

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.

**SECOND INTERIM APPLICATION OF THE
WAGNER LAW GROUP FOR ALLOWANCE OF COMPENSATION
AS ERISA AND EMPLOYEE BENEFITS ATTORNEY FOR ASSIGNEE
FOR THE PERIOD OF JULY 1, 2019 THROUGH OCTOBER 31, 2019**

The Wagner Law Group (“Wagner Law”), pursuant to the *Order Granting Assignee’s Motion for Order Establishing Procedures for Monthly and Interim Compensation and*

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.

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 **\$14,627.25**² for the period of July 1, 2019 through October 31, 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 “**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.

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

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 payment has been made to Wagner Law for fees and costs incurred during the Allowance Period.

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 34.5 hours in rendering necessary and beneficial legal services to the Assignee, and is owed fees in the amount of \$14,627.25.

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.

WHEREFORE, Wagner Law respectfully requests that the Court allow compensation to Wagner Law in the amount of **\$14,627.25** for services rendered to the Assignee during the Allowance Period and authorizing payment in the amount of **\$14,627.25**.

/s/ Edward J. Peterson

Edward J. Peterson (FBN 0014612)
Stichter, Riedel, Blain & Postler, P.A.
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Counsel for Assignee

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Application has been furnished on this 31st day of January, 2020, 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

January 14, 2020

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: ngreenblatt@kirkland.com

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

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c/o Stichter Riedel, Blain & Postler, P.A.
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110 E. Madison Street, Suite 200
Tampa, Florida 33602

Soneet Kapila
c/o Genovese Joblove & Battista, P.A.
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Miami, Florida 33131
Email: pbattista@gjb-law.com, ggarno@gjb-law.com

Soneet Kapila
c/o Roche, McLean & Sbar, P.A.
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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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EFO Genpar, Inc.
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COMPOSITE A



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July 31, 2019

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

Invoice No. 149409

Re: Laser Spine Institute, LLC

Duplicate

Fees

			Rate	Hours	
07/01/2019	RCW	Review e-mail exchange among Soneet Kapila, Edward Peterson, Pat Scott and Bruce Shilcutt regarding settlement of Cigna dispute.	475.00	0.10	47.50
07/02/2019	RCW	Review draft motion to request court order approving settlement with Cigna; e-mail exchange with Soneet Kapila and Edward Peterson regarding same, including suggested change to same.	475.00	0.20	95.00
07/10/2019	SMF	Attention to Form 5500 on Vanguard site.	400.00	0.40	160.00
	RCW	E-mail exchange with Sholom M. Fine regarding Form 5500; begin review of Form 5500.	475.00	0.20	95.00
07/13/2019	RCW	E-mails from Edward Peterson and Soneet Kapila regarding Scott changes to motion; review motion.	475.00	0.10	47.50
07/15/2019	RCW	Review e-mail exchange between Edward Peterson and Pat Scott regarding Scott changes to motion.	475.00	0.10	47.50
07/18/2019	RCW	E-mail exchange with Soneet Kapila, Kevin McCoy, and Mark Parisi regarding Regions Trust Invoice and partial termination issue.	475.00	0.60	285.00
07/23/2019	RCW	Review Form 5500; e-mail to Soneet Kapila regarding same and regarding extension for filing same.	475.00	0.90	427.50
07/24/2019	RCW	E-mail exchange with Mark Parisi regarding filing of extension for 5500; review attachments.	475.00	0.10	47.50
	RCW	E-mail exchange with Mary Mullins regarding role of Regions.	475.00	0.10	47.50
	RCW	E-mail exchange with Mark Parisi regarding auditor inquiry as to termination distributions, and regarding analysis of terminations to determine if partial termination has occurred; review spreadsheet tabs.	475.00	0.30	142.50
07/25/2019	SMF	Review of documentation regarding terminations.	400.00	0.30	120.00



Invoice No. 149409

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		Rate	Hours		
	SMF	Conference call. Follow-up discussion with Roberta Watson.	400.00	0.50	200.00
	RCW	E-mail exchange with Mary Mullins regarding Regions service agreement; begin review of agreement.	475.00	0.10	47.50
	RCW	Telephone conference (with Kevin McCoy and Sholom M. Fine) and e-mail exchange with Mark Parisi regarding analysis of terminations to determine if partial termination has occurred and when, and who are affected participants; review spreadsheet info; conference and e-mail exchange with Sholom M. Fine regarding same and regarding basis for identifying beginning and ending dates of partial termination.	475.00	0.90	427.50
07/26/2019	RCW	E-mail exchanges with Kevin McCoy and Mark Parisi regarding analysis of partial termination and forfeiture data.	475.00	0.80	380.00
	RCW	E-mail exchange with Mark Parisi regarding questions from auditors.	475.00	0.10	47.50
07/27/2019	RCW	E-mail exchange with Mark Parisi regarding forfeiture data.	475.00	0.10	47.50
07/29/2019	RCW	E-mail exchange with Mark Parisi and Mike McCullough regarding forfeiture data from Vanguard.	475.00	0.10	47.50
	RCW	Review and respond to questions from auditors; e-mail response to Mark Parisi regarding same.	475.00	0.30	142.50
07/30/2019	RCW	E-mail exchange with Mark Parisi regarding response needed to accountants' questions about plan for audit purposes; review drafts of response; e-mail exchange with Soneet Kapila regarding same.	475.00	0.70	332.50
07/31/2019	RCW	E-mail exchange with Kevin McCoy regarding steps needed to pay accountants' invoice from plan.	475.00	0.10	47.50
		For Current Services Rendered		7.10	3,282.50
		10.00% Courtesy Discount			-328.25
		07/31/2019. Net Fees after Courtesy Discount			2,954.25
		Total Current Work			2,954.25
		Previous Balance			\$25,211.25



Invoice No. 149409

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Payments

07/08/2019	Payment - Thank you. Check No. 1230	-19,143.00
	Balance Due	<u>\$9,022.50</u>

Aged Due Amounts

<u>Stmt Date</u>	<u>Stmt #</u>	<u>Billed</u>	<u>Due</u>
05/31/2019	147746	7,510.50	4,785.75
06/30/2019	148234	1,282.50	<u>1,282.50</u>
			6,068.25



99 Summer Street, 13th Floor
Boston, MA 02110
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August 31, 2019

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

Invoice No. 150196

Duplicate

Re: Laser Spine Institute, LLC

Fees

			Rate	Hours	
08/03/2019	RCW	E-mail exchange with Radha Bachman regarding Subcontractor BA; review signed agreement; e-mail to Virginia S. Peabody and Meaghan D. Barnett regarding same.	475.00	0.10	47.50
08/05/2019	RCW	Review plan provisions regarding handling of forfeitures; review Board Resolution and SPD regarding same; e-mail to Mark Parisi regarding forfeiture provision.	475.00	1.90	902.50
	RCW	Review correspondence with Medcom.	475.00	0.10	47.50
	RCW	Brief review of Regions agreement.	475.00	0.30	142.50
08/06/2019	RCW	E-mail exchange with Soneet Kapila and Mark Parisi regarding handling of forfeitures and need to pay expenses from plan.	475.00	0.10	47.50
08/13/2019	RCW	Review Cigna settlement order; e-mail exchange with Edward Peterson and Soneet Kapila regarding same.	475.00	0.10	47.50
08/20/2019	RCW	E-mail exchange with Mark Parisi regarding access to Vanguard Reports; conference and e-mail exchange with Sholom M. Fine regarding same.	475.00	0.60	285.00
	SMF	Email exchange and telephone conversation with Roberta Watson regarding accessing Vanguard website. Access website for Roberta to retrieve reports.	400.00	0.40	160.00
08/23/2019	RCW	E-mail from Mary Mullins regarding payment of Regions fee; e-mail exchange with Soneet Kapila and Mark Parisi regarding same and regarding issue of analyzing forfeiture account and need for data regarding same.	475.00	0.50	237.50
08/24/2019	RCW	E-mail exchange with Soneet Kapila regarding analysis of forfeiture account and regarding response to Mary Mullins regarding payment of Regions fee; respond to Mary Mullins.	475.00	0.60	285.00



Invoice No. 150196

2

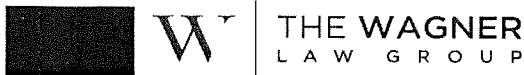
			Rate	Hours	
	SMF	Emails regarding partial termination.	400.00	0.20	80.00
08/26/2019	RCW	E-mail exchange with Soneet Kapila regarding role of RegionsBank and possible request that they reduce fees; e-mail to Mary Mullins regarding possible call to discuss.	475.00	0.40	190.00
	RCW	E-mail exchange with Mark Parisi regarding partial termination analysis; review attachments; e-mail exchange with Sholom M. Fine regarding same; e-mail exchange with Soneet Kapila regarding same and re amount in forfeitures account, and regarding issues with lack of full data.	475.00	0.80	380.00
08/27/2019	RCW	Telephone conference and e-mail exchange with Mary Mullins regarding possible reduction of Regions fees to reflect current circumstances; e-mail to Soneet Kapila regarding same.	475.00	0.30	142.50
	RCW	E-mail exchange with Mark Parisi regarding partial termination analysis; review additional data; e-mail exchange with Soneet Kapila regarding options for going forward; e-mail to Michael McCullough regarding need for call to discuss windup activities.	475.00	1.60	760.00
08/28/2019	RCW	Telephone conference and e-mail exchange with Michael McCullough regarding windup steps; e-mail exchange with Soneet Kapila regarding same.	475.00	0.80	380.00
08/29/2019	RCW	E-mail to Mark Parisi regarding next steps to figure out partial and full termination analysis; review prior e-mails regarding same.	475.00	0.10	47.50
		For Current Services Rendered		8.90	4,182.50
		10.00% Courtesy Discount			-418.25
		08/31/2019. Net Fees after Courtesy Discount			3,764.25
		Total Current Work			3,764.25
		Previous Balance			\$9,022.50
		Balance Due			<u>\$12,786.75</u>

Aged Due Amounts

Stmt Date	Stmt #	Billed	Due
05/31/2019	147746	7,510.50	4,785.75
06/30/2019	148234	1,282.50	1,282.50
07/31/2019	149409	2,954.25	2,954.25

Invoice No. 150196

9,022.50



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September 30, 2019

Soneet Kapila
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Invoice No. 150738

Re: Laser Spine Institute, LLC

Fees

			Rate	Hours	
09/05/2019	RCW	Telephone conference and e-mail exchange with Mark Parisi and Kevin McCoy regarding steps to take to move forward with partial termination and plan windup decisions; review Mark Parisi's e-mail exchange with Michael McCullough regarding forfeited amounts to be vested; review attachment to same; e-mail exchange with Mark Parisi and Thomas Perks regarding Bond coverage; review Bond information from Mark Parisi.	475.00	0.80	380.00
09/06/2019	RCW	Review materials from Vanguard.	475.00	0.40	190.00
09/10/2019	RCW	E-mail exchange with Mark Parisi and Soneet Kapila regarding results of fully vesting participants as of January 1, 2018, and regarding logistics for implementing decision, including logistics of identifying or changing the authorized signer; attention to steps in IRS filing.	475.00	0.40	190.00
	RCW	E-mail exchange with Mark Parisi and Soneet Kapila regarding ERISA Bond; review Bond; e-mail exchange with Susan E. Rees regarding whether plan can pay for ERISA Bond.	475.00	1.10	522.50
	JCS	Attention to emails with Roberta Watson regarding plan termination questions.	475.00	0.50	237.50
09/11/2019	RCW	E-mail exchange with Mark Parisi regarding ERISA Bond and regarding status of audit.	475.00	0.10	47.50
	RCW	E-mail exchange with Mark Parisi regarding ERISA Bond and regarding partial termination analysis.	475.00	0.10	47.50
09/12/2019	SER	Emails - Answer to Question from Attorney Watson...Yes - plan may pay for basic 512 ERISA bond.	475.00	0.20	95.00
09/18/2019	RCW	E-mail exchange with Mary Mullins regarding Regions fees; e-mail to Soneet Kapila regarding same.	475.00	0.10	47.50



Invoice No. 150738

2

			Rate	Hours	
09/19/2019	RCW	E-mail exchange with Soneet Kapila regarding negotiating Regions fees; e-mail to Mary Mullins regarding same; attention to same.	475.00	0.30	142.50
09/23/2019	RCW	E-mail exchange with Soneet Kapila and Mark Parisi ERISA bond.	475.00	0.40	190.00
	RCW	E-mail exchanges with Mary Mullins and Soneet Kapila Regions fees.	475.00	0.20	95.00
09/24/2019	RCW	E-mail exchanges with Mark Parisi and Soneet Kapila regarding 5500 communications with Vanguard and auditors.	475.00	0.10	47.50
09/25/2019	RCW	E-mail exchanges with Mark Parisi regarding payment of auditors' invoice.	475.00	0.10	47.50
	RCW	E-mail exchange with Soneet Kapila regarding plan payment of fees.	475.00	0.20	95.00
09/26/2019	RCW	E-mail exchanges with Mark Parisi re payment of auditors' invoice; attempted call to Michael McCullough regarding same (left detailed voicemail); e-mail exchange with Michael McCullough regarding same; review payment form; e-mail exchange with Mark Parisi regarding same.	475.00	0.60	285.00
09/27/2019	RCW	E-mail exchanges with Mark Parisi regarding auditors' questions about forfeitures; review deficiencies draft letter; review draft audit report; e-mail to Soneet Kapila regarding same.	475.00	1.20	570.00
	RCW	Review e-mail exchange between Mark Parisi and Mike McCullough regarding payment of accountants' invoice.	475.00	0.10	47.50
	RCW	E-mail exchange with Mark Parisi, Soneet Kapila and Candy Gros regarding ERISA Bond.	475.00	0.20	95.00
09/28/2019	RCW	Review ERISA Bond; prepare e-mail to Soneet Kapila regarding issues with same; attention to issue of obligation of 'insured' to recognize theft and terminate thief when 'reasonably should' do so.	475.00	0.50	237.50
09/30/2019	RCW	Review section 7 of ERISA Bond; review and revise e-mail exchange with Soneet Kapila regarding issues with same; review e-mail exchange among Soneet Kapila, Mark Parisi, and Candy Gros regarding same; review Travelers Bond template;	475.00	1.60	760.00
	RCW	E-mail exchange with Mary Mullins regarding Regions invoice; review invoice; e-mail exchanges with Soneet Kapila and Mark Parisi regarding same.	475.00	<u>0.20</u>	<u>95.00</u>



Invoice No. 150738

3

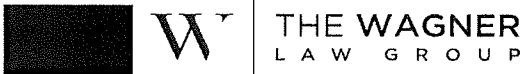
	Rate	Hours	
For Current Services Rendered		9.40	4,465.00
10.00% Courtesy Discount			-446.50
09/30/2019. Net Fees after Courtesy Discount			<u>4,018.50</u>
Total Current Work			4,018.50
Previous Balance			\$12,786.75
Balance Due			<u><u>\$16,805.25</u></u>



Invoice No. 150738

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	Rate	Hours	
RCW E-mail exchange with Mary Mullins regarding Regions invoice; review invoice; e-mail exchanges with Soneet Kapila and Mark Parisi regarding same.	475.00	0.20	95.00
For Current Services Rendered		9.40	4,465.00
10.00% Courtesy Discount			-446.50
09/30/2019. Net Fees after Courtesy Discount			4,018.50
Total Current Work			4,018.50
Previous Balance			\$12,786.75
Balance Due			<u>\$16,805.25</u>



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Tel. 1-617-357-5200
www.wagnerlawgroup.com

October 31, 2019

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

Invoice No. 151210

Re: Laser Spine Institute, LLC

Fees

			Rate	Hours	
10/01/2019	RCW	E-mail exchange among Soneet Kapila, Mark Parisi, and Candy Gros regarding ERISA Bond and desired changes to Travelers Bond template; prepare, review, and revise draft statement to be attached to Travelers policy, including to reflect Kapila comments on first draft; e-mail exchange with Soneet Kapila regarding same; e-mail exchange with Meaghan D. Barnett regarding same.	475.00	0.70	332.50
	RCW	Review e-mail exchange between Mark Parisi and Michael McCullough regarding payment of fees for Regions and regarding restoration of forfeitures to individuals affected by partial termination; extensive e-mail exchange with Mark Parisi regarding accountant comments; review secure e-mail from Luis Arce.	475.00	0.90	427.50
10/02/2019	RCW	Review e-mail exchanges among Mark Parisi, Soneet Kapila, and Dyan Swann regarding auditor letter.	475.00	0.10	47.50
	RCW	Review e-mail exchanges among Mark Parisi, Soneet Kapila, and Candy Gros regarding ERISA Bond; review attachments sent by Candy Gross.	475.00	0.20	95.00
10/03/2019	RCW	Review e-mail exchanges among Mark Parisi and others regarding 5500; begin review of materials; e-mail exchange with Mark Parisi regarding same.	475.00	0.10	47.50
10/07/2019	RCW	Review e-mail exchange between Mark Parisi and Michael McCullough regarding payment of fees for Regions; e-mail to Mary Mullins regarding need for confirmation of correct address to which to send check	475.00	0.10	47.50
	RCW	Review 5500 materials.	475.00	0.70	332.50
10/08/2019	RCW	Review e-mail exchange with Mark Parisi and Michael McCullough regarding payment of fees for Regions; e-mail exchange with Tomi Dickey regarding correct address to which to send check.	475.00	0.10	47.50



Invoice No. 151210

2

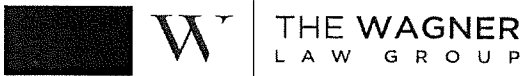
			Rate	Hours	
10/09/2019	RCW	Review e-mail exchange with Mark Parisi and Michael McCullough regarding payment of expenses.	475.00	0.10	47.50
	RCW	Review, revise and send response regarding Form 5500; e-mail exchange with Mark Parisi regarding same.	475.00	0.80	380.00
10/10/2019	RCW	E-mail exchange with Mark Parisi regarding Form 5500.	475.00	0.10	47.50
10/11/2019	RCW	Review e-mail exchange between Mark Parisi and Donna Ellis regarding Form 5500.	475.00	0.10	47.50
10/12/2019	RCW	E-mail exchange with Mark Parisi and Soneet Kapila regarding filing of Form 5500.	475.00	0.10	47.50
10/16/2019	RCW	Review e-mail exchange between Mark Parisi, Luis Arce and Mike McCullough re restoring forfeitures.	475.00	0.10	47.50
10/23/2019	RCW	E-mail exchange with Mark Parisi regarding Regions invoices and winding up plan; e-mail to Mary Mullins regarding Regions erroneous invoice.	475.00	0.20	95.00
10/24/2019	RCW	E-mail exchange with Mary Mullins regarding Regions invoices; e-mail to Mark Parisi regarding same and regarding winding up plan.	475.00	0.10	47.50
10/28/2019	RCW	E-mail exchange with Mary Mullins regarding updated Regions invoice; e-mail to Mark Parisi regarding same.	475.00	0.10	47.50
10/30/2019	RCW	Telephone conference with Mark Parisi regarding steps to wind up plan, with and without IRS determination letter filing; attention to preparation for call.	475.00	0.50	237.50
10/31/2019	RCW	Telephone conference with Mark Parisi regarding wind up of plan; attempted call, and followup e-mail, to Michael McCullough re need to talk re plan windup; attention to preparation for call; telephone conference with Rey Jomarron, of Millennium Trust, re steps and agreement for engaging Millennium; e-mail exchange with Mark Parisi re same; check internet re contact information for Millennium; note to file re prior day's call with Mark Parisi; review of Millennium agreement and related documents; prepare e-mail to Rey Jomarron re comments on agreement; e-mail to Mark Parisi re comments on agreement.	475.00	4.00	1,900.00
		For Current Services Rendered		9.10	4,322.50
		10.00% Courtesy Discount			-432.25
		10/31/2019. Net Fees after Courtesy Discount			3,890.25



Invoice No. 151210

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Total Current Work	3,890.25
Previous Balance	\$16,805.25
Balance Due	<u>\$20,695.50</u>



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October 31, 2019

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

Invoice No. 151210

Re: Laser Spine Institute, LLC

Duplicate

Fees

			Rate	Hours	
10/01/2019	RCW	E-mail exchange among Soneet Kapila, Mark Parisi, and Candy Gros regarding ERISA Bond and desired changes to Travelers Bond template; prepare, review, and revise draft statement to be attached to Travelers policy, including to reflect Kapila comments on first draft; e-mail exchange with Soneet Kapila regarding same; e-mail exchange with Meaghan D. Barnett regarding same.	475.00	0.70	332.50
	RCW	Review e-mail exchange between Mark Parisi and Michael McCullough regarding payment of fees for Regions and regarding restoration of forfeitures to individuals affected by partial termination; extensive e-mail exchange with Mark Parisi regarding accountant comments; review secure e-mail from Luis Arce.	475.00	0.90	427.50
10/02/2019	RCW	Review e-mail exchanges among Mark Parisi, Soneet Kapila, and Dyan Swann regarding auditor letter.	475.00	0.10	47.50
	RCW	Review e-mail exchanges among Mark Parisi, Soneet Kapila, and Candy Gros regarding ERISA Bond; review attachments sent by Candy Gross.	475.00	0.20	95.00
10/03/2019	RCW	Review e-mail exchanges among Mark Parisi and others regarding 5500; begin review of materials; e-mail exchange with Mark Parisi regarding same.	475.00	0.10	47.50
10/07/2019	RCW	Review e-mail exchange between Mark Parisi and Michael McCullough regarding payment of fees for Regions; e-mail to Mary Mullins regarding need for confirmation of correct address to which to send check	475.00	0.10	47.50
	RCW	Review 5500 materials.	475.00	0.70	332.50
10/08/2019	RCW	Review e-mail exchange with Mark Parisi and Michael McCullough			



Invoice No. 151210

2

			Rate	Hours	
		regarding payment of fees for Regions; e-mail exchange with Tomi Dickey regarding correct address to which to send check.	475.00	0.10	47.50
10/09/2019	RCW	Review e-mail exchange with Mark Parisi and Michael McCullough regarding payment of expenses.	475.00	0.10	47.50
	RCW	Review, revise and send response regarding Form 5500; e-mail exchange with Mark Parisi regarding same.	475.00	0.80	380.00
10/10/2019	RCW	E-mail exchange with Mark Parisi regarding Form 5500.	475.00	0.10	47.50
10/11/2019	RCW	Review e-mail exchange between Mark Parisi and Donna Ellis regarding Form 5500.	475.00	0.10	47.50
10/12/2019	RCW	E-mail exchange with Mark Parisi and Soneet Kapila regarding filing of Form 5500.	475.00	0.10	47.50
10/16/2019	RCW	Review e-mail exchange between Mark Parisi, Luis Arce and Mike McCullough re restoring forfeitures.	475.00	0.10	47.50
10/23/2019	RCW	E-mail exchange with Mark Parisi regarding Regions invoices and winding up plan; e-mail to Mary Mullins regarding Regions erroneous invoice.	475.00	0.20	95.00
10/24/2019	RCW	E-mail exchange with Mary Mullins regarding Regions invoices; e-mail to Mark Parisi regarding same and regarding winding up plan.	475.00	0.10	47.50
10/28/2019	RCW	E-mail exchange with Mary Mullins regarding updated Regions invoice; e-mail to Mark Parisi regarding same.	475.00	0.10	47.50
10/30/2019	RCW	Telephone conference with Mark Parisi regarding steps to wind up plan, with and without IRS determination letter filing; attention to preparation for call.	475.00	0.50	237.50
10/31/2019	RCW	Telephone conference with Mark Parisi regarding wind up of plan; attempted call, and followup e-mail, to Michael McCullough re need to talk re plan windup; attention to preparation for call; telephone conference with Rey Jomarron, of Millennium Trust, re steps and agreement for engaging Millennium; e-mail exchange with Mark Parisi re same; check internet re contact information for Millennium; note to file re prior day's call with Mark Parisi; review of Millennium agreement and related documents; prepare e-mail to Rey Jomarron re comments on agreement; e-mail to Mark Parisi re comments on agreement.	475.00	<u>4.00</u>	<u>1,900.00</u>



Invoice No. 151210

3

	Rate	Hours	
For Current Services Rendered		9.10	4,322.50
10.00% Courtesy Discount			<u>-432.25</u>
10/31/2019. Net Fees after Courtesy Discount			3,890.25
Total Current Work			3,890.25
Previous Balance			\$16,805.25
Balance Due			<u>\$20,695.50</u>