

HOLLAND & HART LLP
David K. Broadbent, #0442
Doyle S. Byers, #11440
Nathan Archibald, #14855
222 S. Main Street, Suite 2200
Salt Lake City, UT 84101
Telephone: 801-799-5800
Fax: 801-799-5700

Attorneys for Gil A. Miller, Receiver
for Management Solutions Inc., Wendell
A. Jacobson and Allen R. Jacobson

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF UTAH, CENTRAL DIVISION

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

vs.

MANAGEMENT SOLUTIONS, INC., a
Texas corporation; WENDELL JACOBSON;
and ALLEN R. JACOBSEN,

Defendants.

**JULY 2014 FEE REQUEST OF WISAN,
SMITH, RACKER & PRESCOTT, LLP**

Civil Action No. 2:11cv01165

Judge Bruce S. Jenkins

Gil A. Miller, (the “Receiver”) for Defendants Management Solutions, Inc. (“MSI”),
Wendell A. Jacobson, Allen R. Jacobson, and related entities, by and through counsel, and on
behalf of Wisan, Smith, Racker & Prescott, LLP, (“WSRP”)¹, submits this July 2014 Fee
Request of Wisan, Smith, Racker & Prescott, LLP, (the “Fee Request”) in compliance with

¹ By Order dated December 22, 2011, the Court authorized the receiver to engage WSRP to
provide bookkeeping and related day-to-day accounting functions for the receivership estate.
ECF No. 21.

Section 3(a) of the Order Granting Receiver's Motion for An Order Establishing Monthly Fee and Expense Reimbursement Procedures (ECF No. 1986) (the "Fee Order"). The Receiver notes as follows:

1. This Fee Request is for the period July 1, 2014 through July 31, 2014 (the "Fee Request Period").
2. A detailed statement of services rendered and expenses incurred by WSRP during the Fee Request Period, including a listing of the time expended and the costs incurred during the Application Period, is attached as Exhibit A (the "Invoice").
3. The Invoice was served on the Securities and Exchange Commission ("SEC") which has approved the Invoice for payment.
4. Simultaneous with this filing, the Receiver is serving a copy of this Fee Request on all third parties who have requested notice of the Invoice (if any), pursuant to Section 3(a) of the Fee Order.
5. The Invoice contains the following hours, fees and expenses:

Hours	Fees	80% of Fees	20% of Fees (withheld)	Admin. Expenses	Fee Request Amount
141.15	\$17,689.95	\$14,151.96	\$3,537.99	\$3.36	\$14,155.32

6. If there is no objection to the Invoice within ten (10) calendar days of the date of this filing, the Receiver intends to make payment of 80% of WSRP's fees and 100% of its expenses as referred to above as the Fee Request Amount.
7. If any objection is duly filed and served, the Receiver intends to respond to that objection according to the procedure outlined in the Fee Order.

8. The Receiver intends to file a fee application seeking this Court's approval of fees and expenses and dealing with any duly filed objections at the end of the calendar quarter.

Dated this 22nd day of August, 2014.

HOLLAND & HART LLP

/s/ Nathan Archibald

David K. Broadbent

Doyle S. Byers

Nathan Archibald

Steven M. Lau

*Attorneys for Gil A. Miller, Receiver
for Management Solutions, Inc., Wendell
A. Jacobson and Allen R. Jacobson*

CERTIFICATE OF SERVICE

I hereby certify that on the 22nd day of August, 2014, I caused to be electronically filed the foregoing with the Court by CM/ECF and the Court will send electronic notification to all counsel. I also certify that I caused the foregoing to be served via first-class mail, postage prepaid on the following:

Greg B. Bailey
P. O. Box 298
Fountain Green, UT 84632
Telephone: (435) 262-7683
Pro Se

/s/ Nathan Archibald

7067949_1.DOCX

INDEX OF EXHIBITS

A: Invoice

Exhibit A

Wisn, Smith, Racker & Prescott, LLP

155 North 400 West
 Suite 400
 Salt Lake City, UT 84103

Phone: (801) 328-2011

Management Solutions, Inc. in
 Receivership
 Attn: Gil Miller
 P. O. Box 1290
 Salt Lake City, UT 84110

Invoice: 203449
 Date: 07/31/2014
 Due Upon Receipt
 Client ID: 10012

For professional services rendered as follows:

Bookkeeping, tax and related services for the Receiver for the month of July, 2014	\$19,655.50
Less 10% discount from standard rates	(\$1,965.55)
Administrative expenses	\$3.36
	\$17,693.31
Invoice Total	\$17,693.31

Accounts Receivable Aging:

<u>07/31/2014</u>	<u>06/30/2014</u>	<u>05/31/2014</u>	<u>04/30/2014</u>	<u>03/31/2014+</u>	<u>Total</u>
17,693.31	27,276.84	3,080.90	16,243.07	52,107.74	\$116,401.86

Please return this portion with payment.

Client ID: 10012
 Management Solutions, Inc. in Receivership

Invoice: 203449
 Date: 07/31/2014
 Due Upon Receipt

Card Type: _____ Exp Date: _____ Amount Due: \$116,401.86
 Card #: _____ Amount Enclosed: \$ _____
 Signature: _____

Due Upon Receipt

Wisn, Smith, Racker & Prescott, LLP**Time and Expense Listing**

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
Time							
July 1, 2014							
BCS	07/01/14	Tax Return Preparation	Time	140.00	0.50	70.00	Review, adj Intercompany balances
BCS	07/01/14	Tax Return Preparation	Time	140.00	0.50	70.00	
BCS	07/01/14	Tax Return Preparation	Time	140.00	0.25	35.00	Review return for adjustments
BCS	07/01/14	Data Entry / Bookkeeping	Time	140.00	3.50	490.00	Discuss with Meranda re: CM entries for May, review timing issue of AP Invoices (move to year paid), handle request from Ohio re: payroll info 2007 - 2011.
JKB	07/01/14	Tax Return Preparation	Time	88.00	0.25	22.00	Meet with Betsy to work on setting up a QuickBooks file for Beeville Apartments.
SRS	07/01/14	Data Entry / Bookkeeping	Time	260.00	0.30	78.00	Review balance discrepancy between receivership books and entity's books
July 1, 2014					5.30	765.00	
July 2, 2014							
JKB	07/02/14	Tax Return Preparation	Time	88.00	0.75	66.00	Review and record data for tax preparation.
JKB	07/02/14	Tax Return Preparation	Time	88.00	1.50	132.00	Review and record data for tax preparation.

Wisn, Smith, Racker & Prescott, LLP**Time and Expense Listing**

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
JKB	07/02/14	Data Entry / Bookkeeping	Time	88.00	0.75	66.00	Review and record data for tax preparation (.50 hour). Emails with Gil Miller and Megan Fogarty regarding Ohio Workers Comp notice (.25 hour).
JKB	07/02/14	Tax Return Preparation	Time	88.00	1.00	88.00	Review and record data for tax preparation.
JKB	07/02/14	Tax Return Preparation	Time	88.00	0.75	66.00	Review and record data for tax preparation.
MBH	07/02/14	Other Accounting Assistance	Time	124.00	0.50	62.00	Reconcile Intercompany amounts
MBH	07/02/14	Other Accounting Assistance	Time	124.00	0.25	31.00	Reconcile Intercompany amounts
MBH	07/02/14	Other Accounting Assistance	Time	124.00	0.75	93.00	Reconcile Intercompany amounts
MBH	07/02/14	Other Accounting Assistance	Time	124.00	0.50	62.00	Reconcile Intercompany amounts
July 2, 2014					6.75	666.00	
July 3, 2014							
JKB	07/03/14	Data Entry / Bookkeeping	Time	88.00	0.75	66.00	Email correspondence with receivership staff (.25 hour). Review and record data for tax preparation (.50 hour).
JKB	07/03/14	Tax Return Preparation	Time	88.00	1.00	88.00	Review and record data for tax preparation.

Wisn, Smith, Racker & Prescott, LLP

Time and Expense Listing

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
MBH	07/03/14	Other Accounting Assistance	Time	124.00	0.50	62.00	Reconcile Intercompany amounts
MBH	07/03/14	Other Accounting Assistance	Time	124.00	0.50	62.00	Reconcile Intercompany amounts
MBH	07/03/14	Other Accounting Assistance	Time	124.00	0.50	62.00	Reconcile Intercompany amounts
MBH	07/03/14	Other Accounting Assistance	Time	124.00	0.25	31.00	Reconcile Intercompany amounts
MBH	07/03/14	Other Accounting Assistance	Time	124.00	0.50	62.00	Reconcile Intercompany amounts
MBH	07/03/14	Other Accounting Assistance	Time	124.00	0.50	62.00	Reconcile Intercompany amounts
MBH	07/03/14	Other Accounting Assistance	Time	124.00	0.75	93.00	Reconcile Intercompany amounts
MBH	07/03/14	Other Accounting Assistance	Time	124.00	0.50	62.00	Reconcile Intercompany amounts
MBH	07/03/14	Other Accounting Assistance	Time	124.00	1.00	124.00	Reconcile Intercompany amounts
SLM	07/03/14	Data Entry / Bookkeeping	Time	125.00	1.20	150.00	Input additional deposits. Reconciled the bank accounts to the online data at 6-30-14.
THW	07/03/14	Tax Return Preparation	Time	85.00	0.10	8.50	Provide K-1 copy to Investor
THW	07/03/14	Tax Return Preparation	Time	85.00	0.10	8.50	Provide K-1 copy to Investor

Wisn, Smith, Racker & Prescott, LLP

Time and Expense Listing

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
THW	07/03/14	Tax Return Preparation	Time	85.00	0.10	8.50	Provide K-1 copy to Investor
THW	07/03/14	Tax Return Preparation	Time	85.00	0.10	8.50	Provide K-1 copy to Investor
THW	07/03/14	Tax Return Preparation	Time	85.00	0.10	8.50	Provide K-1 copy to Investor
THW	07/03/14	Tax Return Preparation	Time	85.00	0.10	8.50	Provide K-1 copy to Investor
THW	07/03/14	Tax Return Preparation	Time	85.00	0.10	8.50	Provide K-1 copy to Investor
THW	07/03/14	Tax Return Preparation	Time	85.00	0.10	8.50	Provide K-1 copy to Investor
THW	07/03/14	Tax Return Preparation	Time	85.00	0.10	8.50	Provide K-1 copy to Investor
THW	07/03/14	Tax Return Preparation	Time	85.00	0.10	8.50	Provide K-1 copy to Investor
July 3, 2014					8.85	1,000.50	
July 7, 2014							
BCS	07/07/14	Tax Return Preparation	Time	140.00	0.50	70.00	review data, discussion w/ Rachel re: correct recording of intercompany A/R with receivership is recorded
JKB	07/07/14	Data Entry / Bookkeeping	Time	88.00	2.00	176.00	Review and record data for tax preparation (cumulative time spent throughout the day, 2 hours).
JKB	07/07/14	Tax Return Preparation	Time	88.00	3.25	286.00	Review and record data for tax preparation.

Wisn, Smith, Racker & Prescott, LLP

Time and Expense Listing

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
RAJ	07/07/14	Tax Return Review	Time	167.00	0.20	33.40	Perform QB/Tax return reconciliation
SRS	07/07/14	Data Entry / Bookkeeping	Time	260.00	1.20	312.00	Assist Jull w/ research on Castle Wyndors Court disposition of bank balances and CD balances
July 7, 2014					7.15	877.40	
July 8, 2014							
CSW	07/08/14	Data Entry / Bookkeeping	Time	90.00	2.00	180.00	Work on receivership accounting – learn Jull’s duties
JKB	07/08/14	Tax Return Preparation	Time	88.00	2.50	220.00	Review and record data for tax preparation.
JKB	07/08/14	Data Entry / Bookkeeping	Time	88.00	1.75	154.00	Review and record data for tax preparation (cumulative time spent throughout the day, 1.75 hours).
JKB	07/08/14	Tax Return Preparation	Time	88.00	1.50	132.00	Finish setting up company file in QuickBooks and create beginning entries to tie to the 2012 tax return. Update Oakhill Apts TIC data and balance to Management Solutions file.
JKB	07/08/14	Tax Return Preparation	Time	88.00	1.25	110.00	Review and record data for tax preparation.
JKB	07/08/14	Tax Return Preparation	Time	88.00	1.00	88.00	Review and record data for tax preparation.
RAJ	07/08/14	Tax Return Preparation	Time	167.00	0.20	33.40	Assistance with depreciation schedule

Wisn, Smith, Racker & Prescott, LLP

Time and Expense Listing

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
July 8, 2014					10.20	917.40	
July 9, 2014							
JKB	07/09/14	Data Entry / Bookkeeping	Time	88.00	2.75	242.00	Enter more bills and update payables list, enter 3 more checks and print check run (1.25 hours). Review and record data for tax preparation (cumulative time spent 1.50 hours).
JKB	07/09/14	Tax Return Preparation	Time	88.00	3.50	308.00	Review and record data for tax preparation.
JKB	07/09/14	Tax Return Preparation	Time	88.00	1.25	110.00	Review and record data for tax preparation.
SLM	07/09/14	Data Entry / Bookkeeping	Time	125.00	0.60	75.00	Updated bank accounts for data online and reconciled. Emailed John Curtis for further information regarding wires received. Made coding changes based on that information.
July 9, 2014					8.10	735.00	
July 10, 2014							
CSW	07/10/14	Data Entry / Bookkeeping	Time	90.00	1.50	135.00	Printed Checks and delivered for signature
JKB	07/10/14	Tax Return Preparation	Time	88.00	1.75	154.00	Review and record data for tax preparation.
JKB	07/10/14	Tax Return Preparation	Time	88.00	2.00	176.00	Review and record data for tax preparation.

Wisn, Smith, Racker & Prescott, LLP

Time and Expense Listing

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
JKB	07/10/14	Tax Return Preparation	Time	88.00	1.00	88.00	Review and record data for tax preparation.
JKB	07/10/14	Data Entry / Bookkeeping	Time	88.00	3.00	264.00	Email correspondence with receivership staff and related tasks (1.00 hours). Copy paid bills, take checks to receiver's office for signatures, and introduce Cece (1.25 hours). Review and record data for tax preparation (cumulative time spent throughout the day .75 hours).
RAJ	07/10/14	Client Conference/Meeting	Time	167.00	2.60	434.20	Meeting at Gil Miller's office to discuss tax prep issues.
SRS	07/10/14	Client Conference/Meeting	Time	260.00	2.50	650.00	mtg w/ receiver ans attys to review and decide issues affecting tax preparation for 2013
July 10, 2014					14.35	1,901.20	
July 11, 2014							
BCS	07/11/14	Data Entry / Bookkeeping	Time	140.00	0.25	35.00	Discussion with Steve regarding transitioning bkpg to new receiver
JKB	07/11/14	Data Entry / Bookkeeping	Time	88.00	2.50	220.00	Discuss receivership data preparation and bookkeeping transition to receiver's office with Betsy (.5 hour). Review and record data for tax preparation (cumulative time spent throughout the day 2.00 hours).
JKB	07/11/14	Tax Return Preparation	Time	88.00	1.50	132.00	Review and record data for tax preparation.
JKB	07/11/14	Tax Return Preparation	Time	88.00	0.75	66.00	Review and record data for tax preparation.

Wisan, Smith, Racker & Prescott, LLP

Time and Expense Listing

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
JKB	07/11/14	Tax Return Preparation	Time	88.00	1.50	132.00	Review and record data for tax preparation.
JKB	07/11/14	Tax Return Preparation	Time	88.00	0.75	66.00	Review and record data for tax preparation.
JKB	07/11/14	Tax Return Preparation	Time	88.00	0.50	44.00	Review and record data for tax preparation.
RAJ	07/11/14	Tax Return Preparation	Time	167.00	0.10	16.70	Answer questions about Texas returns, and portal questions
RAJ	07/11/14	Tax Return Preparation	Time	167.00	0.10	16.70	Answer questions about Texas returns, and portal questions
RAJ	07/11/14	Tax Return Preparation	Time	167.00	0.20	33.40	Upload Texas return to portal
RAJ	07/11/14	Tax Return Preparation	Time	167.00	0.20	33.40	Upload Texas return to portal
July 11, 2014					8.35	795.20	
July 14, 2014							
JKB	07/14/14	Data Entry / Bookkeeping	Time	88.00	4.50	396.00	Prepare check, file paid bills, meet with Steve Smith, John Curtis, and Heather Young (1.25 hours). Create QuickBooks back up for upload to receivership client portal, review tax notices received from receiver, continue on review and recording data for multiple entities for 2013 tax preparation (3.25 hours).
JKB	07/14/14	Tax Return Preparation	Time	88.00	0.50	44.00	Review and record data for tax preparation.

Wisn, Smith, Racker & Prescott, LLP

Time and Expense Listing

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
JKB	07/14/14	Tax Return Preparation	Time	88.00	0.50	44.00	Review and record data for tax preparation.
JKB	07/14/14	Tax Return Preparation	Time	88.00	1.50	132.00	Review and record data for tax preparation. (1 hr) Research \$82,000 capital expenditure discrepancy. (.5 hr)
MBH	07/14/14	Other Accounting Assistance	Time	124.00	3.00	372.00	Reconcile Intercompany amounts
SRS	07/14/14	Engagement Meetings	Time	260.00	1.00	260.00	Meeting with John Curtis and his assistant to start transition process of bookkeeping to RMA.
SRS	07/14/14	Data Entry / Bookkeeping	Time	260.00	5.00	1,300.00	Work with Mark to reconcile Interco balances between receivership and various operating entities (2.5 hrs), Re-incorporate Colonial Green activity into main MSI QB to simplify transition of bookkeeping to RMA (3 hrs)
July 14, 2014					16.00	2,548.00	
July 15, 2014							
BCS	07/15/14	Data Entry / Bookkeeping	Time	140.00	0.25	35.00	telcon w/ smith re: Commerce Green transactions
JKB	07/15/14	Data Entry / Bookkeeping	Time	88.00	3.50	308.00	Meet w/Mark, organize and pass off data review for all entities that are pending completion (.50 hour). Review and record data for tax preparation (cumulative time spent throughout the day, (3 hours).
MBH	07/15/14	Other Accounting Assistance	Time	124.00	1.00	124.00	Reconcile Intercompany amounts

Wisn, Smith, Racker & Prescott, LLP

Time and Expense Listing

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
MBH	07/15/14	Other Accounting Assistance	Time	124.00	0.75	93.00	Reconcile Intercompany amounts
MBH	07/15/14	Other Accounting Assistance	Time	124.00	0.75	93.00	Reconcile Intercompany amounts
MBH	07/15/14	Other Accounting Assistance	Time	124.00	0.75	93.00	Reconcile Intercompany amounts
MBH	07/15/14	Other Accounting Assistance	Time	124.00	0.75	93.00	Reconcile Intercompany amounts
MBH	07/15/14	Other Accounting Assistance	Time	124.00	0.75	93.00	Reconcile Intercompany amounts
MBH	07/15/14	Other Accounting Assistance	Time	124.00	0.75	93.00	Reconcile Intercompany amounts
MBH	07/15/14	Other Accounting Assistance	Time	124.00	1.50	186.00	Reconcile Intercompany amounts
RAJ	07/15/14	Tax Return Preparation	Time	167.00	0.50	83.50	
SLM	07/15/14	Other Accounting Assistance	Time	125.00	0.45	56.25	Assist Steve w/ QB prep for transfer to new receiver.
SRS	07/15/14	Data Entry / Bookkeeping	Time	260.00	3.30	858.00	Work on Interco balances between receivership and operating entities
July 15, 2014					15.00	2,208.75	
July 16, 2014							

Wisn, Smith, Racker & Prescott, LLP

Time and Expense Listing

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
MBH	07/16/14	Other Accounting Assistance	Time	124.00	0.50	62.00	Reconcile intercompany amounts
SRS	07/16/14	Data Entry / Bookkeeping	Time	260.00	0.50	130.00	Email with Luke Houston of the receiver's office on transfer of QB data
SRS	07/16/14	Data Entry / Bookkeeping	Time	260.00	4.00	1,040.00	Work on QB adjustments in prep for Q2 court reporting Info preparation
July 16, 2014					5.00	1,232.00	
July 17, 2014							
MBH	07/17/14	Other Accounting Assistance	Time	124.00	1.00	124.00	Reconcile intercompany amounts
MBH	07/17/14	Other Accounting Assistance	Time	124.00	1.00	124.00	Reconcile intercompany amounts
MBH	07/17/14	Other Accounting Assistance	Time	124.00	0.50	62.00	Reconcile intercompany amounts
SLM	07/17/14	Data Entry / Bookkeeping	Time	125.00	0.15	18.75	Answer Steve's question on transfer of QB data.
SRS	07/17/14	Data Entry / Bookkeeping	Time	260.00	2.00	520.00	Finish intercompany account reconciliation
July 17, 2014					4.65	848.75	
July 18, 2014							

Wisn, Smith, Racker & Prescott, LLP**Time and Expense Listing**

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
BCS	07/18/14	Data Entry / Bookkeeping	Time	140.00	2.25	315.00	Review problems with April CM numbers, review May CM numbers, emails with Carmen,
MBH	07/18/14	Other Accounting Assistance	Time	124.00	1.00	124.00	Reconcile Intercompany amounts
RAJ	07/18/14	Tax Return Preparation	Time	167.00	0.20	33.40	
SRS	07/18/14	Data Entry / Bookkeeping	Time	260.00	3.00	780.00	Work on adjustments to CM Information for April, May (1 hr), prepare information for tax staff to work on tax returns (2 hrs)
SRS	07/18/14	Data Entry / Bookkeeping	Time	260.00	0.50	130.00	Respond to email info request from PM for Discovery Point
THW	07/18/14	Tax Return Preparation	Time	85.00	1.00	85.00	Updating address for partner David Allred. Printing 2012 K1 to send.
July 18, 2014					7.95	1,467.40	
July 19, 2014							
BCS	07/19/14	Data Entry / Bookkeeping	Time	140.00	1.50	210.00	clean up data directories, move all misc MSI qb files to separate folder, create accountant's copy, restore to qb server, create backup for new receiver
SRS	07/19/14	Data Entry / Bookkeeping	Time	260.00	1.00	260.00	Transfer of QB info to John Curtis at Gil Miller's office for them to assume bookkeeping duties
July 19, 2014					2.50	470.00	
July 22, 2014							

Wisn, Smith, Racker & Prescott, LLP

Time and Expense Listing

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
RAJ	07/22/14	Tax Planning	Time	167.00	0.30	50.10	Upload 2012 returns to portal
SLM	07/22/14	Data Entry / Bookkeeping	Time	125.00	0.60	75.00	Assist with sending data to the new receiver.
July 22, 2014					0.90	125.10	
July 23, 2014							
RAJ	07/23/14	IRS/State Correspondence	Time	167.00	0.20	33.40	Investigate Alabama tax notice
RAJ	07/23/14	IRS/State Correspondence	Time	167.00	0.30	50.10	Investigate Nevada tax notice
RAJ	07/23/14	IRS/State Correspondence	Time	167.00	0.50	83.50	Investigate TX tax notice
RAJ	07/23/14	IRS/State Correspondence	Time	167.00	0.70	116.90	Investigate Texas tax notice
RAJ	07/23/14	Tax Return Preparation	Time	167.00	0.10	16.70	
RAJ	07/23/14	Tax Return Preparation	Time	167.00	0.30	50.10	Train staff how to link Filecabinet to portal and move files to portal thru Filecabinet (For 2012 returns)
SRS	07/23/14	Data Entry / Bookkeeping	Time	260.00	2.00	520.00	Respond to RMA request for Info on Idaho entities vs TX entities with similar names (.5 hr), supply requested Info to CPA for Lakeside Village (1 hr), research and respond to request by RMA for QB files prior to receivership start date (.5 hr)

Wisn, Smith, Racker & Prescott, LLP

Time and Expense Listing

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
THW	07/23/14	Tax Return Preparation	Time	85.00	1.00	85.00	Linking FileCabinet to client portal so 2012 returns can be uploaded for receiver.
July 23, 2014					5.10	955.70	
July 28, 2014							
SLM	07/28/14	Other Accounting Assistance	Time	125.00	0.50	62.50	Looked for data for new receiver. Emailed what I could find.
SRS	07/28/14	Data Entry / Bookkeeping	Time	260.00	2.50	650.00	Assistance to new receiver personnel with Q2 court reports
THW	07/28/14	Tax Return Preparation	Time	85.00	4.20	357.00	Linking FileCabinet to client portal so 2012 returns can be uploaded for receiver.
July 28, 2014					7.20	1,069.50	
July 29, 2014							
SRS	07/29/14	Data Entry / Bookkeeping	Time	260.00	1.20	312.00	Assistance to new receiver personnel with Q2 court reports
THW	07/29/14	Tax Return Preparation	Time	85.00	5.30	450.50	Uploading 2012 returns from FileCabinet to portal.
July 29, 2014					6.50	762.50	
July 30, 2014							
SRS	07/30/14	Data Entry / Bookkeeping	Time	260.00	1.00	260.00	Provide TIC owner Information to Receiver personnel

Wisn, Smith, Racker & Prescott, LLP

Time and Expense Listing

Staff	Entry Date	Activity	Type	Hourly Rate	Hrs/Units	Amount	Comments
July 30, 2014					1.00	260.00	
July 31, 2014							
RAJ	07/31/14	Tax Return Preparation	Time	167.00	0.30	50.10	Looking up information on Goodfellow/Volente City
July 31, 2014					0.30	50.10	
Total Time					141.15	19,655.50	

Wisn, Smith, Racker & Prescott, LLP

List of Staff Billing Rates

Thursday, July 31, 2014

ID	Name	Cost	Description	Billing Rate
BCS	Springman Betsy	0.00	Standard Rate	140.00
CSW	Wachtel Christine	0.00	Standard Rate	90.00
JKB	Burleson Juli	0.00	Standard Rate	88.00
MBH	Heaps Mark	0.00	Standard Rate	124.00
RAJ	Jepson Rachel	0.00	Standard Rate	167.00
SLM	McDonald Susan	0.00	Standard Rate	125.00
SRS	Smith Steven	0.00	Standard Rate	260.00
THW	Wilcox Thomas	0.00	Standard Rate	85.00

Staff count = 8