

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

In re:

Laser Spine Institute, LLC <sup>1</sup>	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.

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**THIRD INTERIM APPLICATION OF KAPILAMUKAMAL, LLP FOR  
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES  
FOR THE PERIOD OF NOVEMBER 1, 2019 THROUGH FEBRUARY 29, 2020**

KapilaMukamal, LLP (“KM”), 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**”),

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<sup>1</sup> 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.

respectfully applies for allowance of compensation for services rendered for the Assignee in the amount of **\$264,465.27**<sup>2</sup> and reimbursement for expenses incurred in the amount of **\$8,935.24** for a total allowance of **\$273,400.51**, for the period of November 1, 2019 through February 29, 2020 (the “**Allowance Period**”). In support of its request, KM 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.

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**”).

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<sup>2</sup> The amount requested is after application of a courtesy discount.

4. Pursuant to the Interim Compensation Order, KM submitted its monthly statements for the Allowance Period. No payment has been made to KM.

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. During the Allowance Period, KM expended a total of 728.8 hours in rendering necessary and beneficial services to the Assignee, and is owed fees in the amount of \$264,465.27.

7. KM incurred \$8,935.24 in expenses during the Allowance Period.

8. Copies of KM's invoices for the services rendered and a detailed list of the expenses are attached hereto as **Composite Exhibit A**.

9. For a summary of the services performed by KM, please see the Status Reports attached hereto as **Composite Exhibit B**.

WHEREFORE, KM respectfully requests that the Court allow compensation to KM in the amount of **\$264,465.27** for professional services rendered during the Allowance Period and reimbursement of KM's expenses in the amount of **\$8,935.24** incurred on behalf of KM during the Allowance Period, for a total allowance of **\$273,400.51**, and authorizing payment in the amount of **\$273,400.51**.

*/s/ Edward J. Peterson*

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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 13<sup>th</sup> day of March, 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  
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**Assignee and Assignee's Counsel (via the Court's electronic servicing system)**

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CarePayment, LLC (MAIL RETURNED)  
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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  
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**Those Parties and Attorneys Formally Requesting Notice (via the Court's electronic servicing system unless otherwise noted)**

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EFO Laser Spine Institute, Ltd.  
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Case No. 2019-CA-2780

Assignors,

Consolidated Case No.  
2019-CA-2762

to

Soneet Kapila,

Division L

Assignee.

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# COMPOSITE EXHIBIT A

**THIRD INTERIM APPLICATION OF KAPILAMUKAMAL, LLP FOR  
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES  
FOR THE PERIOD OF NOVEMBER 1, 2019 THROUGH FEBRUARY 29, 2020**

# Kapila Mukamal

CPAs, Forensic and Insolvency Advisors

EIN #46-5394135

**LASER SPINE INSTITUTE, LLC - CPA**

**Client ID: 89010**

**Invoice #6185 - 11/30/19**

## TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
SKB - SURUCHI BANEZ - PRINCIPAL CPA, CIRA, CFE	57.20	340.00	19,448.00
MMD - MELISSA DAVIS - PARTNER CPA, CIRA, CFE	40.80	490.00	19,992.00
FDD - FRANK DIAZ-DRAGO - CONSULTANT	1.80	290.00	522.00
KEF - KAREN FUGATE - OPERATIONS CONSULTANT	9.50	260.00	2,470.00
JEG - JOSEPH GILLIS - PRINCIPAL CPA	5.70	380.00	2,166.00
NNH - NAUDIA HINDS - FORENSIC ANALYST	16.40	170.00	2,788.00
LJJ - LESLEY JOHNSON - PARTNER/TAX CPA, CIRA	22.70	450.00	10,215.00
KM - KEVIN MCCOY - PARTNER CPA, CFE, CIRA	43.60	430.00	18,748.00
CDM - CATHERINE MURCHISON - FORENSIC ANALYST	1.20	280.00	336.00
MCP - MARK PARISI - CONSULTANT CPA, CFE, CIRA	2.50	340.00	850.00
CAS - CHRISTINA SHINABERRY - PARAPROFESSIONAL	0.20	180.00	36.00
MW - MEREDITH WALKER - PARAPROFESSIONAL	5.40	260.00	1,404.00
RLW - RACHEL WEISS - CONSULTANT CPA, CFE	32.90	298.00	9,804.20

Kapila Building • 1000 South Federal Highway • Suite 200 • Fort Lauderdale FL 33316

• Broward 954-761-1011 • Dade 786-517-5771

Affiliated Office in London, England

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TOTAL	<u>239.90</u>	<u>\$88,779.20</u>
	<b>BLENDED RATE</b>	<b>\$370.07</b>
	DISCOUNT	(2,877.79)
	TOTAL EXPENSES	<u>2,424.91</u>
TOTAL AMOUNT OF THIS INVOICE		<u>\$88,326.32</u>
	ADJUSTED	
	BLENDED RATE	<u>\$358.07</u>



# Kapila/Mukamal

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EIN #46-5394135

LASER SPINE INSTITUTE, LLC - CPA

C/O SONEET KAPILA, ASSIGNEE

Invoice: 6185

11/30/2019

Client ID: 89010

For Professional Services Rendered Through November 30, 2019

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
<b>ASSET DISPOSITION</b>				
11/02/2019	KM	REVIEW C PIZZO ANALYSIS OF ALLOCATION AND RESPOND TO REQUEST RE: SAME.	1.20	516.00
11/03/2019	KM	CONTINUED TO REVIEW C PIZZO ALLOCATION SCHEDULES AND RECONCILE TO KM ANALYSIS.	1.10	473.00
11/04/2019	KEF	REVIEW AND RESPOND TO EMAILS WITH E PETERSON RE: SCOTSDALE ASSETS; T CALLS WITH DAVE GARIN RE: REMOVING A/C UNITS	0.30	78.00
11/04/2019	MW	GATHER DOCUMENTS AND FINANCIAL INFORMATION TO UPLOAD FOR NEW PAYPAL ACCOUNT	1.40	364.00
11/04/2019	CDM	EMAILS TO KAREN FUGATE AND LSI CONTRACTORS REGARDING GODADDY INVOICE FOR \$199.99 CHARGED TO AMEX AND REQUEST SUPPORTING DOCUMENTATION AND APPROVALS	0.20	56.00
11/05/2019	KEF	CONF CALL WITH S KAPILA, K MCCOY AND E PETERSON RE: TAMPA LSI FACILITY LEASE RESTORATION; T CALL WITH E PETERSON; REVIEW LEASE SECTIONS QUOTED; REVIEW AND RESPOND TO EMAILS RE: LSI DOMAIN CHARGED TO AM EX BY GO DADDY	0.70	182.00
11/05/2019	KM	REVIEW WEEKLY BANK ACTIVITY REPORTS AND PREPARE AR COLLECTION REPORT FOR ACCORDIAS.	0.70	301.00
11/05/2019	RLW	MANAGE THE KAPILA SHAREFILE WITH IP DATA	0.20	59.60
11/05/2019	FDD	REVIEW ALLOCATION ANALYSIS PREPARED C. PIZZO.	1.60	464.00
11/05/2019	KM	REVIEW ALLOCATION ANALYSIS AND BUDGET. REVIEW SAME WITH F DIAZ-DRAGO AND S KAPILA.	2.20	946.00
11/05/2019	KM	TC WITH S KAPILA, E PETERSON AND K FUGATE TO REVIEW	0.30	129.00



HIGHWOODS LEASE.				
11/06/2019	KM	REVIEW STATUS OF REPORTS FROM ACCORDIAS TO FNN AND REVIEW ACCORDIAS AR SUMMARY.	0.60	258.00
11/06/2019	JEG	UPDATE BUDGET FOR ACTUAL THROUGH 11/03/19 AND FORECAST FOR NEXT 13 WEEKS; RELATED CORRESPONDENCE W/ K.MCCOY (KM); RESPOND TO MCCOY'S REQUEST FOR ADDITIONAL INFORMATION ON MISC. BANK ACTIVITY.	1.50	570.00
11/06/2019	KM	REVIEW AND ATTEND TO REQUEST FOR PATIENT BILLING LEDGER AND MEDICAL RECORDS.	0.30	129.00
11/06/2019	KEF	FOLLOW UP CALLS AND EMAILS WITH CENTURION RE; TRUE-UP OF AUCTION SALES	0.20	52.00
11/06/2019	KM	REVIEW BUDGET THROUGH 11/3/19.	1.10	473.00
11/06/2019	KM	REVIEW AND RESPOND TO REQUEST FROM PAYPAL TO OPEN MERCHANT ACCOUNT.	0.30	129.00
11/07/2019	KM	REVIEW AND RESPOND TO R FENSTERMACHER INQUIRIES RE: STATUS OF LOCATIONS AND PROPERTY INSURANCE COVERAGE.	0.30	129.00
11/07/2019	KM	REVIEW OCTOBER PROF FEE INVOICES AND UPDATE ALLOCATION ANALYSIS.	1.20	516.00
11/07/2019	KM	TC WITH C PIZZO RE; ALLOCATION ANALYSIS AND AR RECOVERY AND FOLLOW UP DISCUSSION WITH S KAPILA RE: SAME.	0.60	258.00
11/07/2019	KM	REVIEW RESPONSE TO TAMP LANDLORD COUNSEL RE: LEASE TERMINATION AND VACATING PREMISES.	0.20	86.00
11/08/2019	KEF	FOLLOW UP ON LEASE COPIERS TO BE PICKED UP FROM SCOTTSDALE	0.20	52.00
11/08/2019	KM	REVIEW AND PREPARE CHECK REGISTER FOR WEEKLY ACTIVITY REPORT AND UPDATE BUDGET.	0.80	344.00
11/08/2019	KM	REVIEW AND ATTEND TO EMAILS RE: AR RECOVERY AND PAYPAL MERCHANT ACCOUNT.	0.80	344.00
11/08/2019	KEF	REVIEW CENTURION LABOR AND EXPENSE CHARGES	1.40	364.00
11/11/2019	KEF	REVIEW RECONCILIATION OF EXPENSES FOR TAMPA AUCTION	0.40	104.00

11/11/2019	KM	REVIEW WEEKLY CASH ACTIVITY REPORTS, AR COLLECTIONS AND BUDGET.	1.10	473.00
11/11/2019	KM	REVIEW CENTURION FINAL REC FROM TAMPA AUCTION AND PREPARE ACTUAL V BUDGET AND FOLLOW UP WITH CENTURION ON DIFFERENCES.	0.80	344.00
11/11/2019	KM	REVIEW AND UPDATE PROF FEE ALLOCATION FOR OCTOBER INVOICES.	0.70	301.00
11/11/2019	KM	ATTEND TO TC AND REVIEW MERCHANT ACCOUNT OPTION WITH SIGNATURE BANK TO PROCESS CREDIT CARDS FOR AR RECOVERY.	0.30	129.00
11/11/2019	CDM	REACH OUT TO JASON EDER AT KCC FOR ASSISTANCE IN HANDLING CREDIT CARD PAYMENTS ON ACCOUNTS RECEIVABLE FOR LASER SPINE; PARTICIPATE IN TELEPHONE CONFERENCE WITH JASON EDER AND KEVIN MCCOY AND PROVIDE OVERVIEW OF CREDIT CARD PAYMENT REQUIREMENTS AND BACKGROUND.	0.30	84.00
11/12/2019	JEG	UPDATE BUDGET FOR ACTUAL THROUGH 11/10/19 AND FORECAST FOR NEXT 13 WEEKS; RELATED CORRESPONDENCE W/ K.MCCOY.	1.00	380.00
11/12/2019	JEG	CONFERENCE W/ F.SANTOS OF FISHER AUCTION RE: POTENTIAL LSI INTELLECTUAL PROPERTY AUCTION; RELATED CORRESPONDENCE W/ R.WEISS, S.KAPILA & K.MCCOY (ALL KM).	0.30	114.00
11/12/2019	KM	REVIEW AND UPDATE BUDGET WITH PROF FEE ALLOCATION FOR OCTOBER FEES AND SUMMARY OF ALLOCATED OVERLAP EXPENSES.	2.20	946.00
11/12/2019	KEF	T CALL TO HILLS BOROUGH COUNTY TAX COLLECTOR RE: PERSONAL PROPERTY TAXES DUE; REVIEW AND RESPOND TO EMAILS	0.70	182.00
11/12/2019	JEG	CONFERENCE W/ P.HARTHEIMER & M.MARKIDAN RE: POTENTIAL AUCTION OF LSI IP; RELATED CORRESPONDENCE W/ HARTHEIMER AND WITH K.MCCOY, K.FUGATE & R.WEISS (ALL KM).	0.40	152.00
11/12/2019	KM	REVIEW AND ATTEND TO REQUEST FOR INFORMATION FROM BROKER MARKETING IP ASSETS.	0.40	172.00
11/12/2019	KM	REVIEW AND ATTEND TO EMAILS RE: AR RECOVERY AND REQUEST FOR DEPO FOR LOP SETTLEMENT.	0.40	172.00

11/13/2019	KM	REVIEW SUPPORT PROVIDED BY CENTURION FOR TRUE OF AUCTION PROCEEDS AND COSTS.	0.40	172.00
11/13/2019	RLW	REVIEW LSI MAIL AND EMAIL AND LOG A/R CHECKS TO SEND TO LOCK BOX	1.90	566.20
11/13/2019	FDD	REVIEW ACTUAL V. BUDGET FOR WEEK ENDING NOVEMBER 10, 2019.	0.20	58.00
11/13/2019	KM	REVIEW BUDGET AND REVIEW AND ANALYZE DIRECT COSTS ASSOCIATED WITH AR RECOVERY.	1.80	774.00
11/13/2019	CDM	TELEPHONE CONFERENCE WI HT JASON EDER AND KEVIN MCCOY REGARDING MERCHANT SERVICING ACCOUNT NEEDED FOR LASER SPINE CASE; OVERVIEW OF CASE REQUIREMENTS AND RELUCTANCE OF SERVICE PROVIDERS TO TAKE ON PROJECT DUE TO ASSIGNMENT FOR THE BENEFIT OF CREDITORS	0.30	84.00
11/13/2019	KM	REVIEW DOMAIN NAMES SCHEDULE, PATENTS AND SALESFORCE DATA. PREPARE RESPONSE FOR REQUEST FOR ADDITIONAL INFO ON MARKETING IP ASSETS.	1.40	602.00
11/13/2019	KM	REVIEW AND UPDATE BUDGET AND SUMMARY FOR ASSIGNEE, COUNSEL AND AGENT.	1.60	688.00
11/13/2019	KEF	REVIEW RECONCILIATION OF AUCTION EXPENSES	0.70	182.00
11/14/2019	JEG	CORRESPONDENCE W/ P.HARTHEIMER & M.MARKIDAN TO FULFILL INFORMATION REQUESTS RE: POTENTIAL AUCTION OF LSI IP; RELATED CORRESPONDENCE WITH K.MCCOY, K.FUGATE & R.WEISS (ALL KM).	0.50	190.00
11/14/2019	KEF	REVIEW AND RESPOND TO EMAILS RE: INVOICES AND IP	0.20	52.00
11/14/2019	KM	REVIEW AND ATTEND TO EMAILS RE: INSURANCE CANCELLATION.	0.30	129.00
11/14/2019	KM	REVIEW BUDGET AND DIRECT AR RECOVERY EXPENSES AND RESPOND TO C PIZZO REQUEST RE: SAME.	0.60	258.00
11/14/2019	KEF	T CALL WITH CENTURION DISCUSS AUCTION EXPENSES REVIEW COSTS	1.20	312.00
11/15/2019	KM	TC WITH C PIZZO, S KAPILA AND ACCORDIAS TEAM TO REVIEW COSTS AND EXPENSES OF AR COLLECTIONS.	0.60	258.00
11/15/2019	KM	REVIEW AND ATTEND TO EMAILS WITH LSI IT TEAM RE: NEXTGEN MEDICAL RECORD AND LASERFICHE FOR	1.10	473.00

## CONTINUED AR RECOVERY.

11/15/2019	KEF	WORK ON AUCTION EXPENSE REPORT; REVIEW AND RESPOND TO EMAILS	0.40	104.00
11/17/2019	KM	REVIEW AND PREPARE ASSIGNEE CK REGISTER FOR WEEKLY ACTIVITY REPORTS.	0.40	172.00
11/17/2019	KM	REVIEW AND ATTEND TO EMAILS WITH LSI IT TEAM RE: NEXTGEN MEDICAL RECORDS TO PROVIDE TO ACCORDIAS.	0.60	258.00
11/18/2019	KM	REVIEW AD ATTEND TO EMAILS RE: TRANSFER LASERFICHE AND NEXTGEN TO ACCORDIAS.	0.70	301.00
11/19/2019	KEF	REVIEW AND RESPOND TO EMAILS WITH KM STAFF	0.30	78.00
11/19/2019	KM	REVIEW AND ATTEND TO EMAILS RE: AR RECOVERY.	0.30	129.00
11/19/2019	KM	REVIEW WEEKLY CASH ACTIVITY REPORTS AND AR COLLECTION BANK DEPOSITS.	0.60	258.00
11/20/2019	KM	REVIEW AND ATTEND TO EMAILS RE: CENTURION TAMPA AUCTION PROCEED REC.	0.60	258.00
11/21/2019	KM	REVIEW PROPOSAL AND ANALYSIS FROM AGENT RE: BUDGET AND ALLOCATIONS.	1.10	473.00
11/21/2019	JEG	UPDATE BUDGET THROUGH ACTUAL THROUGH 101719 AND FORECAST FOR NEXT 13 WEEKS; RELATED CORRESPONDENCE W/ K.MCCOY.	1.50	570.00
11/21/2019	KEF	T CALLS WITH CENTURION RE: LABOR AND EXPENSES FOR TAMPA AUCTION	1.20	312.00
11/21/2019	KM	REVIEW EMAILS AND OPTIONS TO PRESERVE AND ALLOW ACCORDIAS ACCESS TO LASER FICHE DATABASE AND PREPARE SUMMARY FOR A SHARP(E-HOUNDS) REVIEW AND ASSISTANCE.	0.80	344.00
11/22/2019	KM	REVIEW REVISED REC FROM CENTURION RE; TAMPA FF&E AUCTION PROCEEDS.	0.40	172.00
11/22/2019	KM	REVIEW AGENT PROPOSAL, REVISED BUDGET (.7) AND TC WITH S KAPILA AND E PETERSON TO REVIEW SAME (.5).	1.20	516.00
11/22/2019	KEF	REVIEW CENTURION CORRECTIONS TO EXPENSE AND LABOR CHARGES	0.50	130.00
11/24/2019	KM	REVIEW AND PREPARE CHECK REGISTER FOR WEEKLY CASH ACTIVITY REPORTS.	0.40	172.00

11/24/2019	KM	REVIEW AND ATTEND TO EMAILS RE: PREP FOR ASSIGNEE AND AGENT CALL.	0.40	172.00
11/25/2019	KM	TC WITH C PIZZO RE: PREP FOR LENDER CALL.	0.20	86.00
11/25/2019	JEG	CONFERENCE W/ S.KAPILA (KM), P.HARTHEIMER & M.MARKIDIAN (BOTH SHERWOOD PARTNERS) RE: MARKING OF IP ASSETS; INCLUDING FOLLOW UP CONFERENCE W/ KAPILA.	0.50	190.00
11/25/2019	KM	TC WITH ASSIGNEE AND COUNSEL RE: REVIEW AGENT PROPOSAL PREP FOR LENDER CALL.	1.00	430.00
11/25/2019	KM	REVIEW AND ATTEND TO EMAILS RE: LASERFICHE ACCESS AND RECORDS FOR ACCORDIAS AND TRANSFER OF DATA TO ACCORDIAS.	0.60	258.00
11/25/2019	KEF	REVIEW AND RESPOND TO EMAILS; RE: INVOICES	0.70	182.00
11/26/2019	KM	FOLLOW UP TC WITH C PIZZO RE: BUDGET FUNDING.	0.20	86.00
11/26/2019	KEF	T CALL WITH CENTURION; REVIEW AND RESPOND TO EMAILS	0.40	104.00
11/26/2019	KM	REVIEW CENTURION FINAL REC OF AUCTION PROCEEDS.	0.40	172.00
11/26/2019	KM	TC WITH ASSIGNEE TEAM AND AGENT TEAM TO REVIEW OPEN ITEMS AND FUNDING BUDGET.	1.60	688.00
11/26/2019	KM	REVIEW AND ATTEND TO APPROVAL OF AP AND 1099 WAGES.	0.40	172.00
11/27/2019	KM	REVIEW CENTURION TAMPA AUCTION PROCEEDS REC AND PREPARE SUMMARY AND EMAIL FOR AGENT REVIEW AND APPROVAL.	0.40	172.00
11/27/2019	KM	REVIEW AND ATTEND TO EMAILS RE: AR MARKETING FOR SALE AND REQUESTED AR REPORTS FROM ACCORDIAS.	0.40	172.00
11/27/2019	MCP	ATTEND TO DATA PRESERVATION RE: MED PRO AND SALES FORCE.	0.40	136.00
				22,890.80

**CLAIMS ADMINISTRATION**

11/05/2019	RLW	CONTINUE TO TRACK CLAIMS AND UPDATE CLAIM SUPPORT FOR CLAIM IDS	2.40	715.20
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				715.20
<b>D&amp;O LITIGATION</b>				
11/04/2019	MMD	COMPILE INFORMATION NEEDED TO RESPOND TO PRODUCTION REQUESTS.	1.60	784.00
11/14/2019	NNH	CREATE REPORT OF OPERATING AGREEMENTS & AMENDMENTS, MANAGERS AND RESOLUTIONS TO MANAGERS.	7.10	1,207.00
11/15/2019	NNH	CREATE SCHEDULE FOR DEFAULT NOTICES.	6.20	1,054.00
11/18/2019	NNH	CREATE SCHEDULE FOR DEFAULT NOTICES.	3.10	527.00
11/26/2019	MCP	REVIEW OF IMAGED DATA RE: SERVER SHUTDOWN.	0.30	102.00
				3,674.00
<b>DOCUMENT MANAGEMENT</b>				
11/21/2019	KM	REVIEW AND COORDINATE TRANSFER OF MEDICAL RECORDS FROM CLARY TO FL DOH.	0.70	301.00
11/22/2019	KM	REVIEW AND ATTEND TO EMAILS RE: MEDICAL RECORD REQUEST FOR MALPRACTICE SUIT.	0.30	129.00
11/25/2019	KM	ATTEND TO MEDICAL RECORD REQUEST FOR MALPRACTICE SUIT.	0.30	129.00
11/25/2019	MCP	ANALYSIS OF LASERFICHE AND DATA PRESERVED.	0.80	272.00
11/26/2019	KM	REVIEW AND ATTEND TO EMAILS RE: TRANSFER OF RECORDS TO FL DOH.	0.40	172.00
				1,003.00
<b>EMPLOYEE BENEFITS/PENSIONS</b>				
11/01/2019	MCP	REVIEW OF MILLENNIUM AGREEMENT AND CORRESPONDENCE RE: TERMINATION.	0.20	68.00
11/04/2019	MCP	COMPLETE REGIONS PAYMENT FORM FOR Q3 2019. REVIEW OF MILLENNIUM NEGOTIATIONS.	0.20	68.00
11/18/2019	MCP	REVIEW AND RESPOND TO EMAIL FROM VANGUARD RE: REGIONS FEE.	0.20	68.00
11/27/2019	MCP	REVIEW OF BOARD MINUTES TO LOCATE RESOLUTION TERMINATING PLAN.	0.40	136.00
				340.00

**FORENSIC INVESTIGATION**

11/01/2019	SKB		0.30	102.00
11/01/2019	SKB		0.80	272.00
11/04/2019	SKB		0.10	34.00
11/04/2019	CDM		0.30	84.00
11/04/2019	MMD		0.60	294.00
11/04/2019	MMD		0.60	294.00
11/04/2019	SKB		1.90	646.00
11/05/2019	SKB		3.40	1,156.00
11/05/2019	SKB		0.30	102.00
11/05/2019	MMD		1.80	882.00
11/05/2019	MMD		1.20	588.00
11/05/2019	SKB		1.10	374.00
11/06/2019	SKB		0.60	204.00
11/06/2019	MMD		5.00	2,450.00
11/07/2019	SKB		2.40	816.00

11/07/2019	MMD	3.20	1,568.00
11/08/2019	SKB	0.60	204.00
11/13/2019	MMD	2.20	1,078.00
11/13/2019	MMD	1.40	686.00
11/13/2019	SKB	0.30	102.00
11/14/2019	MMD	2.40	1,176.00
11/14/2019	SKB	0.30	102.00
11/14/2019	SKB	1.10	374.00
11/14/2019	SKB	1.20	408.00
11/14/2019	SKB	0.20	68.00
11/14/2019	SKB	2.70	918.00
11/15/2019	MMD	3.70	1,813.00
11/15/2019	SKB	2.90	986.00
11/15/2019	MMD	1.30	637.00



11/15/2019	MMD		0.60	294.00
11/15/2019	SKB		0.90	306.00
11/15/2019	SKB		0.40	136.00
11/15/2019	MMD		0.90	441.00
11/15/2019	SKB		0.80	272.00
11/15/2019	MMD		0.70	343.00
11/15/2019	SKB		0.30	102.00
11/15/2019	SKB		0.40	136.00
11/15/2019	SKB		0.30	102.00
11/15/2019	KM		0.60	258.00
11/18/2019	SKB		0.80	272.00
11/18/2019	MMD		1.80	882.00
11/18/2019	SKB		7.20	2,448.00
11/19/2019	SKB		0.90	306.00
11/19/2019	SKB		4.60	1,564.00
11/19/2019	SKB		2.20	748.00

11/20/2019	MMD	1.10	539.00
11/20/2019	SKB	1.80	612.00
11/20/2019	SKB	2.80	952.00
11/20/2019	SKB	2.20	748.00
11/21/2019	MMD	1.70	833.00
11/21/2019	SKB	5.10	1,734.00
11/21/2019	MMD	1.20	588.00
11/22/2019	MMD	2.40	1,176.00
11/22/2019	SKB	0.30	102.00
11/22/2019	MMD	2.00	980.00
11/22/2019	SKB	2.50	850.00
11/22/2019	MMD	0.80	392.00
11/22/2019	SKB	1.30	442.00

11/22/2019	MMD		0.30	147.00
11/25/2019	SKB		0.30	102.00
11/25/2019	MMD		1.80	882.00
11/25/2019	MMD		0.20	98.00
11/26/2019	SKB		0.40	136.00
11/26/2019	SKB		0.40	136.00
11/26/2019	MMD		0.30	147.00
11/27/2019	SKB		1.10	374.00

38,998.00

**OPERATIONS**

11/01/2019	RLW	REVIEW LSI MAIL AND EMAIL AND LOG A/R CHECKS TO SEND TO LOCK BOX	2.20	655.60
11/04/2019	RLW	REVIEW LSI MAIL AND EMAIL, TRACK 1099 EMPLOYEE TIME LOG A/R CHECKS TO SEND TO LOCK BOX, AND TRACK A/P INVOICES	2.00	596.00
11/05/2019	KM	REVIEW AND ATTEND TO APPROVAL OF DISBURSEMENTS FOR AP AND 1099 WAGES.	0.60	258.00
11/05/2019	RLW	REVIEW LSI MAIL AND EMAIL, TRACK 1099 EMPLOYEE TIME LOG A/R CHECKS TO SEND TO LOCK BOX, AND TRACK A/P INVOICES	1.40	417.20
11/06/2019	MW	PREPARE WEEKLY PAYABLE. WORK WITH PAYPAL TO UPLOAD ADDITIONAL DOCUMENTATION FOR ACCOUNT.	1.80	468.00

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11/07/2019	RLW	REVIEW LSI MAIL AND EMAIL AND LOG A/R CHECKS TO SEND TO LOCK BOX	2.40	715.20
11/11/2019	KM	REVIEW AND ATTEND TO MAIL, EMAILS AND CORRESPONDENCE.	1.20	516.00
11/11/2019	RLW	REVIEW LSI MAIL AND EMAIL, TRACK 1099 EMPLOYEE TIME LOG A/R CHECKS TO SEND TO LOCK BOX, AND TRACK A/P INVOICES	3.50	1,043.00
11/12/2019	RLW	REVIEW LSI MAIL AND EMAIL, TRACK 1099 EMPLOYEE TIME LOG A/R CHECKS TO SEND TO LOCK BOX, AND TRACK A/P INVOICES	0.60	178.80
11/12/2019	KM	REVIEW AND ATTEND TO APPROVAL FOR AP AND 1099 DISBURSEMENTS.	0.40	172.00
11/15/2019	MW	PREPARE WEEKLY PAYMENTS	1.20	312.00
11/15/2019	CAS	UPLOAD PLEADING TO LSI WEBSITE	0.10	18.00
11/15/2019	RLW	REVIEW LSI MAIL AND EMAIL AND LOG A/R CHECKS TO SEND TO LOCK BOX	1.20	357.60
11/18/2019	RLW	REVIEW LSI MAIL AND EMAIL, TRACK 1099 EMPLOYEE TIME LOG A/R CHECKS TO SEND TO LOCK BOX, AND TRACK A/P INVOICES	1.10	327.80
11/19/2019	KM	REVIEW AP AND 1099 WAGES FOR APPROVAL.	0.60	258.00
11/19/2019	RLW	REVIEW LSI MAIL AND EMAIL, TRACK 1099 EMPLOYEE TIME LOG A/R CHECKS TO SEND TO LOCK BOX, AND TRACK A/P INVOICES AND COMPLETE CLAIM FORMS FOR UNCLAIMED PROPERTY	3.00	894.00
11/20/2019	RLW	REVIEW LSI MAIL AND EMAILS	0.30	89.40
11/21/2019	RLW	REVIEW LSI MAIL AND EMAILS	1.80	536.40
11/22/2019	CAS	UPLOAD PLEADING TO LSI WEBSITE	0.10	18.00
11/22/2019	RLW	REVIEW LSI MAIL AND EMAIL, LOG A/R CHECKS TO SEND TO LOCK BOX, AND TRACK A/P INVOICES	1.40	417.20

11/25/2019	RLW	REVIEW LSI MAIL AND EMAIL, TRACK 1099 EMPLOYEE TIME LOG A/R CHECKS TO SEND TO LOCK BOX, AND TRACK A/P INVOICES	3.10	923.80
11/26/2019	CDM	PREPARE AND PROCESS TWO DEPOSITS; INSURANCE REFUND AND COST ADVANCE FOR RECORDS SEARCH AT IRON MOUNTAIN RELATING TO FORMER PATIENT OF LSI	0.10	28.00
11/26/2019	RLW	REVIEW LSI MAIL AND EMAIL, TRACK 1099 EMPLOYEE TIME LOG A/R CHECKS TO SEND TO LOCK BOX, TRACK A/P INVOICES AND CONTACT CENTURY LINK RE: INVOICES AND ACCOUNT CLOSURE	2.10	625.80
11/27/2019	RLW	REVIEW LSI MAIL AND EMAILS	2.30	685.40
11/27/2019	MW	PROCESS PAYROLL AND WEEKLY PAYMENTS. PREPARE ACH DEBIT TO IPFS AND RECORD IN LEDGER.	1.00	260.00
				10,771.20

**TAX ISSUES**

11/11/2019	LJJ	EMAILS FROM AND TRANSMIT K-1 TO PARTNERS	0.30	135.00
11/12/2019	KM	REVIEW AND ATTEND TO EMAILS RE: OCTOBER CLOSE AND TAX PREP FOR 2019 AND CONTINUED ACCESS TO ORACLE DATABASE.	0.40	172.00
11/12/2019	LJJ	EMAIL LUIS ARCE RE 2019 ACCOUNTING INFO NEEDED FOR TAX RETURN	0.20	90.00
11/15/2019	LJJ	REVIEW OF TAX BASIS AND PARTNER INFORMATION FOR FORENSIC ANALYSIS. REVIEW 2014 TAX RETURN AND BEGIN SET UP TO RECREATE 704(B) ANALYSIS 2014 - 2016.	1.60	720.00
11/18/2019	LJJ	FORENSIC ANALYSIS OF TAX CAPITAL PER PARTNER AND 704(B) TAX BASIS OF SLG	8.00	3,600.00
11/19/2019	LJJ	CONTINUED FORENSIC ANALYSIS OF PARTNER CAPITAL	3.90	1,755.00
11/20/2019	LJJ	CONTINUES FORENSIC ANALYSIS AND ALLOCABLE PERCENTAGE CHANGES OF PARTNERS	1.80	810.00
11/21/2019	LJJ	CONTINUE CAPITAL ANALYSIS AND ALLOCATIONS BETWEEN PARTNERS	3.40	1,530.00
11/21/2019	LJJ	RESPOND TO PARTNERSHIP ESTIMATES EMAIL.	0.10	45.00

11/22/2019	LJJ	FINALIZE CAPITAL AND ALLOCATIONS ANALYSIS, DISC WITH M. DAVIS RE SLG PURCHASES AND NEED TO INCLUDE AS TAX BASIS	3.40	1,530.00
				<hr/>
				10,387.00
			Total	<hr/>
				88,779.20

**EXPENSES**

10/24/2019	EXP	MILEAGE - KEF - TAMPA		82.36
10/24/2019	EXP	ACCOMMODATIONS - KEF - TAMPA		182.06
10/24/2019	EXP	MEALS - KEF, R. JONES - TAMPA		50.00
10/25/2019	EXP	MILEAGE - KEF - NEW SMYRNA BEACH		82.36
10/25/2019	EXP	MEALS - KEF - TAMPA		50.00
10/29/2019	EXP	ACCOMMODATIONS - KEF - TAMPA		364.12
10/29/2019	EXP	MEALS - KEF, R. JONES, D. MORIN - TAMPA		59.14
10/29/2019	EXP	MILEAGE - KEF - TAMPA		82.36
10/30/2019	EXP	MEALS - KEF - TAMPA		50.00
10/31/2019	EXP	MEALS - KEF - TAMPA		50.00
10/31/2019	EXP	MILEAGE - KEF - NEW SMYRNA BEACH		82.36
11/01/2019	EXP	FEDEX (10/31/19)		21.45
11/05/2019	EXP	FEDEX		21.45
11/06/2019	EXP	LYFT - TAMPA AIRPORT TO TAMPA SRK		21.82
11/06/2019	EXP	AIRFARE - FLL TPA FLL - SRK		567.98

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11/06/2019	EXP	MEALS - SRK - TPA	80.00
11/07/2019	EXP	LYFT - TAMPA AIRPORT - SRK	17.77
11/07/2019	EXP	POSTAGE	4.50
11/07/2019	EXP	ACCOMMODATIONS - TPA - SRK	200.59
11/07/2019	EXP	MEALS - SRK - TPA	9.77
11/11/2019	EXP	FEDEX	21.40
11/15/2019	EXP	PRINTED COPIES - NOVEMBER (11/01/19-11/15/19)	73.20
11/20/2019	EXP	FEDEX	17.58
11/20/2019	EXP	POSTAGE	8.00
11/20/2019	EXP	FEDEX	17.58
11/20/2019	EXP	FEDEX	21.40
11/21/2019	EXP	POSTAGE	1.00
11/25/2019	EXP	OPENVOICE - NOVEMBER 2019	24.07
11/26/2019	EXP	POSTAGE	0.50
11/27/2019	EXP	POSTAGE	4.50
11/30/2019	EXP	SHAREFILE - NOVEMBER 2019	75.49
11/30/2019	EXP	PRINTED COPIES - NOVEMBER (11/16/19-11/30/19)	80.10

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2,424.91

Total	<u>2,424.91</u>
Discount	<u>(2,877.79)</u>
Total amount of this invoice	<u><u>\$88,326.32</u></u>

Invoice payable upon receipt. Thank you for this opportunity to be of service.



# Kapila Mukamal

CPAs, Forensic and Insolvency Advisors

EIN #46-5394135

**LASER SPINE INSTITUTE, LLC - CPA**

**Client ID: 89010**

**Invoice #6257 - 12/31/19**

## TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
SKB - SURUCHI BANEZ - PRINCIPAL CPA, CIRA, CFE	10.10	340.00	3,434.00
MMD - MELISSA DAVIS - PARTNER CPA, CIRA, CFE	6.10	490.00	2,989.00
FDD - FRANK DIAZ-DRAGO - CONSULTANT	2.00	290.00	580.00
KEF - KAREN FUGATE - OPERATIONS CONSULTANT	4.10	260.00	1,066.00
JEG - JOSEPH GILLIS - PRINCIPAL CPA	2.70	380.00	1,026.00
NNH - NAUDIA HINDS - FORENSIC ANALYST	2.10	170.00	357.00
LJJ - LESLEY JOHNSON - PARTNER/TAX CPA, CIRA	0.40	450.00	180.00
KM - KEVIN MCCOY - PARTNER CPA, CFE, CIRA	39.50	430.00	16,985.00
CDM - CATHERINE MURCHISON - FORENSIC ANALYST	0.40	280.00	112.00
MCP - MARK PARISI - CONSULTANT CPA, CFE, CIRA	1.90	340.00	646.00
CAS - CHRISTINA SHINABERRY - PARAPROFESSIONAL	0.20	180.00	36.00
MW - MEREDITH WALKER - PARAPROFESSIONAL	2.20	260.00	572.00
RLW - RACHEL WEISS - CONSULTANT CPA, CFE	32.20	298.00	9,595.60

Kapila Building • 1000 South Federal Highway • Suite 200 • Fort Lauderdale FL 33316

• Broward 954-761-1011 • Dade 786-517-5771

Affiliated Office in London, England

[www.kapilamukamal.com](http://www.kapilamukamal.com)



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TOTAL	<u>103.90</u>	<u>\$37,578.60</u>
	<b>BLENDED RATE</b>	<b>\$361.68</b>
	DISCOUNT	(2,362.38)
	TOTAL EXPENSES	<u>2,951.34</u>
TOTAL AMOUNT OF THIS INVOICE		<u>\$38,167.56</u>
	ADJUSTED	
	BLENDED RATE	<u>\$338.94</u>



# Kapila/Mukamal

CPAs, Forensic and Insolvency Advisors

1000 S. Federal Highway, Suite 200

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Phone - 954-761-1011 F - 954-761-1033 www.kapilamukamal.com

EIN #46-5394135

LASER SPINE INSTITUTE, LLC - CPA

C/O SONEET KAPILA, ASSIGNEE

Invoice: 6257

12/31/2019

Client ID: 89010

For Professional Services Rendered Through December 31, 2019

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
<b>ASSET DISPOSITION</b>				
12/02/2019	KM	REVIEW WEEKLY ACTIVITY REPORT, AR COLLECTIONS FOR NOVEMBER AND BUDGET THROUGH 12/1/19.	1.70	731.00
12/02/2019	KM	REVIEW AND ATTEND TO EMAILS RE: AR RECOVERY.	0.30	129.00
12/02/2019	JEG	UPDATE BUDGET FOR ACTUAL RESULTS THROUGH 12/1/19 AND FORECAST FOR NEXT 13 WEEKS.	1.50	570.00
12/03/2019	KEF	REVIEW AND RESPOND TO EMAILS	0.30	78.00
12/03/2019	KM	TC WITH AGENT, FA AND NLEX TO REVIEW MARKETING AND SALE OF AR PORTFOLIO.	0.50	215.00
12/03/2019	KM	REVIEW SELLER SURVEY AND DATA FILED REQUESTS FROM NLEX AND BAA AND NDA REDLINES FOR NLEX FOR MARKETING AND SALE OF AR PORTFOLIO.	0.60	258.00
12/03/2019	KM	REVIEW AND ATTEND TO APPROVAL OF AP AND 1099 WAGES.	0.40	172.00
12/04/2019	MCP	ATTEND TO LASERFISCHE TRANSITION.	0.60	204.00
12/04/2019	MCP	T/C WITH A. SHARP AND K. MCCOY RE: LASERFISCHE.	0.20	68.00
12/04/2019	KM	TC WITH M PARISI AND A SHARP (EHOUNDS) TO REVIEW HOSTING LASERFISCHE APPLICATION AND DATABASE.	0.30	129.00
12/04/2019	KM	REVIEW BUDGET AND PROVIDE TO C PIZZO FOR REVIEW.	1.30	559.00
12/05/2019	KM	REVIEW REDLINE CHANGES TO NDA, BAA AND LOAN ADVISORY AGMT FOR NLEX (BROKER FOR AR PORTFOLIO) AND ATTEND TO EMAILS WITH COUNSEL AND NLEX RE: SAME.	0.80	344.00

12/06/2019	KEF	REVIEW AD RESPOND TO EMAILS; T CALL WITH HIGHWOODS AND COUNSEL	0.60	156.00
12/06/2019	KM	TC WITH ASSIGNEE COUNSEL AND HIGHWOODS RE: TAMPA LEASE.	0.50	215.00
12/06/2019	KM	REVIEW AND ATTEND TO EMAILS WITH AR PORTFOLIO BROKERS.	0.60	258.00
12/06/2019	KM	REVIEW AND ATTEND TO EMAILS RE" ST LOUIS PROPERTY TAXES.	0.30	129.00
12/06/2019	KM	TC WITH C PIZZO AND ATTEND TO EMAILS WITH K FUGATE RE: CENTURION REC.	0.30	129.00
12/06/2019	KM	REVIEW AND ATTEND TO EMAILS RE: BUDGET.	0.40	172.00
12/06/2019	KM	REVIEW AND ATTEND TO MULTIPLE EMAILS RE: LASERFICHE AND NEXTGEN ACCESS FOR ACCORDIAS.	0.80	344.00
12/09/2019	KEF	REVIEW AND RESPOND TO EMAILS RE: CENTURION EXPENSES	0.30	78.00
12/09/2019	KM	REVIEW AND ATTEND TO EMAILS RE: BUDGET, ALLOCATION AND HFD.	0.60	258.00
12/10/2019	KEF	REVIEW AND RESPOND TO EMAILS AND T CALLS WITH COUNSEL	0.40	104.00
12/10/2019	KM	REVIEW AND ATTEND TO APPROVAL OF AR BALANCE SETTLEMENT AND REVIEW AND REVISE AFFIDAVIT FOR PATIENT BALANCE DUE FOR COUNSEL.	1.30	559.00
12/10/2019	KM	REVIEW NDA AND BAA FOR MARKETING COMPANY FOR AR PORTFOLIO.	0.40	172.00
12/10/2019	KM	REVIEW BUDGET AND PROFESSIONAL FEE ALLOCATION. TC WITH E PETERSON RE: SAME.	1.30	559.00
12/11/2019	FDD	PREPARE AN ALLOCATION OF BUDGETED OVERLAP EXPENSES AND PROFESSIONAL FEES.	1.70	493.00
12/11/2019	KM	REVIEW REVISE AND UPDATE BUDGET, PROF FEE ALLOCATIONS AND OVERLAP EXPENSES ALLOCATIONS. PREPARE DRAT REQUEST FOR USE OF CASH COLLATERAL.	5.30	2,279.00
12/11/2019	KM	REVIEW AND ATTEND TO EMAILS RE: ST LOUIS PERSONAL PROPERTY TAXES.	0.30	129.00
12/11/2019	KM	FINALIZE AFFIDAVIT FOR COUNSEL RE: LSI PATIENT OUTSTANDING INVOICE.	0.40	172.00

12/11/2019	KM	ATTEND TO EMAILS WITH AR BROKERS RE; NDA, BAA AND COMMISSION AND FEES.	0.30	129.00
12/12/2019	KM	REVIEW AR BROKER AGREEMENTS AND COMMISSION FEES AND OUTSTANDING REQUESTS. PREPARE STATUS SUMMARY FOR AGENT.	1.40	602.00
12/12/2019	KM	REVIEW BUDGET AND CASH COLLATERAL REQUEST, TC WITH E PETERSON AND ATTEND TO MULTIPLE EMAILS RE: SAME.	0.60	258.00
12/13/2019	KEF	REVIEW AND RESPOND TO EMAILS	0.30	78.00
12/13/2019	KM	FINALIZE BUDGET AND USE OF CASH COLLATERAL REQUEST AND PROVIDE TO AGENT.	1.10	473.00
12/13/2019	KM	REVIEW TRANSFER OF NEXTGEN AND LASERFICHE AND TC WITH D MORIN RE: SAME AND REVIEW ACCORDIAS AR REPORTS PROVIDED TO FNN (AR MARKETING BROKER).	1.40	602.00
12/16/2019	KM	REVIEW AND ATTEND TO EMAILS RE: ADP FEES AND W2 PROCESSING.	0.30	129.00
12/16/2019	KM	REVIEW AND ATTEND TO EMAILS RE: CASH RESERVE ACCOUNT.	0.30	129.00
12/17/2019	KEF	APPROVE INVOICES	0.20	52.00
12/17/2019	KM	REVIEW WEEKLY CASH ACTIVITY REPORTS FOR PREVIOUS TWO WEEKS AND REVIEW AND PREPARE AR COLLECTIONS DEPOSITS TO BANK FOR ACCORDIAS FOR DECEMBER TO DATE.	1.30	559.00
12/17/2019	KM	REVIEW AND ATTEND TO EMAILS WITH ACCORDIAS RE: AR SETTLEMENTS.	0.70	301.00
12/17/2019	KM	REVIEW STATUS REPORT AND MOTION RE: 401K.	1.20	516.00
12/17/2019	KM	ATTEND TO APPROVAL OF SECURED LENDER PAY DOWN.	0.30	129.00
12/17/2019	KEF	REVIEW AND T CALL WITH CENTURION RE: EXPENSES	0.30	78.00
12/18/2019	FDD	REVIEW WIND DOWN BUDGET FOR WEEK ENDING DECEMBER 15, 2019.	0.30	87.00
12/18/2019	KM	REVIEW AND ATTEND TO TREASURY FUNCTIONS AND APPROVAL OF DISBURSEMENTS.	0.20	86.00

12/18/2019	KM	REVIEW UPDATED BUDGET.	0.60	258.00
12/18/2019	JEG	UPDATE BUDGET FOR ACTUALS THROUGH 12/15/18 AND FORECAST NEXT 13 WEEKS.	1.20	456.00
12/19/2019	KM	TC WITH C PIZZO AND B SHILCUTT TO REVIEW CASE STATUS AND BUDGET.	1.20	516.00
12/19/2019	KM	PREPARE FOLLOW UP NOTES AND SUMMARY OF TC WITH AGENT FOR ASSIGNEE AND COUNSEL REVIEW.	0.40	172.00
12/20/2019	KM	REVIEW AND ATTEND TO EMAILS RE: AR RECOVERY AND PRESERVATION OF LASERFICHE DATABASE.	0.90	387.00
12/23/2019	KM	ATTEND TO TREASURY FUNCTIONS, COORDINATE SITE VISIT TO TAMPA TO MEET WITH AGENT, AND REVIEW IT APPLICATION RENEWAL FOR PURE STORAGE AND RELATED EMAILS FROM D MORIN.	1.30	559.00
12/23/2019	KEF	T CALL WITH CENTURION REVIEW EXPENSES FOR TAMPA SALE; REVIEW AND RESPOND TO EMAILS AND INVOICES; T CALL WITH SPECTRUM	0.70	182.00
12/24/2019	KM	REVIEW AND ATTEND TO TREASURY FUNCTIONS AND APPROVAL FOR 1099 WAGES DISBURSEMENT.	0.60	258.00
12/26/2019	KEF	REVIEW AND RESPOND TO EMAILS RE: ACCESS TO TAMPA FACILITY; T CALL WITH S KAPILA	0.30	78.00
12/26/2019	CDM	UPLOAD ASSIGNEE'S REPLY TO HIGHWOOD REALTY LIMITED PARTNERSHIP RESPONSE TO ASSIGNEE'S MOTION FOR ORDER AUTHORIZING REJECTION OF TAMPA, FLORIDA LEASE TO WWW.LSI-ASSIGNEE.COM WEBSITE	0.10	28.00
12/27/2019	KEF	REVIEW AND RESPOND TO EMAILS RE: MEETING	0.10	26.00
12/27/2019	KM	ATTEND TO APPROVAL OF FTI CONSULTING INVOICES AND TRANSFERS FOR SAME.	0.30	129.00
12/30/2019	KEF	REVIEW AND RESPOND TO EMAILS; FOLLOW UP ON DOMAINS AND CENTURION FUNDS	0.30	78.00
12/30/2019	KM	REVIEW AND ATTEND TO EMAILS RE: APPROVAL OF LEGAL FEES AND FOLLOW UP ON CENTURION RELEASE OF REMAINING FUNDS DUE WITH C PIZZO AND B SHILCUTT.	0.60	258.00
12/31/2019	KEF	REVIEW AND RESPOND TO EMAILS RE; TAMPA LSI FACILITY; T CALL WITH S KAPILA RE: EMAIL FROM LANDLORD COUNSEL	0.30	78.00

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 17,334.00
**BUSINESS INTERRUPTION CLAIM**

12/29/2019	MCP	REVIEW OF HURRICANE CLAIM.	0.30	102.00
12/30/2019	MCP	T/C WITH S. KAPILA AND M. DAVIS RE: HURRICANE CLAIM AND LEADS.	0.20	68.00
12/30/2019	MCP	REVISE BUSINESS INTERRUPTION CLAIM FOR ADDITIONAL LOST LEADS.	0.30	102.00
12/30/2019	MMD	ATTEND TO IRMA HURRICANE CLAIM DAMAGE ANALYSIS.	0.50	245.00

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 517.00
**CLAIMS ADMINISTRATION**

12/05/2019	KM	REVIEW MEMO FROM R FENSTERMACHER RE: CIGNA.	0.60	258.00
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 258.00
**DOCUMENT MANAGEMENT**

12/03/2019	KM	REVIEW AND ATTEND TO TRANSFER OF MEDICAL RECORDS FORM CLARY TO FL DOH.	0.40	172.00
12/04/2019	KM	CONTINUED TO REVIEW AND ATTEND TO TRANSFER OF MEDICAL RECORDS FROM CLARY TO FL DOH.	0.40	172.00
12/05/2019	KM	CONTINUED TO REVIEW AND ATTEND TO RECORD TRANSFER FROM CLARY TO FL DOH.	0.30	129.00
12/10/2019	KM	REVIEW AND UPDATE SOURCES FOR PATIENTS TO RETRIEVE MEDICAL RECORDS.	0.60	258.00
12/11/2019	KM	REVIEW DRAFT NOTICE TO COURT FOR TRANSFER OF MEDICAL RECORDS TO FL DOH AND REVIEW ASSIGNEE WEB SITE AND REVISED REQUEST FORM.	0.60	258.00

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 989.00
**EMPLOYEE BENEFITS/PENSIONS**

12/12/2019	MCP	REVIEW OF EMAIL FROM COUNSEL RE: TERMINATION.	0.10	34.00
12/13/2019	MCP	SUMMARIZE EMAIL FOR COUNSEL.	0.20	68.00
12/13/2019	KM	REVIEW AND ATTEND TO EMAILS RE: 401K.	0.30	129.00

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 231.00

**FORENSIC INVESTIGATION**

12/02/2019	SKB		2.80	952.00
12/02/2019	MMD		0.30	147.00
12/02/2019	MMD		1.60	784.00
12/03/2019	SKB		0.90	306.00
12/04/2019	SKB		0.90	306.00
12/04/2019	MMD		0.80	392.00
12/09/2019	SKB		0.70	238.00
12/09/2019	MMD		0.80	392.00
12/10/2019	MMD		0.70	343.00
12/12/2019	SKB		0.40	136.00
12/12/2019	MMD		0.80	392.00
12/13/2019	MMD		0.60	294.00
12/16/2019	SKB		0.90	306.00
12/17/2019	KM		0.30	129.00
12/17/2019	SKB		0.20	68.00
12/17/2019	SKB		0.80	272.00



12/18/2019	SKB		0.40	136.00
12/27/2019	SKB		0.30	102.00
12/27/2019	SKB		0.50	170.00
12/30/2019	SKB		0.60	204.00
12/31/2019	SKB		0.70	238.00

6,307.00

**OPERATIONS**

12/03/2019	RLW	REVIEW LSI MAIL AND EMAIL, TRACK 1099 TIME, LOG AR CHECKS TO SEND TO THE LOCKBOX AND TRACK A/P INVOICES	3.20	953.60
12/03/2019	RLW	REVIEW CHERISH COLLINS MEDICAL RECORD BINDERS	0.30	89.40
12/04/2019	NNH	RETRIEVE RECORD FOR PATIENT CHERISH COLLINS.	2.10	357.00
12/04/2019	RLW	REVIEW LSI MAIL AND EMAIL, LOG AR CHECKS TO SEND TO THE LOCKBOX, TRACK A/P INVOICES AND REVIEW LASER SPINE LEGAL FOLDER FILES FOR THE PILLSBURY PRODUCTION	3.60	1,072.80
12/04/2019	MW	PREPARE 1099 PAYROLL CHECKS AND VENDOR PAYMENTS.	1.10	286.00
12/05/2019	RLW	REVIEW LSI MAIL AND EMAIL, TRACK A/P INVOICES AND PREPARE LETTERS TO SEND THE PENNSYLVANIA DEPT OF LABOR AND DEPT OF REVENUE RE: ASSIGNMENT	1.10	327.80
12/06/2019	RLW	REVIEW LSI MAIL AND EMAIL	0.30	89.40
12/09/2019	RLW	REVIEW LSI MAIL AND EMAIL, TRACK 1099 TIME, LOG AR CHECKS TO SEND TO THE LOCKBOX AND TRACK A/P INVOICES	2.00	596.00
12/10/2019	RLW	REVIEW LSI MAIL AND EMAIL, TRACK 1099 TIME, LOG AR CHECKS TO SEND TO THE LOCKBOX AND TRACK A/P INVOICES	3.40	1,013.20
12/10/2019	KM	REVIEW AND ATTEND TO APPROVAL OF AP AND 1099 WAGES.	0.60	258.00

12/11/2019	RLW	CONTINUE TO TRANSFER LSI SALESFORCE DATA TO HARD DRIVE AND REVIEW LSI MAIL AND EMAIL	0.50	149.00
12/12/2019	RLW	REVIEW LSI MAIL AND EMAIL, LOG AR CHECKS TO SEND TO THE LOCKBOX AND TRACK A/P INVOICES	0.90	268.20
12/12/2019	KM	REVIEW AND ATTEND TO TREASURY FUNCTIONS.	0.40	172.00
12/12/2019	CDM	UPLOAD TO THE LSI WEBSITE NEW AND REVISED AUTHORIZATION TO RELEASE PATIENT RECORDS PER THE FLORIDA DEPARTMENT OF HEALTH (DOH); UPLOAD NOTICE OF HEARING ON ASSIGNEE'S MOTION TO EMPLOY PILLSBURY ET AL TO WEBSITE.	0.30	84.00
12/13/2019	RLW	REVIEW LSI MAIL AND EMAIL	0.40	119.20
12/16/2019	RLW	REVIEW LSI MAIL AND EMAIL, TRACK 1099 TIME, LOG AR CHECKS TO SEND TO THE LOCKBOX AND TRACK A/P INVOICES AND CONTINUE TO TRANSFER SALES FORCE BACK UP TO EXTERNAL HARD DRIVE	4.20	1,251.60
12/17/2019	RLW	REVIEW LSI MAIL AND EMAIL, TRACK 1099 TIME, LOG AR CHECKS TO SEND TO THE LOCKBOX AND TRACK A/P INVOICES AND CONTINUE TO TRANSFER SALES FORCE BACK UP TO EXTERNAL HARD DRIVE	1.10	327.80
12/17/2019	CAS	UPLOAD PLEADINGS TO LSI WEBSITE.	0.10	18.00
12/17/2019	KM	REVIEW AND ATTEND TO APPROVAL OF AP AND 1099 WAGES.	0.80	344.00
12/18/2019	RLW	REVIEW LSI MAIL AND EMAIL AND LOG AR CHECKS TO SEND TO THE LOCKBOX	1.80	536.40
12/18/2019	CAS	UPLOAD PLEADINGS TO LSI WEBSITE.	0.10	18.00
12/19/2019	RLW	REVIEW LSI MAIL AND EMAILS AND DRAFT LETTERS TO TAXING AGENCIES RE: FINAL RETURNS	2.40	715.20
12/19/2019	KM	REVIEW MAIL AND CORRESPONDENCE.	0.40	172.00
12/20/2019	RLW	REVIEW LSI MAIL AND EMAIL AND LOG AR CHECKS TO SEND TO THE LOCKBOX	1.10	327.80
12/23/2019	RLW	REVIEW LSI MAIL AND EMAIL, TRACK 1099 TIME, LOG AR CHECKS TO SEND TO THE LOCKBOX AND CONTINUE TO TRANSFER SALES FORCE BACK UP TO EXTERNAL HARD	2.80	834.40

## DRIVE

12/23/2019	MW	PREPARE CHECKS FOR PAYABLES AND PAYROLL	1.10	286.00
12/24/2019	RLW	REVIEW LSI MAIL AND EMAIL, TRACK 1099 TIME, LOG AR CHECKS TO SEND TO THE LOCKBOX AND CONTINUE TO TRANSFER SALES FORCE BACK UP TO EXTERNAL HARD DRIVE	3.10	923.80
				11,590.60
<b>TAX ISSUES</b>				
12/04/2019	LJJ	REVIEW AND RESPOND TO EMAILS RE PAYROLL NOTICES	0.20	90.00
12/05/2019	LJJ	REVIEW PA EMPLOYER TAX NOTICE	0.20	90.00
12/05/2019	KM	REVIEW AND ATTEND TO PA TAX NOTICES AND RESPONSES.	0.40	172.00
				352.00
			Total	37,578.60

**EXPENSES**

12/01/2019	EXP	FEDEX (11/26/19)		21.40
12/03/2019	EXP	FEDEX		21.35
12/03/2019	EXP	.CO BULK DOMAIN RENEWAL - 13 DOMAINS TOTAL		324.87
12/03/2019	EXP	.NET BULK DOMAIN RENEWAL - 39 DOMAINS TOTAL		435.63
12/03/2019	EXP	.ORG BULK DOMAIN RENEWAL - 39 DOMAINS TOTAL		474.63
12/03/2019	EXP	.ME BULK DOMAIN RENEWAL - LASERSPINEINSTITUTE.ME		15.99
12/03/2019	EXP	.LA BULK DOMAIN RENEWAL - LASERSPINEINSTITUTE.LA		29.99
12/03/2019	EXP	.COM BULK DOMAIN RENEWAL - 3 DOMAINS TOTAL		25.41

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12/03/2019	EXP	.COM BULK DOMAIN RENEWAL - 41 DOMAINS TOTAL	347.27
12/03/2019	EXP	.INFO BULK DOMAIN RENEWAL - 36 DOMAINS TOTAL	438.12
12/05/2019	EXP	POSTAGE	6.00
12/06/2019	EXP	POSTAGE	1.95
12/10/2019	EXP	POSTAGE	0.50
12/10/2019	EXP	FEDEX	24.11
12/12/2019	EXP	POSTAGE	0.50
12/13/2019	EXP	POSTAGE	6.00
12/15/2019	EXP	PRINTED COPIES - DECEMBER (12/01/19-12/15/19)	70.20
12/18/2019	EXP	POSTAGE	0.50
12/18/2019	EXP	POSTAGE	1.00
12/18/2019	EXP	FEDEX	21.40
12/20/2019	EXP	POSTAGE	1.00
12/20/2019	EXP	POSTAGE	1.50
12/23/2019	EXP	POSTAGE	7.00
12/24/2019	EXP	POSTAGE	3.00
12/24/2019	EXP	FEDEX	21.40
12/31/2019	EXP	SHAREFILE - DECEMBER 2019	82.13

12/31/2019	EXP	PRINTED COPIES - DECEMBER 2019 (12/16/19-12/31/19)	45.30
12/31/2019	EXP	.CO BULK DOMAIN RENEWAL - LASERSPINEPAININSTITUTE.CO	24.99
12/31/2019	EXP	.TV BULK DOMAIN RENEWAL - TOTALSPINEHEALTH.TV, LASERSPINEPAININSTITUTE.TV	59.98
12/31/2019	EXP	.WS BULK DOMAIN RENEWAL - TOTALSPINEHEALTH.WS	21.99
12/31/2019	EXP	.COM BULK DOMAIN RENEWAL - BONESPURBACK.COM, FACETDISEASEFACTS.COM, HEALTHYSPINEEXERCISES.COM, AND 23 MORE DOMAINS (26 DOMAINS TOTAL)	220.22
12/31/2019	EXP	.ME BULK DOMAIN RENEWAL - LASERSPINEPAININSTITUTE.ME, TOTALSPINEHEALTH.ME	31.98
12/31/2019	EXP	.US BULK DOMAIN RENEWAL - TOTALSPINEHEALTH.US	7.99
12/31/2019	EXP	.INFO BULK DOMAIN RENEWAL - TOTALSPINEHEALTH.INFO, LASERSPINEPAININSTITUTE.INFO	24.34
12/31/2019	EXP	.NET BULK DOMAIN RENEWAL - SPINAL-ARTHRITIS.NET, TOTALSPINEHEALTH.NET, LASERSPINEPAININSTITUTE.NET, AND 1 MORE DOMAIN (4 DOMAINS TOTAL)	44.68
12/31/2019	EXP	.BIZ BULK DOMAIN RENEWAL - LASERSPINEPAININSITUTE.BIZ, TOTALSPINEHEALTH.BIZ	30.34
12/31/2019	EXP	.MOBI BULK DOMAIN RENEWAL - LASERSPINEPAININSTITUTE.MOBI, TOTALSPINEHEALTH.MOBI	32.34
12/31/2019	EXP	.ORG BULK DOMAIN RENEWAL - LASERSPINEPAININSTITUTE.ORG, TOTALSPINEHEALTH.ORG	24.34
			2,951.34
		Total	2,951.34
		Discount	(2,362.38)
		Total amount of this invoice	\$38,167.56

Invoice payable upon receipt. Thank you for this opportunity to be of service.

# Kapila Mukamal

CPAs, Forensic and Insolvency Advisors

EIN #46-5394135

**LASER SPINE INSTITUTE, LLC - CPA**

**Client ID: 89010**

**Invoice #6323 - 01/31/20**

## TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
SKB - SURUCHI BANEZ - PRINCIPAL CPA, CIRA, CFE	38.70	354.00	13,699.80
MMD - MELISSA DAVIS - PARTNER CPA, CIRA, CFE	16.80	496.00	8,332.80
FDD - FRANK DIAZ-DRAGO - CONSULTANT	0.70	296.00	207.20
KEF - KAREN FUGATE - OPERATIONS CONSULTANT	10.10	276.00	2,787.60
JEG - JOSEPH GILLIS - PRINCIPAL CPA	4.30	380.00	1,634.00
KJJ - KY JOHNSON - FORENSIC ANALYST	2.80	170.00	476.00
LJJ - LESLEY JOHNSON - PARTNER/TAX CPA, CIRA	4.10	460.00	1,886.00
MSK - MELISSA KATZ - CONSULTANT CPA, CVA, CFF	1.50	340.00	510.00
KM - KEVIN MCCOY - PARTNER CPA, CFE, CIRA	71.30	450.00	32,085.00
CDM - CATHERINE MURCHISON - FORENSIC ANALYST	1.50	280.00	420.00
MCP - MARK PARISI - CONSULTANT CPA, CFE, CIRA	1.70	360.00	612.00
CAS - CHRISTINA SHINABERRY - PARAPROFESSIONAL	0.90	190.00	171.00
MW - MEREDITH WALKER - PARAPROFESSIONAL	7.70	260.00	2,002.00
RLW - RACHEL WEISS - CONSULTANT CPA, CFE	31.50	320.00	10,080.00

Kapila Building • 1000 South Federal Highway • Suite 200 • Fort Lauderdale FL 33316

• Broward 954-761-1011 • Dade 786-517-5771

Affiliated Office in London, England

[www.kapilamukamal.com](http://www.kapilamukamal.com)



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TOTAL	<u>193.60</u>	<u>\$74,903.40</u>
	<b>BLENDED RATE</b>	<b>\$386.90</b>
	DISCOUNT	(3,663.78)
	TOTAL EXPENSES	<u>2,550.52</u>
TOTAL AMOUNT OF THIS INVOICE		<u>\$73,790.14</u>
	ADJUSTED	
	BLENDED RATE	<u>\$367.97</u>



# Kapila/Mukamal

CPAs, Forensic and Insolvency Advisors  
1000 S. Federal Highway, Suite 200  
Fort Lauderdale, FL 33316

Phone - 954-761-1011 F - 954-761-1033 www.kapilamukamal.com  
EIN #46-5394135

LASER SPINE INSTITUTE, LLC - CPA  
C/O SONEET KAPILA, ASSIGNEE

Invoice: 6323

01/31/2020

Client ID: 89010

For Professional Services Rendered Through January 31, 2020

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
<b>ASSET DISPOSITION</b>				
01/02/2020	KEF	TRAVEL TO AND RETURN TAMPA; MEETING WITH AGENT, S.KAPILA, K.MCCOY AND COUNSELS RE; UPDATE STATUS; (6.0) MEETING ONSITE LSI TAMPA FACILITY WITH LANDLORD RE: LEASE RENOVATION REQUIREMENTS(1.9) AND WALK FACILITY TO REVIEW LANDLORD REQUESTED RENOVATIONS REQUIREMENT LIST	7.90	2,180.40
01/02/2020	KM	SITE VISIT TAMPA - MEETING WITH ASSIGNEE, AGENT AND COUNSEL AND TOUR OF TAMPA LOCATION WITH LANDLORD.	8.00	3,600.00
01/02/2020	KM	REVIEW AND ATTEND TO APPROVALS OF AP AND 1099 DISBURSEMENTS.	0.40	180.00
01/03/2020	KM	REVIEW AND ATTEND TO TREASURY FUNCTIONS AND CENTURION REC.	0.70	315.00
01/03/2020	KM	REVIEW AR COLLECTIONS AND WEEKLY BANK ACTIVITY THROUGH 12/31 AND PROVIDE DATA TO ACCORDIAS RE: SAME AND UPDATE FOR BUDGET.	1.30	585.00
01/06/2020	KM	TC WITH S KAPILA, E PETERSON AND H RIEDEL TO REVIEW RESPONSE TO AGENT PROPOSAL AND MEETING.	0.60	270.00
01/06/2020	KM	REVIEW AND ATTEND TO EMAILS RE: GODADDY DOMAIN RENEWALS.	0.30	135.00
01/06/2020	KM	REVIEW AND FOLLOW UP WITH CENTURION ON FINAL REC OF TAMPA AUCTION PROCEEDS.	0.30	135.00
01/06/2020	MW	TEND TO EMAILS RE DOMAIN CHARGES TO AMEX.	0.30	78.00
01/06/2020	CDM	PREPARE ANALYSIS OF GODADDY EXPENSES AND RENEWALS PAID TO DATE IN CASE AND REIMBURSEMENTS DIRECTLY FROM CASE AND THROUGH TIME AND EXPENSE ENTRY PROGRAM (PCS)	0.60	168.00



01/07/2020	KEF	REVIEW AND RESPOND TO EMAILS RE: LEASE RENOVATIONS AND FOLLOW UP WITH D MORIN RE: WORK LOAD	0.20	55.20
01/07/2020	KM	TC WITH S KAPILA AND H RIEDEL TO REVIEW RESPONSE TO AGENT PROPOSAL RE: CASH COLLATERAL.	0.40	180.00
01/07/2020	KM	REVIEW DRAFT RESPONSE TO AGENT RE: USE OF CASH COLLATERAL.	0.80	360.00
01/07/2020	KM	REVIEW BANK DEPOSITS AND WEEKLY BANK ACTIVITY THROUGH 1/5/20 TO UPDATE BUDGET.	0.40	180.00
01/07/2020	KM	PREPARE BUDGET WATERFALL PER COUNSEL REQUEST RE: RESPONSE TO AGENT PROPOSAL FOR USE OF CASH COLLATERAL.	1.30	585.00
01/07/2020	KM	REVIEW AP AND 1099 WAGES FOR APPROVAL.	0.40	180.00
01/07/2020	KM	REVIEW AND ATTEND TO LOP SETTLEMENT OF AR RECEIVABLE.	0.40	180.00
01/07/2020	KM	REVIEW AND ATTEND TO EMAILS RE: LASERFICHE TRANSFER TO EHOUNDS, AND PURE STORAGE STATUS OF BACKUPS.	0.40	180.00
01/08/2020	KM	REVIEW WIRE TRANSFERS AND REPAYMENT OF FTI INVOICE.	0.60	270.00
01/08/2020	KM	REVIEW UPDATED BUDGET THROUGH 1/5/2020.	2.20	990.00
01/08/2020	JEG	UPDATE BUDGET FOR ACTUAL THROUGH 1/5/20 AND FORECAST FOR NEXT 13 WEEKS.	2.00	760.00
01/09/2020	FDD	REVIEW BUDGET FOR WEEK ENDING JANUARY 3, 2020.	0.40	118.40
01/09/2020	KM	REVIEW AND ATTEND TO EMAILS RE: LOP AR RECOVERY SETTLEMENT.	0.60	270.00
01/09/2020	KM	REVIEW AND UPDATE BUDGET AND PROVIDE SUMMARY FOR ASSIGNEE AND COUNSEL REVIEW.	1.30	585.00
01/09/2020	KM	REVIEW AND ATTEND TO EMAILS RE: PURE STORAGE IT APP RENEWAL.	0.30	135.00
01/10/2020	KM	TC WITH E PETERSON RE: CASH COLLATERAL.	0.40	180.00
01/10/2020	KM	TC WITH ACCORDIAS TO REVIEW TRANSFER OF DATA AND RECORDS, STATUS OF COLLECTIONS AND AR MARKETING REQUESTS.	1.00	450.00

01/10/2020	KM	REVIEW AND ATTEND TO REQUEST FOR MEDICAL RECORDS RE: LOP SETTLEMENT.	0.80	360.00
01/10/2020	KM	ATTEND TO WIRE TRANSFERS TO/FROM CENTURION.	0.40	180.00
01/10/2020	KM	REVIEW AND UPDATE BUDGET AND PREPARE SUMMARY OF FOR AGENT AND FA.	0.80	360.00
01/10/2020	KEF	T CALL WITH CENTURION RE FINAL RECONCILIATION OF AUCTION COSTS ; REVIEW AND RESPOND TO EMAILS	0.20	55.20
01/12/2020	KM	REVIEW AND PREP CK REGISTER FOR WEEKLY ACTIVITY REPORTS AND BUDGET.	0.60	270.00
01/12/2020	KM	REVIEW COSTS BREAKDOWN FROM ACCORDIAS FOR TRANSFER OF DATA AND RECORDS TO ASSUME AR COLLECTIONS IN HOUSE.	0.60	270.00
01/12/2020	KM	REVIEW AND ATTEND TO EMAILS RE: PURE STORAGE RENEWAL COSTS.	0.40	180.00
01/13/2020	KM	ATTEND TO TREASURY FUNCTIONS.	0.30	135.00
01/13/2020	KM	REVIEW ACCORDIAS PROPOSAL FOR TRANSFER OF DATA AND ASSUME AR COLLECTIONS AND PREPARE COMPARISON SCHEDULE.	1.40	630.00
01/13/2020	KM	REVIEW AND ATTEND TO INQUIRIES FROM C PIZZO RE: BUDGET.	0.40	180.00
01/13/2020	KM	REVIEW DRAFT RESPONSE TO AGENT RE: USE OF CASH COLLATERAL.	0.80	360.00
01/13/2020	KEF	REVIEW AND RESPOND TO EMAILS RE: LSI FACILITY RENOVATION COSTS	0.10	27.60
01/14/2020	KM	REVIEW AND REVISE ACCORDIAS PROPOSAL COMPARISON SCHEDULE AND REVIEW SAME WITH S KAPILA. PREPARE SUMMARY FOR AGENT REVIEW.	1.30	585.00
01/14/2020	KM	REVIEW AND ATTEND TO EMAILS RE: SERVER ACCESS AND LICENSE AND SUPPORT RENEWALS.	0.60	270.00
01/14/2020	KEF	REVIEW AND RESPOND TO EMAILS AND RESPOND TO LSI INVOICES APPROVAL	0.20	55.20
01/15/2020	KM	REVIEW AND RECONCILE WEEKLY BANK ACTIVITY REPORTS AND INSURANCE PROCEEDS DEPOSITED IN JANUARY.	1.20	540.00
01/15/2020	KM	REVIEW AND ATTEND TO PURE STORAGE RENEWAL AND WIRE	0.30	135.00

## PAYMENT.

01/15/2020	KM	REVIEW TAMPA LANDLORD RENOVATION EXPENSES AND ATTEND TO EMAILS RE: SAME.	0.30	135.00
01/16/2020	KM	TC WITH ASSIGNEE AND COUNSEL RE: HIGHWOODS RESTORATION COSTS TO TAMPA LOCATION.	0.40	180.00
01/16/2020	KM	REVIEW HIGHWOODS RESTORATION COSTS AND ATTEND TO EMAILS RE: SAME.	0.30	135.00
01/16/2020	KM	REVIEW AR COLLECTION AND BANK DEPOSITS TO DATE AND PROVIDE REPORT TO ACCORDIAS RE: SAME.	0.60	270.00
01/16/2020	KEF	CONF CALL WITH ASSIGNEE, K MCCOY AND COUNSEL TEAM RE: LANDLORD LEASE DISCUSSION ON RESTORATION	0.40	110.40
01/17/2020	KM	REVIEW HIGHWOODS SETTLEMENT OFFER FOR RESTORATION COSTS AND ATTEND TO EMAILS RE: SAME.	0.30	135.00
01/17/2020	KEF	REVIEW AND RESPOND TO EMAILS AND T CALL WITH S KAPILA RE: LANDLORD PROPOSAL FOR LSI FACILITY RENOVATION COSTS	0.20	55.20
01/20/2020	KM	REVIEW AND ATTEND TO EMAILS RE: LASERFICHE PRESERVATION AND PURE STORAGE RENEWAL.	1.30	585.00
01/20/2020	KM	REVIEW CHECK REGISTER AND PREPARE FOR UPDATE TO WEEKLY BANKING ACTIVITY SPREADSHEET.	0.70	315.00
01/21/2020	KM	REVIEW AND ATTEND TO EMAILS RE: MEDICAL RECORD PRESERVATION WITH THE FL DOH, LASERFICHE PRESERVATION AND TRANSFER TO EHOUNDS AND TRANSFER AR RECOVERY TO ACCORDIAS IN-HOUSE.	1.40	630.00
01/21/2020	KM	REVIEW AND ATTEND TO APPROVAL OF AP AND 1099 WAGES.	0.40	180.00
01/21/2020	KM	REVIEW AGENT PROF FEES AND ATTEND TO DISBURSEMENT APPROVAL.	0.30	135.00
01/22/2020	KM	ATTEND TO APPROVAL OF DISBURSEMENT FOR AGENT COUNSEL AND REVIEW BANK DEPOSITS FROM AR COLLECTIONS AND PROVIDE UPDATE TO ACCORDIAS.	0.90	405.00
01/22/2020	KM	REVIEW AND ATTEND TO EMAILS AND APPROVAL OF REFUND TO MARRICK MEDICAL FOR AR ASSIGNMENT.	0.40	180.00
01/22/2020	KM	ATTEND TO EMAILS RE; AR LOP SETTLEMENT.	0.20	90.00
01/23/2020	KM	ATTEND TO APPROVAL OF DISBURSEMENT FOR NRF.	0.30	135.00

01/23/2020	KM	REVIEW AND ATTEND TO EMAILS RE: MARRICK REFUND.	0.40	180.00
01/23/2020	JEG	UPDATE BUDGET FOR ACTUAL THROUGH 1/19/20 AND FORECAST FOR NEXT 13 WEEKS.	1.30	494.00
01/24/2020	KM	REVIEW AND ATTEND TO NOTIFICATION OF COUNTY AGENCIES RE: SALE OF FF&E.	0.60	270.00
01/24/2020	KM	REVIEW AND ATTEND TO EMAILS RE: AR SETTLEMENT.	0.40	180.00
01/24/2020	KM	REVIEW AGENT RESPONSE TO ASSIGNEE PROPOSAL AND ATTEND TO EMAILS RE: SAME.	0.40	180.00
01/26/2020	KM	REVIEW AND ATTEND TO EMAILS RE: ACCESS ISSUES AND LSI IT TEAM TROUBLESHOOTING.	0.60	270.00
01/26/2020	KM	REVIEW AND PREPARE CHECK REGISTER FOR WEEKLY BANK ACTIVITY REPORT.	0.60	270.00
01/27/2020	KM	TC WITH S KAPILA, E PETERSON AND H RIEDEL TO REVIEW CASH COLLATERAL.	0.70	315.00
01/27/2020	KM	REVIEW WEEKLY BANK ACTIVITY REPORT, AR BANK DEPOSITS FOR ACCORDIAS AND REVISED BUDGET.	0.60	270.00
01/27/2020	KM	REVIEW AGENT COUNTER PROPOSAL FOR USE OF CASH COLLATERAL AND COUNSEL COMPARISON SUMMARY. PREP FOR CALL WITH ASSIGNEE AND COUNSEL RE: SAME.	0.80	360.00
01/27/2020	KM	REVIEW AND ATTEND TO EMAILS RE: MARRICK REFUND.	0.30	135.00
01/27/2020	KEF	T CALLS WITH HIGHWOODS STAFF RE: INFORMATION ON MEDICAL INTERESTED PARTIES FOR CART WASHER AND ATTACHED EQUIPMENT FOR REDUCTION OF LEASE NEGOTIATIONS	0.70	193.20
01/27/2020	JEG	UPDATE BUDGET FOR ACTUAL THROUGH 1/26/20 AND FORECAST FOR THE NEXT 13 WEEKS.	1.00	380.00
01/28/2020	FDD	REVIEW BUDGET FOR WEEK ENDING JANUARY 26, 2020.	0.30	88.80
01/28/2020	KM	REVIEW AND UPDATE BUDGET, OVERLAP EXPENSES AND PROF FEES AND NOTES AND PROF FEE ALLOCATIONS.	2.20	990.00
01/28/2020	KM	TC WITH E PETERSON AND ATTEND TO EMAILS RE: MARRICK REFUND.	0.30	135.00

01/28/2020	KM	REVIEW AND ATTEND TO EMAILS RE: HOWARD AR LOP SETTLEMENT.	0.30	135.00
01/29/2020	KM	TC WITH E PETERSON AND D KELCE TO REVIEW MARRICK OFFSET AND REFUND DUE.	0.30	135.00
01/29/2020	KM	REVIEW WATERFALL AND ATTEND TO EMAILS RE: HOWARD LOP SETTLEMENT.	0.30	135.00
01/29/2020	KM	REVISE BUDGET PER ASSIGNEE AND COUNSEL COMMENTS AND PREPARE SUMMARY AND PRODUCE TO AGENT AND FA FOR REVIEW.	1.10	495.00
01/29/2020	KM	REVIEW AND ATTEND TO EMAILS WITH ACCORDIAS AND LSI IT TEAM RE: TRANSFER OF NEXTGEN DATA.	0.40	180.00
01/29/2020	KM	REVIEW AND ATTEND TO EMAILS RE: GODADDY DOMAIN RENEWALS AND IP ASSET AUCTION.	0.40	180.00
01/30/2020	KM	REVIEW INTANGIBLE PROPERTY AND INTELLECTUAL PROPERTY AND PREPARE SUMMARY EXHIBIT FOR MOTION FOR AUCTION.	1.30	585.00
01/30/2020	KM	FINALIZE HOWARD LOP AR SETTLEMENT.	0.30	135.00
01/30/2020	KEF	REVIEW AND RESPOND TO EMAILS RE: IP AUCTION	0.20	55.20
01/31/2020	KM	REVIEW AND REVISE EXHIBIT FOR SALE OF IP ASSETS AND FOLLOW UP INQUIRIES RE: SOURCE OF SALES FORCE DATA.	1.20	540.00
01/31/2020	KM	REVIEW AND ATTEND TO EMAILS RE: ACCORDIAS DATA EXTRACT AND TRANSFER.	0.80	360.00
				29,219.80
<b>BUSINESS INTERRUPTION CLAIM</b>				
01/06/2020	MCP	T/C WITH T. ELLIGETT RE: HURRICANE CLAIM.	0.30	108.00
01/06/2020	MCP	REVIEW OF CLAIM IN PERPETRATION FOR CALL.	0.30	108.00
01/21/2020	MCP	REVIEW OF MDD ANALYSIS RE: EXPANDED WINDOW AND RESPOND TO TOM RE: SAME.	0.20	72.00
				288.00
<b>CLAIMS ADMINISTRATION</b>				
01/14/2020	KM	REVIEW REQUEST FROM COUNSEL RE: CLAIMS.	0.30	135.00

01/24/2020	RLW	TRACK ADDITIONAL CLAIMS RECEIVED	0.30	96.00
01/28/2020	RLW	TRACK CLAIMS RECEIVED BY COUNSEL ON 01.28.2020	0.20	64.00
01/30/2020	KM	RESPOND TO VENDOR INQUIRY AND PROVIDE POC FORM.	0.30	135.00
				430.00

**D&O LITIGATION**

01/24/2020	MSK		1.50	510.00
				510.00

**DOCUMENT MANAGEMENT**

01/10/2020	KM	ATTEND TO EMAILS RE: FL DOH ACCESS TO SERVERS FOR LSI MEDICAL RECORDS ACCESS AND RESPONSES.	0.40	180.00
01/12/2020	KM	REVIEW AND ATTEND TO EMAILS RE: FL DOH SERVERS AND ACCESS.	0.40	180.00
01/13/2020	KM	TC WITH FL DOH AND LSI IT TEAM AND ATTEND TO EMAILS RE: REVIEW HOST SERVER FAILURE AND PROCESS TO GAIN ACCESS.	1.70	765.00
01/14/2020	KM	REVIEW AND ATTEND TO EMAILS WITH IRON MOUNTAIN ABOUT RECORDS IN STORAGE.	0.30	135.00
01/15/2020	KM	REVIEW AND ATTEND TO MEDICAL RECORD REQUESTS AND STATUS OF FL DOH ACCESS TO SERVERS.	0.40	180.00
01/16/2020	KM	REVIEW AND ATTEND TO EMAILS RE: FL DOH ACCESS TO SERVERS STATUS, LASERFICHE PRESERVATION, IRON MOUNTAIN RECORDS IN STORAGE AND PURE STORAGE RENEWAL.	1.20	540.00
01/21/2020	KM	REVIEW AND ACCESS IRON MOUNTAIN SECONDARY CONTACT ACCESS TO MANAGE RECORD STORAGE.	0.60	270.00
01/24/2020	KM	REVIEW AND ATTEND TO EMAIL RE: STATUS OF FL DOH AND LSI IT MEDICAL RECORD TRANSFER AND ACCESS.	0.30	135.00
				2,385.00

**EMPLOYEE BENEFITS/PENSIONS**

01/22/2020	MCP	REVIEW OF QUESTIONNAIRE. EMAIL RESPONSE TO SAME.	0.30	108.00
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01/22/2020	KM	REVIEW AND ATTEND TO EMAILS RE: 401K.	0.40	180.00
01/23/2020	KM	REVIEW MOTION TO APPROVE MILLENNIUM AGMT.	0.30	135.00
01/28/2020	MCP	ATTEND TO 401K NOTICE ISSUES. REVIEW OF MY PLAN MANAGER AND EMAILS RE: SAME.	0.30	108.00
01/28/2020	KM	REVIEW AND ATTEND TO EMAILS RE: MOTION TO APPROVE MILLENNIUM AND NOTICING PLAN PARTICIPANTS.	0.40	180.00
01/30/2020	MCP	T/C WITH KHAN RE: ADDRESSES. REVISE SAME FOR MAIL MERGE.	0.20	72.00
01/30/2020	MCP	EMAILS WITH VANGUARD.	0.10	36.00
				819.00

**FORENSIC INVESTIGATION**

01/02/2020	SKB		0.40	141.60
01/06/2020	MMD		1.00	496.00
01/06/2020	SKB		0.20	70.80
01/07/2020	KM		0.50	225.00
01/07/2020	SKB		0.20	70.80
01/08/2020	SKB		1.10	389.40
01/08/2020	SKB		1.40	495.60
01/08/2020	MMD		0.80	396.80
01/09/2020	KM		0.40	180.00
01/09/2020	SKB		4.90	1,734.60

01/09/2020	KM		1.20	540.00
01/10/2020	SKB		4.30	1,522.20
01/10/2020	SKB		0.30	106.20
01/10/2020	SKB		0.30	106.20
01/10/2020	KM		1.30	585.00
01/12/2020	KM		0.60	270.00
01/13/2020	SKB		0.30	106.20
01/14/2020	SKB		0.50	177.00
01/14/2020	SKB		0.50	177.00
01/14/2020	SKB		0.70	247.80
01/16/2020	SKB		0.60	212.40
01/16/2020	SKB		0.40	141.60
01/21/2020	SKB		0.30	106.20
01/22/2020	SKB		0.70	247.80
01/23/2020	SKB		0.40	141.60



01/23/2020	KM		0.40	180.00
01/23/2020	MMD		2.10	1,041.60
01/24/2020	SKB		3.30	1,168.20
01/24/2020	MMD		4.80	2,380.80
01/26/2020	SKB		0.40	141.60
01/27/2020	SKB		1.60	566.40
01/27/2020	SKB		0.60	212.40
01/27/2020	MMD		2.60	1,289.60
01/27/2020	MMD		0.70	347.20
01/28/2020	SKB		3.10	1,097.40
01/28/2020	MMD		2.40	1,190.40
01/29/2020	RLW		0.20	64.00
01/29/2020	SKB		5.60	1,982.40
01/29/2020	SKB		1.80	637.20
01/29/2020	KM		0.40	180.00

01/29/2020	MMD		2.40	1,190.40
01/30/2020	SKB		4.50	1,593.00
01/31/2020	SKB		0.30	106.20
01/31/2020	KM		0.80	360.00
				24,616.60

**OPERATIONS**

01/01/2020	RLW	REVIEW LSI EMAILS AND LOG 1099 TIME	0.50	160.00
01/02/2020	RLW	REVIEW LSI MAIL AND EMAIL, LOG AR CHECKS TO SEND TO THE LOCKBOX AND TRACK A/P INVOICES	3.80	1,216.00
01/03/2020	RLW	REVIEW LSI MAIL AND EMAIL, LOG AR CHECKS TO SEND TO THE LOCKBOX AND TRACK A/P INVOICES	0.60	192.00
01/06/2020	RLW	REVIEW LSI MAIL AND EMAILS, LOG 1099 TIME AND TRACK A/P INVOICES	1.40	448.00
01/07/2020	RLW	REVIEW LSI MAIL AND EMAILS, LOG 1099 TIME, TRACK A/P INVOICES AND LOG THE A/R TO SEND TO THE LOCKBOX	3.10	992.00
01/08/2020	RLW	REVIEW LSI EMAILS	1.30	416.00
01/09/2020	RLW	REVIEW LSI MAIL AND EMAIL	1.40	448.00
01/09/2020	MW	TREASURY FUNCTIONS - PREPARE PAYROLL AND MONTHLY PAYMENTS. TEND TO EMAILS RE MICROSOFT BILLING TO KM.	1.00	260.00
01/10/2020	RLW	REVIEW LSI MAIL AND EMAIL, LOG AR CHECKS TO SEND TO THE LOCKBOX AND TRACK A/P INVOICES AND EXAMINE THE LSI VS BONATI FILES TO PROVIDE TO COUNSEL	3.70	1,184.00
01/10/2020	KM	ATTEND TO TREASURY FUNCTIONS.	0.30	135.00
01/10/2020	MW	PREPARE WIRE TRANSFER REQUEST	0.50	130.00
01/10/2020	CDM	PROCESS PAYABLES; VERIFY WIRE INSTRUCTIONS AND WIRE REQUEST TO CENTURION	0.20	56.00

01/12/2020	KM	REVIEW AND ATTEND TO EMAILS RE: INSURANCE COVERAGE AND REQUEST FOR PAYROLL DATA RE: WORKERS COMP.	0.60	270.00
01/13/2020	RLW	REVIEW LSI MAIL AND EMAILS, LOG 1099 TIME AND TRACK A/P INVOICES	1.30	416.00
01/14/2020	RLW	REVIEW LSI MAIL AND EMAILS, LOG 1099 TIME AND TRACK A/P INVOICES	0.80	256.00
01/14/2020	CAS	UPLOAD PLEADINGS TO LSI WEBSITE.	0.20	38.00
01/14/2020	KM	REVIEW AND ATTEND TO APPROVAL OF AP AND 1099 WAGE DISBURSEMENTS.	0.40	180.00
01/15/2020	RLW	REVIEW LSI MAIL AND EMAILS, LOG CHECKS TO SEND TO THE LOCKBOX AND TRACK A/P INVOICES	0.60	192.00
01/15/2020	CAS	UPLOAD PLEADINGS TO LSI WEBSITE	0.20	38.00
01/15/2020	CDM	RECEIVE MONTHLY INVOICE FROM UP3; FORWARD TO KEVIN MCCOY AND MEREDITH WALKER FOR PROCESSING PAYMENT; PREPARE AND PROCESS DEPOSIT FOR REFUND RECEIVED FROM CENTURYLINK	0.10	28.00
01/16/2020	MW	TREASURY FUNCTIONS - PROCESS PAYMENTS FOR WEEKLY PAYROLL AND INVOICES	0.80	208.00
01/16/2020	CDM	PREPARE WIRE TRANSFER REQUEST FOR SHI CORP AS REQUESTED BY KEVIN MCCOY AND APPROVED BY SONEET KAPILA; SEND TO SIGNATURE BANK FOR PROCESSING; MAKE UPDATES TO WEBSITE RE RELEASE OF PATIENT RECORDS FORM.	0.60	168.00
01/17/2020	RLW	REVIEW LSI MAIL AND EMAIL, TRACK LSI A/P AND LOG CHECKS TO SEND TO LOCKBOX	0.30	96.00
01/17/2020	CAS	UPLOAD PLEADINGS TO LSI WEBSITE.	0.10	19.00
01/20/2020	RLW	REVIEW LSI MAIL AND EMAILS, LOG 1099 TIME, LOG AR CHECKS TO SEND TO THE LOCKBOX AND TRACK A/P INVOICES	1.60	512.00
01/21/2020	RLW	REVIEW LSI MAIL AND EMAILS, LOG 1099 TIME AND TRACK A/P INVOICES	1.40	448.00
01/22/2020	RLW	REVIEW LSI MAIL AND EMAIL	0.80	256.00
01/23/2020	RLW	REVIEW LSI MAIL AND EMAIL	0.80	256.00

01/23/2020	CAS	UPLOAD PLEADING TO LSI WEBSITE.	0.10	19.00
01/23/2020	KM	REVIEW MAIL AND CORRESPONDENCE.	0.70	315.00
01/23/2020	MW	PREPARE PAYMENTS FOR WEEKLY INVOICES AND PAYROLL CHECKS	0.90	234.00
01/24/2020	RLW	REVIEW LSI MAIL AND EMAIL AND LOG CHECKS TO SEND TO LOCKBOX	1.80	576.00
01/27/2020	RLW	REVIEW LSI MAIL AND EMAILS, LOG 1099 TIME AND TRACK A/P INVOICES	1.60	512.00
01/27/2020	CAS	UPLOAD PLEADING TO LSI WEBSITE.	0.10	19.00
01/28/2020	RLW	REVIEW LSI MAIL AND EMAILS, LOG 1099 TIME, LOG CHECKS TO SEND TO THE LOCKBOX AND TRACK A/P INVOICES	1.60	512.00
01/28/2020	KM	REVIEW AP AND 1099 WAGES FOR DISBURSEMENT APPROVAL.	0.40	180.00
01/29/2020	RLW	REVIEW LSI MAIL AND EMAIL	0.60	192.00
01/30/2020	RLW	REVIEW LSI MAIL AND EMAIL	0.80	256.00
01/30/2020	MW	PREPARE WEEKLY PAYMENTS FOR VENDORS AND WEEKLY PAYROLL.	1.00	260.00
01/31/2020	RLW	REVIEW LSI MAIL AND EMAIL	1.00	320.00
01/31/2020	CAS	UPLOADED PLEADINGS TO LSI WEBSITE.	0.20	38.00
				12,451.00

**TAX ISSUES**

01/15/2020	LJJ	FOLLOW-UP FOR 1099 INFORMATION	0.10	46.00
01/20/2020	LJJ	REVIEW 2018 ACCOUNTING, 2019 ACCOUNTING AND ADJUSTMENTS NECESSARY TO BRING BOOK AND TAX INCOME TO RECONCILE. REQUEST DETAILS OF ASSETS AND LIABILITIES.	1.40	644.00
01/21/2020	LJJ	FOLLOW-UP REGARDING 1099 INFORMATION AND BALANCE SHEET ITEMS	0.80	368.00

01/22/2020	LJJ	FOLLOW-UP REGARDING 1099 INFORMATION	0.40	184.00
01/22/2020	KM	REVIEW AND PROVIDE UPDATE OF ASSETS FOR L JOHNSON AND 2019 TAX PREP AND 1099 TAX PREP.	0.80	360.00
01/23/2020	MW	PREPARE 1099 AND 1096 FORMS FOR 2019.	3.20	832.00
01/26/2020	KM	REVIEW AND ATTEND TO EMAILS RE; TAX PREP AND 1099 PREP.	0.70	315.00
01/27/2020	KJJ	INPUT INFORMATION INTO LASERLINK IN PREPARATION FOR ASSEMBLY OF FORMS 1096 & 1099-MISC	1.30	221.00
01/28/2020	LJJ	REVIEW 1099s	0.80	368.00
01/28/2020	KJJ	ASSEMBLY OF FORMS 1096 & 1099-MISC - LSI HOLDCO	0.70	119.00
01/28/2020	KJJ	FINALIZE AND TRANSMIT FORMS 1096 & 1099-MISC - LASER SPINE INSTITUTE	0.30	51.00
01/29/2020	KJJ	COMPLETION OF FORMS 1096 & 1099-MISC FOR SIGNATURE - LSI HOLDCO	0.20	34.00
01/30/2020	LJJ	FINAL REVIEW OF 2019 FORMS 1099 PRE- ASSIGNMENT	0.60	276.00
01/30/2020	KJJ	FINALIZE AND TRANSMIT FORM 1099-MISC COPY B TO RECIPIENTS - LSI HOLDCO	0.30	51.00
01/31/2020	KM	REVIEW AND ATTEND TO EMAILS RE: 2019 TAX PREP, ASSETS SOLD AND BALANCE SHEET.	0.70	315.00
				4,184.00
			Total	74,903.40

**EXPENSES**

12/28/2019	EXP	AIRFARE - KM - TAMPA		313.98
01/01/2020	EXP	SONEET KAPILA AIRFARE - FTL TAMPA FTL		537.99
01/01/2020	EXP	SONEET KAPILA - LYFT TRANSPORTATION		9.25
01/01/2020	EXP	SONEET KAPILA - LYFT TRANSPORTATION		9.65

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01/01/2020	EXP	SONEET KAPILA - LYFT TRANSPORTATION	24.67
01/02/2020	EXP	POSTAGE	1.00
01/02/2020	EXP	FEDEX	21.40
01/02/2020	EXP	MILEAGE - KEF - TAMPA	81.65
01/02/2020	EXP	MILEAGE - KEF - NEW SMYRNA BEACH	85.10
01/02/2020	EXP	SONEET KAPILA - ACCOMMODATIONS TAMPA	168.67
01/02/2020	EXP	MEALS, TAMPA - SONEET KAPILA, KAREN FUGATE	37.00
01/02/2020	EXP	UBER - KM - TAMPA	21.22
01/02/2020	EXP	UBER - KM - FORT LAUDERDALE	32.02
01/03/2020	EXP	POSTAGE	3.50
01/06/2020	EXP	POSTAGE	2.50
01/08/2020	EXP	POSTAGE	0.50
01/08/2020	EXP	FEDEX	22.76
01/09/2020	EXP	MICROSOFT OFFICE 365 LICENSE	144.00
01/13/2020	EXP	POSTAGE	4.50
01/13/2020	EXP	OPENVOICE - JANUARY 2020	36.25
01/15/2020	EXP	PRINTED COPIES - JANUARY (01/01/20-01/15/20)	664.80
01/16/2020	EXP	POSTAGE	6.00

01/17/2020	EXP	CERTIFIED MAIL	4.95
01/17/2020	EXP	CERTIFIED MAIL	32.75
01/20/2020	EXP	POSTAGE	1.15
01/20/2020	EXP	POSTAGE	0.50
01/20/2020	EXP	FEDEX	22.70
01/23/2020	EXP	POSTAGE	4.50
01/24/2020	EXP	FEDEX	22.70
01/28/2020	EXP	POSTAGE	15.50
01/28/2020	EXP	CERTIFIED MAIL	7.80
01/30/2020	EXP	POSTAGE	24.00
01/31/2020	EXP	POSTAGE	7.50
01/31/2020	EXP	SHAREFILE - JANUARY 2020	97.96
01/31/2020	EXP	PRINTED COPIES - JANUARY 2020 (01/16/20-01/31/20)	80.10
			2,550.52
		Total	2,550.52
		Discount	(3,663.78)
		Total amount of this invoice	\$73,790.14

Invoice payable upon receipt. Thank you for this opportunity to be of service.

# Kapila Mukamal

CPAs, Forensic and Insolvency Advisors

EIN #46-5394135

**LASER SPINE INSTITUTE, LLC - CPA**

**Client ID: 89010**

**Invoice #6417 - 02/29/20**

## TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
SKB - SURUCHI BANEZ - PRINCIPAL CPA, CIRA, CFE	54.80	354.00	19,399.20
MMD - MELISSA DAVIS - PARTNER CPA, CIRA, CFE	13.60	496.00	6,745.60
FDD - FRANK DIAZ-DRAGO - CONSULTANT	1.30	296.00	384.80
JEG - JOSEPH GILLIS - PRINCIPAL CPA	2.80	380.00	1,064.00
KJJ - KY JOHNSON - FORENSIC ANALYST	0.60	170.00	102.00
LJJ - LESLEY JOHNSON - PARTNER/TAX CPA, CIRA	0.50	460.00	230.00
MSK - MELISSA KATZ - CONSULTANT CPA, CVA, CFF	29.20	340.00	9,928.00
KM - KEVIN MCCOY - PARTNER CPA, CFE, CIRA	33.70	450.00	15,165.00
CDM - CATHERINE MURCHISON - FORENSIC ANALYST	0.30	280.00	84.00
SN - STUART NEIBERG - PRINCIPAL CPA, ABV, CFA	25.50	450.00	11,475.00
MCP - MARK PARISI - CONSULTANT CPA, CFE, CIRA	5.10	360.00	1,836.00
CAS - CHRISTINA SHINABERRY - PARAPROFESSIONAL	0.40	190.00	76.00
MW - MEREDITH WALKER - PARAPROFESSIONAL	3.30	260.00	858.00
RLW - RACHEL WEISS - CONSULTANT CPA, CFE	20.30	320.00	6,496.00

Kapila Building • 1000 South Federal Highway • Suite 200 • Fort Lauderdale FL 33316

• Broward 954-761-1011 • Dade 786-517-5771

Affiliated Office in London, England

[www.kapilamukamal.com](http://www.kapilamukamal.com)





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TOTAL	<u>191.40</u>	<u>\$73,843.60</u>
	<b>BLENDED RATE</b>	<b>\$385.81</b>
	DISCOUNT	(1,735.58)
	TOTAL EXPENSES	<u>1,008.47</u>
TOTAL AMOUNT OF THIS INVOICE		<u>\$73,116.49</u>
	ADJUSTED	
	BLENDED RATE	<u>\$376.74</u>



# Kapila/Mukamal

CPAs, Forensic and Insolvency Advisors

1000 S. Federal Highway, Suite 200

Fort Lauderdale, FL 33316

Phone - 954-761-1011 F - 954-761-1033 www.kapilamukamal.com

EIN #46-5394135

LASER SPINE INSTITUTE, LLC - CPA

C/O SONEET KAPILA, ASSIGNEE

Invoice: 6417

02/29/2020

Client ID: 89010

For Professional Services Rendered Through February 29, 2020

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
<b>ASSET DISPOSITION</b>				
02/01/2020	KM	REVIEW AND PREPARE CK REGISTER FOR WEEKLY ACTIVITY REPORT AND REVIEW R YATES AR AGING AS OF JAN 31, 2020.	0.40	180.00
02/03/2020	KM	REVIEW ACCORDIAS ADDENDUM TO AGREEMENT AND APPROVAL FROM ASSIGNEE AND AGENT TO PROCEED WITH DATA EXTRACT AND TRANSFER.	0.80	360.00
02/04/2020	KM	REVIEW REVISIONS TO CONSOLIDATE BUDGET AND CHANGE FROM WEEKLY TO MONTHLY ROLLING BUDGET.	1.20	540.00
02/04/2020	KM	REVIEW AND ATTEND TO APPROVAL OF AP AND 1099 WAGES.	0.40	180.00
02/04/2020	KM	REVIEW INQUIRY FORM COUNSEL AND FOLLOW UP WITH LSI TEAM MEMBERS RE: SALES FORCE DATA.	0.40	180.00
02/04/2020	JEG	INITIAL PREPARATION OF CASH FLOW SUMMARY FROM 3/15 THROUGH 1/31/19 AND MONTHLY BUDGET TEMPLATE; RELATED CONFERENCE W/ K.MCCOY (KM).	2.00	760.00
02/05/2020	KM	REVIEW AND ATTEND TO EMAILS RE: ACCORDIAS TRANSFER OF DATA.	0.80	360.00
02/06/2020	KM	TC WITH AGENT AND ACCORDIAS TEAM TO REVIEW COLLECTIONS AND 6 MONTH EXTENSION.	0.40	180.00
02/06/2020	KM	REVIEW REVISED BUDGET AND WEEKLY BANK ACTIVITY REPORT.	0.30	135.00
02/06/2020	KM	REVIEW AND ATTEND TO EMAILS RE: SALE FORCE DATA AND MARKETING DEPT AGMTS OR SCRIPT FOR USE OF DATA.	0.40	180.00
02/06/2020	KM	REVIEW AND ATTEND TO EMAILS RE: ACCORDIAS DATA EXTRACT AND TRANSFER.	0.30	135.00
02/06/2020	JEG	CONTINUE WORK ON CASH FLOW SUMMARY FROM 3/15 THROUGH 1/31/19 AND MONTHLY BUDGET TEMPLATE; RELATED CORRESPONDENCE W/ K.MCCOY (KM).	0.80	304.00

02/07/2020	RLW	REVIEW LSI FILES FOR PATIENT EMPOWERMENT SCRIPTS	0.40	128.00
02/07/2020	KM	REVIEW AND ATTEND TO EMAILS RE: SALES FORCE DATA AVAILABLE FOR AUCTION.	0.40	180.00
02/07/2020	KM	REVIEW AND EDIT ACCORDIAS ADDENDUM AND SUBMIT TO ASSIGNEE AND COUNSEL FOR REVIEW AND APPROVAL.	0.60	270.00
02/07/2020	KM	ATTEND TO APPROVAL OF TRANSFER TO COVER BANK ANALYSIS FEES.	0.30	135.00
02/08/2020	KM	REVIEW AND ATTEND TO EMAILS RE: APPROVAL OF SETTLEMENT WITH HIGHWOODS.	0.20	90.00
02/10/2020	KM	TC WITH E PETERSON RE: EXECUTING CERTIFICATE PER REQUEST FROM COUNSEL FOR RECORDS AND BILLING.	0.20	90.00
02/10/2020	KM	REVIEW AND PREPARE CHECK REGISTER FOR WEEKLY BANK ACTIVITY REPORT.	0.60	270.00
02/10/2020	KM	REVIEW AND ATTEND TO APPROVAL OF AP.	0.30	135.00
02/11/2020	KM	TC WITH E PETERSON RE: IP ASSET AUCTION AND ACCORDIAS ADDENDUM.	0.30	135.00
02/11/2020	KM	ATTEND TO APPROVAL OF 1099 WAGES AND TCB TRANSFER TO COVER BANK FEES.	0.40	180.00
02/12/2020	KM	TC WITH CAREPAYMENT RECEIVER TO REVIEW OBLIGATIONS FOR LSI.	0.20	90.00
02/12/2020	KM	REVIEW MOTION FOR AUCTION OF IP AND REVISE EXHIBIT OF ASSETS.	0.90	405.00
02/12/2020	KM	UPDATE PROF FEE ALLOCATIONS FORM JANUARY INVOICES, UPDATE ACTUAL RECEIPTS AND DISBURSEMENT SCHEDULE AND ALLOCATIONS THROUGH JAN 31, 2020 AND UPDATE REVISED MONTHLY BUDGET FROM FEB THROUGH JULY 2020.	2.60	1,170.00
02/12/2020	KM	REVIEW HIGHWOODS SETTLEMENT AGMT.	0.30	135.00
02/14/2020	FDD	UPDATE ACTUAL CASH FLOW SUMMARY AND MONTHLY BUDGET.	1.30	384.80
02/17/2020	KM	REVIEW AND FOLLOW UP ON AGENT APPROVAL FOR ACCORDIAS ADDENDUM TO CONTRACT AND AR MARKETING REPS.	1.20	540.00

02/17/2020	KM	PREPARE CK REGISTER FOR WEEKLY ACTIVITY REPORT AND REVIEW REVISED MONTHLY BUDGET.	1.20	540.00
02/18/2020	KM	ATTEND TO TREASURY, APPROVAL OF 1099, AP AND WIRE TRANSFER APPROVAL.	0.80	360.00
02/18/2020	KM	REVIEW AND UPDATE ACTUAL SUMMARY THROUGH JAN 31, 2020 AND 6 MONTH BUDGET. PREPARE SUMMARY FOR AGENT AND FA.	1.60	720.00
02/21/2020	KM	REVIEW CORRESPONDENCE TO PROP APPRAISERS OFFICE FOR TAMPA, ST LOUIS AND SCOTTSDALE TO NOTIFY FFE WAS SOLD.	0.40	180.00
02/23/2020	KM	REVIEW AND PREPARE CK REGISTER FOR WEEKLY ACTIVITY REPORT.	0.40	180.00
02/24/2020	KM	REVIEW STATUS REPORT FOR HEARING.	1.10	495.00
02/24/2020	KM	REVIEW AND ATTEND TO ACCORDIAS ADDENDUM FOR DATA EXTRACT AND CONVERSION.	0.40	180.00
02/25/2020	KM	REVIEW AND ATTEND TO TREASURY FUNCTIONS AND APPROVAL OF AP AND 1099 WAGES.	0.60	270.00
02/25/2020	KM	REVIEW AND ATTEND TO EMAILS RE: AR MARKETING COMPANY REQUESTS.	0.60	270.00
02/26/2020	KM	REVIEW NEXTGEN INVOICES, ACCORDIAS ADDENDUM AND ATTEND TO TREASURY FUNCTIONS.	0.60	270.00
02/26/2020	KM	REVIEW AND ATTEND TO REQUESTS RE: INSURANCE COVERAGE LIMITS AND TERMINATION.	0.30	135.00
02/26/2020	KM	ATTEND TO EMAILS RE: AR MARKETING COMPANY REQUESTS.	0.40	180.00
02/27/2020	KM	TC WITH ACCORDIAS AND FFN TEAMS RE: MARKETING AR PORTFOLIO FOR SALE AND PREPARE SUMMARY OF DISCUSSION FOR AGENT.	0.90	405.00
02/27/2020	KM	REVIEW ACCORDIAS AGMTS AND REQUIREMENTS TO EXIT BILLING/COLLECTION AND MITIGATE COSTS.	0.80	360.00
02/27/2020	KM	REVIEW AND PREPARE LIST OF OPEN ITEMS FOR HEARING AND MEETING WITH COUNSEL.	0.40	180.00
02/28/2020	KM	TC WITH D EASON FROM FFN TO REVIEW MARKETING AGREEMENT.	0.50	225.00
02/28/2020	KM	REVIEW AND ATTEND TO EMAILS RE: AR MARKETING: MOTION	1.60	720.00

TO APPROVE CONTRACT AND SALE, ACCORDIAS REPORTS  
AND MOTION TO REJECT NEXTGEN CONTRACT (.1.3). TC WITH  
E PETERSON RE: SAME (.3).

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13,501.80

**BUSINESS INTERRUPTION CLAIM**

02/05/2020	KM	REVIEW AND ATTEND TO EMAILS FORM COUNSEL RE: AFM RESPONSE.	0.30	135.00
02/05/2020	MCP	MULTIPLE EMAILS WITH TOM RE: IRMA CLAIM.	0.70	252.00
02/07/2020	KM	TC WITH S KAPILA, M PARISI AND R FENSTERMACHER TO REVIEW BI CLAIM.	0.50	225.00
02/07/2020	MCP	T/C WITH S. KAPILA, K. MCCOY AND RISK EXPERT RE: CLAIM.	0.50	180.00
02/11/2020	MCP	T/C WITH RICK RE: CLAIM.	0.20	72.00
02/11/2020	MCP	T/C WITH RICK AND TOM RE: CLAIM.	0.50	180.00
02/11/2020	KM	REVIEW AND ATTEND TO EMAILS RE: PROOF OF LOSS.	0.30	135.00
02/11/2020	MCP	REVIEW OF HURRICANE CLAIM DOCUMENTS AND LETTERS.	0.60	216.00
02/14/2020	MCP	RESEARCH CORE FACILITY INVOICE PAYMENT.	0.40	144.00
02/14/2020	MCP	REVIEW OF CLAIM WITH S. KAPILA AND R. FENSTERMACHER. DISCUSS WITH COUNSEL.	1.60	576.00
02/14/2020	MCP	CONTINUED REVIEW OF HURRICANE IRMA CLAIM.	0.40	144.00
02/14/2020	KM	REVIEW AND ATTEND TO EMAILS RE: REVIEW OF PROOF OF CLAIM	0.30	135.00
02/20/2020	MCP	REVIEW OF EMAILS RE: PROOF OF LOSS.	0.20	72.00
02/20/2020	KM	REVIEW AND ATTEND TO EMAILS RE: IRMA CLAIM AND POL.	0.30	135.00
02/23/2020	KM	REVIEW AND ATTEND TO REQUESTS FROM RISK CONSULTANT FOR IRMA CLAIM.	0.60	270.00
02/24/2020	KM	REVIEW AND RESPOND TO RISK CONSULTANT INQUIRES RE: IRMA CLAIM AND POL.	0.80	360.00

				3,231.00
<b>D&amp;O LITIGATION</b>				
02/04/2020	SN	REVIEW FINANCIALS AND AMENDED CLAIM.	2.20	990.00
02/05/2020	SN	REVIEW FINANCIAL STATEMENTS	1.40	630.00
02/06/2020	SN	REVIEW FINANCIAL INFORMATION, MODELING PREPARATION	1.40	630.00
02/09/2020	SN	REVIEW VALUATION AND PROJECTIONS	1.80	810.00
02/10/2020	SN	REVIEW PROJECTIONS/BUDGET AND VALUATION.	2.10	945.00
02/11/2020	SN	REVIEW PAYOR MIX AND MODELING	1.70	765.00
02/19/2020	SN	REVIEW VARIOUS FINANCIAL DOCUMENTS	2.10	945.00
02/20/2020	SN	REVIEW FINANCIAL INFORMATION	1.80	810.00
02/21/2020	SN	REVIEW EMAIL CORRESPONDENCE	1.70	765.00
02/27/2020	SN	REVIEW QUALITY OF EARNINGS REPORT AND PRESS RELEASES	2.60	1,170.00
				8,460.00
<b>DOCUMENT MANAGEMENT</b>				
02/14/2020	KM	REVIEW AND ATTEND TO EMAILS RE: FL DOH MEDICAL RECORD RESTORATION.	0.30	135.00
02/28/2020	KM	REVIEW AND ATTEND TO EMAILS RE: FL DOH ACCESS TO MEDICAL RECORDS.	0.30	135.00
				270.00
<b>EMPLOYEE BENEFITS/PENSIONS</b>				
02/28/2020	KM	REVIEW VANGUARD COMPLIANCE QUESTIONNAIRE AND REQUEST LSI STAFF TO COMPLETE FOR PLAN WIND DOWN.	0.30	135.00
				135.00
<b>FORENSIC INVESTIGATION</b>				
02/01/2020	KM		0.40	180.00

02/04/2020	SKB		0.40	141.60
02/04/2020	KM		0.30	135.00
02/04/2020	MMD		2.30	1,140.80
02/05/2020	SKB		4.60	1,628.40
02/06/2020	SKB		2.10	743.40
02/06/2020	SKB		1.10	389.40
02/07/2020	SKB		0.40	141.60
02/10/2020	SKB		0.40	141.60
02/10/2020	MSK		1.40	476.00
02/10/2020	SKB		0.40	141.60
02/10/2020	MSK		0.60	204.00
02/10/2020	KM		0.60	270.00
02/11/2020	KM		0.30	135.00
02/11/2020	MSK		3.40	1,156.00

02/11/2020	SKB		0.40	141.60
02/11/2020	SKB		0.80	283.20
02/12/2020	SKB		0.30	106.20
02/12/2020	SKB		1.70	601.80
02/12/2020	SKB		0.50	177.00
02/12/2020	SKB		0.90	318.60
02/12/2020	SKB		0.30	106.20
02/13/2020	SKB		0.40	141.60
02/13/2020	SKB		3.80	1,345.20
02/13/2020	SKB		2.20	778.80
02/14/2020	SKB		0.20	70.80
02/14/2020	SKB		4.10	1,451.40
02/14/2020	SKB		0.30	106.20
02/14/2020	RLW		0.40	128.00



02/17/2020	MSK		2.70	918.00
02/17/2020	SKB		0.20	70.80
02/18/2020	MSK		4.40	1,496.00
02/18/2020	SKB		0.50	177.00
02/18/2020	MMD		1.80	892.80
02/19/2020	SKB		1.30	460.20
02/20/2020	MSK		0.60	204.00
02/20/2020	SKB		0.60	212.40
02/20/2020	SKB		6.90	2,442.60
02/20/2020	KM		0.30	135.00
02/20/2020	MMD		1.00	496.00
02/21/2020	SKB		0.90	318.60

02/21/2020	SKB	2.70	955.80
02/21/2020	MSK	0.10	34.00
02/21/2020	KM	0.60	270.00
02/21/2020	MMD	0.80	396.80
02/23/2020	SN	2.10	945.00
02/24/2020	MSK	1.60	544.00
02/24/2020	SKB	6.20	2,194.80
02/24/2020	SKB	0.20	70.80
02/24/2020	SKB	0.40	141.60
02/24/2020	SN	2.30	1,035.00
02/25/2020	MSK	1.30	442.00
02/25/2020	SKB	0.60	212.40
02/25/2020	SN	2.30	1,035.00
02/25/2020	MMD	1.60	793.60
02/26/2020	MSK	0.80	272.00

02/26/2020	MSK		6.50	2,210.00
02/26/2020	SKB		1.60	566.40
02/26/2020	SKB		0.40	141.60
02/26/2020	KM		0.30	135.00
02/27/2020	MSK		3.30	1,122.00
02/27/2020	SKB		6.30	2,230.20
02/27/2020	SKB		0.20	70.80
02/27/2020	MMD		2.40	1,190.40
02/28/2020	MSK		2.50	850.00
02/28/2020	SKB		0.50	177.00
02/28/2020	MMD		3.70	1,835.20

				<u>40,475.80</u>
<b>OPERATIONS</b>				
02/03/2020	RLW	REVIEW LSI MAIL AND EMAIL, TRACK 1099 TIME AND A/P INVOICES	1.90	608.00
02/03/2020	CAS	UPLOAD PLEADINGS TO LSI WEBSITE.	0.10	19.00
02/04/2020	RLW	REVIEW LSI MAIL AND EMAIL, TRACK 1099 TIME AND A/P INVOICES	0.70	224.00
02/05/2020	RLW	REVIEW LSI MAIL AND EMAIL	0.30	96.00
02/05/2020	CAS	UPLOAD PLEADINGS TO LSI WEBSITE.	0.10	19.00
02/05/2020	MW	PREPARE 1099 PAYMENTS AND PROCESS WEEKLY PAYMENTS.	0.90	234.00
02/06/2020	RLW	REVIEW LSI MAIL AND EMAIL	0.90	288.00
02/07/2020	RLW	REVIEW LSI MAIL AND EMAILS	0.30	96.00
02/10/2020	RLW	REVIEW LSI MAIL AND EMAIL, TRACK 1099 TIME AND A/P INVOICES AND LOG CHECKS TO SEND TO LOCKBOX	1.40	448.00
02/11/2020	RLW	REVIEW LSI MAIL AND EMAIL, TRACK 1099 TIME AND LOG CHECKS TO SEND TO LOCKBOX	1.40	448.00
02/12/2020	CDM	PREPARE AND PROCESS DEPOSIT FOR INSURANCE REFUND CHECK RECEIVED FROM RISK MANAGEMENT	0.10	28.00
02/12/2020	RLW	REVIEW LSI MAIL AND EMAIL	0.70	224.00
02/12/2020	KM	REVIEW COUNSEL LETTERS TO PA OAG AND RESPONSE TO SUBPOENA REQUEST FOR RECORDS.	0.40	180.00
02/13/2020	RLW	REVIEW LSI MAIL AND EMAIL AND LOG CHECKS TO SEND TO LOCKBOX	0.50	160.00
02/13/2020	MW	PREPARE 1099 PAYROLL AND PROCESS WEEKLY PAYMENTS. REVIEW EMAILS RELATING TO 1099 QUESTIONS.	1.20	312.00
02/14/2020	RLW	REVIEW LSI MAIL AND EMAIL	0.30	96.00
02/17/2020	RLW	REVIEW LSI MAIL AND EMAIL, TRACK 1099 TIME AND A/P INVOICES AND LOG CHECKS TO SEND TO LOCKBOX	1.40	448.00

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02/18/2020	RLW	REVIEW LSI MAIL AND EMAIL, TRACK 1099 TIME AND A/P INVOICES AND LOG CHECKS TO SEND TO LOCKBOX	1.30	416.00
02/19/2020	RLW	REVIEW LSI MAIL AND EMAILS	0.50	160.00
02/19/2020	MW	PROCESS PAYROLL AND PAYABLES	0.70	182.00
02/20/2020	RLW	REVIEW LSI MAIL AND EMAIL AND LOG CHECKS TO SEND TO LOCKBOX	2.20	704.00
02/21/2020	RLW	REVIEW LSI MAIL AND EMAIL AND DRAFT LETTER TO COUNTIES RE: PERSONAL PROPERTY TAX	1.80	576.00
02/24/2020	RLW	REVIEW LSI MAIL AND EMAIL, TRACK 1099 TIME AND LOG CHECKS TO SEND TO LOCKBOX	1.70	544.00
02/24/2020	CDM	DEPOSIT REFUND CHECK RECEIVED FROM CIGNA	0.10	28.00
02/25/2020	RLW	REVIEW LSI MAIL AND EMAIL, TRACK 1099 TIME AND TRACK A/P INVOICES	0.30	96.00
02/25/2020	CAS	UPLOAD PLEADINGS TO CLIENT WEBSITE.	0.10	19.00
02/25/2020	MW	PROCESS 1099 PAYROLL AND WEEKLY PAYABLES.	0.50	130.00
02/25/2020	CDM	PROCESS AND MAIL VENDOR AND CONTRACT LABOR PAYABLES	0.10	28.00
02/26/2020	RLW	REVIEW LSI MAIL AND EMAIL	0.50	160.00
02/28/2020	RLW	REVIEW LSI MAIL AND EMAIL, TRACK A/P INVOICES AND LOG CHECKS TO SEND TO THE LOCKBOX	1.40	448.00
02/28/2020	CAS	UPLOAD PLEADING TO LSI WEBSITE.	0.10	19.00
				7,438.00
<b>TAX ISSUES</b>				
02/03/2020	KJJ	FINALIZE AND TRANSMIT FORMS 1096 & 1099-MISC - LSI HOLDCO	0.10	17.00
02/12/2020	LJJ	ADDRESS EMAILS SEEKING K-1 ESTIMATES	0.10	46.00
02/17/2020	LJJ	EMAILS REQUESTING K-1S	0.30	138.00

02/18/2020	LJJ	FINALIZE FORMS 1099	0.10	46.00
02/18/2020	KJJ	PREPARED AND ASSEMBLED FORMS 1096 & 1099-MISC	0.20	34.00
02/19/2020	KJJ	COMPLETION OF FORMS 1096 & 1099-MISC FOR SIGNATURE	0.20	34.00
02/20/2020	KJJ	FINALIZE AND TRANSMIT FORMS 1096 & 1099-MISC	0.10	17.00
				332.00
			Total	73,843.60

**EXPENSES**

02/03/2020	EXP	POSTAGE		0.50
02/03/2020	EXP	CERTIFIED MAIL		8.20
02/03/2020	EXP	FEDEX		22.55
02/05/2020	EXP	POSTAGE		5.00
02/06/2020	EXP	OPENVOICE - FEBRUARY 2020		3.11
02/06/2020	EXP	OPENVOICE - FEBRUARY 2020		8.46
02/11/2020	EXP	POSTAGE		0.50
02/11/2020	EXP	FEDEX		22.39
02/14/2020	EXP	POSTAGE		5.00
02/14/2020	EXP	OPENVOICE - FEBRUARY 2020		5.03
02/15/2020	EXP	PRINTED COPIES - FEBRUARY 2020 (02/01/20-02/15/20)		63.90
02/18/2020	EXP	FEDEX		22.28

02/19/2020	EXP	POSTAGE	4.50
02/20/2020	EXP	POSTAGE	0.50
02/20/2020	EXP	CERTIFIED MAIL	7.20
02/20/2020	EXP	OPENVOICE - FEBRUARY 2020	14.78
02/21/2020	EXP	POSTAGE	3.00
02/24/2020	EXP	POSTAGE	3.00
02/26/2020	EXP	POSTAGE	4.00
02/27/2020	EXP	PARKING - FLL AIRPORT - SONEET KAPILA	25.00
02/27/2020	EXP	AIRFARE - SONEET KAPILA - FLL / TAMPA / FLL	567.96
02/27/2020	EXP	LYFT - TAMPA AIRPORT TO TAMPA - SONEET KAPILA	23.51
02/27/2020	EXP	LYFT - TAMPA TO TAMPA AIRPORT - SONEET KAPILA	24.77
02/27/2020	EXP	OPENVOICE - FEBRUARY 2020	20.24
02/28/2020	EXP	POSTAGE	0.50
02/29/2020	EXP	SHAREFILE - FEBRUARY 2020	96.69
02/29/2020	EXP	PRINTED COPIES - FEBRUARY 2020 (02/16/20-02/29/20)	45.90

1,008.47

Total 1,008.47

Discount (1,735.58)

Total amount of this invoice \$73,116.49

Invoice payable upon receipt. Thank you for this opportunity to be of service.



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  
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  
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

Case No. 2019-CA-2762  
Case No. 2019-CA-2764  
Case No. 2019-CA-2765  
Case No. 2019-CA-2766  
Case No. 2019-CA-2767  
Case No. 2019-CA-2768  
Case No. 2019-CA-2769  
Case No. 2019-CA-2770  
Case No. 2019-CA-2771  
Case No. 2019-CA-2772  
Case No. 2019-CA-2773  
Case No. 2019-CA-2774  
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.

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# COMPOSITE EXHIBIT B

**THIRD INTERIM APPLICATION OF KAPILAMUKAMAL, LLP FOR  
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES  
FOR THE PERIOD OF NOVEMBER 1, 2019 THROUGH FEBRUARY 29, 2020**

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

In re:

Laser Spine Institute, LLC. <sup>1</sup>	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.

**UPDATED STATUS REPORT AS OF FEBRUARY 25, 2020**

SONEET KAPILA, as assignee (the “Assignee”), undertook his duties as Assignee on March 14, 2019. The Assignee hereby provides the following status report summarizing some of

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<sup>1</sup> On April 8, 2019, the Court entered an order administratively consolidating this case with the assignment cases (collectively, the “Assignment Cases” or the “Assignment Estates”) 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 (collectively, the “Assignors”).

the recent activity and efforts on behalf of the Assignment Estates since the last hearing on December 20, 2019, as follows:

1. The Assignee, his professional team, and the LSI Staff continued to communicate with patients regarding the release of records to the patients. The Assignee reached an agreement with the Florida Department of Health (“**FL DOH**”) in December 2019, to assume custody and control of the patient medical records and all record requests since have been directed to the FL DOH.

2. The Assignee sold substantially all of the furniture, fixtures, and equipment at each of the leased locations. Since the last hearing date, the Assignee reached a settlement with the landlord for the Scottsdale facility and sold the assets at the Scottsdale facility for \$365,000.00<sup>2</sup>, deposited in a bank account under the Assignee’s control. Further, the Assignee sold substantially all of the assets at the Tampa location after an auction conducted by Centurion Group. The net proceeds from the auction after deduction of commissions and expenses was \$1.57 million, deposited in a bank account under the Assignee’s control.

3. The Assignee, through his litigation counsel, has been prosecuting lawsuits filed against certain recipients of fraudulent transfers and against former directors and officers for acts and omissions. In total, thus far, the Assignee has filed 18 lawsuits for recovery of fraudulent conveyances and 9 lawsuits against former directors and officers for acts and omissions. The filed lawsuits are progressing. Other litigation targets have executed tolling agreements. The Assignee has reached settlements with certain of the targets of fraudulent conveyance lawsuits. Such

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<sup>2</sup> The original sale price of the Scottsdale assets was \$390,000, however, the Assignee, with the approval of Texas Capital Bank, the secured lender, agreed to refund \$25,000 to the buyer because the MRI unit was damaged and inoperable.

settlements are set for the hearing on February 27, 2020. The actions against former officers and directors are scheduled for mediation.

4. The Assignee regularly communicates with unsecured creditors of the Assignors regarding the Assignment Cases. In particular, in addition to communicating with Texas Capital Bank, which will likely have a large deficiency claim, the Assignee has been in frequent communication with the Bailey Group, the holder of a large unsecured claim. Further, at the commencement of the case, the Assignee set up a website ([www.lsi-assignee.com](http://www.lsi-assignee.com)) that contains information about the Assignment Cases and also contains answers to frequently asked questions.

5. The Assignee has reached a settlement with Highwoods, the landlord at the Tampa location. Pursuant to such settlement, and subject to Court approval, Highwoods will be paid \$150,000 to compensate for the costs of removal of certain items as required by the lease. The Assignee's negotiations of a standstill agreement with Highwoods saved the estate over six million dollars in rent.

6. The Assignee has continued to review and investigate financial records and contractual agreements, enabling the filing of motions to reject leases in order to reduce the administrative burdens on the Assignment estates.

7. The Assignee has safe-guarded and preserved assets and records of the Assignors and formulated a strategy to monetize assets and address pending litigation.

8. The Assignee continues to review and provide support to the Buell & Elligett, P.A. firm in an effort to resolve the business interruption claim filed as a result of Hurricane Irma.

9. The Assignee has worked with Accordias, the third-party accounts receivable collection company whose retention was approved by this Court on June 11, 2019, to maximize the recovery of the outstanding accounts receivable.

10. The Assignee is preparing to auction the intangible assets, subject to a motion that will be filed shortly.

11. The Assignee continues to evaluate alternatives to the Assignors' various database platforms for future exit strategies and cost savings.

12. The Assignee continues to review and prepare for the filing of the Assignment Estates' tax returns and respond to notices and other correspondence from various tax agencies.

*/s/ Edward J. Peterson*

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[mhale@srbp.com](mailto:mhale@srbp.com)  
Counsel for Assignee

### **CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that the foregoing *Updated Status Report as of February 25, 2020* has been furnished on this 25th February, 2020 by the Court's electronic system to all parties receiving electronic service.

*/s/ Edward J. Peterson*

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Edward J. Peterson