conference call with C. Perkins, J. Lyons & C. Queen
	121	Koons, Denise	10/23/20	1.30	585.00	Discuss tax issues with J. Lyons and C. Queen
	122	Koons, Denise	10/23/20	3.00	1,350.00	Update schedule of settlements and positions to be taken on the tax return
	123	Koons, Denise	10/26/20	1.80	810.00	Review adjustments from the 2017 QuickBooks balance sheet to the tax return
	124	Koons, Denise	10/26/20	2.40	1,080.00	Review bankruptcy statement changes and discuss issues with C. Queen
	125	Koons, Denise	10/26/20	1.70	765.00	Review changes of cash from 2017 to 2018
	126	Koons, Denise	10/26/20	2.90	1,305.00	Review other supplemental settlements and 2017 tax return
	127	Koons, Denise	10/26/20	3.20	1,440.00	Review settlement of Motor Lodge & Broad & Washington
	128	Koons, Denise	10/27/20	0.40	180.00	Meeting with G. Smith & J. Lyons to discuss distributions
	129	Koons, Denise	10/27/20	1.50	675.00	Prepare changes to workpaper related to Wish Would and Church Road
	130	Koons, Denise	10/27/20	1.80	810.00	Prepare changes to workpapers related to Broad & Washington
	131	Koons, Denise	10/27/20	2.00	900.00	Prepare changes to workpapers related to Motor Lodge
	132	Koons, Denise	10/27/20	3.10	1,395.00	Prepare schedule related to changes in open balance equity and cash
	133	Koons, Denise	10/27/20	1.50	675.00	Resolve 2017 tax return out of balance issues
	134	Koons, Denise	10/28/20	1.50	675.00	Review 2017 tax return with J. Lyons
	135	Koons, Denise	10/28/20	2.50	1,125.00	Review 2018 tax return with J. Lyons

Billing Details for Kiddar Group Holdings, Inc.

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<u>Code</u>	<u>Record No.</u>	<u>Staff</u>	<u>Date</u>	<u>Hours</u>	<u>Amount</u>	<u>Procedure</u>
	136	Koons, Denise	10/28/20	3.50	1,575.00	Review cash transactions to tie to 2017 tax return
	137	Koons, Denise	10/28/20	1.80	810.00	Review payroll information and prepare letter to send check to IRS
	138	Lyons, John	10/28/20	4.60	2,484.00	Review and analysis of the 2018 tax return
	139	Koons, Denise	10/29/20	2.00	900.00	Review 2019 sale of assets with J. Lyons & C. Queen
	140	Koons, Denise	10/29/20	2.20	990.00	Review 2019 tax workpapers and update
	141	Koons, Denise	10/29/20	2.80	1,260.00	Review 2019 tax workpapers with J. Lyons & C. Queen
	142	Lyons, John	10/29/20	5.00	2,700.00	Review and analysis of the 2019 and 2018 tax returns and the assets administered by the estate
	143	Koons, Denise	10/30/20	2.10	945.00	Reconcile COD for 2020 and correct out of balance condition
	144	Koons, Denise	10/30/20	2.90	1,305.00	Review 2020 workpapers
	145	Koons, Denise	10/30/20	2.80	1,260.00	Review payroll JEs needed for 2020 return
	146	Koons, Denise	11/02/20	1.30	585.00	Review 2017 tax return against workpapers
	147	Koons, Denise	11/02/20	0.50	225.00	Review 2018 tax return against workpapers
	148	Koons, Denise	11/02/20	2.00	900.00	Review 2019 tax return against workpapers
	149	Koons, Denise	11/02/20	1.00	450.00	Review 2020 tax return against workpapers
	150	Koons, Denise	11/02/20	1.80	810.00	Review payroll accruals for 2020 return
	151	Koons, Denise	11/02/20	1.50	675.00	Review remaining open items for tax years 2017-2020
	152	Koons, Denise	11/05/20	2.50	1,125.00	Changes to bankruptcy statements and new statement for Benjamin's Desk
	153	Koons, Denise	11/05/20	3.20	1,440.00	Corrections to 2020 tax return and workpapers
	154	Lyons, John	11/05/20	3.50	1,890.00	Review and analysis of the 2020 tax return and Gain Loss schedule
	155	Lyons, John	11/05/20	1.40	756.00	Review and analysis of the 2020 tax return
	156	Koons, Denise	11/06/20	1.00	450.00	Meeting with G. Smith and follow up with J. Lyons
	157	Koons, Denise	11/06/20	2.20	990.00	Preparation of statement regarding Benjamin's Desk
		Koons, Denise				Prepare schedule of claims payment and available cash with anticipated change to Todd's restitution
	158		11/06/20	2.70	1,215.00	amount and update 2020 return
	159	Koons, Denise	11/06/20	2.00	900.00	Prepare schedule of K-1 information including basis
	160	Koons, Denise	11/06/20	1.60	720.00	Review 2020 payroll reports
	161	Koons, Denise	11/10/20	3.00	1,350.00	Prepare statement related to compensation and revise other statements
	162	Koons, Denise	11/10/20	1.50	675.00	Review tax issues with J. Lyons and C. Queen
	163	Koons, Denise	11/10/20	2.30	1,035.00	Telephone VA Unemployment and review payroll information to forward to C. Perkins
	164	Lyons, John	11/10/20	1.90	1,026.00	Review and analysis of the tax returns and disclosures for 2017-2020
	165	Lyons, John	11/11/20	2.00	1,080.00	Finalization of the return disclosures; Review and analysis of the 2017-2020 tax returns
	166	Lyons, John	11/13/20	2.00	1,080.00	Finalization of the tax returns
	167	Lyons, John	11/13/20	1.20	648.00	Review and analysis of the 2017-2020 tax returns

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<u>Code</u>	<u>Record No.</u>	<u>Staff</u>	<u>Date</u>	<u>Hours</u>	<u>Amount</u>	<u>Procedure</u>
	168	Lyons, John	11/15/20	1.00	540.00	Finalize tax return
	169	Lyons, John	11/15/20	7.50	4,050.00	Finalize tax returns
	170	Lyons, John	11/16/20	2.00	1,080.00	Finalization of the tax returns
	171	Lyons, John	11/16/20	1.50	810.00	Finalize tax returns
	172	Lyons, John	11/16/20	5.00	2,700.00	Finalize the tax returns
	173	Koons, Denise	11/18/20	2.00	900.00	Prepare schedule of payroll liabilities and forward to C. Perkins and M. Smith
	174	Koons, Denise	11/18/20	2.00	900.00	Review 2020 payroll returns and statements to accompany
	175	Lyons, John	11/18/20	1.50	810.00	Preparation for and call w C Perkins
	176	Lyons, John	11/18/20	1.10	594.00	Review and analysis of the additional information to correct the statements
	177	Lyons, John	11/19/20	3.00	1,620.00	Update tax return
	178	Lyons, John	11/19/20	<u>0.30</u>	<u>162.00</u>	Final Payroll and payments due
238 - Total				353.00	164,086.00	
<u>243 Tax planning</u>						
	1	Lyons, John	07/23/20	0.40	216.00	Review and analysis of the proper reporting for all the entities
	2	Lyons, John	07/23/20	0.80	432.00	Review and analysis of the income and expenses during the receivership
	3	Lyons, John	07/28/20	<u>0.40</u>	<u>216.00</u>	Call w C Perkins and D Koons re approach to filing returns and implications for the investors and settlors
243 - Total				1.60	864.00	
<u>244 Tax projections</u>						
	1	Lyons, John	01/13/20	<u>0.30</u>	<u>162.00</u>	Review and analysis of tax issues
244 - Total				0.30	162.00	
<u>245 Tax research</u>						
	1	Koons, Denise	02/25/20	1.00	450.00	Research regarding failure to withhold penalty
	2	Koons, Denise	02/28/20	1.90	855.00	Research related to qualified settlement fund and possible applicability of 505(b)
	3	Lyons, John	09/21/20	0.40	216.00	Review and analysis of the information for the Receiver sent by Chris in preparation for meeting
	4	Koons, Denise	10/27/20	<u>1.20</u>	<u>540.00</u>	Research potential tax issues with section 280 and reclassification of distributions as nondeductible expenses per G. Smith request
245 - Total				4.50	2,061.00	
<u>249 Preparation of P.O.A.</u>						

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<u>Code</u>	<u>Record No.</u>	<u>Staff</u>	<u>Date</u>	<u>Hours</u>	<u>Amount</u>	<u>Procedure</u>
	1	Queen, Christian	02/21/20	0.40	92.00	Prepare POA related to payroll returns from 2016 - 2018
	2	Queen, Christian	04/13/20	<u>1.70</u>	<u>391.00</u>	Prepare Form 2848 for various Kiddar entities in which returns will need to be filed so that we can contact the IRS to obtain prior year returns and or transcripts.
249 - Total				2.10	483.00	
250 Other tax work						
	1	Koons, Denise	12/16/19	0.50	225.00	Conference call regarding preparation of tax returns
	2	Koons, Denise	12/16/19	0.50	225.00	Discuss conference call with J. Lyons
	3	Koons, Denise	12/20/19	3.60	1,620.00	Review documents received for information related to entities in preparation of meeting
	4	Lyons, John	12/20/19	0.30	162.00	Preparation for meeting re tax return
	5	Koons, Denise	12/23/19	1.00	450.00	Conference call to discuss preparation of tax return with C. Perkins, J. Lyons & M. Smith
	6	Lyons, John	12/23/19	1.10	594.00	Preparation for and call w C Perkins, M Smith, D Koons
	7	Lyons, John	01/07/20	1.10	594.00	Preparation of the employment application
	8	Lyons, John	01/07/20	0.90	486.00	Research and analysis of the application of Rev Proc 2006-24 and IRC sec 505(b) to the Receivership and other possibilities for a prompt audit procedure
	9	Lyons, John	01/08/20	1.00	540.00	Preparation and review of employment application
	10	Lyons, John	01/17/20	0.40	216.00	Employment application and verified statement
	11	Lyons, John	01/21/20	1.00	540.00	Preparation of the engagement letter and completion of the employment application
	12	Koons, Denise	01/29/20	2.30	1,035.00	Review documents to determine work needed to be performed
	13	Koons, Denise	02/01/20	1.40	630.00	Prepare worksheet of status of entity information to develop plan for compliance of returns
	14	Koons, Denise	02/12/20	0.70	315.00	Meeting related to payroll returns to be completed
	15	Koons, Denise	02/12/20	0.40	180.00	Prepare email related to missing HUD statements and additional information needed to prepare returns
	16	Koons, Denise	02/12/20	1.30	585.00	Prepare schedule of open items related to payroll between L. Shuman and IRS
	17	Koons, Denise	02/12/20	2.80	1,260.00	Review HUD statements and update schedule of returns due to the IRS
	18	Lyons, John	02/12/20	0.50	270.00	Preparation for and conference call w C Perkins re payroll tax issues
	19	Koons, Denise	02/18/20	1.10	495.00	Review organization chart and other documents and open issues to discuss with S. Kapadia
	20	Koons, Denise	02/18/20	2.60	1,170.00	Telephone call with S. Kapadia, review of real property in the receivership order and documents related to Kiddar Herndon Station and prepare list of open items and forward to S. Kapadia
	21	Koons, Denise	02/19/20	1.30	585.00	Update schedule of open items with the IRS and telephone call with C. Perkins and J. Lyons
	22	Koons, Denise	02/21/20	1.50	675.00	Follow up on payroll and 1099 issues and update J. Lyons
	23	Koons, Denise	02/21/20	2.00	900.00	Preparation for meeting with L. Shuman, meeting with the IRS and discussion with K. Usera

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<u>Code</u>	<u>Record No.</u>	<u>Staff</u>	<u>Date</u>	<u>Hours</u>	<u>Amount</u>	<u>Procedure</u>
	24	Koons, Denise	02/21/20	1.00	450.00	Review of HUD statements with documents requested
	25	Koons, Denise	02/21/20	0.50	225.00	Review of POA and forward information to C. Perkins
	26	Koons, Denise	02/21/20	2.30	1,035.00	Review payroll reporting related to context of receivership, meet with L. Shuman and prepare email related to meeting and outstanding tax returns and assumptions made in the payroll returns
	27	Koons, Denise	02/24/20	1.80	810.00	Review HUD Settlement statements for all of Kiddar entities and prepare email of additional questions
	28	Koons, Denise	02/24/20	1.20	540.00	Review notes of phone conversation with the IRS and review follow up items required and differences in the 2018 payroll between the IRS and GSG records
	29	Koons, Denise	02/24/20	1.10	495.00	Send POA to IRS, telephone K. Usera about data available to prepare returns and review notes of items to discuss with L. Lorello
	30	Koons, Denise	02/25/20	2.20	990.00	Review payroll reports for 2018 to review with the IRS
	31	Koons, Denise	02/26/20	0.30	135.00	Discuss HUD settlements for Ridgeview with S. Kapadia
	32	Koons, Denise	02/26/20	0.70	315.00	Review fax from the IRS
	33	Koons, Denise	02/26/20	1.60	720.00	Review payroll information in IRS fax, discuss 1st and 3rd quarter wages between EIN 26 and 83 to determine if duplication occurred when transferring 1099 recipients to W2 recipients
	34	Koons, Denise	02/28/20	1.40	630.00	Gather all payroll documents to discuss with IRS agent
	35	Koons, Denise	02/28/20	1.00	450.00	Prepare information to send to K. Usera to determine if duplication of payroll between Kiddar Group Holdings and Employee's Group exists before filing 941s
	36	Koons, Denise	02/28/20	0.80	360.00	Telephone call with C. Perkins, J. Lyons and K. Usera
	37	Lyons, John	02/28/20	0.50	270.00	Review and analysis of the Call w IRS w C Perkins
	38	Lyons, John	02/28/20	0.50	270.00	Review and analysis of the tax issues for the IRS
	39	Queen, Christian	02/29/20	2.20	506.00	Prepare schedule to record bank accounts for all entities
	40	Koons, Denise	03/01/20	0.50	225.00	Review bank documents
	41	Koons, Denise	03/02/20	0.50	225.00	Review additional zip file of bank statements and other documents received for the IRS
	42	Koons, Denise	03/03/20	1.20	540.00	Review IRS document request and telephone IRS
	43	Koons, Denise	03/03/20	0.50	225.00	Review Todd Hitt transcript related to payroll
	44	Koons, Denise	03/04/20	0.30	135.00	Telephone IRS and review documents
	45	Koons, Denise	03/06/20	2.60	1,170.00	Send documents to the IRS
	46	Koons, Denise	03/11/20	0.20	90.00	Discuss extensions required
	47	Koons, Denise	03/16/20	0.50	225.00	Review documents for Kiddar Mass Ave
	48	Lyons, John	03/17/20	0.50	270.00	Review and analysis of the information related to the Kiddar AQ llc

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<u>Code</u>	<u>Record No.</u>	<u>Staff</u>	<u>Date</u>	<u>Hours</u>	<u>Amount</u>	<u>Procedure</u>
	49	Koons, Denise	03/18/20	1.30	585.00	Review documents related transfer of Aquicore stock
	50	Lyons, John	03/24/20	0.30	162.00	Review and analysis of the issues re the Broad and Wash K-1
	51	Lyons, John	04/01/20	0.30	162.00	Fee application
	52	Lyons, John	04/07/20	0.30	162.00	Autodesk Sale review
	53	Queen, Christian	04/09/20	0.80	184.00	Meet with Denise Koons to discuss scope of work that needs to be done and actions to complete returns and gather data
	54	Queen, Christian	04/10/20	0.70	161.00	Remove returns that were set up as 1065's and change to 1120S to file the returns as required by the IRS
	55	Koons, Denise	04/10/20	3.00	1,350.00	Prepare receiver statement, discuss payroll corrections with L. Shuman and corrections to files
	56	Koons, Denise	04/10/20	2.60	1,170.00	Review and analyze payroll information with J. Lyons
	57	Lyons, John	04/10/20	0.30	162.00	Call w RO L Lorello regarding the filing requirement for the receivership
	58	Lyons, John	04/10/20	4.60	2,484.00	Review and analysis of the tax filings and the information for RO Benjamin
	59	Queen, Christian	04/13/20	1.60	368.00	Prepare Form 4506 for various Kiddar entities to request copies of prior returns filed
	60	Queen, Christian	04/13/20	0.80	184.00	Report bank account debits and credits as attempt to obtain some kind of cash activity
	61	Koons, Denise	04/13/20	1.00	450.00	Review email correspondence and discuss accounting information with K. Usera and document request
	62	Lyons, John	04/13/20	0.20	108.00	Email and finalize the returns for the IRS
	63	Lyons, John	04/13/20	1.10	594.00	Preparation and review of the payroll tax disclosure statement
	64	Queen, Christian	04/14/20	0.70	161.00	Report bank account debits and credits as attempt to obtain some kind of cash activity
	65	Koons, Denise	04/14/20	1.40	630.00	Phone meeting with J. Lyons and C. Perkins followed by strategy meeting on the preparation of tax returns with J. Lyons
	66	Koons, Denise	04/14/20	2.20	990.00	Review documents received previously and prepare list of additional items needed to prepare returns
	67	Lyons, John	04/14/20	0.20	108.00	Call w L Lorello re the tax filings and coordination w the service
	68	Lyons, John	04/14/20	0.40	216.00	Preparation for and call w C Perkins and D Koons. Payroll and other returns and discussions with the IRS
	69	Lyons, John	04/14/20	1.20	648.00	Review and analysis of the tax returns and the information requested from Protiviti
	70	Lyons, John	04/17/20	2.00	1,080.00	Prepare and send the payroll information to IRS
	71	Koons, Denise	04/21/20	1.80	810.00	Review files for 1099 information, discussion related to filing of Form 941s and prepare email to K. Usera
	72	Lyons, John	04/21/20	0.40	216.00	Call with RO Benjamin re returns due
	73	Lyons, John	04/21/20	0.50	270.00	Review and analysis of the required filings w D Koons
	74	Koons, Denise	04/22/20	2.00	900.00	Review information related to 2016 and 2017 payments to independent contractors

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<u>Code</u>	<u>Record No.</u>	<u>Staff</u>	<u>Date</u>	<u>Hours</u>	<u>Amount</u>	<u>Procedure</u>
75		Koons, Denise	04/23/20	1.20	540.00	Review and analyze data received from K. Usera Telephone call related to payroll, discuss with C. Queen and send email to K. Usera regarding collection
76		Koons, Denise	04/23/20	0.80	360.00	of data
77		Lyons, John	04/23/20	0.60	324.00	Preparation for and call w C Perkins
78		Queen, Christian	04/27/20	0.40	92.00	Prepare 2018 form 941 for 2nd qtr.
79		Queen, Christian	04/27/20	2.20	506.00	Record and analyze debits and credits from 2018 bank statements
80		Koons, Denise	04/27/20	2.70	1,215.00	Review and analyze 2016 and 2017 general ledger
81		Lyons, John	04/27/20	0.20	108.00	Review and analysis of correspondence from RO Benjamin
82		Queen, Christian	04/28/20	1.70	391.00	Meeting with D. Koons to discuss the strategy to prepare 2016 & 2017 payroll returns as well as preparation of 2018 corporate and partnership returns. Also discussions as to the best course of action to analyze data received.
83		Queen, Christian	04/29/20	1.00	230.00	Analyze banks statements to locate debits and credits to various Kiddar accounts
84		Queen, Christian	04/29/20	3.70	851.00	Review and analyze documents received from Starineri
85		Koons, Denise	05/01/20	1.00	450.00	Review tax lien notice and POA and discuss with J. Lyons and C. Perkins Review and analyze 2018 wages and payroll information reported in the General Ledger, 1099 Information
86		Queen, Christian	05/04/20	3.70	851.00	Sheet and Adjudicated Claims list to gather data to prepare 2017 Forms W-2, 1099's and 941's
87		Koons, Denise	05/04/20	0.80	360.00	Conference call to discuss preparation of return and shareholder request for K-1
88		Koons, Denise	05/04/20	0.60	270.00	Review Form 941 returns to be prepared
89		Koons, Denise	05/04/20	0.40	180.00	Review K-1 request from C. Perkins and company information
90		Lyons, John	05/04/20	0.80	432.00	Call with C Perkins, D Koons re tax returns Kiddar Metz and B Rucks
91		Lyons, John	05/04/20	0.50	270.00	Review and analysis of the tax returns and payroll
92		Koons, Denise	05/05/20	1.70	765.00	Discussions with C Queen regarding payroll and preparation of returns
93		Koons, Denise	05/05/20	2.00	900.00	Review files for duplication of payroll reporting
94		Queen, Christian	05/06/20	0.50	115.00	Call with D. Koons to discuss payroll returns and items requested from IRS
95		Koons, Denise	05/06/20	2.50	1,125.00	Review correspondence from K. Usera, discuss with C. Queen and J. Lyons Review correspondence from K. Usera and respond regarding return that IRS is expecting and forward
96		Koons, Denise	05/13/20	1.60	720.00	schedule of payroll for the 2018 tax year Calls with D. Koons to discuss strategy for preparation of returns and proper reporting of payroll
97		Queen, Christian	05/14/20	1.20	276.00	information Review documents received from client to determine information needed to prepare returns as requested
98		Queen, Christian	05/14/20	1.70	391.00	by IRS

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<u>Code</u>	<u>Record No.</u>	<u>Staff</u>	<u>Date</u>	<u>Hours</u>	<u>Amount</u>	<u>Procedure</u>
99	Queen, Christian	05/14/20	2.10	483.00	Update schedule to analyze 2017 payroll information to update 2017 Forms 941 as requested by the IRS	
100	Queen, Christian	05/15/20	2.20	506.00	Analyze 2016 & 2017 general ledgers to determine if properties for which we have HUD statements were actually reported in years sold	
101	Koons, Denise	05/15/20	0.40	180.00	Conversations of information needed from the IRS to prepare the 2017 payroll returns	
102	Koons, Denise	05/15/20	0.80	360.00	Prepare list of documents received and remaining issues with the 2017 payroll returns Meet with D. Koons to discuss properties sold and balance sheet and income statements provided by client	
103	Queen, Christian	05/18/20	0.80	184.00		
104	Koons, Denise	05/21/20	0.50	225.00	Download signed payroll reports and forward to J. Lyons for signature Analyze 2016 tax return with 2016 general ledger to determine if any accounts can be matched for 2017 tax return	
105	Queen, Christian	05/22/20	1.80	414.00		
106	Queen, Christian	05/26/20	2.90	667.00	Enter 2016 balance sheet and income statement into QuickBooks for prior year information Review and analyze 2016 & 2017 financial statements with general ledger and 2016 tax returns to determine if any information ties and for return grouping purposes	
107	Queen, Christian	05/26/20	3.10	713.00		
108	Queen, Christian	05/28/20	0.50	115.00	Discussions with D. Koons regarding cash balances and trial balances	
109	Queen, Christian	05/28/20	2.80	644.00	Prepare trial balance from 2016 general ledger to set up Kiddar Capital in QuickBooks Review and analyze 2016 cash accounts from general ledger in attempt to reconcile cash for KGH and Kiddar Homebuilding 2016 tax returns	
110	Queen, Christian	05/28/20	3.60	828.00		
111	Koons, Denise	05/28/20	0.40	180.00	Analyze QuickBooks issues and return preparation with C. Queen Meet with D. Koons to discuss claims for entities in which we need to prepare tax returns and determine if sales of properties were reported against claim amount	
112	Queen, Christian	06/03/20	2.10	483.00	Review and organize documents for 2016, 2017 & 2018 tax years to determine additional information needed to prepare returns	
113	Queen, Christian	06/03/20	3.90	897.00		
114	Queen, Christian	06/05/20	1.00	230.00	Calls with D. Koons to discuss properties sold, 2016 cash for tax return reporting	
115	Koons, Denise	06/05/20	0.50	225.00	Conference call to discuss tax return	
116	Lyons, John	06/05/20	0.50	270.00	Preparation for and call w C Perkins and D Koons, K Usera re tax planning for the receivership	
117	Queen, Christian	06/11/20	0.60	138.00	Meet with D. Koons to discuss claimant information in relation to tax return liabilities Review and analysis of the issues related to the entities outside the receivership and possible assistance from former accountant	
118	Lyons, John	06/16/20	0.10	54.00		
119	Queen, Christian	06/18/20	2.80	644.00	Meet with D. Koons and J. Lyons to discuss tax returns	
120	Koons, Denise	06/18/20	2.70	1,215.00	Development of work plan related to tax return preparation	
121	Koons, Denise	06/18/20	0.70	315.00	Review notes related to preparation of return	
122	Queen, Christian	06/22/20	0.70	161.00	Prepare schedule of cash balances from general ledger for 2016 - 2017 & 2018	

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	123	Lyons, John	06/25/20	0.20	108.00	Review of email correspondence and DOL notice; Status of the returns
	124	Lyons, John	06/29/20	0.10	54.00	PA Tax documents
	125	Koons, Denise	07/02/20	1.50	675.00	Prepare list of questions for Starineri
	126	Koons, Denise	07/03/20	3.00	1,350.00	Review and analyze documents for Holdings regarding inquires for T. Starineri
	127	Koons, Denise	07/03/20	2.30	1,035.00	Review and analyze documents for Homebuilding regarding inquires for T. Starineri Review analysis of properties sold and determine information to be provided in bankruptcy statements
	128	Queen, Christian	07/05/20	0.80	184.00	
	129	Koons, Denise	07/05/20	0.90	405.00	Determine various receivership statements for the tax returns
	130	Koons, Denise	07/05/20	2.00	900.00	Review and analyze purchase and sale transactions and date of new entities
	131	Koons, Denise	07/06/20	3.60	1,620.00	Review Hitt Deposition
	132	Koons, Denise	07/06/20	1.00	450.00	Review HUD settlements etc.
	133	Koons, Denise	07/07/20	1.20	540.00	Discuss 2016 returns and other items with T. Starineri
	134	Koons, Denise	07/07/20	2.40	1,080.00	Review Kiddar state correspondence
	135	Koons, Denise	07/08/20	0.50	225.00	Review correspondence from state authorities
	136	Koons, Denise	07/08/20	0.80	360.00	Various discussion related to plan for preparing returns after info from T. Starineri
	137	Koons, Denise	07/09/20	0.50	225.00	Respond to correspondence
	138	Koons, Denise	07/10/20	0.30	135.00	Conversation with PA Department of Labor regarding payroll returns
	139	Koons, Denise	07/13/20	1.50	675.00	Discuss return request with K. Usera and preparation issues with C. Queen
	140	Koons, Denise	07/20/20	3.00	1,350.00	Review new HUD statements and prepare list of questions to review with C. Perkins
	141	Koons, Denise	07/21/20	1.10	495.00	Discuss preparation of return with J. Lyons
	142	Koons, Denise	07/21/20	0.50	225.00	Meeting with C. Perkins, J. Lyons & K. Usera Prepare schedule of total receipts and disbursements by bank accounts and review with J. Lyons related to
	143	Koons, Denise	07/22/20	2.00	900.00	scope of payments from entities
	144	Koons, Denise	07/22/20	2.80	1,260.00	Review disbursement that the receivership paid and prepare list of follow up questions
	145	Koons, Denise	07/22/20	2.30	1,035.00	Review receipts that the receivership received to prepare list of follow up questions
	146	Koons, Denise	07/23/20	1.60	720.00	Finalize list of questions related to receipts and disbursements
	147	Koons, Denise	07/23/20	2.50	1,125.00	Prepare list of questions related to settlements
	148	Koons, Denise	07/23/20	2.70	1,215.00	Review settlements in the case
	149	Koons, Denise	07/24/20	0.60	270.00	Review tax issues and accounting in preparation of meeting with C. Queen and J. Lyons
	150	Queen, Christian	07/27/20	1.40	322.00	Meeting with D. Koons for preparation of receivership statements and also meet with J. Lyons
	151	Queen, Christian	07/27/20	2.50	575.00	Strategize tax return preparation D. Koons. Meet with C. Queen regarding preparation of return, schedules of estimated P&L, and also discuss issues
	152	Koons, Denise	07/27/20	2.50	1,125.00	with J. Lyons

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	153	Koons, Denise	07/27/20	1.40	630.00	Meet with C. Queen regarding receivership statements
	154	Koons, Denise	07/27/20	0.30	135.00	Review correspondence from K. Usera
	155	Queen, Christian	07/28/20	4.40	1,012.00	Review and analyze claimants with settlements per Supplemental Settlement and reporting on general ledgers
	156	Queen, Christian	07/28/20	2.90	667.00	Review and analyze QuickBooks files received from Receiver and convert to desktop version from on-line in order to make adjusting entries and not corrupt original
	157	Koons, Denise	07/28/20	0.30	135.00	Discussion with J. Lyons regarding KGHI issues
	158	Koons, Denise	07/28/20	0.40	180.00	Meeting with J. Lyons and C. Perkins regarding PWC request
	159	Koons, Denise	07/28/20	1.90	855.00	Various discussions with C. Queen regarding cash accounts, preparation of schedules and statements
	160	Queen, Christian	07/29/20	2.50	575.00	Review and analyze adjudicated claims for Class I Creditors, settlements, cash accounts and general ledger for 2016
	161	Queen, Christian	07/29/20	2.50	575.00	Review and analyze adjudicated claims for Class I Creditors, settlements, cash accounts and general ledger for 2017
	162	Queen, Christian	07/29/20	2.50	575.00	Review and analyze adjudicated claims for Class I Creditors, settlements, cash accounts and general ledger for 2018
	163	Queen, Christian	07/30/20	2.00	460.00	Analyze expenses to determine if expenses should be removed as they were possibly personal expenses of Todd Hitt for 2016
	164	Queen, Christian	07/30/20	2.00	460.00	Analyze expenses to determine if expenses should be removed as they were possibly personal expenses of Todd Hitt for 2016
	165	Queen, Christian	07/30/20	2.00	460.00	Analyze expenses to determine if expenses should be removed as they were possibly personal expenses of Todd Hitt for 2017
	166	Queen, Christian	07/31/20	2.10	483.00	Review and analyze Todd Hitt personal bank accounts and credit cards included with Kiddar Capital financial's for 2016
	167	Queen, Christian	07/31/20	2.10	483.00	Review and analyze Todd Hitt personal bank accounts and credit cards included with Kiddar Capital financial's for 2017
	168	Queen, Christian	07/31/20	2.10	483.00	Review and analyze Todd Hitt personal bank accounts and credit cards included with Kiddar Capital financial's for 2018
	169	Koons, Denise	07/31/20	0.50	225.00	Conference call with G. Smith and J. Lyons
	170	Koons, Denise	07/31/20	1.30	585.00	Review tax issues related to personal expenses of T. Hitt and other issues
	171	Lyons, John	07/31/20	0.50	270.00	Call w G Smith re tax returns for Kiddar
	172	Lyons, John	07/31/20	0.30	162.00	Follow up and review of approach; Email to C Perkins
	173	Koons, Denise	08/01/20	1.60	720.00	Review Schedule of P&L after removal of projected personal information for 2016

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	174	Queen, Christian	08/03/20	2.10	483.00	Review and analyze gain/loss on sale of properties
	175	Queen, Christian	08/04/20	1.50	345.00	Prepare analysis of "Personal" expenses as listed on Profit and Loss by Class QuickBooks report to determine items that may need to be removed from tax return and reported as Owner's Draw or Capital Contribution for 2016
	176	Queen, Christian	08/04/20	1.50	345.00	Prepare analysis of "Personal" expenses as listed on Profit and Loss by Class QuickBooks report to determine items that may need to be removed from tax return and reported as Owner's Draw or Capital Contribution for 2017
	177	Queen, Christian	08/04/20	1.50	345.00	Prepare analysis of "Personal" expenses as listed on Profit and Loss by Class QuickBooks report to determine items that may need to be removed from tax return and reported as Owner's Draw or Capital Contribution for 2018
	178	Koons, Denise	08/04/20	3.60	1,620.00	Review schedule of cash account activity related to personal cash accounts for 2016 - 2018 Prepare draft bankruptcy statements that will be included in the returns. Review and analyze Accounts Payable from Todd Hitt Personal Accounts for 2016
	179	Queen, Christian	08/05/20	3.30	759.00	Review and analyze Accounts Payable from Todd Hitt Personal Accounts for 2017
	180	Queen, Christian	08/05/20	1.00	230.00	Review and analyze Accounts Payable from Todd Hitt Personal Accounts for 2018
	181	Queen, Christian	08/05/20	1.00	230.00	Review and analyze Accounts Payable from Todd Hitt Personal Accounts for 2018
	182	Koons, Denise	08/05/20	2.20	990.00	Review 2017 property sales
	183	Koons, Denise	08/05/20	3.10	1,395.00	Review and analyze cash transactions from 2016-2018 related to personal expenses of T. Hitt
	184	Koons, Denise	08/05/20	2.40	1,080.00	Review schedule of 2016-2018 expenses less amounts of personal expenses per P&L by job costs
	185	Queen, Christian	08/06/20	1.40	322.00	Analyze investments for potential gain or loss on disposal of asset for 2016
	186	Queen, Christian	08/06/20	1.40	322.00	Analyze investments for potential gain or loss on disposal of asset for 2017
	187	Queen, Christian	08/06/20	1.40	322.00	Analyze investments for potential gain or loss on disposal of asset for 2018
	188	Queen, Christian	08/06/20	2.60	598.00	Prepare analysis for 2019 Receipts and Disbursements
	189	Koons, Denise	08/06/20	1.00	450.00	Conference call with C. Queen regarding sales of properties and possible additional costs
	190	Koons, Denise	08/06/20	2.00	900.00	Prepare schedule of loans per the general ledger and the amounts per the HUD settlement sheets
	191	Koons, Denise	08/06/20	1.50	675.00	Prepare schedule of sale of LP interest and organize list of questions for C. Perkins
	192	Koons, Denise	08/06/20	1.20	540.00	Review 2019 property sales
	193	Koons, Denise	08/06/20	2.30	1,035.00	Review K. Usera responses to questions and prepare follow up questions regarding issues
	194	Queen, Christian	08/07/20	3.80	874.00	Analyze Investments purchases and sales to determine gain/loss on sale if and when sold
	195	Queen, Christian	08/07/20	1.60	368.00	Review cash balance to determine if ending balances match and analyze differences
	196	Koons, Denise	08/07/20	1.10	495.00	Discuss cash activity from Kiddar to the estate and potential impact to the return with C. Queen

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	197	Koons, Denise	08/07/20	1.30	585.00	Prepare list of questions related to investment interests
	198	Koons, Denise	08/07/20	0.50	225.00	Review schedules with C. Queen
	199	Koons, Denise	08/07/20	1.90	855.00	Review various transactions in 2017, respond to additional questions from C. Perkins and start review of documents received on investments
	200	Koons, Denise	08/08/20	1.00	450.00	Review sale information regarding investments and review general ledger regarding purchase of properties
	201	Queen, Christian	08/10/20	2.00	460.00	Review and analyze cash accounts to prepare comparison for QB, R&D Reports and Bank Statements for 2018
	202	Queen, Christian	08/10/20	1.80	414.00	Review and analyze cash accounts to prepare comparison for QB, R&D Reports and Bank Statements for 2019
	203	Queen, Christian	08/10/20	1.50	345.00	Review and analyze cash accounts to prepare comparison for QB, R&D Reports and Bank Statements for 2020
	204	Queen, Christian	08/10/20	1.20	276.00	Review HUD-1's from property purchase and sales to follow receipt of funds
	205	Queen, Christian	08/10/20	1.10	253.00	Verify settlement fees and additional expenses related to gain/loss on sale of properties
	206	Queen, Christian	08/11/20	0.80	184.00	Include gain/loss from sale of properties with analysis of net income
	207	Queen, Christian	08/11/20	1.00	230.00	Review & analyze HUD-1 statements for reporting of gain/loss of properties
	208	Queen, Christian	08/11/20	2.00	460.00	Review and analyze HUD-1 for purchase & sale of properties with general ledgers to determine cash received from sales for 2016
	209	Queen, Christian	08/11/20	1.50	345.00	Review and analyze HUD-1 for sale of properties with general ledgers to determine cash received from sales for 2015 & 2018
	210	Queen, Christian	08/11/20	2.00	460.00	Review and analyze HUD-1 for sale of properties with general ledgers to determine cash received from sales for 2017
	211	Koons, Denise	08/11/20	1.80	810.00	Review additional information received
	212	Koons, Denise	08/11/20	2.80	1,260.00	Review owner of cash accounts to verify personal accounts removed
	213	Koons, Denise	08/11/20	0.40	180.00	Review status of return with C. Queen
	214	Queen, Christian	08/12/20	2.00	460.00	Review and analyze Congo Personal Checking account to be included in items removed from tax return for 2016
	215	Queen, Christian	08/12/20	2.00	460.00	Review and analyze Congo Personal Checking account to be included in items removed from tax return for 2017
	216	Queen, Christian	08/12/20	2.00	460.00	Review and analyze Congo Personal Checking account to be included in items removed from tax return for 2018
	217	Queen, Christian	08/12/20	2.00	460.00	Update Net Income Analysis to include items from Congo Personal Checking
	218	Koons, Denise	08/12/20	2.80	1,260.00	Review correspondence to determine outstanding issues

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	219	Koons, Denise	08/12/20	2.00	900.00	Review ownership of accounts to be removed for personal transactions
	220	Koons, Denise	08/12/20	3.20	1,440.00	Review permanent file information Review and analysis of the reporting of properties administered by the Receiver but claimed to be owned
	221	Lyons, John	08/12/20	1.00	540.00	by T Hitt
	222	Queen, Christian	08/14/20	1.40	322.00	Gather and organize documents to prepare for meeting with J. Lyons and D. Koons Review and analyze personal expenses reported by Todd Hitt in QuickBooks with J. Lyons and D. Koons
	223	Queen, Christian	08/14/20	2.40	552.00	to discuss strategy to be removed from tax return and reporting of business expenses including statements to be included with return
	224	Koons, Denise	08/14/20	2.40	1,080.00	Meeting with J. Lyons & C. Queen regarding projection of income 2017-2019 Update net income reconciliation to remove personal expenses as reported by Todd Hitt on P&L by Job
	225	Queen, Christian	08/17/20	2.00	460.00	report and update 2019 & 2020 net income analysis Meet with J. Lyons and D. Koons to discuss Todd Hitt personal expenses and procedures to prepare return
	226	Queen, Christian	08/18/20	1.50	345.00	Prepare schedules to report Todd Hitt personal expenses removed from return as well as update income
	227	Queen, Christian	08/18/20	1.00	230.00	analysis for 2019 & 2020 Work with D. Koons to discuss bankruptcy statements prepared and determine additional statements
	228	Queen, Christian	08/18/20	1.00	230.00	needed.
	229	Koons, Denise	08/18/20	1.30	585.00	Meet with J. Lyons & C. Queen regarding changes to projected income and loss
	230	Koons, Denise	08/18/20	1.30	585.00	Review payroll related information Review projection of income changes, discuss with C. Queen further changes and review sales documents
	231	Koons, Denise	08/18/20	2.30	1,035.00	Prepare statements to be included with return to outline intent of Receiver and reporting on tax return
	232	Queen, Christian	08/19/20	2.40	552.00	Review Todd Hitt transcript and Receivership Plan to determine intent with investments and role of
	233	Queen, Christian	08/19/20	2.00	460.00	receiver for bankruptcy statements Update Net Income Analysis to reflect Todd Hitt personal expense removed as well as add backs for
	234	Queen, Christian	08/19/20	2.70	621.00	business expenses
	235	Koons, Denise	08/20/20	1.70	765.00	Review changes to projection of income loss for 2017 and 2018
	236	Koons, Denise	08/20/20	2.30	1,035.00	Review correspondence and open items
	237	Queen, Christian	08/21/20	2.50	575.00	Prepare analysis for M-3 adjustments to be entered into tax return
	238	Koons, Denise	08/21/20	2.10	945.00	Review email response from K. Usera and note additional information with return support
	239	Koons, Denise	08/21/20	2.90	1,305.00	Review support for various expenses reported as sales, use and other

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	240	Koons, Denise	08/21/20	3.20	1,440.00	Review supporting documents to the tax return
	241	Koons, Denise	08/24/20	0.80	360.00	Discuss payroll for Employees Group with VA DOR & review files for information
	242	Koons, Denise	08/25/20	2.20	990.00	Review deposition related to Homebuilding and prepare list of questions
	243	Queen, Christian	08/26/20	2.50	575.00	Prepare reconciliation for 2018 tax return; Add 8275 statements to 2017 tax return; Make adjustments to 2017 tax return and update analysis spreadsheets
	244	Koons, Denise	08/26/20	1.20	540.00	Review Kiddar Homebuilding with C. Queen and discuss open issues
	245	Queen, Christian	08/27/20	2.50	575.00	Prepare analysis to reconcile removal of Todd Hitt personal expenses to tax return
	246	Koons, Denise	08/27/20	1.80	810.00	Respond to J. Lyons requests regarding payroll, and phone conversation with C. Perkins and J. Lyons
	247	Queen, Christian	08/28/20	1.60	368.00	Meet with J. Lyons and D. Koons to review DRAFT 2017 tax return and discuss reporting for tax purposes
	248	Queen, Christian	08/28/20	3.10	713.00	Prepare analysis for tax return adjustments for personal expenses
	249	Queen, Christian	08/28/20	0.50	115.00	Review 2016 - 2018 payroll information with J. Lyons
	250	Koons, Denise	08/28/20	1.60	720.00	Meet with J. Lyons & C. Queen on tax return issues
	251	Koons, Denise	08/28/20	1.00	450.00	Review files for 2017 payroll information
	252	Queen, Christian	08/30/20	1.00	230.00	Prepare additional statement to explain reduction of accounts for personal expenses
	253	Queen, Christian	08/30/20	1.20	276.00	Prepare analysis for 2019 balance sheet to be included with return
	254	Queen, Christian	08/30/20	1.40	322.00	Update 2017 & 2018 tax returns to adjust accounts to be reduced for personal expense
	255	Koons, Denise	08/30/20	2.40	1,080.00	Review determination of balance sheet activity with C. Queen, prepare email related to sale of 2825 & 2907 Kensington and review disbursements and claimants
	256	Queen, Christian	08/31/20	0.60	138.00	Prepare zero 2017 1st & 2nd qtr. Forms 941
	257	Queen, Christian	08/31/20	0.30	69.00	Review correspondence from Agent Benjamin regarding 941-x's for 2018 and determine forms to be resubmitted
	258	Koons, Denise	09/02/20	0.50	225.00	Review correspondence regarding IRS
	259	Queen, Christian	09/03/20	2.00	460.00	Prepare VA-6 for 2018 payroll.
	260	Queen, Christian	09/03/20	3.40	782.00	Reconcile Form 2 to Receipts and Disbursements report and prepare balance sheet analysis
	261	Koons, Denise	09/03/20	1.30	585.00	Review IRS notice and first quarter 2018 return prepared by IRS agent
	262	Queen, Christian	09/04/20	0.50	115.00	Update 2018 for 941 as requested by Agent Benjamin
	263	Koons, Denise	09/04/20	0.60	270.00	Discussion related to the balance sheet for the tax returns
	264	Queen, Christian	09/06/20	2.00	460.00	Address balance sheet issues with J. Lyons and D. Koons and update returns
	265	Queen, Christian	09/06/20	1.50	345.00	Prepare Balance Sheet analysis for 2019 - 2017
	266	Koons, Denise	09/06/20	2.50	1,125.00	Review schedule of balance sheet and statements for 2017
	267	Queen, Christian	09/08/20	4.10	943.00	Reconcile the Form 2's with 2018 - 2019 activity

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	268	Koons, Denise	09/08/20	0.30	135.00	Forward 2nd quarter 2018 Form 941 to the IRS
	269	Queen, Christian	09/10/20	0.30	69.00	Update client files for return review.
	270	Queen, Christian	09/21/20	1.80	414.00	Assist D. Koons in the review of tax return.
	271	Koons, Denise	09/25/20	0.60	270.00	Conference call with C. Perkins and J. Lyons
	272	Queen, Christian	10/02/20	0.60	138.00	Assist in the review of cash transactions for reconciliation
	273	Queen, Christian	10/08/20	0.40	92.00	Review increases to cash for funds transferred to Receiver
	274	Koons, Denise	10/09/20	0.50	225.00	Meeting with G. Smith related to tax return issues
	275	Koons, Denise	10/09/20	0.50	225.00	Preparation for meeting to discuss tax return issues with J. Lyons and C. Queen
	276	Koons, Denise	10/09/20	1.10	495.00	Review documents for outstanding tax issues
	277	Lyons, John	10/09/20	0.80	432.00	Call G Smith re tax issues for the receivership
	278	Koons, Denise	10/10/20	2.10	945.00	Clear outstanding review notes
	279	Koons, Denise	10/10/20	2.50	1,125.00	Review correspondence for outstanding tax issues
	280	Koons, Denise	10/10/20	2.90	1,305.00	Review payroll information in preparation of outstanding reports to be filed
	281	Queen, Christian	10/19/20	0.50	115.00	Review workpapers and update to tie to balance sheets
	282	Koons, Denise	10/20/20	1.60	720.00	Update files related to payroll Call with D. Koons and J. Lyons to discuss review of returns, statements and outline for Receiver deadline
	283	Queen, Christian	10/23/20	1.40	322.00	
	284	Lyons, John	10/23/20	1.80	972.00	Review and analysis of the 201-2019 tax returns
	285	Lyons, John	10/24/20	0.90	486.00	Review and analysis of the tax return for 2018
	286	Lyons, John	10/24/20	4.60	2,484.00	Review and analysis of the disclosures for the tax returns
	287	Lyons, John	10/24/20	4.60	2,484.00	Review and analysis of the tax return for 2017
	288	Lyons, John	10/26/20	8.90	4,806.00	Review and analysis of the tax returns for 2017 and 2018
	289	Lyons, John	10/26/20	1.20	648.00	Review and analysis of the 2018 tax return
	290	Lyons, John	10/27/20	0.50	270.00	Call w G Smith re the treatment for the personal expenses paid by Kiddar
	291	Lyons, John	10/30/20	3.40	1,836.00	Review and analysis of the tax returns for 2017-2020
	292	Lyons, John	11/02/20	3.20	1,728.00	Review and analysis of the tax returns 2017-2020 and disclosures
	293	Lyons, John	11/03/20	1.60	864.00	Review and analysis of the tax returns for 2020 and 2019
	294	Lyons, John	11/06/20	0.60	324.00	Call w G Smith re the overall tax associated with the Receivership tax returns
	295	Lyons, John	11/09/20	0.20	108.00	Review issues related to the filing of the tax returns
	296	Koons, Denise	11/11/20	0.60	270.00	Conference call with J. Lyons and C. Perkins
	297	Lyons, John	11/12/20	1.60	864.00	Review and analysis of the summary schedule
	298	Lyons, John	11/17/20	3.10	1,674.00	Review and analysis of the tax returns and finalization
	299	Koons, Denise	11/18/20	1.00	450.00	Telephone call to discuss 2017-2020 returns

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Detail by Service Code

12/16/2019 - 11/23/2020

<u>Code</u>	<u>Record No.</u>	<u>Staff</u>	<u>Date</u>	<u>Hours</u>	<u>Amount</u>	<u>Procedure</u>
	300	Lyons, John	11/20/20	0.50	270.00	Email to G Smith with the summary of the tax returns
	301	Koons, Denise	11/23/20	1.10	495.00	Respond to emails and review revised payroll schedules
	302	Lyons, John	11/23/20	1.90	1,026.00	Review and analysis of the filing and the insert to the motion
	303	Lyons, John	11/23/20	0.90	486.00	Review the 2017, 2018, 2019 tax returns for 300 West Broad
	304	Lyons, John	11/23/20	<u>0.60</u>	<u>324.00</u>	Review the statements for the 2017-2019 tax returns
250 - Total				470.90	177,148.00	
<u>260 Representation before IRS</u>						
	1	Lyons, John	02/24/20	0.30	162.00	Review and analysis of the IRS issues
	2	Lyons, John	02/26/20	0.30	162.00	IRS Issues
	3	Lyons, John	02/26/20	1.00	540.00	Review and analysis of the IRS Fax information requests
	4	Lyons, John	03/04/20	0.40	216.00	Preparation for and call to RO Benjamin
	5	Lyons, John	03/06/20	0.60	324.00	Call w RO Benjamin re document request
	6	Lyons, John	03/06/20	0.30	162.00	Preparation of the documents for the transmission to the IRS
	7	Lyons, John	04/03/20	0.30	162.00	Call from RO Benjamin re status of the payroll tax returns
	8	Lyons, John	04/09/20	0.40	216.00	Preparation for call wit the IRS RO Benjamin
	9	Lyons, John	04/15/20	0.50	270.00	Review and analysis of the issues w collections and payroll returns
	10	Lyons, John	06/05/20	0.20	108.00	IRS correspondence
	11	Lyons, John	08/27/20	0.40	216.00	Call and follow up with L Lorello
	12	Lyons, John	08/28/20	0.30	162.00	Call w L Lorello re the outstanding 941 payroll tax liability and follow up
	13	Lyons, John	08/28/20	0.20	108.00	Payment logistics for the payroll tax
	14	Lyons, John	08/28/20	0.50	270.00	Review and analysis of the 2017 tax liability for the 2017 payroll tax Q1 and Q2
	15	Lyons, John	08/31/20	0.40	216.00	Call w RO Benjamin re the remaining tax issues for the payroll tax returns
	16	Lyons, John	08/31/20	0.30	162.00	Follow up with the preparation of the payroll tax return
	17	Lyons, John	09/08/20	0.20	108.00	Form 941 2018 Q2
	18	Lyons, John	10/21/20	0.60	324.00	Call w L Lorello re status of the case
	19	Lyons, John	10/28/20	0.20	108.00	call with C Perkins
	20	Lyons, John	10/28/20	0.90	486.00	Review and analysis of the payroll and check to L Lorello of the IRS
	21	Lyons, John	11/17/20	<u>0.30</u>	<u>162.00</u>	Call w L Lorello re filings and Logistics
260 - Total				8.60	4,644.00	
<u>275 Preparation of extensions</u>						
	1	Yi-Shryock, Julie	03/10/20	3.20	560.00	Prepare 2019 Federal and State extensions

Billing Details for Kiddar Group Holdings, Inc.

Detail by Service Code

12/16/2019 - 11/23/2020

<u>Code</u>	<u>Record No.</u>	<u>Staff</u>	<u>Date</u>	<u>Hours</u>	<u>Amount</u>	<u>Procedure</u>
	2	Queen, Christian	03/11/20	0.70	161.00	Review extensions for all Kiddar entities
	3	Yi-Shryock, Julie	03/11/20	1.50	262.50	Prepare 2019 Federal and State extensions
	4	Yi-Shryock, Julie	03/11/20	0.70	122.50	Review 2019 Federal and State extensions.
	5	Yi-Shryock, Julie	03/12/20	<u>1.10</u>	<u>192.50</u>	Update Extensions and e-file.
275 - Total				7.20	1,298.50	
<u>606 Meetings/Conferences</u>						
	1	Queen, Christian	10/09/20	1.10	253.00	Prepare for and call with Greg Smith, with J. Lyons and D. Koons
606 - Total				1.10	253.00	
<u>611 Staff supervision and training</u>						
	1	Shuman, Laura	02/13/20	0.75	150.00	Help Sue figure out correct amounts and quarters
611 - Total				0.75	150.00	
<u>652 Payroll</u>						
	1	Barna, Susan	02/12/20	4.00	700.00	Work on returns and many issues, discuss with L. Shuman
	2	Barna, Susan	02/13/20	2.00	350.00	Discuss with L. Shuman several times, complete federal returns
	3	Barna, Susan	02/15/20	<u>1.20</u>	<u>210.00</u>	Make changes after discussion with L. Shuman
652 - Total				7.20	1,260.00	
Total Fees for Kiddar Group Holdings, Inc.				<u>1,053.80</u>	<u>397,208.50</u>	