

IN THE CIRCUIT COURT OF THE THIRTEENTH JUDICIAL CIRCUIT
IN AND FOR HILLSBOROUGH COUNTY, FLORIDA
CIVIL DIVISION

In re:

Laser Spine Institute, LLC ¹	Case No. 2019-CA-2762
CLM Aviation, LLC	Case No. 2019-CA-2764
LSI HoldCo, LLC	Case No. 2019-CA-2765
LSI Management Company, LLC	Case No. 2019-CA-2766
Laser Spine Surgery Center of Arizona, LLC	Case No. 2019-CA-2767
Laser Spine Surgery Center of Cincinnati, LLC	Case No. 2019-CA-2768
Laser Spine Surgery Center of Cleveland, LLC	Case No. 2019-CA-2769
Laser Spine Surgical Center, LLC	Case No. 2019-CA-2770
Laser Spine Surgery Center of Pennsylvania, LLC	Case No. 2019-CA-2771
Laser Spine Surgery Center of St. Louis, LLC	Case No. 2019-CA-2772
Laser Spine Surgery Center of Warwick, LLC	Case No. 2019-CA-2773
Medical Care Management Services, LLC	Case No. 2019-CA-2774
Spine DME Solutions, LLC	Case No. 2019-CA-2775
Total Spine Care, LLC	Case No. 2019-CA-2776
Laser Spine Institute Consulting, LLC	Case No. 2019-CA-2777
Laser Spine Surgery Center of Oklahoma, LLC	Case No. 2019-CA-2780

Assignors,

Consolidated Case No.
2019-CA-2762

to

Soneet Kapila,

Division L

Assignee.

**FIRST INTERIM APPLICATION OF THE
WAGNER LAW GROUP FOR ALLOWANCE OF COMPENSATION
AS ERISA AND EMPLOYEE BENEFITS ATTORNEY FOR ASSIGNEE
FOR THE PERIOD OF MARCH 26, 2019 THROUGH JUNE 30, 2019**

¹ On April 8, 2019, the Court entered an order administratively consolidating this case with the assignment cases of the following entities: LSI Management Company, LLC; Laser Spine Institute Consulting, LLC; CLM Aviation, LLC; Medical Care Management Services, LLC; LSI HoldCo, LLC; Laser Spine Surgical Center, LLC; Laser Spine Surgery Center of Arizona, LLC; Laser Spine Surgery Center of Cincinnati, LLC; Laser Spine Surgery Center of St. Louis, LLC; Laser Spine Surgery Center of Pennsylvania, LLC; Laser Spine Surgery Center of Oklahoma, LLC; Laser Spine Surgery Center of Warwick, LLC; Laser Spine Surgery Center of Cleveland, LLC; Total Spine Care, LLC; and Spine DME Solutions, LLC.

The Assignee seeks to take the action described herein. Objections must be filed and served within twenty-one (21) days from the service of this Application. In the event an objection is timely filed and served, the Court will hold a hearing on August 28, 2019 at 2:00 p.m. to consider any timely filed objections, and to consider the *First Interim Application of the Wagner Law Group for Allowance of Compensation as ERISA and Employee Benefits Attorney for Assignee for the Period of March 26, 2019 through June 30, 2019* before the Honorable Judge Steven Scott Stephens, Hearing Room 512, 800 East Twiggs Street, Tampa, Florida 33602.

If no objection is timely filed and served, then all creditors and parties in interest have consented to the relief sought in this Application and the Assignee shall submit a proposed order to the Court. The deadline to object is twenty-one (21) days from service of this Application.

The Wagner Law Group (“**Wagner Law**”), pursuant to the *Order Granting Assignee’s Motion for Order Establishing Procedures for Monthly and Interim Compensation and Reimbursement of Expenses for Professionals*, dated May 28, 2019 (the “**Interim Compensation Order**”), respectfully applies for allowance of compensation for services rendered as ERISA and employee benefits counsel to the Assignee in the amount of **\$25,211.25²** for the period of March 26, 2019 through June 30, 2019 (the “**Allowance Period**”). In support of its request, Wagner Law states the following:

Background

1. On March 14, 2019, Laser Spine Institute, LLC (“**LSI**”) executed and delivered an assignment for the benefit of creditors to the Assignee. The Assignee filed a Petition with the Court on March 14, 2019, commencing an assignment for the benefit of creditors proceeding pursuant to Chapter 727 of the Florida Statutes (the “**LSI Assignment Case**”).

2. Simultaneous with the filing of the LSI Assignment Case, the Assignee filed fifteen other Petitions commencing assignment for the benefit of creditors proceedings for 15 affiliates of LSI (the “**Affiliated Assignment Cases**,” and together with the LSI Assignment Case, the

² The amount requested is after application of a ten percent (10%) courtesy discount.

“**Assignment Cases**”): LSI Management Company, LLC; Laser Spine Institute Consulting, LLC; CLM Aviation, LLC; Medical Care Management Services, LLC; LSI HoldCo, LLC; Laser Spine Surgical Center, LLC; Laser Spine Surgery Center of Arizona, LLC; Laser Spine Surgery Center of Cincinnati, LLC; Laser Spine Surgery Center of St. Louis, LLC; Laser Spine Surgery Center of Pennsylvania, LLC; Laser Spine Surgery Center of Oklahoma, LLC; Laser Spine Surgery Center of Warwick, LLC; Laser Spine Surgery Center of Cleveland, LLC; Total Spine Care, LLC; and Spine DME Solutions, LLC (collectively with LSI, the “**Assignors**”).

3. On May 28, 2019, the Court entered the *Order Granting Assignee’s Motion for Order Establishing Procedures for Monthly and Interim Compensation and Reimbursement of Expenses for Professionals* (the “**Interim Compensation Order**”).

4. Pursuant to the Interim Compensation Order, Wagner Law submitted its monthly statements for the Allowance Period. No objections were filed to the monthly statements for April and May. The deadline to object to the June monthly statement has not yet passed. Therefore, the sum of \$19,143.00 was paid to Wagner Law, which represented eighty percent (80%) of the requested fees for the period of March 26, 2019 through May 31, 2019. No payment has been made to Wagner Law as to the June 2019 monthly statement.

5. The Interim Compensation Order further authorized the professionals to file interim fee applications every 120 days, with the first interim fee application being filed on or after June 30, 2019, representing fees and costs incurred from March 14, 2019 through June 30, 2019.

Description of Services and Benefits

6. Wagner Law was authorized by this Court to represent the Assignee as ERISA and employee benefits counsel in the Assignment Cases.

7. During the Allowance Period, Wagner Law expended a total of 59.4 hours in rendering necessary and beneficial legal services to the Assignee, and is owed fees in the amount of \$25,211.25.

8. Copies of Wagner Law 's invoices for the services rendered are attached hereto as **Composite Exhibit A.**

9. Wagner Law has provided the Assignee valuable legal advice with respect to ERISA and employee benefit matters. In addition, Wagner Law helped negotiate the settlement with Cigna that will bring approximately \$100,000.00 into the assignment estate.

WHEREFORE, Wagner Law respectfully requests that the Court allow compensation to Wagner Law in the amount of **\$25,211.25** for services rendered to the Assignee during the Allowance Period and authorizing, after application of amounts paid pursuant to the Interim Compensation Order in the amount of \$19,143.00, payment in the amount of **\$6,068.25**.

/s/ Edward J. Peterson

Edward J. Peterson (FBN 0014612)
Stichter, Riedel, Blain & Postler, P.A.
110 E. Madison Street, Suite 200
Tampa, Florida 33602
Telephone: (813) 229-0144
[Email: epeterson@srbp.com](mailto:epeterson@srbp.com)
Counsel for Assignee

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that the a true and correct copy of the foregoing Application has been furnished on this 25th day of July, 2019 by the Court's electronic system to all parties receiving electronic service, and by either U.S. mail or electronic mail to the parties listed on the Limited Notice Parties list attached.

/s/ Edward J. Peterson _____

Edward J. Peterson

MASTER LIMITED NOTICE SERVICE LIST

July 16, 2019

Assignors and Assignor's Counsel: (via the Court's electronic servicing system)

CLM Aviation, LLC
LSI HoldCo, LLC
LSI Management Company, LLC
Laser Spine Surgery Center of Arizona, LLC
Laser Spine Surgery Center of Cincinnati, LLC
Laser Spine Surgery Center of Cleveland, LLC
Laser Spine Surgical Center, LLC
Laser Spine Surgery Center of Pennsylvania, LLC
Laser Spine Surgery Center of St. Louis, LLC
Laser Spine Surgery Center of Warwick, LLC
Laser Spine Institute, LLC
Medical Care Management Services, LLC
Spine DME Solutions, LLC
Total Spine Care, LLC
Laser Spine Institute Consulting, LLC
Laser Spine Surgery Center of Oklahoma, LLC
c/o Nicole Greensblatt, Esq.
Kirkland & Ellis, LLP
601 Lexington Avenue
New York, NY 10022
Email: [ngreensblatt@kirkland.com](mailto:n greensblatt@kirkland.com)

Assignee and Assignee's Counsel (via the Court's electronic servicing system)

Soneet Kapila
c/o Stichter Riedel, Blain & Postler, P.A.
Attn: Edward J. Peterson, Esq.
110 E. Madison Street, Suite 200
Tampa, Florida 33602

Soneet Kapila
c/o Genovese Joblove & Battista, P.A.
Attn: Greg Garno, Esq. and Paul Battista, Esq.
100 Southeast Second Street, Suite 4400
Miami, Florida 33131
Email: pbattista@gjb-law.com, ggarno@gjb-law.com

Soneet Kapila
c/o Roche, McLean & Sbar, P.A.
Attn: Robert Roche, Jonathan Sbar, Andrea Holder
2309 S. MacDill Avenue
Tampa, FL 33629
Email: roche@rmslegal.com, aholder@rmslegal.com, jsbar@rmslegal.com

Secured Creditors:

CarePayment, LLC (MAIL RETURNED)
5300 Meadow Rd., #400
Lake Oswego, OR 97035

Steris Corporation
5960 Heisley Rd.
Mentor, OH 44060
CIT Bank, N.A.
10201 Centurion Pkwy., #400
Jacksonville, FL 32256

Medport Billing, LLC (MAIL RETURNED)
6352 S. Jones Blvd., #400
Las Vegas, NV 89118

U.S. Bank Equipment Finance
1310 Madrid St.
Marshall, MN 56258

Maricopa County Treasurer
c/o Peter Muthig, Esq.
222 N. Central Ave., #1100
Phoenix, AZ 85004
Email: muthigk@maco.maricopa.gov

Those Parties and Attorneys Formally Requesting Notice (via the Court's electronic servicing system unless otherwise noted)

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c/o Eric E. Ludin, Esq.
Tucker & Ludin, P.A.
5235 16th Street North
St. Petersburg, FL 33703-2611
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Terry and Sherry Legg
c/o Colling Gilbert Wright & Carter, LLC
801 N. Orange Avenue, Ste. 830
Orlando, FL 32801
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CertificateofService@TheFloridaFirm.com

Joe Bailey; Mark Miller; Ted Suhl; Laserscopic Spinal Centers of America, Inc.; Laserscopic Medical Clinic, LLC; Laserscopic Surgery Center of Florida, LLC; Laserscopic Diagnostic Imaging; Laserscopic Spinal Center of Florida, LLC; and Tim Langford
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Jackie@employeeights.com

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mnadeau@employeeights.com
Jackie@employeeights.com

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Secondary Email: mмосbach@trenam.com
Tertiary Email: dmedina@trenam.com

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Tampa, Florida 33602
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MedPro Group
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[mlinares@bushross.com](mailto:mлинаres@bushross.com); ksprehn@bushross.com

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c/o Walters Levine Lozano & Degrave
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c/o Luis Martinez – Monfort
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Tampa Florida 33602
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Weiss Family Management, LLLP
Michael C. Weiss, D.O.
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William P. Esping
James S. St. Louis, D.O.
Michael W. Perry
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EFO Genpar, Inc.
EFO Laser Spine Institute, Ltd.
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Fort Lauderdale, Florida 33301
Email drt@bergersingerman.com; jwertman@bergersingerman.com;
guso@bergersingerman.com; fsellers@bergersingerman.com

Cystal and Leonard Tinelli
c/o Donald J. Schutz, Esq.
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St. Petersburg, Florida 33701
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Dr. James St. Louis
c/o Herbert Donica, Esq.
Donica Law Firm, P.A.
307 South Boulevard, Suite D
Tampa, FL 33606
Email: herb@donicalaw.com

Laser Spine Institute, LLC
CLM Aviation, LLC
LSI HoldCo, LLC
LSI Management Company, LLC
Laser Spine Surgery Center of Arizona, LLC
Laser Spine Surgery Center of Cincinnati, LLC
Laser Spine Surgery Center of Cleveland, LLC
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Case No. 2019-CA-2762
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Case No. 2019-CA-2775
Case No. 2019-CA-2776
Case No. 2019-CA-2777
Case No. 2019-CA-2780

Assignors,

Consolidated Case No.
2019-CA-2762

to

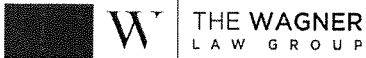
Soneet Kapila,

Division L

Assignee.

COMPOSITE EXHIBIT A

**FIRST INTERIM APPLICATION OF THE
WAGNER LAW GROUP FOR ALLOWANCE OF COMPENSATION
AS ERISA AND EMPLOYEE BENEFITS ATTORNEY FOR ASSIGNEE
FOR THE PERIOD OF MARCH 26, 2019 THROUGH JUNE 30, 2019**



99 Summer Street, 13th Floor
 Boston, MA 02110
 Tel. 1-617-357-5200
 www.wagnerlawgroup.com

March 31, 2019

Invoice No. 146080

Soneet Kapila
 Kapila Mukamal
 1000 South Federal Hgwy, Ste. 200
 Fort Lauderdale, FL 33316

Re: Laser Spine Institute, LLC

Fees

			Rate	Hours	
03/27/2019	RCW	Telephone conference with Ben Hom regarding status of 401(k) and welfare plan windup efforts; review material regarding medical plan; e-mail exchange with Kevin McCoy and Soneet Kapila regarding same; followup e-mails from Ben Hom regarding ongoing issues.	475.00	1.50	712.50
03/28/2019	RCW	Telephone conference with Soneet Kapila, Kevin McCoy, and Edward Peterson regarding health plan issues and 401(k) plan; preparation for call and followup.	475.00	0.70	332.50
	RCW	Review proposed auditor engagement letter and plan procedures; e-mail exchange with Kevin McCoy regarding same.	475.00	0.70	332.50
	RCW	Review material from Cigna to prepare for call.	475.00	0.20	95.00
	RCW	Review 5500s and plan audit reports; e-mail exchange with Kevin McCoy regarding same and regarding need for plan documents.	475.00	0.90	427.50
03/29/2019	RCW	E-mail exchange with Kevin McCoy, Soneet Kapila, and others regarding possible continuation of health plan claims payment for continuing employees; e-mail exchange with Soneet Kapila and Harley Riedel regarding COBRA notice issue and FSA accounts; e-mail to John Phan regarding group health plan windup issues; e-mail to Soneet Kapila regarding same.	475.00	0.60	285.00
	RCW	Telephone conference with and e-mail to Ben Hom regarding status of 401(k) plan windup; e-mail exchange with Soneet Kapila regarding same; e-mail to Soneet Kapila and Kevin McCoy regarding plan paying expenses.	475.00	0.90	427.50
		For Current Services Rendered		5.50	2,612.50
		10.00% Courtesy Discount			-261.25
		03/31/2019. Net Fees after Courtesy Discount			2,351.25



Invoice No. 146080

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Total Current Work	2,351.25
Balance Due	<u>\$2,351.25</u>

April 30, 2019

Invoice No. 146717

Soneet Kapila
Kapila Mukamal
1000 South Federal Hgwy, Ste. 200
Fort Lauderdale, FL 33316

Re: Laser Spine Institute, LLC

Fees

			Rate	Hours	
04/01/2019	RCW	Telephone conference and e-mail exchange with Darrell Combs, Regional Council for Cigna, regarding options for going forward; e-mail exchange with Soneet Kapila regarding same.	475.00	1.00	475.00
	RCW	E-mail exchange with Dyan Swann regarding RegionsBank contact; voicemail and e-mail to Mary Mullins of RegionsBank.	475.00	0.30	142.50
	RCW	E-mail exchange with Mark Parisi regarding need for plan documents; review e-mail from Mark Parisi to Dyan Swann regarding same and regarding information about workflow and documents for review by auditors.	475.00	0.20	95.00
04/02/2019	RCW	E-mail exchange with Mark Parisi regarding plan documents; review e-mails regarding same.	475.00	0.10	47.50
	RCW	Review e-mail from Paul Schultes regarding wind-down of benefit plans; review thread; e-mail exchange with Soneet Kapila regarding same.	475.00	0.10	47.50
04/03/2019	RCW	Telephone conference with Paul Schultes regarding wind-down issues for insured benefit plans and possible engagement to recover assets for self-funded plan; e-mail exchange with Soneet Kapila regarding same.	475.00	1.50	712.50
	RCW	Review and revise FAQ response to FSA account status questions; e-mail exchange with Ed Peterson regarding same.	475.00	0.80	380.00
04/04/2019	RCW	E-mail exchange with Soneet Kapila, Ed Peterson, and Harley Riedel regarding FSA notice; review final letter to Ms. Bell and FSA posting for Website.	475.00	0.40	190.00
	RCW	E-mail exchange with Soneet Kapila and Kevin McCoy regarding handling of COBRA check; review e-mail from Soneet Kapila to Gail 'Gabby' Weiss regarding status of COBRA benefits.	475.00	0.80	380.00

Invoice No. 146717

			Rate	Hours	
	RCW	Review and revise FAQ response regarding health insurance; e-mail exchange with Edward Peterson and Soneet Kapila regarding same; check prior e-mails to be sure of facts.	475.00	1.00	475.00
04/05/2019	RCW	E-mail exchange with Soneet Kapila and Kevin McCoy regarding handling of COBRA check.	475.00	0.20	95.00
	RCW	E-mail exchange with Edward Peterson and Soneet Kapila regarding health insurance FAQ and amount Cigna was holding; review and revise FAQ response.	475.00	0.60	285.00
	RCW	Review e-mail from Gabby Weiss regarding need for letter noting termination of plan and absence of COBRA rights; e-mail exchange with Soneet Kapila regarding same; prepare response to Ms. Weiss; e-mail exchange with Shawna regarding need for password to enter Website; review Website to determine what Ms. Weiss will see; e-mail exchange with Edward Peterson regarding need for termination date to be inserted on Website; e-mail exchange with Soneet Kapila regarding wording of response to Ms. Weiss; review, finalize, and send response to Ms. Weiss; e-mail exchange with Ms. Weiss regarding proof of claim form; e-mail exchange with Edward Peterson regarding same.	475.00	1.40	665.00
04/08/2019	RCW	Review accountants' engagement letter and attachments; e-mail exchange with Mark Parisi regarding execution of engagement letter.	475.00	0.10	47.50
	RCW	E-mail exchange with Thomas Perks of Vanguard, regarding need to discuss 401(k) windup.	475.00	0.10	47.50
04/09/2019	RCW	Telephone conference with Tom Perks and Mike McCullough from Vanguard, and Mary Mullins at RegionsBank, regarding status of terminated employee accounts, lost participants, uncashed checks, and plan windup issues; e-mail to Soneet Kapila regarding same.	475.00	1.50	712.50
	RCW	E-mail from Darrell Combs regarding request to make up overdraft and impresst amount; e-mail exchange with Soneet Kapila and Edward Peterson regarding proposed response to same; e-mail response to Darrell Combs.	475.00	0.20	95.00
04/10/2019	MDB	Attention to letter to Michelle Barki, Esq.; email exchanges with Roberta Casper Watson regarding same.	475.00	0.50	237.50
	RCW	E-mail from Soneet Kapila regarding need for invoices from			

Invoice No. 146717

		Rate	Hours	
	Vanguard and RegionsBank, and regarding access to Website; e-mail exchange with Kevin McCoy and Dyan Swann regarding access to portal; review Vanguard information on use of portal; sign onto portal.	475.00	0.60	285.00
	RCW E-mail from Soneet Kapila regarding letter from Michelle Barki as to COBRA services invoice and COBRA coverage obligations; prepare, review, and revise draft letter; e-mail exchange with Meaghan D. Barnett regarding same; finalize letter for sending; e-mail to Kevin McCoy regarding sent letter; e-mail exchange with Soneet Kapila regarding FAQ for similar questions.	475.00	0.90	427.50
	RCW Review marked passages in accountants' engagement letter; e-mail exchange with Edward Peterson and Kevin McCoy regarding same; review draft motion; e-mail to Edward Peterson regarding issues with same.	475.00	0.40	190.00
04/11/2019	RCW E-mail exchange with Edward Peterson, Soneet Kapila, and Kevin McCoy regarding engagement letter for accounting firm to do audit; telephone conference with Edward Peterson regarding issue with representations, and proposed language and other strategies to address issue, and also regarding language in motion regarding payment of fees.	475.00	0.20	95.00
	RCW E-mail from Edward Peterson regarding coverage of COBRA issues by health plan FAQ.	475.00	0.10	47.50
04/12/2019	RCW E-mail exchange with Edward Peterson and Soneet Kapila regarding engagement letter for accounting firm to do audit and regarding management letter; review changes to engagement letter; review and revise management letter.	475.00	2.30	1,092.50
04/13/2019	RCW E-mail exchange with Edward Peterson and Soneet Kapila regarding engagement letter for accounting firm to do audit and regarding management letter; review changes to management letter.	475.00	0.20	95.00
04/14/2019	RCW E-mail to Soneet Kapila regarding requirement of notice of termination of COBRA coverage; review regulation; attention to issue.	475.00	1.00	475.00
04/15/2019	RCW E-mail exchange with Soneet Kapila and Edward Peterson regarding notice of termination of COBRA coverage; review e-mails to identify contact at Medcom; e-mail exchange with Dyan Swann regarding possible name of Medcom contact.	475.00	0.30	142.50

Invoice No. 146717

			Rate	Hours	
	RCW	E-mail exchange with Patrick Scott, counsel for Cigna, regarding health plan funding and applicability to entitlement to rebate.	475.00	0.40	190.00
04/16/2019	RCW	Call to Medcom; left detailed voicemail; e-mail to Soneet Kapila regarding same.	475.00	0.10	47.50
	RCW	E-mail from Patrick Scott regarding backup as to pharmacy rebate; review attached chart; e-mail exchange with Soneet Kapila regarding same; prepare e-mail response to Patrick Scott regarding 2018 rebates; e-mail to Soneet Kapila regarding same.	475.00	0.80	380.00
04/17/2019	RCW	Review and revise e-mail response to Patrick Scott regarding 2018 rebates; e-mail exchange with Soneet Kapila and Edward Peterson regarding same.	475.00	0.20	95.00
	RCW	Review redline of Management Representation Letter, motion to approve same, and engagement letter; e-mail from Irene McNutt regarding need for someone to take responsibility for financial statements; e-mail exchange with Edward Peterson and Soneet Kapila regarding same; telephone conference with Irene McNutt regarding issue with management reps; e-mail exchange with Edward Peterson regarding same.	475.00	1.00	475.00
	RCW	E-mail to Tom Perks of Vanguard and Mary Mullins of RegionsBank regarding need for copies of invoices to be sent to Assignee.	475.00	0.10	47.50
04/18/2019	RCW	E-mail from Vanguard (in portal) regarding delinquent loans; log onto portal, and download and review materials; conference with Sholom M. Fine regarding Vanguard materials; e-mail to Soneet Kapila regarding possibility of partial termination resulting in full vesting prior to plan termination.	475.00	3.20	1,520.00
	RCW	E-mail from Edward Peterson regarding Business Associate Agreement; briefly review agreement; e-mail exchange with Virginia S. Peabody regarding same; review and revise proposed agreement.	475.00	0.70	332.50
	RCW	Telephone conference with Katie Johnson, of Medcom, regarding possible need for notice to individuals previously on COBRA of early termination of COBRA.	475.00	0.10	47.50
	VP	Review business associate agreement. Send comments to R. Watson.	400.00	1.50	600.00

Invoice No. 146717

			Rate	Hours	
04/19/2019	RCW	E-mail exchange with Soneet Kapila regarding handling of partial termination.	475.00	0.10	47.50
	RCW	E-mail exchange with Virginia S. Peabody regarding edits to Business Associate Subcontractor Agreement; review and revise draft agreement.	475.00	0.40	190.00
	RCW	E-mail exchange with Katie Johnson, of Medcom, regarding terms on which Medcom would give notice to individuals previously on COBRA of early termination of COBRA.	475.00	0.10	47.50
	RCW	E-mail from Patrick Scott regarding 2018 rebates; review DOL guidance regarding rebates; begin response to Mr. Scott; review case cited by Mr. Scott.	475.00	1.20	570.00
	VP	Review R. Watson's comments on business associate agreement.	400.00	0.60	240.00
04/21/2019	RCW	Review DOL guidance regarding handling of rebates; review and revise draft response to Pat Scott regarding same; e-mail exchange with Soneet Kapila regarding same; finalize and send response to Pat Scott.	475.00	0.70	332.50
04/22/2019	RCW	E-mail from Mary Mullins, of RegionsBank, regarding RegionsBank invoice and request for appointing document; e-mail exchange with Soneet Kapila and Edward Peterson regarding same and regarding whether RegionsBank is still needed; review invoice; e-mail exchange with Khan Whiteside regarding copy of Petition and Assignment and whether it can be sent to RegionsBank; quick review of portion of Petition and Assignment.	475.00	0.30	142.50
	RCW	E-mail exchange with Kevin McCoy, Soneet Kapila, and Edward Peterson regarding signing of management reps and signing of engagement letter.	475.00	0.10	47.50
	RCW	E-mail from Katie Johnson regarding terms for issuing notices of early COBRA termination; e-mail to Soneet Kapila regarding same.	475.00	0.10	47.50
	RCW	E-mail exchange with Thomas Perks regarding reports with respect to which additional information is needed.	475.00	0.10	47.50
04/23/2019	RCW	E-mail exchange with Soneet Kapila and Edward Peterson regarding sending appointment documents to Mary Mullins;			

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			Rate	Hours	
		e-mail response to Mary Mullins regarding same.	475.00	0.20	95.00
	RCW	Conference with colleagues regarding issues with self-funded plan of insolvent employer; e-mail exchange with Soneet Kapila regarding paying COBRA administrator to send early termination notices; e-mail exchange with Katie Johnson regarding need for invoice.	475.00	0.20	95.00
04/24/2019	RCW	E-mail exchange with Michael McCullough regarding issues needing discussion; e-mail exchange with Michael McCullough regarding same; review charts to identify information needed.	475.00	0.90	427.50
	RCW	Review and revise business associate subcontractor agreement; e-mail to Virginia S. Peabody regarding language changes; e-mail to Edward Peterson regarding same.	475.00	0.40	190.00
04/25/2019	RCW	E-mail exchange with Radha Bachman regarding language changes in BA Subcontractor Agreement; e-mail to Virginia S. Peabody regarding same.	475.00	0.30	142.50
	RCW	E-mail exchange with Michael McCullough regarding Terminated Participants chart and need for call to discuss.	475.00	0.10	47.50
	RCW	E-mail exchange with Kevin McCoy regarding status of dealings with Medcom.	475.00	0.10	47.50
	RCW	E-mail exchange with Edward Peterson and Soneet Kapila regarding followup needed on hiring of accountant.	475.00	0.10	47.50
	VP	Respond to email from Roberta Casper Watson.	400.00	0.20	80.00
04/26/2019	RCW	Telephone conference with Michael McCullough regarding existing and needed data.	475.00	0.50	237.50
	RCW	E-mail from Patrick Scott regarding handling of rebates; e-mail to Soneet Kapila regarding same.	475.00	0.70	332.50
	RCW	Made call to Irene McNutt regarding status of engagement letter and management representations letter; left detailed voicemail.	475.00	0.10	47.50
04/28/2019	RCW	E-mail exchange with Virginia S. Peabody regarding requested changes to BA Subcontractor Agreement.	475.00	0.10	47.50
	RCW	E-mail exchange with Edward Peterson and Soneet Kapila regarding Patrick Scott's demand for turnover of prescription rebates.	475.00	0.30	142.50

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			Rate	Hours	
	VP	Respond to email from R. Watson regarding insurance language in BAA.	400.00	0.20	80.00
04/29/2019	RCW	Followup e-mail to Edward Peterson regarding attempts to contact Irene McNutt regarding hiring of accountant and management letter.	475.00	0.10	47.50
	RCW	Work on review of partial termination analysis data from Mike McCullough.	475.00	0.10	47.50
04/30/2019	RCW	Voicemail from Irene McNutt regarding finalizing letters to engage accounting firm; e-mail to Kevin McCoy regarding same.	475.00	0.10	47.50
		For Current Services Rendered		33.30	15,630.00
		10.00% Courtesy Discount			-1,563.00
		04/30/2019. Net Fees after Courtesy Discount			14,067.00
		Total Current Work			14,067.00
		Previous Balance			\$2,351.25
		Balance Due			<u>\$16,418.25</u>

Aged Due Amounts			
<u>Stmt Date</u>	<u>Stmt #</u>	<u>Billed</u>	<u>Due</u>
03/31/2019	146080	2,351.25	<u>2,351.25</u>
			2,351.25

May 31, 2019

Invoice No. 147746

Soneet Kapila
Kapila Mukamal
1000 South Federal Hgwy, Ste. 200
Fort Lauderdale, FL 33316

Re: Laser Spine Institute, LLC

Fees

			Rate	Hours	
05/01/2019	RCW	E-mail exchange with Soneet Kapila regarding not responding yet to Pat Scott as to rebate ownership.	475.00	0.10	47.50
	RCW	Review Vanguard's partial termination analysis.	475.00	0.30	142.50
05/02/2019	RCW	E-mail from Irene McNutt regarding finalizing letters to engage accounting firm; e-mail exchange with Edward Peterson regarding same; quick review of engagement letter.	475.00	0.30	142.50
05/03/2019	SMF	Assist Roberta Watson with data manipulation.	400.00	0.20	80.00
	RCW	Work on review of partial termination analysis data from Mike McCullough; conference with Sholom M. Fine regarding data spreadsheet.	475.00	0.10	47.50
	RCW	E-mail from Michelle Barki regarding COBRA notices; review notice.	475.00	0.20	95.00
05/06/2019	RCW	Review proposed changes to Vestal engagement letter; e-mail exchange with Edward Peterson regarding same.	475.00	0.10	47.50
	RCW	Review Medcom invoices; e-mail to Soneet Kapila regarding same.	475.00	0.10	47.50
05/08/2019	RCW	E-mail exchange with Mark Parisi regarding Vanguard's web client access form; review Vanguard form regarding same.	475.00	0.20	95.00
05/09/2019	RCW	E-mail exchange with Soneet Kapila regarding Vanguard's web client access form; review Vanguard material from Mark Parisi; e-mail exchange with Mark Parisi regarding same.	475.00	0.20	95.00
05/13/2019	RCW	E-mail from Pat Scott regarding settlement offer for rebate funds; e-mail exchange with Soneet Kapila and Edward Peterson regarding same.	475.00	1.00	475.00
05/14/2019	BLS	Exchange of emails and conference with Roberta Watson			

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		Rate	Hours	
	regarding research project; research with respect to entitlement to PBM rebates.	475.00	2.50	1,187.50
	RCW E-mail exchange with Soneet Kapila and Edward Peterson regarding response to Pat Scott's settlement offer and needed research; conference and e-mail exchange with Barry L. Salkin regarding same; e-mail exchange with Susan E. Rees regarding same.	475.00	0.70	332.50
	SER Research analysis for Roberta Casper Watson on plan asset regarding rebates.	475.00	0.50	237.50
	SER Request for review from Atty Roberta Casper Watson on rebate entitlement.	475.00	0.20	95.00
05/15/2019	BLS Additional research and email to Susan Rees and Roberta Watson regarding same.	475.00	1.00	475.00
	RCW E-mail exchange with Edward Peterson and Norton and Trenam attorneys regarding Pat Scott's settlement offer; e-mail exchange with Barry L. Salkin and Susan E. Rees regarding results to date of search for case law; work on draft of response to Pat Scott.	475.00	1.00	475.00
05/16/2019	BLS Exchange of emails with Susan Reese and Roberta Watson; research regarding allocation formula in welfare plan context.	475.00	1.00	475.00
	RCW Conference and e-mail exchange with Barry L. Salkin regarding research results; e-mail exchange with Susan E. Rees regarding same and regarding analysis; review excerpts from outline on handling of welfare plan plan asset issues; review and revise draft response to Pat Scott; e-mail to Soneet Kapila regarding same.	475.00	1.80	855.00
05/17/2019	RCW E-mail exchange with Soneet Kapila regarding changes to response to Pat Scott, and reasons for changes; review and revise e-mail to Pat Scott; e-mail exchange with Soneet Kapila and Edward Peterson regarding same and regarding getting approval from Bank, and regarding possibility of giving notice to Participants of need to file claim.	475.00	1.40	665.00
05/18/2019	RCW E-mail exchange with Soneet Kapila and Edward Peterson regarding changes to response to Pat Scott; review and revise e-mail to Pat Scott.	475.00	0.40	190.00
05/19/2019	RCW E-mail exchange with Soneet Kapila and Edward Peterson regarding response to Pat Scott and whether we should ask for an extension of the response deadline; e-mail exchange with Pat Scott			



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			Rate	Hours	
		regarding extension of deadline for responding to settlement offer; e-mail exchange with Soneet Kapila regarding same.	475.00	0.50	237.50
05/21/2019	BLS	Review of various Cigna documents and email to Roberta Watson with respect to same.	475.00	0.30	142.50
	RCW	E-mail exchange with Kevin McCoy and Soneet Kapila regarding plan materials; e-mail exchange with Barry L. Salkin and Susan E. Rees regarding same; review materials.	475.00	0.40	190.00
	SER	Follow up research on rebates/plan assets for Atty R. Watson.	475.00	0.20	95.00
05/22/2019	RCW	E-mail exchange with Soneet Kapila regarding plan materials and actuary used by LSI; e-mail exchange with Soneet Kapila and Edward Peterson regarding response to Pat Scott.	475.00	0.10	47.50
05/23/2019	RCW	E-mail exchange with Soneet Kapila and Edward Peterson regarding response to Pat Scott; review e-mail from Ryan Manns; e-mail exchange with Edward Peterson regarding analysis of strength of position on rebates; e-mail exchange with Soneet Kapila regarding balancing need to advise Bank counsel with need to retain attorney-client privilege.	475.00	1.30	617.50
05/24/2019	RCW	Telephone conference with Edward Peterson and Ryan Manns regarding analysis of strength of position on rebates and logistics for negotiating for settlement; e-mail to Pat Scott regarding response still under consideration; e-mail to Soneet Kapila regarding same; prepare for call with Ryan Manns.	475.00	0.50	237.50
05/28/2019	RCW	Review 401(k) plan termination information to evaluate whether full vesting is needed.	475.00	0.40	190.00
05/29/2019	RCW	E-mail from Edward Peterson regarding responding to Pat Scott; review prior e-mails to make sure of correct version of draft response; e-mail exchange with Edward Peterson and Soneet Kapila regarding same; e-mail exchange with Edward Peterson regarding final version; review final version and format for sending to Pat Scott; check math in e-mail; finalize and send to Pat Scott.	475.00	0.60	285.00
		For Current Services Rendered		17.60	8,345.00
		10.00% Courtesy Discount			-834.50
		05/31/2019. Net Fees after Courtesy Discount			7,510.50
		Total Current Work			7,510.50
		Previous Balance			\$16,418.25

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Balance Due

\$23,928.75



99 Summer Street, 13th Floor
Boston, MA 02110
Tel. 1-617-357-5200
www.wagnerlawgroup.com

June 30, 2019

Invoice No. 148234

Soneet Kapila
Kapila Mukamal
1000 South Federal Hgwy, Ste. 200
Fort Lauderdale, FL 33316

Re: Laser Spine Institute, LLC

Fees

			Rate	Hours	
06/05/2019	RCW	E-mail exchange with Edward Peterson regarding status of communications with Pat Scott.	475.00	0.10	47.50
06/13/2019	RCW	Review revised BA Subcontractor Agreement; e-mail to Virginia S. Peabody regarding same; prepare to sign same.	475.00	0.60	285.00
06/19/2019	RCW	E-mail exchange with Edward Peterson regarding status of response from Pat Scott; e-mail to Pat Scott regarding status.	475.00	0.20	95.00
06/20/2019	RCW	E-mail exchange with Pat Scott regarding status of settlement discussions; e-mail exchange with Soneet Kapila regarding same.	475.00	0.30	142.50
06/24/2019	RCW	E-mail to Pat Scott regarding settlement counteroffer; e-mail exchange with Soneet Kapila and Edward Peterson regarding same.	475.00	0.20	95.00
06/25/2019	RCW	Telephone conference with Mary Mullins, of RegionsBank, regarding trustee fees.	475.00	0.10	47.50
	RCW	E-mail exchange with Edward Peterson and Soneet Kapila regarding counteroffer to Pat Scott; prepare draft of e-mail to Pat Scott; e-mail exchange with Edward Peterson and Soneet Kapila regarding same, and regarding timing of delivery of same.	475.00	0.30	142.50
06/26/2019	RCW	E-mail exchange with Radha Bachman regarding Subcontractor BAA; review and sign agreement.	475.00	0.40	190.00
	RCW	E-mail exchange with Soneet Kapila regarding response to Pat Scott.	475.00	0.10	47.50
06/27/2019	RCW	E-mail exchange with Radha Bachman regarding Subcontractor BAA.	475.00	0.10	47.50
	RCW	E-mail exchange with Soneet Kapila and Edward Peterson regarding response to Pat Scott; prepare draft e-mail to Pat Scott.	475.00	0.10	47.50



Invoice No. 148234

		Rate	Hours	
06/28/2019	RCW E-mail exchange with Soneet Kapila and Edward Peterson regarding response to Pat Scott; review e-mail from Pat Scott; review and revise draft e-mail to Pat Scott accordingly; e-mail to Soneet Kapila regarding changes to e-mail.	475.00	0.30	142.50
06/29/2019	RCW E-mail exchange with Soneet Kapila and Edward Peterson regarding response to Pat Scott; finalize and send draft e-mail to Pat Scott.	475.00	0.20	95.00
	For Current Services Rendered		3.00	1,425.00
	10.00% Courtesy Discount			-142.50
	06/30/2019. Net Fees after Courtesy Discount			1,282.50
	Total Current Work			1,282.50
	Previous Balance			\$23,928.75
	Balance Due			<u>\$25,211.25</u>