

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

In re:

Laser Spine Institute, LLC	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.

COMPOSITE EXHIBIT A

**FIFTH INTERIM APPLICATION OF KAPILAMUKAMAL, LLP FOR
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES
FOR THE PERIOD OF JULY 1, 2020 THROUGH MAY 31, 2021**

Kapila Mukamal

CPAs, Forensic and Insolvency Advisors

EIN #46-5394135

LASER SPINE INSTITUTE, LLC - CPA

Client ID: 89010

Invoice #6894 - 07/31/20

TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
SKB - SURUCHI BANEZ - PRINCIPAL CPA, CIRA, CFE	43.40	354.00	15,363.60
JEC - JULIETTE CUSANO - FORENSIC ANALYST	12.00	170.00	2,040.00
MMD - MELISSA DAVIS - PARTNER CPA, CIRA, CFE	11.10	496.00	5,505.60
EDD - EVA HINDS - FORENSIC ANALYST	3.50	170.00	595.00
MSK - MELISSA KATZ - CONSULTANT CPA, CVA, CFF	0.30	340.00	102.00
KM - KEVIN MCCOY - PARTNER CPA, CFE, CIRA	32.70	450.00	14,715.00
SN - STUART NEIBERG - PRINCIPAL CPA, ABV, CFA	6.20	450.00	2,790.00
MCP - MARK PARISI - CONSULTANT CPA, CFE, CIRA	0.30	360.00	108.00
CAS - CHRISTINA SHINABERRY - PARAPROFESSIONAL	0.50	190.00	95.00
MW - MEREDITH WALKER - PARAPROFESSIONAL	1.00	260.00	260.00
RLW - RACHEL WEISS - CONSULTANT CPA, CFE	10.60	320.00	3,392.00

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



TOTAL	<u>121.60</u>	<u>\$44,966.20</u>
	BLENDED RATE	\$369.79
	DISCOUNT	(1,487.55)
	TOTAL EXPENSES	<u>178.46</u>
TOTAL AMOUNT OF THIS INVOICE		<u>\$43,657.11</u>
	ADJUSTED	
	BLENDED RATE	<u>\$357.55</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: 6894
07/31/2020
Client ID: 89010

For Professional Services Rendered Through July 31, 2020

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
ASSET DISPOSITION				
07/02/2020	KM	REVIEW SETTLEMENT CORRESPONDENCE FOR AR COLLECTIONS, TC WITH E PETERSON RE: SAME AND SUBMIT REQUEST TO ACCORDIAS FOR HANDLING.	0.60	270.00
07/03/2020	KM	REVIEW REQUEST FROM C PIZZO. PREPARE SUMMARY RESPONSE AND ATTEND TO EMAILS WITH S KAPILA AND COUNSEL RE: STATUS OF CASH COLLATERAL PLEADING.	1.20	540.00
07/03/2020	KM	REVIEW AND ATTEND TO EMAILS RE: PATIENT CLAIM SETTLEMENT WITH ACCORDIAS.	0.30	135.00
07/05/2020	KM	PREPARE JUNE AR COLLECTION REPORT AND SUMMARY FOR ACCORDIAS.	1.60	720.00
07/07/2020	KM	REVIEW AGENTS STIPULATION AGMT.	1.10	495.00
07/07/2020	KM	UPDATE ACTUAL RECEIPTS AND DISBURSEMENTS SCHEDULE THROUGH JUNE 30.	1.30	585.00
07/08/2020	KM	REVIEW AND REVISE SURCHARGE MOTION. REVIEW AGENT STIP AGMT AND ATTEND T MULTIPLE EMAILS RE: SAME.	2.70	1,215.00
07/08/2020	KM	REVIEW IP ASSET SALE MOTION AND RESPOND TO C PIZZO INQUIRY RE: SAME.	0.40	180.00
07/09/2020	KM	TC WITH S KAPILA AND COUNSEL RE: CASH COLLATERAL AND ABANDONMENT.	0.70	315.00
07/09/2020	KM	REVIEW AND REVISE ABANDONMENT MOTION AND ATTEND TO MULTIPLE EMAILS AND TC RE: SAME.	2.60	1,170.00
07/10/2020	KM	REVIEW AND ATTEND TO EMAILS RE: ABANDONMENT MOTION, RESERVE AND SURCHARGE CLAIMS.	2.20	990.00
07/11/2020	KM	REVIEW AND ATTEND TO APPROVAL FOR DISBURSEMENT FOR ACCORDIAS INVOICE.	0.30	135.00

07/13/2020	KM	REVIEW AND REVISE DRAFT STATUS REPORT FOR COURT FILING.	1.10	495.00
07/15/2020	KM	REVIEW FINAL INVOICES FOR TRAILING COSTS AND PREPARE APPROVAL REQUEST FOR AGENT FOR DISBURSEMENTS.	1.20	540.00
07/16/2020	KM	REVIEW AVAILABLE CASH AND UPDATE WATERFALL. PREP FOR HEARING.	1.40	630.00
07/16/2020	KM	REVIEW AND ATTEND TO EMAILS RE: AGENT RESPONSE TO ABANDONMENT MOTION.	0.60	270.00
07/17/2020	KM	REVIEW AND ATTEND TO DISBURSEMENT APPROVAL FOR NRF INVOICE (AGENT COUNSEL).	0.30	135.00
07/18/2020	KM	REVIEW WC AUDIT AND ADDITIONAL PREMIUM DUE AND ATTEND TO EMAILS RE: SAME.	0.40	180.00
07/22/2020	KM	REVIEW AND PREPARE SUMMARY OF OVERLAP EXPENSES PER COUNSEL REQUEST RE: BAILEY CREDITOR COUNSEL INQUIRY.	1.20	540.00
07/22/2020	KM	REVIEW FOURTH FEE APP FOR PROFESSIONALS.	1.80	810.00
07/22/2020	KM	REVIEW AND ATTEND TO APPROVAL OF LENDER TRAILING EXPENSES.	0.40	180.00
07/23/2020	KM	TC WITH E PETERSON AND REVIEW AND PREPARE SUMMARY OF SURCHARGE CLAIM PER ABANDONMENT MOTION.	0.40	180.00
07/23/2020	KM	REVIEW AND UPDATE ACTUALS AND WATERFALL FOR JUNE AND PROVIDE TO C PIZZO PER REQUEST.	0.60	270.00
07/24/2020	KM	ATTEND TO APPROVAL FOR DISBURSEMENTS OF LENDER TRAILING COSTS.	1.40	630.00
07/24/2020	KM	EXPORT CHECK REGISTERS AND COMPILE JULY ACTIVITY PER C PIZZO REQUEST AND PREPARE FOR CONFERENCE CALL WITH AGENT.	1.20	540.00
07/27/2020	KM	TC WITH S KAPILA, B SHILCUTT AND C PIZZO TO REVIEW CASH COLLATERAL AND BUDGET.	0.90	405.00
07/30/2020	KM	REVIEW AND ATTEND TO EMAILS AND COUNSEL REQUEST RE: SECURED LENDER PORTION OF 3RD FEE APPS.	0.40	180.00
				12,735.00

CLAIMS ADMINISTRATION

07/15/2020	RLW	REVIEW ADDITIONAL CLAIM RECEIVED	0.20	64.00
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07/30/2020	RLW	TRACK NEW CLAIMS RECEIVED	0.10	32.00
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96.00

D&O LITIGATION

07/01/2020	MMD		1.80	892.80
07/03/2020	SN		0.80	360.00
07/06/2020	SKB		0.60	212.40
07/06/2020	SKB		0.50	177.00
07/06/2020	MMD		0.70	347.20
07/07/2020	SKB		2.10	743.40
07/08/2020	SN		0.40	180.00
07/08/2020	SKB		7.10	2,513.40
07/09/2020	SKB		5.80	2,053.20
07/10/2020	SKB		1.10	389.40
07/13/2020	SKB		0.60	212.40
07/13/2020	SN		0.70	315.00
07/13/2020	SKB		0.40	141.60
07/13/2020	SKB		0.60	212.40

07/14/2020	SKB	0.40	141.60
07/14/2020	SKB	0.50	177.00
07/14/2020	SKB	0.60	212.40
07/14/2020	MMD	0.50	248.00
07/14/2020	MMD	1.60	793.60
07/15/2020	JEC	3.00	510.00
07/15/2020	JEC	1.00	170.00
07/15/2020	SKB	2.40	849.60
07/15/2020	SKB	2.80	991.20
07/15/2020	SKB	2.40	849.60
07/15/2020	MMD	0.80	396.80
07/15/2020	MMD	1.20	595.20
07/15/2020	SN	0.60	270.00
07/16/2020	SKB	3.60	1,274.40
07/16/2020	SKB	0.70	247.80
07/16/2020	SKB	0.20	70.80

07/17/2020	SKB		0.40	141.60
07/17/2020	SKB		0.20	70.80
07/17/2020	MMD		1.10	545.60
07/20/2020	MSK		0.30	102.00
07/20/2020	SN		0.70	315.00
07/20/2020	SKB		0.40	141.60
07/20/2020	SKB		0.70	247.80
07/20/2020	MMD		0.80	396.80
07/21/2020	SN		0.80	360.00
07/21/2020	SKB		1.90	672.60
07/21/2020	SKB		0.50	177.00
07/23/2020	SKB		0.30	106.20
07/23/2020	SKB		0.60	212.40
07/23/2020	SN		0.70	315.00
07/23/2020	SKB		1.70	601.80
07/24/2020	MMD		0.60	297.60
07/27/2020	SN		0.80	360.00

07/27/2020	SKB		1.60	566.40
07/27/2020	SKB		0.40	141.60
07/27/2020	JEC		8.00	1,360.00
07/28/2020	SKB		0.70	247.80
07/31/2020	SN		0.70	315.00
07/31/2020	SKB		1.60	566.40
				24,809.20

DOCUMENT MANAGEMENT

07/01/2020	KM	ATTEND TO MEDICAL RECORD REQUESTS AND FL DOH STATUS OF DATABASE TO RESPOND TO REQUESTS.	0.70	315.00
				315.00

EMPLOYEE BENEFITS/PENSIONS

07/02/2020	KM	ATTEND TO EMAILS RE: STATUS OF 401K PLAN TERMINATION.	0.30	135.00
07/07/2020	MCP	REVIEW OF EMAIL FROM COUNSEL AND INTERNAL CALL RE: PLAN TERMINATION.	0.30	108.00
07/07/2020	KM	REVIEW AND ATTEND TO EMAILS AND CONFERENCE WITH S KAPILA AND M PARISI RE: 401K PLAN TERMINATION.	0.60	270.00
07/15/2020	KM	REVIEW AND ATTEND TO EMAILS RE: 401K PLAN TERMINATION.	0.30	135.00
07/21/2020	KM	REVIEW 401K LETTERS TO PARTICIPANTS.	0.30	135.00
				783.00

FORENSIC INVESTIGATION

07/02/2020	EDD		3.50	595.00
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07/02/2020	MMD		1.10	545.60
07/08/2020	KM		0.30	135.00
07/13/2020	KM		0.80	360.00
07/15/2020	KM		0.40	180.00
07/23/2020	MMD		0.90	446.40
				2,262.00

OPERATIONS

07/01/2020	RLW	REVIEW AND RESPOND TO LSI EMAILS	0.20	64.00
07/02/2020	RLW	REVIEW LSI MAIL AND EMAIL AND TRACK AP	0.60	192.00
07/02/2020	MW	TREASURY DUTIES- PAYABLES	0.50	130.00
07/05/2020	RLW	REVIEW LSI MAIL AND LOG CHECKS TO SEND TO THE LOCKBOX	0.90	288.00
07/06/2020	RLW	REVIEW LSI MAIL AND EMAIL AND TRACK A/P	0.50	160.00
07/07/2020	KM	ATTEND TO APPROVAL OF AP DISBURSEMENTS.	0.30	135.00
07/08/2020	RLW	TC WITH MARK THORNE RE: DOCUMENT SCANNING	0.10	32.00
07/09/2020	RLW	REVIEW LSI EMAILS AND RESPOND TO VOICEMAILS	0.30	96.00
07/10/2020	RLW	REVIEW LSI EMAILS AND RESPOND TO VOICEMAILS	0.20	64.00
07/10/2020	CAS	UPLOAD PLEADING TO LSI WEBSITE.	0.10	19.00
07/13/2020	RLW	REVIEW LSI EMAILS	0.10	32.00
07/13/2020	CAS	UPLOAD PLEADINGS TO LSI WEBSITE	0.10	19.00

07/14/2020	RLW	REVIEW LSI EMAILS AND MAIL	1.30	416.00
07/14/2020	CAS	UPLOAD PLEADINGS TO LSI WEBSITE	0.10	19.00
07/15/2020	RLW	CONTINUE TO REVIEW LSI MAIL, LOG CHECKS TO SEND TO LOCK BOX, TRACK A/P AND UPDATE TRAILING COSTS SPREADSHEET	1.20	384.00
07/16/2020	RLW	REVIEW LSI EMAILS AND TRACK A/P	0.30	96.00
07/21/2020	RLW	REVIEW LSI MAIL AND EMAILS, TRACK A/P AND LOG CHECKS TO SEND TO THE LOCKBOX	1.80	576.00
07/21/2020	KM	REVIEW AND ATTEND TO APPROVAL OF AP DISBURSEMENTS.	0.40	180.00
07/22/2020	RLW	REVIEW LSI EMAILS, TRACK A/P AND RESPOND TO LSI PATIENT INQUIRY	0.30	96.00
07/22/2020	CAS	UPLOAD PLEADING TO LSI WEBSITE.	0.10	19.00
07/23/2020	MW	TREASURY FUNCTIONS	0.50	130.00
07/24/2020	RLW	REVIEW LSI EMAILS AND CONTACT VENDORS RE: WIRING INSTRUCTIONS FOR TERMINATION EXPENSES	0.40	128.00
07/24/2020	CAS	UPLOAD PLEADING TO LSI WEBSITE.	0.10	19.00
07/28/2020	RLW	REVIEW LSI EMAILS AND RESPOND TO CLAIMANT EMAILS	0.30	96.00
07/29/2020	RLW	REVIEW LSI EMAIL AND MAIL AND LOG A/R CHECKS TO SEND TO LOCKBOX	1.60	512.00
07/30/2020	RLW	REVIEW LSI EMAILS	0.10	32.00
07/31/2020	RLW	REVIEW LSI EMAILS	0.10	32.00
				3,966.00
			Total	44,966.20

EXPENSES

07/01/2020	EXP	POSTAGE	0.50
07/02/2020	EXP	FEDEX	21.86
07/14/2020	EXP	FEDEX	21.86
07/15/2020	EXP	PRINTED COPIES - JULY 2020 (07/01/20-07/15/20)	2.70
07/22/2020	EXP	POSTAGE	0.50
07/22/2020	EXP	FEDEX	21.91
07/29/2020	EXP	FEDEX	21.91
07/31/2020	EXP	SHAREFILE - JULY 2020	84.82
07/31/2020	EXP	PRINTED COPIES - JULY 2020 (07/16/20-07/31/20)	2.40
			178.46
		Total	178.46
		Discount	(1,487.55)
		Total amount of this invoice	\$43,657.11

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 #6991 - 08/31/20

TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
SKB - SURUCHI BANEZ - PRINCIPAL CPA, CIRA, CFE	3.10	354.00	1,097.40
JEC - JULIETTE CUSANO - FORENSIC ANALYST	33.90	170.00	5,763.00
MMD - MELISSA DAVIS - PARTNER CPA, CIRA, CFE	3.80	496.00	1,884.80
LJJ - LESLEY JOHNSON - PARTNER/TAX CPA, CIRA	13.00	460.00	5,980.00
MSK - MELISSA KATZ - CONSULTANT CPA, CVA, CFF	22.30	340.00	7,582.00
KM - KEVIN MCCOY - PARTNER CPA, CFE, CIRA	17.60	450.00	7,920.00
CDM - CATHERINE MURCHISON - FORENSIC ANALYST	0.30	280.00	84.00
SN - STUART NEIBERG - PRINCIPAL CPA, ABV, CFA	20.10	450.00	9,045.00
MCP - MARK PARISI - CONSULTANT CPA, CFE, CIRA	4.10	360.00	1,476.00
CAS - CHRISTINA SHINABERRY - PARAPROFESSIONAL	0.40	190.00	76.00
MW - MEREDITH WALKER - PARAPROFESSIONAL	1.90	260.00	494.00
RLW - RACHEL WEISS - CONSULTANT CPA, CFE	8.50	320.00	2,720.00

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TOTAL	<u>129.00</u>	<u>\$44,122.20</u>
	BLENDED RATE	\$342.03
	DISCOUNT	(725.10)
	TOTAL EXPENSES	<u>167.52</u>
TOTAL AMOUNT OF THIS INVOICE		<u>\$43,564.62</u>
	ADJUSTED	
	BLENDED RATE	<u>\$336.41</u>



Kapila/Mukamal

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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: 6991

08/31/2020

Client ID: 89010

For Professional Services Rendered Through August 31, 2020

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
ASSET DISPOSITION				
08/05/2020	KM	REVIEW AND PREPARE AR COLLECTION REPORT FOR ACCORDIAS PER BANK DEPOSITS FOR JULY.	1.30	585.00
08/05/2020	KM	REVIEW KM AND SRBP THIRD FEE APP ORDERS PER AGENT COMMENTS.	0.40	180.00
08/06/2020	KM	TC WITH S KAPILA, E PETERSON AND H RIEDEL TO REVIEW STIPULATION AGMT WITH AGENT.	0.40	180.00
08/06/2020	KM	REVIEW AND ATTEND TO DISBURSEMENT APPROVAL FOR FTI AND ACCORDIAS.	0.30	135.00
08/07/2020	KM	REVIEW PROF FEE INVOICES FOR JULY.	0.60	270.00
08/11/2020	KM	ATTEND TO DISBURSEMENT APPROVAL FOR TCB BANK FEES.	0.30	135.00
08/16/2020	KM	REVIEW AND ATTEND TO COUNSEL REQUEST RE: BAILEY GROUP INQUIRY FOR AGENT ADMIN CLAIM AND EXPENSES PAID FBO GUCS.	0.70	315.00
08/18/2020	KM	TC WITH E PETERSON TO REVIEW WATERFALL AND BAILEY GROUP INQUIRIES.	0.40	180.00
08/18/2020	KM	TC WITH E PETERSON AND K MATHER TO REVIEW BAILEY GROUP INQUIRIES.	0.40	180.00
08/18/2020	KM	ATTEND TO APPROVAL OF AGENT COUNSEL INVOICE.	0.30	135.00
08/21/2020	KM	REVIEW AND ATTEND TO EMAILS RE: STIP AGMT.	0.80	360.00
08/24/2020	KM	REVIEW AND PREPARE SCHEDULE FOR PROF FEE PAYMENTS PER ORDERS ON 2ND AND 3RD FEE APPS.	1.10	495.00
08/25/2020	KM	PREP SCHEDULE OF PROF FEE ALLOCATIONS RE: BAILEY INQUIRIES.	1.40	630.00

08/26/2020	KM	REVIEW PROF FEE ALLOCATIONS AND TC WITH E PETERSON AND E PETERSON AND K MATHER RE: SAME.	1.20	540.00
08/26/2020	KM	REVIEW AND ATTEND TO EMAILS RE: ABANDONMENT MOTION AND STIP AGMT.	1.20	540.00
08/30/2020	KM	REVIEW REVISED STIP AGMT.	0.90	405.00
				5,265.00

CLAIMS ADMINISTRATION

08/06/2020	SKB	REVIEW AND ANALYZE CLAIMS COMPARED TO AP VENDOR LIST AND DISCUSS WITH JULIETTE CUSANO.	1.10	389.40
08/12/2020	RLW	REVIEW ADDITIONAL CLAIM RECEIVED	0.10	32.00
				421.40

D&O LITIGATION

08/03/2020	MSK		0.20	68.00
08/03/2020	SN		0.60	270.00
08/05/2020	SN		0.60	270.00
08/06/2020	JEC		2.30	391.00
08/07/2020	SN		0.60	270.00
08/07/2020	MSK		5.80	1,972.00
08/08/2020	SN		0.70	315.00
08/10/2020	SN		0.70	315.00
08/10/2020	MSK		1.70	578.00

08/10/2020	MSK	0.20	68.00
08/10/2020	JEC	7.00	1,190.00
08/10/2020	MSK	4.60	1,564.00
08/11/2020	SN	0.40	180.00
08/12/2020	SN	0.40	180.00
08/12/2020	JEC	3.60	612.00
08/18/2020	SN	0.80	360.00
08/18/2020	MSK	6.10	2,074.00
08/18/2020	MSK	1.20	408.00
08/19/2020	SN	2.10	945.00
08/20/2020	JEC	3.00	510.00
08/20/2020	JEC	5.00	850.00
08/20/2020	SN	3.20	1,440.00
08/21/2020	SN	2.10	945.00

08/22/2020	SN		1.10	495.00
08/24/2020	JEC		7.00	1,190.00
08/24/2020	SN		1.40	630.00
08/25/2020	SN		1.40	630.00
08/26/2020	JEC		6.00	1,020.00
08/26/2020	MSK		2.50	850.00
08/26/2020	MMD		1.40	694.40
08/26/2020	SN		1.70	765.00
08/27/2020	SN		1.20	540.00
08/28/2020	SN		1.10	495.00
				23,084.40

EMPLOYEE BENEFITS/PENSIONS

08/10/2020	MCP	COMPLETE PEC FORM, REVIEW OF STATUS OF TERMINATION, REVIEW ACCESS TO TRUST REPORT ON VANGUARD FOR AUDITORS.. EMAILS REGARDING SAME.	0.50	180.00
08/11/2020	MCP	REVIEW OF VANGUARD WEB SITE RE: 5500. EMAILS WITH VANGUARD REGARDING SAME. RESEARCH EXTENSION.	1.20	432.00
08/12/2020	KM	REVIEW AND ATTEND TO EMAILS RE; 401K	0.40	180.00
08/12/2020	MCP	CONTINUE TO ATTEND TO 5500 ISSUES VANGUARD. EMAILS AND SUBMIT FORM FOR ACCESS.	0.50	180.00
08/13/2020	MCP	COMPLETE FORM. EMAILS RE: 5500.	0.30	108.00
08/17/2020	MCP	ATTEND TO 5500.	0.20	72.00

08/18/2020	MCP	ATTEND TO 401K STATUS WITH VANGUARD AND AUDITORS.	0.20	72.00
08/19/2020	MCP	EMAIL WITH AUDITORS RE: TIMELINE FOR COMPLETION OF AUDIT.	0.20	72.00
08/20/2020	MCP	EMAILS REGARDING 401K.	0.20	72.00
08/20/2020	KM	REVIEW AND ATTEND TO EMAILS RE: 401K PLAN	0.30	135.00
08/26/2020	MCP	COMPLETE WAGNER LAW PAYMENT REQUEST AND SUBMIT TO LUIS ARCE FOR EXECUTION.	0.20	72.00
08/27/2020	MCP	EMAILS WITH COUNSEL. REVIEW OF INVOICES. ANALYSIS OF FEES TO CLOSE PLAN.	0.40	144.00
08/31/2020	MCP	COMPLETE PAYMENT REQUEST FOR VESTAL WILER. LOCATE W9 AND SUBMIT FOR EXECUTION.	0.20	72.00
				1,791.00

FORENSIC INVESTIGATION

08/03/2020	MMD		0.80	396.80
08/06/2020	MMD		0.80	396.80
08/07/2020	SKB		0.40	141.60
08/11/2020	KM		0.40	180.00
08/17/2020	KM		0.70	315.00
08/17/2020	MMD		0.80	396.80
08/19/2020	SKB		0.50	177.00
08/24/2020	SKB		0.60	212.40
08/25/2020	SKB		0.10	35.40

08/25/2020	KM		0.60	270.00
08/27/2020	SKB		0.40	141.60
				2,663.40

OPERATIONS

08/03/2020	RLW	REVIEW LSI EMAILS AND TRACK A/P	0.30	96.00
08/03/2020	KM	REVIEW AND ATTEND TO APPROVAL OF AP DISBURSEMENTS.	0.30	135.00
08/05/2020	RLW	REVIEW LSI EMAILS, TRACK A/P AND RESPOND TO LSI VOICEMAIL'S	0.70	224.00
08/06/2020	RLW	REVIEW LSI EMAILS, TRACK A/P AND RESPOND TO LSI VOICEMAIL'S	0.30	96.00
08/07/2020	RLW	REVIEW LSI MAIL AND EMAILS, TRACK A/P AND LOG CHECKS TO SEND TO LOCKBOX	1.80	576.00
08/07/2020	CDM	PREPARE AND PROCESS DEPOSIT FOR INSURANCE REFUND CHECK AS REQUESTED BY RACHEL WEISS; RECEIVE AND FORWARD EXTRA SPACE PLUS INVOICES TO TEAM	0.10	28.00
08/10/2020	RLW	REVIEW LSI EMAILS AND TRACK A/P	0.30	96.00
08/10/2020	KM	REVIEW AND ATTEND TO DISBURSEMENT APPROVAL OF AP.	0.30	135.00
08/12/2020	RLW	REVIEW LSI EMAILS AND MAIL, TRACK A/P AND LOG CHECKS TO SEND TO LOCKBOX	1.20	384.00
08/12/2020	CAS	UPLOAD PLEADINGS TO LSI WEBSITE.	0.20	38.00
08/12/2020	MW	TREASURY DUTIES AND PROCESS PAYABLES	0.70	182.00
08/14/2020	RLW	REVIEW LSI EMAILS	0.20	64.00
08/18/2020	RLW	REVIEW LSI EMAILS AND TRACK A/P	0.20	64.00
08/20/2020	KM	REVIEW DISBURSEMENTS FOR GODADDY.	0.40	180.00
08/24/2020	RLW	REVIEW LSI EMAILS	0.60	192.00

08/25/2020	CAS	UPLOAD PLEADINGS TO LSI WEBSITE.	0.20	38.00
08/25/2020	MW	TREASURY FUNCTIONS - PREPARE WIRES FOR INTERIM FEE AWARDS AND PREPARE FEE CHECKS.	1.20	312.00
08/25/2020	CDM	COORDINATE RE WIRES FOR PROFESSIONAL FEES; VERBALLY VERIFY WIRE INFORMATION WITH RECIPIENT; VERBALLY APPROVE SIX INDIVIDUAL WIRES WITH SIGNATURE BANK.	0.20	56.00
08/26/2020	RLW	REVIEW LSI EMAILS AND ATTENDING TO EMAILS RE: CENTURY LINK BILLING ERRORS	0.20	64.00
08/27/2020	RLW	REVIEW LSI EMAILS AND TRACK A/P	0.30	96.00
08/28/2020	RLW	REVIEW LSI MAIL AND EMAILS	0.70	224.00
08/31/2020	RLW	REVIEW LSI MAIL AND EMAILS, TRACK A/P AND LOG CHECKS TO SEND TO THE LOCKBOX	1.60	512.00
08/31/2020	KM	ATTEND TO AP APPROVAL DISBURSEMENTS.	0.40	180.00
				3,972.00
TAX ISSUES				
08/24/2020	LJJ	RECONSTRUCT 12/31/2019 TRIAL BALANCE TO FACILITATE TAX PREPARATION.	4.60	2,116.00
08/24/2020	KM	REVIEW 2019 FINANCIALS FOR TAX PREP.	0.80	360.00
08/25/2020	KM	REVIEW 2019 CASH FLOWS AND FINANCIALS RE: TAX PREP.	1.30	585.00
08/28/2020	LJJ	2019 TAX ACCOUNTING AND RECONCILE TRANSACTIONS BOOK TO TAX	5.20	2,392.00
08/30/2020	LJJ	CALCULATE TAX BASIS OF ASSETS SOLD.	3.20	1,472.00
				6,925.00
			Total	44,122.20
EXPENSES				
07/23/2020	EXP	OPENVOICE - JULY 2020		4.87

08/07/2020	EXP	FEDEX	21.91
08/12/2020	EXP	USPS MAIL RECEIVED FROM FRILOT - ADDITIONAL POSTAGE REQUIRED	6.40
08/12/2020	EXP	FEDEX	21.91
08/15/2020	EXP	PRINTED COPIES - AUGUST (08/01/20-08/15/20)	6.30
08/31/2020	EXP	SHAREFILE - AUGUST 2020	84.33
08/31/2020	EXP	PRINTED COPIES - AUGUST 2020 (08/16/20-08/31/20)	21.60
08/31/2020	EXP	PACER - AUGUST 2020	0.20
			167.52
		Total	167.52
		Discount	(725.10)
		Total amount of this invoice	\$43,564.62

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 #7061 - 09/30/20

TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
SKB - SURUCHI BANEZ - PRINCIPAL CPA, CIRA, CFE	32.50	354.00	11,505.00
JEC - JULIETTE CUSANO - FORENSIC ANALYST	6.00	170.00	1,020.00
MMD - MELISSA DAVIS - PARTNER CPA, CIRA, CFE	22.80	496.00	11,308.80
FDD - FRANK DIAZ-DRAGO - CONSULTANT	0.30	296.00	88.80
KJJ - KY JOHNSON - FORENSIC ANALYST	5.20	170.00	884.00
LJJ - LESLEY JOHNSON - PARTNER/TAX CPA, CIRA	31.90	460.00	14,674.00
KM - KEVIN MCCOY - PARTNER CPA, CFE, CIRA	20.10	450.00	9,045.00
SN - STUART NEIBERG - PRINCIPAL CPA, ABV, CFA	37.60	450.00	16,920.00
MCP - MARK PARISI - CONSULTANT CPA, CFE, CIRA	12.40	360.00	4,464.00
CAS - CHRISTINA SHINABERRY - PARAPROFESSIONAL	0.50	190.00	95.00
JPS - JANE SILVA - PARAPROFESSIONAL	1.00	190.00	190.00
MW - MEREDITH WALKER - PARAPROFESSIONAL	0.90	260.00	234.00
RLW - RACHEL WEISS - CONSULTANT CPA, CFE	7.00	320.00	2,240.00

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TOTAL	<u>178.20</u>	<u>\$72,668.60</u>
	BLENDED RATE	\$407.79
	DISCOUNT	(832.64)
	TOTAL EXPENSES	<u>1,616.39</u>
TOTAL AMOUNT OF THIS INVOICE		<u>\$73,452.35</u>
	ADJUSTED	
	BLENDED RATE	<u>\$403.12</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: 7061

09/30/2020

Client ID: 89010

For Professional Services Rendered Through September 30, 2020

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
ASSET DISPOSITION				
09/01/2020	KM	UPDATE ACTUAL EXPENSE AND PROF FEE SCHEDULES THROUGH JULY 31 AND REVIEW STIP AGMT.	1.60	720.00
09/03/2020	KM	UPDATE ACTUAL RECEIPTS AND DISBURSEMENTS THROUGH AUGUST 31. UPDATE PROF FEE INVOICES AND PAYMENTS THROUGH AUGUST 31. UPDATE ALLOCATION SCHEDULE AND OVERLAP EXPENSES THROUGH AUGUST 31. REVIEW STIP AGMT AND PREPARE SUMMARY FOR COUNSEL AND C PIZZO. TC WITH E PETERSON RE: SAME.	5.60	2,520.00
09/04/2020	KM	REVIEW OVERLAP EXPENSE ALLOCATION TO JULY 31, 2020 AND TC WITH E PETERSON RE: SAME.	1.30	585.00
09/09/2020	KM	PREPARE AUGUST AR COLLECTION / BANK DEPOSIT REPORT FOR ACCORDIAS	0.70	315.00
09/11/2020	KM	REVIEW STATUS REPORT AND AGENDA FOR HEARING.	0.80	360.00
09/14/2020	KM	PREP FOR HEARING, TC WITH E PETERSON AND RESPOND TO REQUEST FOR PROF FEE ALLOCATION CHART.	1.20	540.00
09/15/2020	KM	ATTEND HEARING.	0.80	360.00
09/15/2020	KM	REVIEW AND PREP FOR HEARING RE: MOTION TO APPROVE BANK STIP AGMT.	0.60	270.00
09/19/2020	KM	REVIEW S KAPILA DECLARATION AND ACCOMPANYING SCHEDULE.	1.10	495.00
09/21/2020	KM	ATTEND TO APPROVAL OF DISBURSEMENT FOR NRF INVOICE.	0.30	135.00
09/24/2020	KM	REVIEW FEE ORDERS AND UPDATE FOR SURCHARGE AMOUNTS.	1.20	540.00
				6,840.00

BUSINESS INTERRUPTION CLAIM

09/29/2020	KM	TC WITH S KAPILA AND R FENSTERMACHER TO REVIEW CLAIM.	0.30	135.00
				135.00

D&O LITIGATION

09/01/2020	SN		1.60	720.00
09/02/2020	JEC		6.00	1,020.00
09/02/2020	SN		1.10	495.00
09/03/2020	SN		1.30	585.00
09/04/2020	SN		1.20	540.00
09/06/2020	SN		0.80	360.00
09/08/2020	SN		1.90	855.00
09/09/2020	SN		1.50	675.00
09/10/2020	SN		2.80	1,260.00
09/11/2020	SN		2.50	1,125.00
09/13/2020	SN		1.40	630.00
09/14/2020	SN		2.40	1,080.00
09/15/2020	SN		1.40	630.00
09/16/2020	SN		1.10	495.00
09/17/2020	MMD		1.40	694.40
09/17/2020	SN		1.20	540.00

09/18/2020	MMD		2.10	1,041.60
09/18/2020	SN		1.60	720.00
09/21/2020	SN		1.40	630.00
09/22/2020	MMD		2.30	1,140.80
09/22/2020	SN		2.70	1,215.00
09/23/2020	SN		1.70	765.00
09/24/2020	SN		1.20	540.00
09/25/2020	SN		1.40	630.00
09/27/2020	SN		1.10	495.00
09/28/2020	SN		1.10	495.00
09/29/2020	SN		2.10	945.00
09/30/2020	SN		1.10	495.00

20,816.80

EMPLOYEE BENEFITS/PENSIONS

09/01/2020	MCP	SUBMIT PEC FORM AND INVOICES FOR AUDITORS. FOLLOW UP WITH AUDITORS REGARDING PROGRESS. ADDITIONAL EMAILS WITH AUDITORS REGARDING PROGRESS AND 2020 AUDIT.	0.50	180.00
09/03/2020	MCP	MULTIPLE EMAILS WITH COUNSEL RE: CLOSING PLAN.	0.30	108.00
09/04/2020	MCP	EMAILS RE: AUDIT.	0.10	36.00
09/09/2020	MCP	REVIEW OF ENGAGEMENT LETTER AND COMPARE TO PRIOR YEAR. DRAFT EMAIL TO AUDITORS REGARDING	0.30	108.00

DIFFERENCES.

09/15/2020	MCP	PLAN TERMINATION.	0.20	72.00
09/16/2020	MCP	ANALYSIS OF FORFEITURE ACCOUNT BALANCE RE: TERMINATION	0.90	324.00
09/16/2020	MCP	T/C WITH COUNSEL RE: TERMINATION.	0.50	180.00
09/16/2020	MCP	PROJECT COSTS FOR TERMINATION.	0.40	144.00
09/16/2020	KM	REVIEW STATUS OF 401K AUDIT AND PLAN TERMINATION AND ATTEND TO EMAILS RE: SAME.	1.20	540.00
09/17/2020	MCP	ATTEND TO TERMINATION AND AUDIT REQUESTS.	0.30	108.00
09/22/2020	MCP	REVIEW AND PREPARE ESTIMATE OF PROFESSIONAL FEES TO WIND DOWN PLAN.	0.50	180.00
09/23/2020	MCP	PREPARE TERMINATION BUDGET.	0.60	216.00
09/25/2020	MCP	REVIEW OF AUDIT AND MANAGEMENT REP LETTER. EMAILS REGARDING SAME.	0.70	252.00
09/25/2020	KM	REVIEW BUDGET AND 401K PLAN TERMINATION.	0.70	315.00
09/27/2020	KM	REVIEW AND ATTEND T EMAILS RE: 401K PLAN.	0.60	270.00
09/28/2020	MCP	ATTEND TO FINALIZING AUDIT. REVIEW OF AUDIT AND PROVIDE COMMENTS ON MANAGEMENT REP LETTER	0.80	288.00
09/28/2020	JPS	ATTEND TO MANAGEMENT REP LETTER, STATEMENT OF TERMINATION OF PLAN, DECLARATION OF ASSIGNEE.	1.00	190.00
09/28/2020	MCP	ATTEND TO AUDIT REQUESTS, MANAGEMENT REP LETTER, AND NOTICES. EMAILS RE: SAME. REVIEW OF ANNUAL NOTICE AND MY PLAN MANAGER CORRESPONDENCE.	0.70	252.00
09/28/2020	MCP	T/C WITH AUDITORS.	0.40	144.00
09/28/2020	MCP	REVIEW OF UNCASHED CHECKS AND POTENTIAL REFUND	0.60	216.00
09/28/2020	MCP	REVIEW OF REVISED NOTICE.	0.10	36.00

09/28/2020	KM	REVIEW EMAILS RE: 401K PLAN.	0.60	270.00
09/29/2020	MCP	ANALYSIS OF FORFEITURE ACCOUNT. EMAILS REGARDING SAME.	1.30	468.00
09/30/2020	MCP	REVIEW AND FILE FORM 5500 AND OTHER FORMS.	1.30	468.00
09/30/2020	MCP	T/C WITH COUNSEL.	0.20	72.00
				5,437.00

FORENSIC INVESTIGATION

09/01/2020	SKB		1.20	424.80
09/01/2020	MMD		1.70	843.20
09/01/2020	MMD		2.30	1,140.80
09/02/2020	SKB		0.60	212.40
09/02/2020	MMD		1.60	793.60
09/02/2020	MMD		0.40	198.40
09/04/2020	SKB		0.20	70.80
09/07/2020	SKB		0.70	247.80
09/08/2020	MMD		1.50	744.00
09/08/2020	MMD		1.20	595.20
09/09/2020	SKB		1.30	460.20
09/09/2020	SKB		0.80	283.20

09/09/2020	SKB		0.70	247.80
09/09/2020	MMD		0.30	148.80
09/11/2020	SKB		0.80	283.20
09/11/2020	SKB		0.60	212.40
09/14/2020	SKB		1.60	566.40
09/15/2020	SKB		3.90	1,380.60
09/16/2020	SKB		1.10	389.40
09/16/2020	SKB		4.90	1,734.60
09/16/2020	KM		0.80	360.00
09/17/2020	SKB		0.90	318.60
09/18/2020	SKB		0.30	106.20
09/22/2020	SKB		0.30	106.20
09/23/2020	SKB		1.90	672.60

09/24/2020	MCP		1.70	612.00
09/24/2020	SKB		2.10	743.40
09/24/2020	SKB		1.70	601.80
09/28/2020	SKB		4.20	1,486.80
09/28/2020	MMD		3.40	1,686.40
09/29/2020	SKB		1.50	531.00
09/29/2020	SKB		1.20	424.80
09/29/2020	MMD		4.60	2,281.60
				20,909.00

OPERATIONS

09/01/2020	RLW	REVIEW LSI EMAILS AND TRACK A/P	0.30	96.00
09/02/2020	CAS	UPLOAD PLEADINGS TO LSI WEBSITE	0.10	19.00
09/02/2020	MW	TEND TO WEEKLY PAYABLES.	0.30	78.00
09/03/2020	RLW	REVIEW LSI EMAILS AND TRACK A/P	0.30	96.00
09/03/2020	FDD	CONVERT SRBP INVOICES TO EXCEL.	0.30	88.80
09/03/2020	MW	TREASURY DUTIES - UPDATE A/R LEDGER WITH WIRE TRANSFERS	0.20	52.00
09/04/2020	RLW	REVIEW LSI EMAILS	0.10	32.00
09/08/2020	RLW	REVIEW LSI MAIL AND EMAIL, TRACK A/P AND LOG CHECKS TO SEND TO LOCKBOX	2.10	672.00
09/08/2020	CAS	UPLOAD PLEADINGS TO LSI WEBSITE.	0.10	19.00

09/08/2020	KM	ATTEND TO APPROVAL OF AP AND REVIEW LETTER TO MISSOURI ATTORNEY GENERAL.	0.40	180.00
09/09/2020	RLW	REVIEW LSI MAIL, TRACK A/P AND RESPOND TO VOICEMAILS	0.40	128.00
09/10/2020	RLW	REVIEW LSI EMAILS AND RESPOND TO ATTORNEY GENERAL OF MISSOURI COMPLAINT RECEIVED	0.30	96.00
09/11/2020	RLW	REVIEW LSI EMAILS	0.10	32.00
09/14/2020	RLW	REVIEW LSI EMAILS AND MAIL, TRACK A/P AND LOG CHECKS TO SEND TO THE LOCKBOX	0.40	128.00
09/14/2020	CAS	UPLOAD PLEADINGS TO LSI WEBSITE.	0.10	19.00
09/14/2020	KM	ATTEND TO APPROVAL OF AP DISBURSEMENTS	0.30	135.00
09/15/2020	RLW	REVIEW LSI EMAILS AND TRACK A/P	0.10	32.00
09/16/2020	RLW	REVIEW LSI MAIL AND EMAILS AND LOG CHECKS TO SEND TO THE LOCKBOX	0.30	96.00
09/16/2020	MW	TEND TO PAYABLES	0.40	104.00
09/18/2020	RLW	REVIEW LSI EMAIL AND MAIL	0.20	64.00
09/21/2020	RLW	REVIEW LSI EMAILS AND TRACK A/P	0.20	64.00
09/22/2020	RLW	REVIEW LSI EMAIL AND MAIL AND LOCK CHECKS TO SEND TO LOCKBOX	0.40	128.00
09/25/2020	RLW	REVIEW LSI MAIL AND EMAILS AND LOG CHECKS FOR THE LOCKBOX	0.40	128.00
09/29/2020	RLW	REVIEW LSI MAIL AND EMAIL AND LOG CHECKS TO SEND TO THE LOCKBOX	1.10	352.00
09/29/2020	CAS	UPLOAD PLEADINGS TO LSI WEBSITE	0.10	19.00
09/30/2020	RLW	REVIEW LSI MAIL AND TRACK A/P INVOICES	0.30	96.00
09/30/2020	CAS	UPLOAD PLEADING TO LSI WEBSITE	0.10	19.00

				2,972.80
TAX ISSUES				
09/04/2020	LJJ	RECONCILE ACCOUNTING DISCREPANCIES TO FINALIZE 2019 TRIAL BALANCE FOR TAX RETURN	8.10	3,726.00
09/05/2020	LJJ	CALCULATE TAX BASIS FOR SALE TRANSACTIONS REPORTABLE IN 2019 TAX RETURN	4.20	1,932.00
09/06/2020	LJJ	RECONCILE TAX SALE ENTRIES WITH BOOK, RECONCILE SCHEDULE M ITEMS AND PREPARE 2019 FORM 1065	9.00	4,140.00
09/07/2020	LJJ	SPECIAL ALLOCATION OF ALL SCH K ITEMS TO PARTNERS AND FINISH FEDERAL TAX RETURN	2.60	1,196.00
09/10/2020	LJJ	FORWARD DRAFT K-1S TO PARTNERS	0.40	184.00
09/11/2020	LJJ	QUESTIONS REGARDING K-1S	0.20	92.00
09/12/2020	LJJ	PREPARE STATE TAX RETURNS	4.20	1,932.00
09/13/2020	LJJ	FINALIZE STATE TAX RETURNS	1.60	736.00
09/13/2020	KJJ	COMPLETION OF FORMS 1065, AZ 165, 941-ME, PA-65, IT-4708, F-1065, MD-1065, & OK 514 FOR SIGNATURE; PROCESSED PARTNER K-1S FOR MAILING	3.50	595.00
09/14/2020	LJJ	TRANSMIT 2019 K-1S TO PARTNERS	1.60	736.00
09/14/2020	KJJ	FINALIZE AND TRANSMIT FORMS 1065, AZ 165, PA-65, 941-ME, IT-4708, F-1065, MO-1065, & OK 514	1.70	289.00
				15,558.00
			Total	72,668.60

EXPENSES

09/01/2020	EXP	OPENVOICE - SEPTEMBER 2020		25.42
09/08/2020	EXP	FEDEX		21.96
09/10/2020	EXP	POSTAGE		0.50
09/14/2020	EXP	POSTAGE		33.25

09/14/2020	EXP	CERTIFIED MAIL	7.40
09/14/2020	EXP	CERTIFIED MAIL	7.60
09/14/2020	EXP	CERTIFIED MAIL	9.20
09/14/2020	EXP	CERTIFIED MAIL	34.78
09/14/2020	EXP	CERTIFIED MAIL	47.22
09/14/2020	EXP	CERTIFIED MAIL	36.70
09/17/2020	EXP	FEDEX	21.91
09/25/2020	EXP	POSTAGE	0.80
09/30/2020	EXP	SHAREFILE - SEPTEMBER 2020	83.55
09/30/2020	EXP	PRINTED COPIES - SEPTEMBER 2020 (09/01/20-09/30/20)	1,286.10
			1,616.39
		Total	1,616.39
		Discount	(832.64)
		Total amount of this invoice	\$73,452.35

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 #7145 - 10/31/20

TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
SKB - SURUCHI BANEZ - PRINCIPAL CPA, CIRA, CFE	11.30	354.00	4,000.20
MMD - MELISSA DAVIS - PARTNER CPA, CIRA, CFE	9.50	496.00	4,712.00
KJJ - KY JOHNSON - FORENSIC ANALYST	4.50	170.00	765.00
LJJ - LESLEY JOHNSON - PARTNER/TAX CPA, CIRA	0.80	460.00	368.00
MSK - MELISSA KATZ - CONSULTANT CPA, CVA, CFF	0.30	340.00	102.00
KM - KEVIN MCCOY - PARTNER CPA, CFE, CIRA	13.80	450.00	6,210.00
SN - STUART NEIBERG - PRINCIPAL CPA, ABV, CFA	11.20	450.00	5,040.00
MCP - MARK PARISI - CONSULTANT CPA, CFE, CIRA	8.80	360.00	3,168.00
CAS - CHRISTINA SHINABERRY - PARAPROFESSIONAL	0.30	190.00	57.00
MW - MEREDITH WALKER - PARAPROFESSIONAL	2.30	260.00	598.00
RLW - RACHEL WEISS - CONSULTANT CPA, CFE	7.60	320.00	2,432.00

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TOTAL	70.40	\$27,452.20
	BLENDED RATE	\$389.95
	DISCOUNT	(536.21)
	TOTAL EXPENSES	575.64
TOTAL AMOUNT OF THIS INVOICE		\$27,491.63
	ADJUSTED BLENDED RATE	\$382.33



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: 7145

10/31/2020

Client ID: 89010

For Professional Services Rendered Through October 31, 2020

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
ASSET DISPOSITION				
10/01/2020	KM	PREPARE AR COLLECTION REPORT FOR SEPT 2020 FOR ACCORDIAS AND TCB.	1.20	540.00
10/02/2020	KM	ATTEND TO EMAILS RE; ACCORDIAS.	0.30	135.00
10/06/2020	KM	REVIEW AND ATTEND TO EMAILS RE: ACCORDIAS RETENTION.	0.30	135.00
10/07/2020	KM	REVIEW ACCORDIAS INVOICE AND ATTEND TO APPROVAL FOR DISBURSEMENT.	0.30	135.00
10/12/2020	KM	REVIEW MED PRO REQUEST TO WRITE OFF MALPRACTICE CLAIMANT AR AS PART OF SETTLEMENT.	1.20	540.00
10/13/2020	KM	REVIEW AND ATTEND TO DISBURSEMENTS PER 4TH FEE APP ORDERS.	1.30	585.00
10/14/2020	KM	REVIEW BAILEY OBJECTION TO DECLARATION AND STIP AGMT.	0.70	315.00
10/14/2020	KM	ATTEND TO APPROVAL OF BANK ANALYSIS FEES.	0.30	135.00
10/20/2020	KM	REVIEW RESPONSE TO BAILEY OBJECTION TO DECLARATION.	0.80	360.00
10/20/2020	KM	ATTEND TO APPROVAL OF NRF FEE INVOICE DISBURSEMENTS.	0.30	135.00
10/23/2020	KM	PREPARE SUMMARY OF PROF FEES PER C PIZZO REQUEST	0.30	135.00
				3,150.00

BUSINESS INTERRUPTION CLAIM

10/02/2020	MCP	T/C WITH R. FENSTERMACHER RE: CLAIM.	0.50	180.00
10/02/2020	MCP	REVIEW OF BUSINESS INTERRUPTION CLAIM.	1.20	432.00

10/23/2020	MCP	SEARCH FOR MISSING PROFESSIONAL FEE INVOICES.	0.70	252.00
10/23/2020	KM	REVIEW SUPPORT FOR IRMA CLAIM.	0.60	270.00
10/26/2020	MCP	RESEARCH AND PREPARE SUMMARY OF COSTS PAID IN CONJUNCTION WITH BUSINESS INTERRUPTION.	0.60	216.00
10/26/2020	MCP	CONTINUED ANALYSIS OF HURRICANE CLAIM.	0.70	252.00
				1,602.00

D&O LITIGATION

10/01/2020	MSK		0.30	102.00
10/01/2020	SN		1.30	585.00
10/02/2020	SN		1.30	585.00
10/05/2020	SN		1.30	585.00
10/06/2020	SN		0.80	360.00
10/07/2020	SN		0.80	360.00
10/12/2020	SN		0.70	315.00
10/13/2020	SN		0.40	180.00
10/14/2020	MMD		0.10	49.60
10/14/2020	SN		0.70	315.00
10/16/2020	SN		0.80	360.00
10/20/2020	MMD		0.70	347.20
10/21/2020	SN		1.30	585.00

10/23/2020	SN		0.40	180.00
10/26/2020	SN		0.40	180.00
10/28/2020	MMD		8.00	3,968.00
10/28/2020	SN		0.60	270.00
10/29/2020	SN		0.40	180.00
				9,506.80

EMPLOYEE BENEFITS/PENSIONS

10/01/2020	MCP	COORDINATE FEES RE: CLOSING OUT FORFEITURE ACCOUNT.	0.50	180.00
10/05/2020	MCP	DRAFT EMAIL REGARDING NOTICING PARTICIPANTS.	0.30	108.00
10/05/2020	MCP	ATTEND TO TERMINATION	0.60	216.00
10/05/2020	KM	REVIEW AND ATTEND TO EMAILS RE: 401K PLAN TERMINATION.	0.40	180.00
10/06/2020	MCP	T/C WITH VANGUARD RE: REFUND OF UNCASHED CHECKS FORFEITURES.	0.40	144.00
10/06/2020	MCP	MULTIPLE EMAILS REGARDING TERMINATION AND NOTICES.	0.30	108.00
10/06/2020	KJJ	SERVED FINAL WINDUP NOTICE	4.50	765.00
10/09/2020	KM	REVIEW AND ATTEND TO EMAILS RE; 401K TERMINATION.	0.60	270.00
10/12/2020	MCP	T/C WITH PARTICIPANT RE: ROLLOVER.	0.10	36.00
10/12/2020	MCP	REVIEW OF NOTICE FROM VANGUARD.	0.10	36.00
10/13/2020	MCP	SET UP VOICEMAIL FOR 401K PARTICIPANTS	0.30	108.00
10/13/2020	MCP	T/C WITH PARTICIPANT.	0.10	36.00

10/13/2020	MCP	REVIEW OF ORDER AND PREPARE EXPENSE FORM TO PAY WAGNER FEES.	0.20	72.00
10/14/2020	MCP	T/C WITH PARTICIPANT	0.10	36.00
10/16/2020	MCP	REVIEW OF PARTICIPANT COUNT RE: TERMINATION..	0.10	36.00
10/16/2020	KM	REVIEW AND ATTEND TO EMAILS RE: 401K PLAN TERMINATION.	0.40	180.00
10/23/2020	MCP	REVIEW OF PARTICIPANT COUNT.	0.10	36.00
10/26/2020	MCP	REVIEW OF MILLENNIUM AGREEMENT. RESEARCH INFORMATION FOR AGREEMENT.	0.40	144.00
10/26/2020	MCP	T/C WITH R. FENSTERMACHER RE: CLAIM.	0.70	252.00
10/28/2020	MCP	REVIEW OF FINAL MILLENNIUM AGREEMENT AND EMAILS WITH VANGUARD RE: REFUND OF UN CASHED CHECKS.	0.20	72.00
10/28/2020	MCP	MULTIPLE ATTEMPTS TO CONTACT PARTICIPANT WHO HAD SIGNIFICANT FORFEITURE FOR PURPOSES OF RESORTING FUNDS. T/C WITH PARTICIPANT	0.50	180.00
10/28/2020	KM	REVIEW AND ATTEND TO EMAILS RE: 401K PLAN TERMINATION.	0.40	180.00
10/30/2020	MCP	REVIEW OF PARTICIPANT COUNT REGARDING TERMINATION.	0.10	36.00
				3,411.00

FORENSIC INVESTIGATION

10/12/2020	SKB		0.80	283.20
10/12/2020	SKB		0.70	247.80
10/14/2020	SKB		1.30	460.20
10/23/2020	SKB		1.60	566.40

10/23/2020	KM		0.40	180.00
10/26/2020	SKB		0.80	283.20
10/26/2020	SKB		0.80	283.20
10/26/2020	KM		0.60	270.00
10/26/2020	KM		1.20	540.00
10/27/2020	SKB		0.60	212.40
10/29/2020	SKB		0.30	106.20
10/30/2020	SKB		2.50	885.00
10/30/2020	SKB		1.90	672.60
				4,990.20

OPERATIONS

10/02/2020	RLW	REVIEW LSI MAIL AND EMAIL AND LOG A/R TO SEND TO THE LOCKBOX	0.40	128.00
10/05/2020	RLW	REVIEW LSI MAIL AND EMAILS, DRAFT RESPONSE TO THE COMMUNITY TISSUE SERVICE ADVISORY NOTICE, TRACK A/P AND LOG CHECKS TO SEND TO THE LOCKBOX	0.70	224.00
10/05/2020	KM	REVIEW AND ATTEND TO DISBURSEMENT APPROVAL FOR AP.	0.30	135.00
10/05/2020	MMD	INSOLVENCY ANALYSIS.	0.70	347.20
10/06/2020	RLW	REVIEW LSI MAIL AND EMAILS, TRACK A/P AND RESPOND TO COMMUNITY TISSUES ADVISORY NOTICE	0.50	160.00
10/07/2020	RLW	REVIEW LSI EMAILS	0.10	32.00
10/07/2020	MW	TEND TO TREASURY FUNCTIONS	0.20	52.00

10/08/2020	RLW	REVIEW LSI MAIL AND EMAIL	0.30	96.00
10/08/2020	MW	TEND TO EMAILS ON STORAGE CHARGES	0.10	26.00
10/12/2020	RLW	REVIEW LSI MAIL AND EMAIL AND TRACK A/P	0.50	160.00
10/12/2020	KM	REVIEW AND ATTEND TO APPROVAL OF AP DISBURSEMENTS.	0.30	135.00
10/12/2020	MW	TEND TO EMAILS RE STORAGE CHECKS APPLIED TO INCORRECT ACCOUNT.	0.10	26.00
10/13/2020	RLW	REVIEW LSI MAIL AND EMAIL AND TRACK A/P	0.40	128.00
10/13/2020	CAS	UPLOAD PLEADINGS TO LSI WEBSITE.	0.20	38.00
10/13/2020	MW	PREPARE FEE CHECKS PER COURT ORDERS AND PREPARE WIRE TRANSFERS FOR FEES.	0.80	208.00
10/14/2020	RLW	REVIEW LSI MAIL AND EMAILS AND LOG CHECKS TO SEND TO LOCKBOX	0.40	128.00
10/14/2020	CAS	UPLOAD PLEADING TO LSI WEBSITE	0.10	19.00
10/14/2020	KM	REVIEW AND ATTEND TO APPROVAL OF AP.	0.30	135.00
10/15/2020	RLW	REVIEW LSI MAIL AND EMAIL AND TRACK A/P	0.40	128.00
10/16/2020	RLW	REVIEW LSI MAIL AND EMAILS	0.20	64.00
10/19/2020	RLW	REVIEW LSI MAIL AND EMAIL, TRACK A/P AND LOG CHECKS TO SEND TO LOCKBOX	0.30	96.00
10/20/2020	RLW	REVIEW LSI MAIL AND EMAILS, LOG A/R CHECKS AND RESPOND TO VOICEMAIL'S	0.20	64.00
10/20/2020	KM	ATTEND TO APPROVAL OF AP DISBURSEMENTS.	0.30	135.00
10/21/2020	RLW	REVIEW LSI MAIL AND EMAILS AND RESPOND TO INQUIRES	0.40	128.00
10/21/2020	KM	ATTEND TO INQUIRIES FROM COUNSEL.	0.30	135.00

10/22/2020	RLW	REVIEW LSI MAIL AND EMAIL, TRACK A/P, LOG CHECKS TO SEND TO LOCKBOX AND RETURN VOICEMAILS	0.50	160.00
10/23/2020	RLW	REVIEW LSI EMAILS AND CONTACT ADOBE ECHOSIGN REGARDING THE REMOVAL OF EMPLOYEE DATA FROM SERVER	0.40	128.00
10/26/2020	RLW	REVIEW LSI MAIL AND EMAIL, TRACK A/P, LOG CHECKS TO SEND TO LOCKBOX, INVESTIGATE POLICIES AND PROCEDURES AND TC WITH ADOBE RE: DATA PURGE FROM ADOBE SERVER	0.90	288.00
10/26/2020	KM	REVIEW AND ATTEND TO APPROVAL FOR AP DISBURSEMENTS.	0.30	135.00
10/27/2020	KM	REVIEW AND ATTEND TO EMAILS RE: ECHO SIGN APPLICATION SHUTDOWN.	0.40	180.00
10/27/2020	RLW	REVIEW LSI EMAILS AND COMMUNICATIONS FROM ADOBE ECHOSIGN	0.20	64.00
10/27/2020	MW	TEND TO TREASURY FUNCTIONS	1.10	286.00
10/28/2020	RLW	REVIEW LSI MAIL AND EMAIL, RESPOND TO VOICEMAILS AND LOG CHECKS TO SEND TO THE LOCKBOX	0.50	160.00
10/29/2020	RLW	REVIEW LSI MAIL AND EMAIL AND LOG CHECKS FOR LOCKBOX	0.20	64.00
10/30/2020	RLW	REVIEW LSI EMAILS	0.10	32.00
				4,424.20

TAX ISSUES

10/09/2020	LJJ	EMAIL AND T/C/W M. PERRY ACCOUNTANT, REVIEW 2017, 2018 TAX REPORTING AND LOOK FOR ALLOCATION OF DEBT ANSWERS, DISC WITH D. RODRIGUEZ REGARDING PERRY TAX BASIS	0.80	368.00
				368.00
			Total	27,452.20

EXPENSES

10/01/2020	EXP	FEDEX (09/29/20)		21.86
10/06/2020	EXP	POSTAGE		219.00

10/06/2020	EXP	FEDEX	21.81
10/15/2020	EXP	POSTAGE	1.00
10/16/2020	EXP	POSTAGE	2.00
10/26/2020	EXP	FEDEX	21.91
10/28/2020	EXP	POSTAGE	2.50
10/31/2020	EXP	SHAREFILE - OCTOBER 2020	81.56
10/31/2020	EXP	PRINTED COPIES - OCTOBER 2020 (10/01/20-10/31/20)	204.00
			<hr/> 575.64
		Total	<hr/> 575.64
		Discount	<hr/> (536.21)
		Total amount of this invoice	<hr/> <hr/> \$27,491.63

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 #7235 - 11/30/20

TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
SKB - SURUCHI BANEZ - PRINCIPAL CPA, CIRA, CFE	4.80	354.00	1,699.20
MMD - MELISSA DAVIS - PARTNER CPA, CIRA, CFE	6.80	496.00	3,372.80
MSK - MELISSA KATZ - CONSULTANT CPA, CVA, CFF	0.50	340.00	170.00
KM - KEVIN MCCOY - PARTNER CPA, CFE, CIRA	21.50	450.00	9,675.00
CDM - CATHERINE MURCHISON - FORENSIC ANALYST	0.10	280.00	28.00
SN - STUART NEIBERG - PRINCIPAL CPA, ABV, CFA	18.20	450.00	8,190.00
MCP - MARK PARISI - CONSULTANT CPA, CFE, CIRA	3.60	360.00	1,296.00
MW - MEREDITH WALKER - PARAPROFESSIONAL	0.70	260.00	182.00
RLW - RACHEL WEISS - CONSULTANT CPA, CFE	5.00	320.00	1,600.00
TOTAL	<u>61.20</u>		<u>\$26,213.00</u>
	BLENDED RATE	\$428.32	
	DISCOUNT		(554.00)
	TOTAL EXPENSES		136.78
TOTAL AMOUNT OF THIS INVOICE			<u>\$25,795.78</u>
	ADJUSTED BLENDED RATE	\$419.26	



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: 7235

11/30/2020

Client ID: 89010

For Professional Services Rendered Through November 30, 2020

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
ASSET DISPOSITION				
11/09/2020	KM	PREPARE AR COLLECTIONS FROM BANK DEPOSITS FOR OCTOBER AND TRANSMIT TO ACCORDIAS.	1.20	540.00
11/10/2020	KM	REVIEW OCTOBER PROF FEES INVOICES AND UPDATE SCHEDULE.	0.60	270.00
11/10/2020	KM	ATTEND TO APPROVALS OF ACCORDIAS WIRE PAYMENT AND TRANSFER TO COVER BANK FEES.	0.50	225.00
11/11/2020	KM	REVIEW ACCORDIAS RECORDS ON HAND FOR TRANSFER AND COORDINATE FOLLOW UP CALL WITH ACCORDIAS TEAM TO REVIEW SAME.	1.20	540.00
11/12/2020	KM	REVIEW CURRENT BAL ACNE IN COLLATERAL ACCOUNTS AND UNENCUMBERED FUND ACCOUNTS AND PREPARE SUMMARY OF AVAILABLE FUNDS.	1.10	495.00
11/12/2020	KM	TC WITH ACCORDIAS TO REVIEW WIND DOWN OF AR COLLECTIONS. PREPARE SUMMARY FOR S KAPILA AND B SHILCUTT. REVIEW STATUS OF FL DOH MEDICAL RECORD RESPONSES.	1.30	585.00
11/18/2020	KM	UPDATE PROF FEES AND PAYMENTS ALLOCATED BETWEEN SECURED LENDER AND GUCS AND REVIEW AND PREPARE SCHEDULES IN PREP FOR EVIDENTIARY HEARING ON MOTION TO COMPROMISE.	2.70	1,215.00
				3,870.00
BUSINESS INTERRUPTION CLAIM				
11/04/2020	KM	REVIEW IRMA CLAIM ANALYSIS.	1.30	585.00
11/04/2020	MCP	PREPARE WRITE UP FOR CLAIM.	1.90	684.00

11/05/2020	MCP	REVISE AND REVISE CLAIM.	0.40	144.00
11/19/2020	KM	REVIEW IRMA CLAIM ANALYSIS AND RESPOND TO R FENSTERMACHER REQUEST RE: SAME.	1.40	630.00
11/30/2020	KM	REVIEW IRMA CLAIM ANALYSIS.	0.60	270.00
				2,313.00

D&O LITIGATION

11/02/2020	SN		0.50	225.00
11/03/2020	SN		1.10	495.00
11/04/2020	SN		0.80	360.00
11/05/2020	SN		0.70	315.00
11/09/2020	SN		0.60	270.00
11/16/2020	SN		0.90	405.00
11/17/2020	SN		0.80	360.00
11/17/2020	MMD		0.50	248.00
11/18/2020	SN		0.70	315.00
11/19/2020	SN		0.90	405.00
11/24/2020	MMD		1.50	744.00
11/24/2020	SN		3.50	1,575.00
11/24/2020	MMD		1.10	545.60
11/25/2020	SN		2.50	1,125.00

11/27/2020	SN		2.10	945.00
11/28/2020	SN		1.30	585.00
11/30/2020	MSK		0.50	170.00
11/30/2020	MMD		3.70	1,835.20
11/30/2020	SN		1.80	810.00
				11,732.80

EMPLOYEE BENEFITS/PENSIONS

11/02/2020	KM	REVIEW AND ATTEND TO EMAILS RE: 401K PLAN TERMINATION.	0.30	135.00
11/02/2020	MCP	COORDINATE TERMINATION. EMAILS WITH COUNSEL AND VANGUARD.	0.20	72.00
11/05/2020	MCP	T/C WITH VANGUARD AND MILLENNIUM RE: TRANSITION.	0.50	180.00
11/17/2020	KM	REVIEW AND ATTEND TO EMAILS RE: 401K PLAN TERMINATION.	1.40	630.00
11/18/2020	KM	ATTEND TO EMAILS RE; 401K PLAN.	0.60	270.00
11/23/2020	MCP	T/C WITH PARTICIPANT	0.10	36.00
11/30/2020	MCP	REVIEW OF VANGUARD AND PARTICIPANT COUNT.	0.10	36.00
11/30/2020	MCP	COMPLETE REGIONS PEC FORM FOR PAYMENT RE: Q3 2020.	0.20	72.00
11/30/2020	MCP	T/C WITH PARTICIPANT RE: ROLLOVER PROBLEMS.	0.20	72.00
				1,503.00

FORENSIC INVESTIGATION

11/02/2020	SKB		0.20	70.80
11/03/2020	KM		1.30	585.00

11/03/2020	SKB		0.80	283.20
11/04/2020	KM		0.60	270.00
11/05/2020	SKB		0.50	177.00
11/16/2020	KM		1.20	540.00
11/16/2020	SKB		0.30	106.20
11/16/2020	KM		0.80	360.00
11/19/2020	SKB		0.70	247.80
11/20/2020	SKB		0.20	70.80
11/24/2020	SKB		0.20	70.80
11/30/2020	SKB		1.90	672.60
				3,454.20

OPERATIONS

11/02/2020	RLW	REVIEW LSI MAIL AND EMAIL, TRACK A/P, LOG CHECKS FOR THE LOCKBOX AND ATTEND TO EMAILS RE: ADOBE ECHOSIGN	0.70	224.00
11/02/2020	KM	REVIEW AND ATTEND TO EMAILS RE; SHUT DOWN ACCESS TO ADOBE ECHO SIGN.	0.40	180.00
11/03/2020	KM	REVIEW AND ATTEND TO ACCOUNTS PAYABLE APPROVAL.	0.30	135.00
11/03/2020	RLW	REVIEW LSI MAIL AND EMAIL, TRACK A/P, LOG CHECKS FOR THE LOCKBOX AND ATTEND TO EMAILS RE: ADOBE ECHOSIGN	0.50	160.00

11/03/2020	CDM	PREPARE AND PROCESS DEPOSIT FOR TWO MISCELLANEOUS REFUNDS RECEIVED IN CASE AS REQUESTED BY RACHEL WEISS.	0.10	28.00
11/04/2020	RLW	REVIEW LSI MAIL AND EMAIL INCLUDING MEDICAL RECORD REQUESTS AND LOG CHECKS FOR THE LOCKBOX	0.40	128.00
11/06/2020	RLW	REVIEW LSI MAIL AND EMAIL, TRACK A/P, LOG CHECKS FOR THE LOCKBOX AND ATTEND TO EMAILS RE: ADOBE ECHOSIGN	0.60	192.00
11/09/2020	RLW	REVIEW LSI EMAILS	0.10	32.00
11/10/2020	RLW	REVIEW LSI EMAIL AND MAIL AND TRACK A/P	0.30	96.00
11/10/2020	KM	ATTEND TO APPROVAL OF AP DISBURSEMENTS.	0.40	180.00
11/10/2020	MW	TREASURY DUTIES	0.50	130.00
11/11/2020	RLW	REVIEW LSI MAIL AND EMAIL, RESPOND TO VOICEMAILS AND TRACK A/P	0.30	96.00
11/12/2020	RLW	REVIEW LSI EMAILS AND VOICEMAILS	0.20	64.00
11/12/2020	KM	REVIEW MAIL AND RESPONSES REQUIRED.	0.70	315.00
11/13/2020	RLW	REVIEW LSI EMAILS AND VOICEMAILS	0.10	32.00
11/13/2020	KM	REVIEW AND ATTEND TO EMAILS RE: MEDPRO MEDICAL RECORD REQUESTS.	0.80	360.00
11/16/2020	RLW	REVIEW LSI MAIL AND EMAILS, TRACK A/P AND LOG CHECKS TO SEND TO THE LOCKBOX	0.60	192.00
11/16/2020	KM	ATTEND TO APPROVAL OF AP DISBURSEMENTS AND PREPARE SUMMARY OF AVAILABLE FUNDS.	0.40	180.00
11/17/2020	RLW	REVIEW LSI MAIL AND EMAIL AND LOG CHECKS FOR LOCKBOX	0.20	64.00
11/19/2020	MW	TREASURY FUNCTIONS.	0.20	52.00
11/19/2020	RLW	REVIEW LSI MAIL AND EMAILS	0.10	32.00
11/20/2020	RLW	REVIEW LSI MAIL AND EMAIL, TRACK AP AND LOG CHECKS TO	0.40	128.00

		SEND TO THE LOCKBOX		
11/23/2020	RLW	REVIEW LSI EMAILS	0.10	32.00
11/23/2020	RLW	INVESTIGATE CLAIMS FILED	0.10	32.00
11/24/2020	RLW	REVIEW LSI MAIL AND EMAILS	0.10	32.00
11/25/2020	RLW	REVIEW LSI MAIL AND EMAILS AND LOG CHECKS TO SEND TO THE LOCKBOX	0.20	64.00
11/30/2020	KM	REVIEW AP DISBURSEMENTS FOR APPROVAL.	0.40	180.00
				3,340.00
			Total	26,213.00

EXPENSES

11/03/2020	EXP	POSTAGE		0.50
11/12/2020	EXP	OPENVOICE - NOVEMBER 2020		7.60
11/15/2020	EXP	PRINTED COPIES - NOVEMBER 2020 (11/01/20-11/15/20)		8.40
11/16/2020	EXP	FEDEX		21.86
11/30/2020	EXP	SHAREFILE - NOVEMBER 2020		80.12
11/30/2020	EXP	PRINTED COPIES - NOVEMBER 2020 (11/16/20-11/30/20)		18.30
				136.78
			Total	136.78
			Discount	(554.00)
			Total amount of this invoice	\$25,795.78

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 #7338 - 12/31/20

TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
SKB - SURUCHI BANEZ - PRINCIPAL CPA, CIRA, CFE	3.60	354.00	1,274.40
MMD - MELISSA DAVIS - PARTNER CPA, CIRA, CFE	14.50	496.00	7,192.00
KJJ - KY JOHNSON - FORENSIC ANALYST	3.00	170.00	510.00
MSK - MELISSA KATZ - CONSULTANT CPA, CVA, CFF	20.20	340.00	6,868.00
KM - KEVIN MCCOY - PARTNER CPA, CFE, CIRA	21.50	450.00	9,675.00
SN - STUART NEIBERG - PRINCIPAL CPA, ABV, CFA	32.40	450.00	14,580.00
MCP - MARK PARISI - CONSULTANT CPA, CFE, CIRA	9.30	360.00	3,348.00
CAS - CHRISTINA SHINABERRY - PARAPROFESSIONAL	0.20	190.00	38.00
MW - MEREDITH WALKER - PARAPROFESSIONAL	0.90	260.00	234.00
RLW - RACHEL WEISS - CONSULTANT CPA, CFE	7.80	320.00	2,496.00

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



TOTAL	<u>113.40</u>	<u>\$46,215.40</u>
	BLENDED RATE	\$407.54
	DISCOUNT	(507.40)
	TOTAL EXPENSES	<u>1,389.03</u>
TOTAL AMOUNT OF THIS INVOICE		<u>\$47,097.03</u>
	ADJUSTED	
	BLENDED RATE	<u>\$403.07</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: 7338

12/31/2020

Client ID: 89010

For Professional Services Rendered Through December 31, 2020

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
ASSET DISPOSITION				
12/01/2020	KM	ATTEND TO APPROVAL OF AP DISBURSEMENTS FOR NORTON ROSE INVOICE.	0.30	135.00
12/03/2020	KM	REVIEW AND PREPARE AR COLLECTION DEPOSITS PER THE TCB BANK RECORDS FOR NOVEMBER AND SUBMIT TO ACCORDIAS.	1.40	630.00
12/10/2020	KM	REVIEW BUDGET, PLEADINGS AND DECLARATION AND PREP FOR TRIAL.	1.60	720.00
12/10/2020	KM	REVIEW AND ATTEND TO APPROVAL OF PAYMENT OF BANK ACCOUNT ANALYSIS FEES.	0.40	180.00
12/14/2020	KM	REVIEW PLEADINGS, BUDGET AND ALLOCATION OF PROF FEES AND OVERLAP EXPENSES AND PREP FOR TRIAL.	1.60	720.00
12/14/2020	KM	REVIEW AND ATTEND TO EMAILS RE: ACCORDIAS TERMINATION OF AR COLLECTIONS.	0.40	180.00
12/14/2020	KM	TC WITH S KAPILA, E PETERSON AND S STICHTER TO PREP FOR HEARING.	0.50	225.00
12/23/2020	KM	ATTEND TO APPROVAL OF DISBURSEMENT FOR NRF INVOICE.	0.30	135.00
				2,925.00
BUSINESS INTERRUPTION CLAIM				
12/02/2020	MCP	REVIEW AND RESPONSE TO QUESTIONS FROM R. FENSTERMACHER.	0.40	144.00
12/03/2020	KM	REVIEW STATUS OF IRMA CLAIM ANALYSIS.	0.70	315.00
12/04/2020	KM	REVIEW IRMA CLAIM ANALYSIS AND DRAFT NARRATIVE.	1.10	495.00
12/07/2020	MCP	REVIEW OF COMMENTS ON NARRATIVE FROM R. FENSTERMACHER.	0.30	108.00

12/15/2020	MCP	BEGIN TO REVISE CLAIM.	0.30	108.00
12/15/2020	MCP	T/C WITH S. KAPILA AND R. FENSTERMARCHER RE: IRMA CLAIM.	0.30	108.00
12/16/2020	MCP	DRAFT COVER LETTER TO LSI CLAIM.	0.30	108.00
12/17/2020	MCP	REVISIONS TO CLAIM.	0.30	108.00
12/18/2020	MCP	DRAFT TRANSMITTAL EMAIL TO TOM.	0.30	108.00
				1,602.00

D&O LITIGATION

12/01/2020	MMD		0.70	347.20
12/01/2020	MMD		2.10	1,041.60
12/01/2020	MSK		0.80	272.00
12/01/2020	SN		2.20	990.00
12/01/2020	MSK		0.60	204.00
12/02/2020	MMD		1.20	595.20
12/02/2020	MMD		0.70	347.20
12/02/2020	MSK		1.30	442.00
12/02/2020	MSK		0.90	306.00
12/02/2020	SN		3.70	1,665.00
12/02/2020	MSK		0.70	238.00
12/03/2020	MMD		1.40	694.40

12/03/2020	SN		5.30	2,385.00
12/03/2020	MMD		2.50	1,240.00
12/03/2020	MSK		1.90	646.00
12/03/2020	MMD		2.50	1,240.00
12/03/2020	MSK		0.20	68.00
12/04/2020	MMD		1.20	595.20
12/04/2020	SN		2.60	1,170.00
12/04/2020	MSK		3.40	1,156.00
12/04/2020	MSK		2.10	714.00
12/05/2020	SN		3.60	1,620.00
12/06/2020	SN		4.40	1,980.00
12/07/2020	MMD		0.90	446.40
12/07/2020	SN		3.50	1,575.00
12/07/2020	MSK		2.90	986.00
12/08/2020	MSK		0.90	306.00
12/08/2020	SN		3.90	1,755.00
12/08/2020	MSK		2.60	884.00

12/08/2020	MMD		1.30	644.80
12/09/2020	SN		2.10	945.00
12/09/2020	MSK		1.90	646.00
12/11/2020	SN		1.10	495.00
				28,640.00

EMPLOYEE BENEFITS/PENSIONS

12/01/2020	MCP	REVIEW OF FORFEITURE ACCOUNT BALANCES FOR PURPOSES OF TERMINATION.	0.20	72.00
12/01/2020	MCP	T/C WITH PARTICIPANT RE: RESTORING UNCASHED CHECK FROM FORFEITURE.	0.10	36.00
12/01/2020	MCP	REVIEW COMPLETED FORM AND SUBMIT TO VANGUARD.	0.10	36.00
12/02/2020	MCP	COMPLETE REGIONS PEC FORM FOR Q3 2020. EMAIL WITH REGIONS RE: FINAL BILL.	0.10	36.00
12/03/2020	KM	REVIEW STATUS OF 401K PLAN TERMINATION.	0.80	360.00
12/03/2020	MCP	T/C WITH PARTICIPANT RE: MISSING 401K FUNDS.	0.30	108.00
12/09/2020	KM	REVIEW STATUS OF 401K TERMINATION AND ATTEND TO EMAILS RE: SAME.	0.70	315.00
12/09/2020	MCP	REVIEW OF UNCASHED CHECKS FORFEITURE ACCOUNT AND BUDGET. EMAILS WITH VANGUARD RE: SAME.	0.30	108.00
12/14/2020	MCP	PROVIDE DOCUMENTS TO VANGUARD RE: TERMINATION.	0.10	36.00
12/15/2020	MCP	ATTEND TO TERMINATION.	0.20	72.00
12/15/2020	KM	REVIEW AND ATTEND TO EMAILS RE: 401K PLAN TERMINATION AND ROLLOVER.	1.30	585.00
12/16/2020	KM	REVIEW AND ATTEND TO EMAILS RE: 401K PLAN TERMINATION AND ROLLOVER.	0.60	270.00
12/16/2020	MCP	REVIEW OF TERMINATION SCOPE FROM VANGUARD.	0.10	36.00

12/16/2020	MCP	ATTEND TO TERMINATION. EMAILS WITH VANGUARD AND COUNSEL.	0.50	180.00
12/17/2020	MCP	CONTINUE COORDINATING TERMINATION OF PLAN. REVISE BUDGET FOR DISTRIBUTION AND YEAR END TERMINATION.	0.70	252.00
12/17/2020	MCP	T/C WITH COUNSEL RE: PLAN TERMINATION.	0.50	180.00
12/17/2020	KM	REVIEW WIND DOWN, TERMINATION AND ROLLOVER OF 401K PLAN.	2.40	1,080.00
12/17/2020	KJJ	SERVED REMINDER WINDUP NOTICE	3.00	510.00
12/17/2020	MCP	MEETING WITH S. KAPILA RE: PLAN TERMINATION.	0.20	72.00
12/18/2020	MCP	CONTINUE TO COORDINATE TERMINATION. MULTIPLE EMAILS WITH VANGUARD AND COUNSEL. DISCUSSIONS OF SAME WITH ASSIGNEE.	0.80	288.00
12/18/2020	MCP	REVIEW OF BANK STATEMENTS FOR COUNSEL RE: OWNERSHIP OF ENTITY AND AMEX CLAIMS.	0.30	108.00
12/18/2020	MCP	T/C WITH MILLENNIUM FOR PURPOSES OF OBTAINING WIRE INSTRUCTIONS.	0.50	180.00
12/21/2020	MCP	T/C WITH COUNSEL.	0.10	36.00
12/21/2020	KM	REVIEW AND ATTEND TO 401K PLAN TERMINATION AND ROLLOVER.	0.60	270.00
12/21/2020	MCP	T/C WITH VANGUARD RE: TERMINATION.	0.30	108.00
12/21/2020	MCP	SUBMIT FINAL PEC FORMS AND INVOICES.	0.60	216.00
12/22/2020	KM	REVIEW AND ATTEND TO 401K TERMINATION AND ROLLOVER.	2.40	1,080.00
12/22/2020	MCP	DRAFT EMAIL TO LUIS ARCE RE: TERMINATION AND MILLENNIUM ROLE.	0.20	72.00
12/23/2020	MCP	ATTEND TO TERMINATION. REVIEW OF VANGUARD AND PENDING TASKS FOR ROLLOVER TO MILLENNIUM.	0.40	144.00
12/29/2020	MCP	T/C WITH INVESTORS RE: 401K TERMINATION.	0.20	72.00
12/31/2020	MCP	REVIEW OF EMAILS BETWEEN VANGUARD AND MILLENNIUM	0.30	108.00

RE: ROLLOVER

7,026.00

FORENSIC INVESTIGATION

12/01/2020	SKB		0.20	70.80
12/02/2020	KM		0.60	270.00
12/02/2020	SKB		0.20	70.80
12/03/2020	SKB		0.20	70.80
12/07/2020	SKB		0.20	70.80
12/10/2020	SKB		0.50	177.00
12/15/2020	SKB		0.90	318.60
12/18/2020	KM		0.40	180.00
12/21/2020	SKB		1.40	495.60

1,724.40

OPERATIONS

12/01/2020	RLW	REVIEW LSI EMAILS AND TRACK A/P	0.90	288.00
12/01/2020	CAS	UPLOAD PLEADINGS TO LSI WEBSITE	0.10	19.00
12/01/2020	KM	ATTEND TO APPROVAL OF AP DISBURSEMENTS AND REVIEW AVAILABLE BALANCE OF UNENCUMBERED FUNDS.	0.40	180.00
12/02/2020	RLW	REVIEW LSI MAIL AND EMAIL AND LOG CHECKS TO SEND TO THE LOCKBOX	0.20	64.00
12/02/2020	MW	TREASURY DUTIES	0.30	78.00

12/02/2020	CAS	UPLOAD PLEADINGS TO LSI WEBSITE	0.10	19.00
12/03/2020	RLW	REVIEW LSI EMAILS AND MAIL, LOG CHECKS FOR THE LOCKBOX AND TRACK A/P	0.30	96.00
12/04/2020	RLW	REVIEW LSI EMAILS	0.10	32.00
12/07/2020	RLW	REVIEW LSI EMAILS AND LOG A/P	0.40	128.00
12/08/2020	KM	REVIEW AND ATTEND TO EMAILS RE: DEPT OF REVENUE.	0.40	180.00
12/08/2020	KM	REVIEW AVAILABLE BANK BALANCES AND ATTEND TO APPROVAL FOR AP DISBURSEMENTS.	0.50	225.00
12/08/2020	RLW	REVIEW LSI MAIL AND EMAILS AND LOG CHECKS TO SEND TO THE LOCKBOX	0.60	192.00
12/09/2020	KM	REVIEW PROF FEE INVOICES.	0.80	360.00
12/09/2020	RLW	REVIEW LSI MAIL AND VOICEMAILS AND LOG CHECKS FOR THE LOCKBOX	0.20	64.00
12/10/2020	RLW	REVIEW LSI EMAILS	0.50	160.00
12/11/2020	KM	REVIEW AND ATTEND TO FORMER EMPLOYEE REQUEST FOR RE-ISSUE CHECKS.	0.40	180.00
12/11/2020	RLW	REVIEW EMAILS AND MAIL, LOG CHECKS FOR THE LOCKBOX AND RESPOND TO VOICEMAILS	0.40	128.00
12/15/2020	RLW	REVIEW LSI MAIL AND EMAILS, TRACK A/P AND LOG CHECKS FOR THE LOCKBOX	0.80	256.00
12/15/2020	KM	REVIEW AND ATTEND TO APPROVAL OF AP DISBURSEMENTS AND PREPARE SUMMARY OF AVAILABLE BANK BALANCES.	0.90	405.00
12/16/2020	MW	TREASURY FUNCTIONS	0.60	156.00
12/16/2020	RLW	REVIEW LSI MAIL AND EMAILS AND LOG CHECKS FOR THE LOCKBOX	0.70	224.00
12/17/2020	RLW	REVIEW LSI MAIL AND EMAIL AND LOG CHECKS FOR THE LOCKBOX	0.50	160.00
12/18/2020	RLW	REVIEW LSI EMAILS AND TRACK A/P	0.10	32.00

12/21/2020	RLW	REVIEW LSI MAIL AND EMAILS	0.40	128.00
12/22/2020	RLW	REVIEW LSI EMAILS	0.10	32.00
12/29/2020	RLW	REVIEW LSI MAIL AND EMAIL, TRACK A/P AND LOG CHECKS FOR THE LOCKBOX	1.60	512.00
				4,298.00
			Total	46,215.40

EXPENSES

12/02/2020	EXP	FEDEX		21.96
12/03/2020	EXP	OPENVOICE - DECEMBER 2020		108.16
12/07/2020	EXP	ACCOMODATIONS - SRK - TAMPA		283.96
12/07/2020	EXP	DINNER / TAMPA / SRK		50.00
12/07/2020	EXP	MILEAGE FROM FLL TO TAMPA / SRK		151.80
12/09/2020	EXP	MILEAGE FROM TAMPA TO FLL / SRK		0.00
12/09/2020	EXP	BREAKFAST / TAMPA / SRK (DEC 8 & 9, 2020)		0.00
12/09/2020	EXP	HOTEL / TAMPA / SRK (DEC. 7 & 8, 2020)		353.40
12/09/2020	EXP	POSTAGE		2.00
12/14/2020	EXP	OPENVOICE - DECEMBER 2020		20.42
12/15/2020	EXP	PRINTED COPIES - DECEMBER 2020 (12/01/20-12/15/20)		35.10
12/15/2020	EXP	POSTAGE		0.50
12/16/2020	EXP	FEDEX		22.12

12/17/2020	EXP	POSTAGE	150.00
12/31/2020	EXP	SHAREFILE - DECEMBER 2020	79.81
12/31/2020	EXP	PRINTED COPIES - DECEMBER 2020 (12/16/20-12/31/20)	109.80
			<hr/> 1,389.03
		Total	<hr/> 1,389.03
		Discount	<hr/> (507.40)
		Total amount of this invoice	<hr/> <hr/> \$47,097.03

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 #7396 - 01/31/21

TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
SKB - SURUCHI BANEZ - PRINCIPAL CPA, CIRA, CFE	10.50	380.00	3,990.00
JRH - JENNIFER HEIDER - TAX CONSULTANT CPA	0.30	270.00	81.00
KJJ - KY JOHNSON - FORENSIC ANALYST	1.00	170.00	170.00
LJJ - LESLEY JOHNSON - PARTNER/TAX CPA, CIRA	0.20	490.00	98.00
KM - KEVIN MCCOY - PARTNER CPA, CFE, CIRA	17.70	490.00	8,673.00
CDM - CATHERINE MURCHISON - FORENSIC ANALYST	0.40	280.00	112.00
MCP - MARK PARISI - CONSULTANT CPA, CFE, CIRA	2.50	370.00	925.00
RLW - RACHEL WEISS - CONSULTANT CPA, CFE	3.50	350.00	1,225.00

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



TOTAL	<u>36.10</u>	<u>\$15,274.00</u>
	BLENDED RATE	\$423.10
	DISCOUNT	(509.60)
	TOTAL EXPENSES	<u>314.11</u>
TOTAL AMOUNT OF THIS INVOICE		<u>\$15,078.51</u>
	ADJUSTED	
	BLENDED RATE	<u>\$408.99</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: 7396
01/31/2021
Client ID: 89010

For Professional Services Rendered Through January 31, 2021

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
ASSET DISPOSITION				
01/05/2021	KM	REVIEW AND PREPARE DECEMBER AR COLLECTION DEPOSITS PER THE BANK RECORDS FOR ACCORDIAS.	1.20	588.00
01/11/2021	KM	ATTEND TO APPROVAL OF ACCORDIAS AND FTI DISBURSEMENTS.	0.80	392.00
01/11/2021	KM	REVIEW FINAL AR ACCOUNT BALANCES FROM DISK SENT BY ACCORDIAS.	0.60	294.00
01/12/2021	KM	TC WITH S KAPILA AND H RIEDEL TO REVIEW TCB CLAIM.	0.40	196.00
01/12/2021	KM	REVIEW TCB CLAIM AND ATTEND TO EMAILS RE: SAME.	1.30	637.00
01/12/2021	KM	REVIEW AND ATTEND TO APPROVAL OF FUNDS TRANSFER TO COVER BANK FEES.	0.30	147.00
01/13/2021	KM	REVIEW TCB CLAIM AND ATTEND TO EMAILS RE: SAME.	1.40	686.00
				<hr/> 2,940.00
BUSINESS INTERRUPTION CLAIM				
01/29/2021	MCP	EMAILS RE: BUSINESS INTERRUPTION CLAIM.	0.10	37.00
01/29/2021	KM	REVIEW AND ATTEND TO EMAILS RE: AFM RESPONSE TO CLAIM.	0.70	343.00
				<hr/> 380.00
CLAIMS ADMINISTRATION				
01/11/2021	KM	REVIEW CLAIMS.	1.40	686.00
				<hr/> 686.00
D&O LITIGATION				
01/11/2021	SKB	<div style="border: 1px solid black; width: 460px; height: 25px;"></div>	2.10	798.00

01/12/2021	SKB		6.80	2,584.00
01/13/2021	SKB		0.80	304.00
01/13/2021	SKB		0.80	304.00
				3,990.00

EMPLOYEE BENEFITS/PENSIONS

01/04/2021	MCP	REVIEW OF CLOSURE AND OPEN TASKS.	0.20	74.00
01/04/2021	KM	REVIEW AND ATTEND TO EMAILS RE: 401K PLAN.	1.30	637.00
01/06/2021	MCP	EMAILS RE: 401K PARTICIPANT VERIFICATION.	0.10	37.00
01/06/2021	MCP	LOCATE START DATE FOR PARTICIPANT	0.10	37.00
01/06/2021	KM	ATTEND TO EMAILS RE; 401K PLAN.	0.30	147.00
01/08/2021	MCP	MULTIPLE EMAILS WITH VANGUARD AND COUNSEL RE: 401K TERMINATION, EXCESS FUNDS, AND MILLENNIUM OPEN ISSUES.	0.30	111.00
01/08/2021	KM	ATTEND TO EMAILS AND 401K PLAN TERMINATION.	1.30	637.00
01/11/2021	MCP	ATTEND TO ISSUE WITH WINDDOWN FROM VANGUARD.	0.30	111.00
01/12/2021	MCP	EMAILS WITH VANGUARD RE: TERMINATION. REVIEW OF PROFESSIONAL FEE INVOICES.	0.20	74.00
01/15/2021	MCP	T/C WITH VANGUARD RE: TRANSFER TO MILLENNIUM.	0.30	111.00
01/15/2021	MCP	REVIEW OF BUDGET AND COORDINATE STEPS FOR REFUND	0.30	111.00

TO MILLENNIUM.

01/21/2021	MCP	DRAFT EMAIL TO MILLENNIUM RE: TRANSFER PROBLEMS.	0.10	37.00
01/22/2021	MCP	EMAILS RE: TERMINATION.	0.10	37.00
01/25/2021	MCP	REVIEW OF MILLENNIUM EMAILS AND AGREEMENT. COORDINATE RESPONSE.	0.30	111.00
01/25/2021	KM	ATTEND TO EMAILS RE; 401K PLAN TERMINATION AND ROLLOVER.	0.60	294.00
01/26/2021	MCP	REVIEW OF MARKED UP RECALL LETTER AND EMAIL SONEET NEXT STEPS.	0.10	37.00
				2,603.00

OPERATIONS

01/04/2021	RLW	REVIEW LSI EMAILS AND MAIL, TRACK A/P AND LOG CHECKS TO SEND TO THE LOCKBOX	0.40	140.00
01/05/2021	RLW	REVIEW LSI MAIL AND EMAILS, RESPOND TO VOICEMAILS, TRACK A/P AND LOG CHECKS FOR THE LOCKBOX	0.50	175.00
01/05/2021	KM	REVIEW AND ATTEND TO APPROVAL OF AP DISBURSEMENTS.	0.30	147.00
01/06/2021	RLW	REVIEW LSI EMAILS AND RESPOND TO VOICEMAILS	0.10	35.00
01/07/2021	RLW	REVIEW LSI MAIL AND LOG CHECKS FOR THE LOCKBOX	0.10	35.00
01/08/2021	RLW	TRACK A/P	0.20	70.00
01/08/2021	KM	ATTEND TO APPROVAL OF AP DISBURSEMENTS.	0.40	196.00
01/11/2021	RLW	REVIEW LSI MAIL, TRACK A/P, LOG CHECKS FOR LOCKBOX AND CONTACT IRON MOUNTAIN REGARDING MISSING INVOICES	0.40	140.00
01/11/2021	KM	ATTEND TO APPROVAL OF AP DISBURSEMENTS.	0.40	196.00
01/12/2021	RLW	REVIEW LSI MAIL, LOG CHECKS TO SEND TO THE LOCKBOX AND RESPOND TO INQUIRED RE: VANGUARD 401K PLAN	0.50	175.00
01/13/2021	KM	REVIEW AP INCLUDING CT INVOICES. TC WITH COUNSEL TO REVIEW SAME.	1.30	637.00

01/14/2021	RLW	REVIEW LSI MAIL AND EMAIL AND TRACK A/P	0.20	70.00
01/14/2021	KM	REVIEW DECEMBER PROF FEE INVOICES AND ALLOCATION OF 401K PLAN FEES.	0.70	343.00
01/15/2021	RLW	REVIEW LSI MAIL AND EMAIL, TRACK AP AND LOG CHECKS TO SEND TO THE LOCKBOX	0.30	105.00
01/15/2021	KM	REVIEW PROF FEES ALLOCATED FOR 401K PLAN.	0.80	392.00
01/18/2021	LJJ	REVIEW 1099S	0.20	98.00
01/18/2021	RLW	TRACK A/P	0.10	35.00
01/18/2021	KM	ATTEND TO APPROVAL OF AP DISBURSEMENTS.	0.60	294.00
01/19/2021	KM	REVIEW DECEMBER PROF FEES AND FEES ALLOCATED FOR 401K PLAN.	1.20	588.00
01/20/2021	RLW	REVIEW LSI EMAILS	0.10	35.00
01/21/2021	RLW	REVIEW LSI EMAILS AND TRACK A/P	0.20	70.00
01/26/2021	RLW	REVIEW LSI EMAIL, VOICEMAILS AND TRACK A/P	0.30	105.00
01/27/2021	RLW	REVIEW LSI EMAILS AND TRACK A/P	0.10	35.00
01/31/2021	KM	REVIEW STATUS CONFERENCE HEARING SCHEDULE AND AGENDAS TO PREP FOR TRIAL.	0.40	196.00
				4,312.00
TAX ISSUES				
01/11/2021	CDM	COMPILE INFORMATION FOR FORMS 1099-MISC AND 1099-NEC FOR 2020	0.40	112.00
01/14/2021	KJJ	PREPARED FORMS 1099-NEC & 1096 FOR 2020	0.70	119.00
01/18/2021	JRH	REVIEW FORM 1096 T & 24 FORMS 1099 NEC FOR LASER SPINE FOR 2020.	0.20	54.00
01/18/2021	KJJ	FINALIZE FORMS 1099-NEC & 1096 FOR 2020	0.30	51.00

01/21/2021	JRH	REVIEW AND APPROVE FORMS 1096 & 1099 FOR LASER SPINE FOR 2020.	0.10	27.00
				<hr/> 363.00
				<hr/> 15,274.00

EXPENSES

01/04/2021	EXP	POSTAGE		2.50
01/05/2021	EXP	POSTAGE		0.50
01/11/2021	EXP	FEDEX		23.48
01/19/2021	EXP	POSTAGE		0.50
01/20/2021	EXP	POSTAGE		11.00
01/20/2021	EXP	CERTIFIED MAIL		7.60
01/20/2021	EXP	MICROSOFT OFFICE 365 LICENSE		144.00
01/21/2021	EXP	POSTAGE		1.50
01/22/2021	EXP	POSTAGE		0.50
01/22/2021	EXP	CERTIFIED MAIL		7.20
01/31/2021	EXP	SHAREFILE - JANUARY 2021		80.23
01/31/2021	EXP	PRINTED COPIES - JANUARY 2021 (01/01/21-01/31/21)		35.10
				<hr/> 314.11
				<hr/> 314.11

Discount	(509.60)
Total amount of this invoice	<u>\$15,078.51</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 #7518 - 02/28/21

TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
SKB - SURUCHI BANEZ - PRINCIPAL CPA, CIRA, CFE	3.20	380.00	1,216.00
KM - KEVIN MCCOY - PARTNER CPA, CFE, CIRA	10.30	490.00	5,047.00
CDM - CATHERINE MURCHISON - FORENSIC ANALYST	0.40	280.00	112.00
MCP - MARK PARISI - CONSULTANT CPA, CFE, CIRA	0.90	370.00	333.00
CAS - CHRISTINA SHINABERRY - PARAPROFESSIONAL	0.30	190.00	57.00
MW - MEREDITH WALKER - PARAPROFESSIONAL	0.90	260.00	234.00
RLW - RACHEL WEISS - CONSULTANT CPA, CFE	3.80	350.00	1,330.00
TOTAL	<u>19.80</u>		<u>\$8,329.00</u>
	BLENDED RATE	\$420.66	
	DISCOUNT		(191.10)
	TOTAL EXPENSES		<u>146.39</u>
TOTAL AMOUNT OF THIS INVOICE			<u>\$8,284.29</u>
	ADJUSTED BLENDED RATE	\$411.01	



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: 7518
02/28/2021
Client ID: 89010

For Professional Services Rendered Through February 28, 2021

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
ASSET DISPOSITION				
02/01/2021	KM	REVIEW AND ATTEND TO APPROVAL OF NRF INVOICE.	0.50	245.00
02/10/2021	KM	REVIEW STATUS REPORT.	1.50	735.00
02/11/2021	KM	ATTEND TO TRANSFER OF FUNDS TO COVER TCB BANK FEES.	0.30	147.00
02/18/2021	KM	PREP FOR AND ATTEND STATUS CONFERENCE HEARING.	1.60	784.00
				<u>1,911.00</u>
BUSINESS INTERRUPTION CLAIM				
02/26/2021	KM	REVIEW AND ATTEND TO EMAILS RE; SETTLEMENT.	1.20	588.00
				<u>588.00</u>
CLAIMS ADMINISTRATION				
02/02/2021	KM	REVIEW CLAIMS REGISTER.	0.70	343.00
02/18/2021	KM	REVIEW AND RESPOND TO CLAIMANT RE; STATUS AND CONFIRM CLAIM FILED.	0.20	98.00
02/24/2021	RLW	CONTINUE TO TRACK CLAIMS	0.20	70.00
				<u>511.00</u>
EMPLOYEE BENEFITS/PENSIONS				
02/03/2021	MCP	EMAILS RE: TERMINATION.	0.10	37.00
02/04/2021	MCP	REVIEW RECORDS TO LOCATE MISSING PAYMENT PER VANGUARD. EMAILS WITH VANGUARD AND REGIONS REGARDING SAME.	0.30	111.00

02/22/2021	MCP	RESEARCH STATUS OF KAREN BACHMAN FOR MILLENNIUM.	0.20	74.00
02/23/2021	MCP	RESEARCH KAREN BACHMAN EXECUTOR. EMAIL MILLENNIUM RE: SAME.	0.20	74.00
02/25/2021	MCP	EMAILS WITH VANGUARD.	0.10	37.00
				333.00

FORENSIC INVESTIGATION

02/05/2021	SKB		1.80	684.00
02/18/2021	SKB		0.40	152.00
02/19/2021	SKB		0.10	38.00
02/22/2021	SKB		0.90	342.00
				1,216.00

OPERATIONS

02/01/2021	KM	ATTEND TO APPROVAL OF AP DISBURSEMENTS.	0.60	294.00
02/01/2021	RLW	REVIEW LSI EMAILS AND VOICEMAILS AND TRACK A/P	0.30	105.00
02/01/2021	MW	TREASURY DUTIES	0.50	130.00
02/02/2021	RLW	REVIEW LSI EMAILS AND VOICEMAILS, TRACK A/P AND INVESTIGATE IRON MOUNTAIN INVOICE INCREASE	0.40	140.00
02/04/2021	RLW	REVIEW LSI EMAILS AND RESPOND TO VOICEMAILS AND 1099 INQUIRIES	0.20	70.00
02/04/2021	CAS	UPLOAD PLEADING TO LSI WEBSITE.	0.10	19.00
02/08/2021	KM	ATTEND TO APPROVAL OF AP DISBURSEMENTS.	0.40	196.00
02/08/2021	RLW	REVIEW LSI MAIL AND EMAIL AND TRACK A/P	1.00	350.00

02/09/2021	KM	ATTEND TO AP DISBURSEMENTS.	0.30	147.00
02/09/2021	RLW	REVIEW LSI EMAIL AND MAIL AND TRACK A/P	0.50	175.00
02/09/2021	MW	TEND TO TREASURY DUTIES.	0.40	104.00
02/12/2021	RLW	REVIEW LSI EMAIL AND TRACK A/P	0.20	70.00
02/15/2021	RLW	REVIEW LSI EMAILS AND TRACK A/P	0.20	70.00
02/16/2021	CAS	UPLOAD PLEADING TO LSI WEBSITE.	0.10	19.00
02/17/2021	KM	REVIEW AND ATTEND TO FORMER EMPLOYEE REQUEST RE: MEDICAL BILLS AND INSURANCE COVERAGE.	0.40	196.00
02/17/2021	KM	ATTEND TO APPROVAL OF AP DISBURSEMENTS.	0.40	196.00
02/18/2021	CDM	RECORD PATIENT DEPOSITS ON RECEIPTS LOG; COORDINATE WITH RACHEL WEISS AND GIVE TO KY JOHNSON FOR PROCESSING. GO THROUGH RECENTLY RECEIVED INCOMING MAIL AND PROCESS	0.40	112.00
02/18/2021	RLW	REVIEW LSI EMAIL AND MAIL AND A/R CHECKS	0.20	70.00
02/22/2021	KM	TC WITH S KAPILA, COUNSEL AND FLDOH GENERAL COUNSEL TO REVIEW MEDICAL RECORD PRESERVATION.	0.60	294.00
02/22/2021	RLW	REVIEW LSI EMAILS AND VOICEMAILS	0.20	70.00
02/23/2021	RLW	REVIEW LSI EMAIL AND VOICE MAIL	0.10	35.00
02/24/2021	KM	REVIEW AND ATTEND TO FLDOH REQUEST RE; MEDICAL RECORD CONVERSION TO RESPOND TO REQUESTS.	1.60	784.00
02/24/2021	RLW	REVIEW LSI EMAIL AND MEDICAL RECORD REQUESTS	0.20	70.00
02/25/2021	RLW	REVIEW LSI EMAIL	0.10	35.00
02/25/2021	CAS	UPLOAD PLEADING TO LSI WEBSITE.	0.10	19.00

3,770.00

8,329.00

EXPENSES

02/01/2021	EXP	POSTAGE	1.53
02/08/2021	EXP	FEDEX	23.59
02/09/2021	EXP	POSTAGE	1.53
02/15/2021	EXP	PRINTED COPIES - FEBRUARY 2021 (02/01/21-02/15/21)	2.40
02/18/2021	EXP	FEDEX	23.65
02/19/2021	EXP	POSTAGE	1.53
02/22/2021	EXP	OPENVOICE - FEBRUARY 2021	4.92
02/22/2021	EXP	OPENVOICE - FEBRUARY 2021	2.91
02/28/2021	EXP	PRINTED COPIES - FEBRUARY 2021 (02/16/21-02/28/21)	2.40
02/28/2021	EXP	SHAREFILE - FEBRUARY 2021	81.93

146.39

146.39

Discount	(191.10)
Total amount of this invoice	<u>\$8,284.29</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 #7620 - 03/31/21

TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
SKB - SURUCHI BANEZ - PRINCIPAL CPA, CIRA, CFE	9.60	380.00	3,648.00
MMD - MELISSA DAVIS - PARTNER CPA, CIRA, CFE	4.90	530.00	2,597.00
FDD - FRANK DIAZ-DRAGO - CONSULTANT	5.00	310.00	1,550.00
KJJ - KY JOHNSON - FORENSIC ANALYST	0.10	170.00	17.00
KM - KEVIN MCCOY - PARTNER CPA, CFE, CIRA	27.40	490.00	13,426.00
MCP - MARK PARISI - CONSULTANT CPA, CFE, CIRA	0.20	370.00	74.00
JLP - JOEL PATHIYIL - CONSULTANT CPA	6.90	280.00	1,932.00
CAS - CHRISTINA SHINABERRY - PARAPROFESSIONAL	0.20	190.00	38.00
MW - MEREDITH WALKER - PARAPROFESSIONAL	0.90	260.00	234.00
RLW - RACHEL WEISS - CONSULTANT CPA, CFE	5.60	350.00	1,960.00
TOTAL	60.80		\$25,476.00
		BLENDED RATE	\$419.01
		DISCOUNT	(1,365.30)
		TOTAL EXPENSES	613.52
TOTAL AMOUNT OF THIS INVOICE			\$24,724.22
		ADJUSTED BLENDED RATE	\$396.56

Kapila Building • 1000 South Federal Highway • Suite 200 • Fort Lauderdale FL 33316
• Broward 954-761-1011 • Dade 786-517-5771
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EIN #46-5394135

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

Invoice: 7620

03/31/2021

Client ID: 89010

For Professional Services Rendered Through March 31, 2021

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
ASSET DISPOSITION				
03/01/2021	KM	REVIEW TCB BANK BALANCES, ATTEND TO APPROVAL OF NRF INVOICE AND REVIEW ACCOUNTS TO BE CLOSED.	1.10	539.00
03/04/2021	FDD	REVIEW ALLOCATION OF PROFESSIONAL FEES.	0.30	93.00
03/04/2021	FDD	UPDATE PROFESSIONAL FEE TRACKER.	0.40	124.00
03/04/2021	KM	REVIEW BAILEY GROUP INQUIRY AND PREPARE RESPONSES AND SUPPORTING SCHEDULES FOR COUNSEL REVIEW.	3.30	1,617.00
03/05/2021	FDD	UPDATE PROFESSIONAL FEE TRACKER (CONTINUED).	0.60	186.00
03/05/2021	KM	TC WITH S KAPILA AND E PETERSON RE: RESPONSES TO BAILEY GROUP INQUIRES (.5). PREPARE SUMMARY SCHEDULE RE: SAME (1.2).	1.70	833.00
03/08/2021	FDD	REVIEW PROFESSIONAL FEES.	0.30	93.00
03/08/2021	KM	REVIEW BINDERS IN PREP FOR HEARING.	1.20	588.00
03/09/2021	FDD	PREPARE PROFESSIONAL FEE TRACKER FOR THE PERIOD FROM APRIL 2019 THROUGH JUNE 2020.	3.10	961.00
03/09/2021	KM	REVIEW RESPONSE TO BAILEY INQUIRES AND UPDATE SUPPORTING RESPONSE ATTACHMENTS RE: STIPULATION AGMT.	1.90	931.00
03/10/2021	FDD	UPDATE PROFESSIONAL FEE TRACKING.	0.30	93.00
03/10/2021	KM	ATTEND HEARING.	1.50	735.00

03/10/2021	KM	REVIEW SUPPORTING SCHEDULES TO K MATHER (BAILEY GROUP) REQUEST.	1.60	784.00
03/11/2021	KM	TC WITH C PIZZO RE: BAILEY RESPONSE.	0.40	196.00
03/11/2021	KM	REVIEW SUPPORT FOR BAILEY RESPONSE AND REVISE SCHEDULE PER C PIZZO REQUEST.	1.20	588.00
03/11/2021	KM	REVIEW AND ATTEND TO APPROVAL OF BANK ANALYSIS FEES.	0.30	147.00
03/14/2021	KM	REVIEW DRAFT RESPONSE FROM BAILEY INQUIRY.	1.60	784.00
03/15/2021	KM	TC WITH COUNSEL RE: RESPONSE TO BAILEY GROUP.	0.50	245.00
03/15/2021	KM	REVIEW RESPONSE TO BAILEY GROUP AND UPDATE ACCOMPANYING EXHIBITS.	1.30	637.00
03/15/2021	KM	REVIEW AND RECONCILE PROF FEE SCHEDULE.	2.60	1,274.00
03/16/2021	KM	REVIEW AND ATTEND TO EMAILS RE: BAILEY RESPONSE.	0.40	196.00
03/16/2021	KM	CONTINUED TO REVIEW AND RECONCILE PROF FEES AND ACTUAL ACTIVITY.	1.30	637.00
03/23/2021	KM	REVIEW AND PREPARE SCHEDULE OF PROFESSIONAL'S 5TH FEE APPS FOR COUNSEL.	1.50	735.00
03/31/2021	KM	REVIEW EXHIBITS AND PREP FOR TRIAL RE: TCB STIPULATION.	1.30	637.00

13,653.00

CLAIMS ADMINISTRATION

03/01/2021	RLW	CONTINUE TO TRACK CLAIMS	0.10	35.00
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35.00

D&O LITIGATION

03/04/2021	MMD		0.80	424.00
03/05/2021	MMD		0.90	477.00

901.00

EMPLOYEE BENEFITS/PENSIONS

03/23/2021	MCP		0.20	74.00
				<hr/>
				74.00

FORENSIC INVESTIGATION

03/04/2021	SKB		3.80	1,444.00
03/04/2021	SKB		0.40	152.00
03/05/2021	SKB		0.20	76.00
03/10/2021	MMD		2.30	1,219.00
03/10/2021	SKB		0.60	228.00
03/10/2021	SKB		0.60	228.00
03/10/2021	SKB		0.40	152.00
03/11/2021	SKB		0.40	152.00
03/12/2021	SKB		0.70	266.00
03/15/2021	SKB		2.10	798.00
03/15/2021	SKB		0.40	152.00
03/15/2021	MMD		0.90	477.00
				<hr/>
				5,344.00

OPERATIONS

03/01/2021	RLW	REVIEW LSI EMAIL AND VOICEMAIL AND TRACK A/P	0.20	70.00
03/02/2021	RLW	REVIEW LSI EMAILS, RESPOND TO VOICEMAILS, TRACK A/P AND INVESTIGATE CUSTOMER BALANCES	0.70	245.00
03/02/2021	KM	REVIEW ACCORDIAS AR TURNOVER AND RESPOND TO COUNSEL REQUEST RE: OUTSTANDING PATIENT BALANCE.	0.60	294.00
03/04/2021	RLW	REVIEW LSI MAIL AND EMAIL AND TRACK A/P	0.40	140.00
03/04/2021	JLP	REVIEW OF INCOMING MAIL, SORTING, SCANNING, AND UPLOADING	4.10	1,148.00
03/05/2021	RLW	REVIEW LSI EMAILS AND TRACK A/P	0.10	35.00
03/08/2021	RLW	REVIEW LSI EMAILS AND TRACK A/P	0.20	70.00
03/09/2021	RLW	REVIEW LSI EMAIL	0.10	35.00
03/09/2021	CAS	UPLOAD PLEADING TO LSI WEBSITE.	0.10	19.00
03/10/2021	RLW	REVIEW LSI EMAILS AND TRACK A/P	0.10	35.00
03/11/2021	RLW	REVIEW LSI EMAILS AND VOICEMAILS	0.20	70.00
03/11/2021	JLP	REVIEW OF MAIL, CHECK RECEIPTS, AND SCANNING OF MEDICAL RECORD REQUEST	0.70	196.00
03/15/2021	RLW	REVIEW LSI EMAILS, TRACK A/P AND RESPOND TO VOICEMAILS	0.80	280.00
03/15/2021	KM	ATTEND TO FORMER PATIENT INQUIRY.	0.30	147.00
03/15/2021	KM	REVIEW AND ATTEND TO AP.	0.40	196.00
03/15/2021	MW	PAY WEEKLY INVOICES	0.20	52.00
03/18/2021	RLW	REVIEW LSI EMAILS AND ATTEND TO EMAILS RE: EMPLOYEE RECORD REQUEST	0.20	70.00
03/18/2021	KM	REVIEW AND ATTEND TO REQUEST FOR EMPLOYMENT VERIFICATION.	0.40	196.00

03/19/2021	RLW	REVIEW LSI EMAILS, TRACK A/P AND RESPOND TO VOICEMAILS	0.90	315.00
03/19/2021	JLP	REVIEW OF MAIL, CHECK RECEIPTS, AND SCANNING OF MEDICAL RECORD REQUEST	1.20	336.00
03/22/2021	RLW	REVIEW LSI EMAILS AND TRACK A/P	0.20	70.00
03/22/2021	KM	REVIEW AND ATTEND TO AP APPROVAL	0.30	147.00
03/22/2021	MW	PREPARE BOND PAYMENTS	0.70	182.00
03/23/2021	RLW	TRACK A/P	0.10	35.00
03/24/2021	RLW	REVIEW LSI EMAILS AND VOICEMAILS AND TRACK A/P	0.30	105.00
03/24/2021	KM	REVIEW AND ATTEND TO APPROVAL OF AP.	0.70	343.00
03/25/2021	JLP	REVIEW OF MAIL, CHECK RECEIPTS, AND SCANNING OF MEDICAL RECORD REQUEST	0.90	252.00
03/25/2021	RLW	REVIEW LSI MAIL, EMAILS AND VOICEMAILS	0.20	70.00
03/26/2021	RLW	REVIEW LSI EMAILS AND MEDICAL RECORD REQUESTS	0.10	35.00
03/30/2021	RLW	REVIEW LSI EMAIL, RESPOND TO VOICEMAILS AND TRACK A/P	0.50	175.00
03/30/2021	CAS	UPLOAD PLEADING TO LSI WEBSITE	0.10	19.00
03/31/2021	RLW	REVIEW LSI EMAILS AND TRACK A/P	0.20	70.00
				5,452.00
TAX ISSUES				
03/03/2021	KJJ	PREPARE FEDERAL AND STATE EXTENSIONS	0.10	17.00
				17.00
				25,476.00

EXPENSES

03/03/2021	EXP	LACERTE SEARCH - MARCH 2021	396.00
03/10/2021	EXP	CERTIFIED MAIL	20.43
03/11/2021	EXP	POSTAGE	2.04
03/11/2021	EXP	CERTIFIED MAIL	6.81
03/11/2021	EXP	FEDEX	18.03
03/23/2021	EXP	FEDEX	19.89
03/25/2021	EXP	FEDEX	22.31
03/31/2021	EXP	SHAREFILE - MARCH 2021	81.51
03/31/2021	EXP	PRINTED COPIES - MARCH 2021 (03/01/21-03/31/21)	46.50
			<hr/> 613.52
			<hr/> 613.52
		Discount	<hr/> (1,365.30)
		Total amount of this invoice	<hr/> <hr/> \$24,724.22

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 #7620 - 03/31/21

TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
SKB - SURUCHI BANEZ - PRINCIPAL CPA, CIRA, CFE	9.60	380.00	3,648.00
MMD - MELISSA DAVIS - PARTNER CPA, CIRA, CFE	4.90	530.00	2,597.00
FDD - FRANK DIAZ-DRAGO - CONSULTANT	5.00	310.00	1,550.00
KJJ - KY JOHNSON - FORENSIC ANALYST	0.10	170.00	17.00
KM - KEVIN MCCOY - PARTNER CPA, CFE, CIRA	27.40	490.00	13,426.00
MCP - MARK PARISI - CONSULTANT CPA, CFE, CIRA	0.20	370.00	74.00
JLP - JOEL PATHIYIL - CONSULTANT CPA	6.90	280.00	1,932.00
CAS - CHRISTINA SHINABERRY - PARAPROFESSIONAL	0.20	190.00	38.00
MW - MEREDITH WALKER - PARAPROFESSIONAL	0.90	260.00	234.00
RLW - RACHEL WEISS - CONSULTANT CPA, CFE	5.60	350.00	1,960.00
TOTAL	60.80		\$25,476.00
		BLENDED RATE	\$419.01
		DISCOUNT	(1,365.30)
		TOTAL EXPENSES	613.52
TOTAL AMOUNT OF THIS INVOICE			\$24,724.22
		ADJUSTED BLENDED RATE	\$396.56

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



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: 7620

03/31/2021

Client ID: 89010

For Professional Services Rendered Through March 31, 2021

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
ASSET DISPOSITION				
03/01/2021	KM	REVIEW TCB BANK BALANCES, ATTEND TO APPROVAL OF NRF INVOICE AND REVIEW ACCOUNTS TO BE CLOSED.	1.10	539.00
03/04/2021	FDD	REVIEW ALLOCATION OF PROFESSIONAL FEES.	0.30	93.00
03/04/2021	FDD	UPDATE PROFESSIONAL FEE TRACKER.	0.40	124.00
03/04/2021	KM	REVIEW BAILEY GROUP INQUIRY AND PREPARE RESPONSES AND SUPPORTING SCHEDULES FOR COUNSEL REVIEW.	3.30	1,617.00
03/05/2021	FDD	UPDATE PROFESSIONAL FEE TRACKER (CONTINUED).	0.60	186.00
03/05/2021	KM	TC WITH S KAPILA AND E PETERSON RE: RESPONSES TO BAILEY GROUP INQUIRES (.5). PREPARE SUMMARY SCHEDULE RE: SAME (1.2).	1.70	833.00
03/08/2021	FDD	REVIEW PROFESSIONAL FEES.	0.30	93.00
03/08/2021	KM	REVIEW BINDERS IN PREP FOR HEARING.	1.20	588.00
03/09/2021	FDD	PREPARE PROFESSIONAL FEE TRACKER FOR THE PERIOD FROM APRIL 2019 THROUGH JUNE 2020.	3.10	961.00
03/09/2021	KM	REVIEW RESPONSE TO BAILEY INQUIRES AND UPDATE SUPPORTING RESPONSE ATTACHMENTS RE: STIPULATION AGMT.	1.90	931.00
03/10/2021	FDD	UPDATE PROFESSIONAL FEE TRACKING.	0.30	93.00
03/10/2021	KM	ATTEND HEARING.	1.50	735.00

03/10/2021	KM	REVIEW SUPPORTING SCHEDULES TO K MATHER (BAILEY GROUP) REQUEST.	1.60	784.00
03/11/2021	KM	TC WITH C PIZZO RE: BAILEY RESPONSE.	0.40	196.00
03/11/2021	KM	REVIEW SUPPORT FOR BAILEY RESPONSE AND REVISE SCHEDULE PER C PIZZO REQUEST.	1.20	588.00
03/11/2021	KM	REVIEW AND ATTEND TO APPROVAL OF BANK ANALYSIS FEES.	0.30	147.00
03/14/2021	KM	REVIEW DRAFT RESPONSE FROM BAILEY INQUIRY.	1.60	784.00
03/15/2021	KM	TC WITH COUNSEL RE: RESPONSE TO BAILEY GROUP.	0.50	245.00
03/15/2021	KM	REVIEW RESPONSE TO BAILEY GROUP AND UPDATE ACCOMPANYING EXHIBITS.	1.30	637.00
03/15/2021	KM	REVIEW AND RECONCILE PROF FEE SCHEDULE.	2.60	1,274.00
03/16/2021	KM	REVIEW AND ATTEND TO EMAILS RE: BAILEY RESPONSE.	0.40	196.00
03/16/2021	KM	CONTINUED TO REVIEW AND RECONCILE PROF FEES AND ACTUAL ACTIVITY.	1.30	637.00
03/23/2021	KM	REVIEW AND PREPARE SCHEDULE OF PROFESSIONAL'S 5TH FEE APPS FOR COUNSEL.	1.50	735.00
03/31/2021	KM	REVIEW EXHIBITS AND PREP FOR TRIAL RE: TCB STIPULATION.	1.30	637.00

13,653.00

CLAIMS ADMINISTRATION

03/01/2021	RLW	CONTINUE TO TRACK CLAIMS	0.10	35.00
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35.00

D&O LITIGATION

03/04/2021	MMD		0.80	424.00
03/05/2021	MMD		0.90	477.00

901.00

EMPLOYEE BENEFITS/PENSIONS

03/23/2021	MCP		0.20	74.00
				<hr/>
				74.00

FORENSIC INVESTIGATION

03/04/2021	SKB		3.80	1,444.00
03/04/2021	SKB		0.40	152.00
03/05/2021	SKB		0.20	76.00
03/10/2021	MMD		2.30	1,219.00
03/10/2021	SKB		0.60	228.00
03/10/2021	SKB		0.60	228.00
03/10/2021	SKB		0.40	152.00
03/11/2021	SKB		0.40	152.00
03/12/2021	SKB		0.70	266.00
03/15/2021	SKB		2.10	798.00
03/15/2021	SKB		0.40	152.00
03/15/2021	MMD		0.90	477.00
				<hr/>
				5,344.00

OPERATIONS

03/01/2021	RLW	REVIEW LSI EMAIL AND VOICEMAIL AND TRACK A/P	0.20	70.00
03/02/2021	RLW	REVIEW LSI EMAILS, RESPOND TO VOICEMAILS, TRACK A/P AND INVESTIGATE CUSTOMER BALANCES	0.70	245.00
03/02/2021	KM	REVIEW ACCORDIAS AR TURNOVER AND RESPOND TO COUNSEL REQUEST RE: OUTSTANDING PATIENT BALANCE.	0.60	294.00
03/04/2021	RLW	REVIEW LSI MAIL AND EMAIL AND TRACK A/P	0.40	140.00
03/04/2021	JLP	REVIEW OF INCOMING MAIL, SORTING, SCANNING, AND UPLOADING	4.10	1,148.00
03/05/2021	RLW	REVIEW LSI EMAILS AND TRACK A/P	0.10	35.00
03/08/2021	RLW	REVIEW LSI EMAILS AND TRACK A/P	0.20	70.00
03/09/2021	RLW	REVIEW LSI EMAIL	0.10	35.00
03/09/2021	CAS	UPLOAD PLEADING TO LSI WEBSITE.	0.10	19.00
03/10/2021	RLW	REVIEW LSI EMAILS AND TRACK A/P	0.10	35.00
03/11/2021	RLW	REVIEW LSI EMAILS AND VOICEMAILS	0.20	70.00
03/11/2021	JLP	REVIEW OF MAIL, CHECK RECEIPTS, AND SCANNING OF MEDICAL RECORD REQUEST	0.70	196.00
03/15/2021	RLW	REVIEW LSI EMAILS, TRACK A/P AND RESPOND TO VOICEMAILS	0.80	280.00
03/15/2021	KM	ATTEND TO FORMER PATIENT INQUIRY.	0.30	147.00
03/15/2021	KM	REVIEW AND ATTEND TO AP.	0.40	196.00
03/15/2021	MW	PAY WEEKLY INVOICES	0.20	52.00
03/18/2021	RLW	REVIEW LSI EMAILS AND ATTEND TO EMAILS RE: EMPLOYEE RECORD REQUEST	0.20	70.00
03/18/2021	KM	REVIEW AND ATTEND TO REQUEST FOR EMPLOYMENT VERIFICATION.	0.40	196.00

03/19/2021	RLW	REVIEW LSI EMAILS, TRACK A/P AND RESPOND TO VOICEMAILS	0.90	315.00
03/19/2021	JLP	REVIEW OF MAIL, CHECK RECEIPTS, AND SCANNING OF MEDICAL RECORD REQUEST	1.20	336.00
03/22/2021	RLW	REVIEW LSI EMAILS AND TRACK A/P	0.20	70.00
03/22/2021	KM	REVIEW AND ATTEND TO AP APPROVAL	0.30	147.00
03/22/2021	MW	PREPARE BOND PAYMENTS	0.70	182.00
03/23/2021	RLW	TRACK A/P	0.10	35.00
03/24/2021	RLW	REVIEW LSI EMAILS AND VOICEMAILS AND TRACK A/P	0.30	105.00
03/24/2021	KM	REVIEW AND ATTEND TO APPROVAL OF AP.	0.70	343.00
03/25/2021	JLP	REVIEW OF MAIL, CHECK RECEIPTS, AND SCANNING OF MEDICAL RECORD REQUEST	0.90	252.00
03/25/2021	RLW	REVIEW LSI MAIL, EMAILS AND VOICEMAILS	0.20	70.00
03/26/2021	RLW	REVIEW LSI EMAILS AND MEDICAL RECORD REQUESTS	0.10	35.00
03/30/2021	RLW	REVIEW LSI EMAIL, RESPOND TO VOICEMAILS AND TRACK A/P	0.50	175.00
03/30/2021	CAS	UPLOAD PLEADING TO LSI WEBSITE	0.10	19.00
03/31/2021	RLW	REVIEW LSI EMAILS AND TRACK A/P	0.20	70.00
				5,452.00
TAX ISSUES				
03/03/2021	KJJ	PREPARE FEDERAL AND STATE EXTENSIONS	0.10	17.00
				17.00
				25,476.00

EXPENSES

03/03/2021	EXP	LACERTE SEARCH - MARCH 2021	396.00
03/10/2021	EXP	CERTIFIED MAIL	20.43
03/11/2021	EXP	POSTAGE	2.04
03/11/2021	EXP	CERTIFIED MAIL	6.81
03/11/2021	EXP	FEDEX	18.03
03/23/2021	EXP	FEDEX	19.89
03/25/2021	EXP	FEDEX	22.31
03/31/2021	EXP	SHAREFILE - MARCH 2021	81.51
03/31/2021	EXP	PRINTED COPIES - MARCH 2021 (03/01/21-03/31/21)	46.50
			<hr/> 613.52
			<hr/> 613.52
		Discount	<hr/> (1,365.30)
		Total amount of this invoice	<hr/> <hr/> \$24,724.22

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 #7727 - 04/30/21

TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
SKB - SURUCHI BANEZ - PRINCIPAL CPA, CIRA, CFE	0.50	380.00	190.00
MMD - MELISSA DAVIS - PARTNER CPA, CIRA, CFE	1.30	530.00	689.00
KM - KEVIN MCCOY - PARTNER CPA, CFE, CIRA	41.90	490.00	20,531.00
MCP - MARK PARISI - CONSULTANT CPA, CFE, CIRA	0.60	370.00	222.00
JLP - JOEL PATHIYIL - CONSULTANT CPA	3.00	280.00	840.00
CAS - CHRISTINA SHINABERRY - PARAPROFESSIONAL	0.70	190.00	133.00
MW - MEREDITH WALKER - PARAPROFESSIONAL	1.60	260.00	416.00
RLW - RACHEL WEISS - CONSULTANT CPA, CFE	3.90	350.00	1,365.00



TOTAL	53.50	\$24,386.00
	BLENDED RATE	\$455.81
	DISCOUNT	(1,680.70)
	TOTAL EXPENSES	160.20
TOTAL AMOUNT OF THIS INVOICE		\$22,865.50
	ADJUSTED BLENDED RATE	\$424.40



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: 7727

04/30/2021

Client ID: 89010

For Professional Services Rendered Through April 30, 2021

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
ASSET DISPOSITION				
04/01/2021	KM	TRIAL PREP.	1.20	588.00
04/05/2021	KM	TC WITH S KAPILA AND S STICHTER RE; DEPO AND TRIAL PREP.	0.50	245.00
04/05/2021	KM	PREP DEPO AND TRIAL BINDER AND CONTINUED TO REVIEW AND PREP FOR DEPO AND TRIAL.	3.30	1,617.00
04/06/2021	KM	TC WITH S KAPILA, S STICHTER AND E PETERSON RE: DEPO AND TRIAL PREP.	0.40	196.00
04/07/2021	KM	REVIEW AND PREP FOR S KAPILA DEPOSITION AND TC WITH S KAPILA, S STICHTER, K MATHER AND J ALTMAN RE: ALLOCATION.	2.60	1,274.00
04/08/2021	KM	REVIEW BAILEY GROUP PROPOSAL TO SETTLE ALLOCATION AND PREPARE ANALYSIS AND IMPACT TO TCB PROPOSED ADMIN CLAIM. REVIEW SAME WITH ASSIGNEE AND COUNSEL.	1.80	882.00
04/08/2021	KM	ATTEND S KAPILA DEPOSITION RE: TCB STIPULATION AND ALLOCATION.	2.50	1,225.00
04/08/2021	KM	S KAPILA DEPOSITION PREP.	1.60	784.00
04/09/2021	KM	TC WITH C PIZZO TO REVIEW BAILEY PROPOSAL AND IMPACT TO TCB ADMIN CLAIM.	0.20	98.00
04/09/2021	KM	REVIEW WIND DOWN OPERATING RECEIPTS AND DISBURSEMENTS AND PROFESSIONAL FEES FROM JULY 2020 - MARCH 2021 AND UPDATE TRANSACTION SCHEDULE AND SUMMARY FOR S KAPILA REVIEW.	4.40	2,156.00
04/12/2021	KM	PREP FOR HEARING ON TCB STIP MOTION. TC WITH COUNSEL TO REVIEW SAME.	1.60	784.00

04/13/2021	KM	REVIEW S KAPILA DEPO TRANSCRIPTS.	1.20	588.00
04/13/2021	KM	ATTEND TO APPROVAL AND TRANSFER TO PAY BANK FEES.	0.20	98.00
04/13/2021	KM	TRIAL PREP.	4.80	2,352.00
04/14/2021	KM	ATTEND HEARING ON TCB STIP MOTION.	3.50	1,715.00
04/14/2021	KM	PREP FOR HEARING ON TCB STIP MOTION.	2.80	1,372.00
04/16/2021	KM	REVIEW DRAFT ORDER AND ATTEND TO EMAILS RE: SAME.	0.80	392.00
04/20/2021	KM	REVIEW AND ATTEND TO APPROVAL OF PAYMENT FOR FTI INVOICE.	0.30	147.00
04/26/2021	KM	REVIEW AND PROVIDE MARCH INVOICES TO COUNSEL FOR 5TH FEE APP FILING.	0.60	294.00

16,807.00

BUSINESS INTERRUPTION CLAIM

04/15/2021	MCP	REVIEW OF MEDIATION STATEMENT	0.30	111.00
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111.00

CLAIMS ADMINISTRATION

04/06/2021	KM	REVIEW CLAIMS REGISTER.	0.70	343.00
04/27/2021	KM	REVIEW WARN ACT PLEADINGS.	1.10	539.00
04/30/2021	KM	REVIEW WARN ACT PLEADINGS.	1.10	539.00

1,421.00

D&O LITIGATION

04/08/2021	KM		1.20	588.00
04/19/2021	SKB		0.50	190.00
04/19/2021	MMD		1.30	689.00

04/19/2021	KM	<div style="border: 1px solid black; width: 480px; height: 40px;"></div>	1.60	784.00
				2,251.00

EMPLOYEE BENEFITS/PENSIONS

04/01/2021	MCP	REVIEW OF FORFEITURE ALLOCATION METHODOLOGIES.	0.30	111.00
				111.00

OPERATIONS

04/01/2021	RLW	ATTEND TO EMAILS RECEIVED TO THE LSI ASSIGNEE EMAIL ACCOUNT RE: VENDOR INVOICES AND TRACK A/P	0.30	105.00
04/01/2021	CAS	UPLOAD PLEADING TO LSI WEBSITE	0.10	19.00
04/02/2021	RLW	ATTEND TO EMAILS RECEIVED TO THE LSI ASSIGNEE EMAIL ACCOUNT AND RESPOND TO VOICEMAILS RE: MEDICAL RECORD REQUESTS	0.20	70.00
04/05/2021	RLW	ATTEND TO EMAILS RECEIVED TO THE LSI ASSIGNEE EMAIL ACCOUNT AND MAIL RECEIVED RE: MEDICAL RECORD REQUESTS, VENDOR INVOICES AND OTHER COMMUNICATIONS, TRACK A/P AND RESPOND TO VOICEMAIL'S RE: MEDICAL RECORD REQUESTS	0.50	175.00
04/05/2021	JLP	REVIEW AND ANALYSIS OF MAIL, CHECKS, INVOICES, MEDICAL BILLS RECEIVED	1.10	308.00
04/06/2021	RLW	ATTEND TO EMAILS RECEIVED TO THE LSI ASSIGNEE EMAIL ACCOUNT RE: VENDOR INVOICES AND TRACK A/P	0.20	70.00
04/06/2021	CAS	UPLOAD PLEADING TO LSI WEBSITE.	0.10	19.00
04/06/2021	KM	REVIEW AP AND ATTEND TO APPROVAL OF DISBURSEMENTS.	0.60	294.00
04/06/2021	MW	TREASURY DUTIES	0.40	104.00
04/08/2021	RLW	ATTEND TO EMAILS RECEIVED TO THE LSI ASSIGNEE EMAIL ACCOUNT RE: MEDICAL RECORD REQUESTS	0.10	35.00
04/08/2021	MW	TREASURY - PREPARE PAYABLES.	0.30	78.00
04/13/2021	RLW	ATTEND TO EMAILS RECEIVED TO THE LSI ASSIGNEE EMAIL ACCOUNT AND MAIL RECEIVED RE: MEDICAL RECORD REQUESTS AND VENDOR INVOICES, TRACK A/P AND RESPOND	0.60	210.00

TO VOICEMAIL'S RE: STATUS OF CLAIMS

04/13/2021	JLP	REVIEW AND ANALYSIS OF MAIL, CHECKS, INVOICES, MEDICAL BILLS RECEIVED	1.10	308.00
04/14/2021	RLW	ATTEND TO EMAILS RECEIVED TO THE LSI ASSIGNEE EMAIL ACCOUNT RE: MEDICAL RECORD REQUESTS	0.10	35.00
04/15/2021	RLW	ATTEND TO EMAILS RECEIVED TO THE LSI ASSIGNEE EMAIL ACCOUNT RE: VENDOR INVOICES AND TRACK A/P	0.20	70.00
04/15/2021	RLW	INVESTIGATE UNCLAIMED FUNDS	0.30	105.00
04/15/2021	KM	REVIEW AND ATTEND TO APPROVAL OF AP DISBURSEMENTS.	0.30	147.00
04/15/2021	MW	TREASURY DUTIES - PREPARE PAYABLES	0.30	78.00
04/16/2021	RLW	ATTEND TO EMAILS RECEIVED TO THE LSI ASSIGNEE EMAIL ACCOUNT RE: MEDICAL RECORD REQUESTS	0.10	35.00
04/19/2021	RLW	ATTEND TO EMAILS RECEIVED TO THE LSI ASSIGNEE EMAIL ACCOUNT RE: VENDOR INVOICES AND TRACK A/P	0.20	70.00
04/19/2021	CAS	UPLOAD PLEADINGS TO LSI WEBSITE.	0.30	57.00
04/19/2021	JLP	REVIEW AND ANALYSIS OF MAIL, CHECKS, INVOICES, MEDICAL BILLS RECEIVED	0.80	224.00
04/20/2021	RLW	ATTEND TO EMAILS RECEIVED TO THE LSI ASSIGNEE EMAIL ACCOUNT AND RESPOND TO VOICEMAILS RE: MEDICAL RECORD REQUESTS	0.20	70.00
04/20/2021	CAS	UPLOAD PLEADINGS TO LSI WEBSITE.	0.10	19.00
04/21/2021	RLW	ATTEND TO EMAILS RECEIVED TO THE LSI ASSIGNEE EMAIL ACCOUNT RE: MEDICAL RECORD REQUESTS	0.10	35.00
04/23/2021	RLW	ATTEND TO EMAILS RECEIVED TO THE LSI ASSIGNEE EMAIL ACCOUNT RE: MEDICAL RECORD REQUESTS	0.10	35.00
04/26/2021	RLW	ATTEND TO EMAILS RECEIVED TO THE LSI ASSIGNEE EMAIL ACCOUNT RE: VENDOR INVOICES AND TRACK A/P	0.10	35.00
04/26/2021	KM	REVIEW AND ATTEND TO APPROVAL OF AP DISBURSEMENTS.	0.40	196.00
04/27/2021	RLW	ATTEND TO EMAILS RECEIVED TO THE LSI ASSIGNEE EMAIL ACCOUNT AND RESPOND TO VOICEMAILS RE: MEDICAL	0.10	35.00

RECORD REQUESTS

04/28/2021	RLW	ATTEND TO EMAILS RECEIVED TO THE LSI ASSIGNEE EMAIL ACCOUNT RE: MEDICAL RECORD REQUESTS AND TRACK UP3 INVOICES AND PAYMENTS	0.30	105.00
04/28/2021	KM	REVIEW AND ATTEND TO MEDICAL RECORD REQUESTS.	0.60	294.00
04/28/2021	MW	TREASURY HOUSEKEEPING RE UP3 INVOICES AND ACH PAYMENTS. PROCESS WEEKLY INVOICES	0.60	156.00
04/30/2021	RLW	ATTEND TO EMAILS RECEIVED TO THE LSI ASSIGNEE EMAIL ACCOUNT RE: VENDOR INVOICES AND TRACK A/P	0.20	70.00
04/30/2021	CAS	UPLOAD PLEADINGS TO LSI WEBSITE	0.10	19.00
				3,685.00
				24,386.00

EXPENSES

04/07/2021	EXP	POSTAGE		1.02
04/15/2021	EXP	PRINTED COPIES - APRIL 2021 (04/01/21-04/15/21)		54.30
04/20/2021	EXP	FEDEX		22.21
04/30/2021	EXP	SHAREFILE - APRIL 2021		77.87
04/30/2021	EXP	PRINTED COPIES - APRIL 2021 (04/16/21-04/30/21)		4.80
				160.20
				160.20

Discount	(1,680.70)
Total amount of this invoice	<u>\$22,865.50</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 #7827 - 05/31/21

TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
SKB - SURUCHI BANEZ - PRINCIPAL CPA, CIRA, CFE	8.80	380.00	3,344.00
MMD - MELISSA DAVIS - PARTNER CPA, CIRA, CFE	2.80	530.00	1,484.00
KM - KEVIN MCCOY - PARTNER CPA, CFE, CIRA	6.90	490.00	3,381.00
CDM - CATHERINE MURCHISON - FORENSIC ANALYST	0.20	280.00	56.00
MCP - MARK PARISI - CONSULTANT CPA, CFE, CIRA	0.60	370.00	222.00
JLP - JOEL PATHIYIL - CONSULTANT CPA	3.60	280.00	1,008.00
CAS - CHRISTINA SHINABERRY - PARAPROFESSIONAL	0.10	190.00	19.00
MW - MEREDITH WALKER - PARAPROFESSIONAL	0.10	260.00	26.00
RLW - RACHEL WEISS - CONSULTANT CPA, CFE	8.10	350.00	2,835.00
TOTAL	<u>31.20</u>		<u>\$12,375.00</u>
	BLENDED RATE	\$396.63	
	DISCOUNT		(29.40)
	TOTAL EXPENSES		116.26
TOTAL AMOUNT OF THIS INVOICE			<u>\$12,461.86</u>
	ADJUSTED BLENDED RATE	\$395.69	

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



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: 7827

05/31/2021

Client ID: 89010

For Professional Services Rendered Through May 31, 2021

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
ASSET DISPOSITION				
05/05/2021	KM	ATTEND TO EMAILS RE: CLOSURE OF DORMANT TCB LSI ACCOUNTS.	0.30	147.00
05/11/2021	KM	ATTEND TO APPROVAL OF PAYMENT OF BANK FEES.	0.30	147.00
				294.00
CLAIMS ADMINISTRATION				
05/03/2021	KM	REVIEW CLAIMS.	0.80	392.00
05/06/2021	KM	REVIEW CLAIMS.	0.60	294.00
05/27/2021	RLW	CONTINUE CLAIMS ANALYSIS	5.90	2,065.00
05/27/2021	KM	REVIEW CLAIMS SUPPORT AND ANALYSIS.	1.60	784.00
05/28/2021	KM	REVIEW CLAIMS ANALYSIS.	0.80	392.00
				3,927.00
D&O LITIGATION				
05/10/2021	SKB		0.90	342.00
05/11/2021	SKB		0.60	228.00
05/28/2021	SKB		1.10	418.00

05/28/2021	MMD		0.90	477.00
				1,465.00

EMPLOYEE BENEFITS/PENSIONS

05/18/2021	MCP	EMAIL AUDITORS RE: STATUS OF 5500 REVIEW.	0.10	37.00
05/25/2021	MCP	EMAILS WITH AUDITORS AND VANGUARD RE: 5500 ACCESS AND AUDIT.	0.30	111.00
05/26/2021	MCP	COMPLETE FORM FOR 5500 ACCESS. REVIEW OF PRIOR YEAR.	0.20	74.00
				222.00

FORENSIC INVESTIGATION

05/13/2021	SKB		0.80	304.00
05/13/2021	MMD		0.70	371.00
05/14/2021	SKB		3.40	1,292.00
05/14/2021	SKB		1.20	456.00
05/14/2021	MMD		1.20	636.00
05/17/2021	SKB		0.80	304.00
05/19/2021	KM		0.20	98.00
				3,461.00

OPERATIONS

05/03/2021	KM	REVIEW AND ATTEND TO APPROVAL OF AP DISBURSEMENTS.	0.40	196.00
05/03/2021	RLW	ATTEND TO EMAILS RECEIVED TO THE LSI ASSIGNEE EMAIL ACCOUNT RE: VENDOR INVOICES AND TRACK A/P	0.20	70.00
05/04/2021	RLW	ATTEND TO EMAILS RECEIVED TO THE LSI ASSIGNEE EMAIL ACCOUNT RE: VENDOR INVOICES AND MEDICAL RECORD REQUESTS AND TRACK A/P	0.10	35.00

05/05/2021	RLW	ATTEND TO EMAILS RECEIVED TO THE LSI ASSIGNEE EMAIL ACCOUNT AND MAIL RECEIVED AND TRACK A/P	0.20	70.00
05/05/2021	KM	REVIEW AND ATTEND TO EMAILS FROM FL DOH RE: MEDICAL RECORDS.	0.60	294.00
05/05/2021	JLP	REVIEW AND ANALYSIS OVER MAIL, CHECKS, INVOICES, AND MEDICAL RECORD REQUEST	1.30	364.00
05/07/2021	RLW	ATTEND TO EMAILS RECEIVED TO THE LSI ASSIGNEE EMAIL ACCOUNT AND RESPOND TO VOICEMAILS RE: MEDICAL RECORD REQUESTS	0.10	35.00
05/07/2021	RLW	REVIEW AND ATTEND TO AP AND LSI ASSIGNEE EMAILS.	0.20	70.00
05/10/2021	RLW	ATTEND TO EMAILS RECEIVED TO THE LSI ASSIGNEE EMAIL ACCOUNT RE: MISCELLANEOUS COMMUNICATIONS AND TRACK A/P	0.10	35.00
05/10/2021	JLP	REVIEW AND ANALYSIS OVER MAIL, CHECKS, INVOICES, AND MEDICAL RECORD REQUEST	0.60	168.00
05/11/2021	RLW	ATTEND TO EMAILS RECEIVED TO THE LSI ASSIGNEE EMAIL ACCOUNT AND VOICEMAIL'S, TRACK A/P, INVESTIGATE CT REFUND CHECK, AND RESPOND TO VOICEMAIL'S RE: EMPLOYMENT VERIFICATION	0.30	105.00
05/11/2021	KM	ATTEND TO APPROVAL OF AP DISBURSEMENTS.	0.30	147.00
05/11/2021	KM	REVIEW AND UPDATE PROF FEE SCHEDULE.	0.70	343.00
05/11/2021	CDM	RESEARCH REFUND CHECK RECEIVED FROM CT CORPORATION; COORDINATE WITH RACHEL WEISS; PREPARE AND PROCESS DEPOSIT AS DIRECTED BY KEVIN MCCOY.	0.20	56.00
05/13/2021	RLW	ATTEND TO EMAILS RECEIVED TO THE LSI ASSIGNEE EMAIL ACCOUNT AND RESPOND TO VOICEMAILS RE: MEDICAL RECORD REQUESTS	0.20	70.00
05/17/2021	RLW	ATTEND TO EMAILS AND VOICEMAIL'S RECEIVED TO THE LSI ASSIGNEE EMAIL ACCOUNT RE: MEDICAL RECORD REQUESTS AND TRACK A/P	0.20	70.00
05/17/2021	KM	REVIEW AND ATTEND TO APPROVAL OF AP DISBURSEMENTS.	0.30	147.00

05/17/2021	JLP	REVIEW AND ANALYSIS OVER MAIL, CHECKS, INVOICES, AND MEDICAL RECORD REQUEST	1.10	308.00
05/18/2021	RLW	ATTEND TO EMAILS RECEIVED BY THE LSI ASSIGNEE ACCOUNT RE: RECORD REQUESTS AND TRACK A/P	0.10	35.00
05/18/2021	CAS	UPLOAD PLEADING TO LSI WEBSITE.	0.10	19.00
05/21/2021	JLP	REVIEW AND ANALYSIS OVER MAIL, CHECKS, INVOICES, AND MEDICAL RECORD REQUEST	0.20	56.00
05/24/2021	RLW	ATTEND TO EMAILS RECEIVED TO THE LSI ASSIGNEE EMAIL ACCOUNT RE: MEDICAL RECORD REQUESTS AND TRACK A/P	0.10	35.00
05/26/2021	RLW	ATTEND TO EMAILS, FAXES AND VOICEMAIL'S RECEIVED TO THE LSI ASSIGNEE EMAIL ACCOUNT RE: MEDICAL RECORD REQUESTS AND INVESTIGATE EXTRA SPACE STORAGE PAYMENTS	0.30	105.00
05/26/2021	MW	FOLLOW UP TO DETERMINE STATUS OF SPACE PLUS INVOICES.	0.10	26.00
05/28/2021	RLW	TRACK A/P	0.10	35.00
05/28/2021	JLP	REVIEW AND ANALYSIS OVER MAIL, CHECKS, INVOICES, AND MEDICAL RECORD REQUEST	0.40	112.00
				3,006.00
			Total	12,375.00

EXPENSES

05/11/2021	EXP	FEDEX		22.26
05/13/2021	EXP	POSTAGE		1.00
05/15/2021	EXP	PRINTED COPIES - MAY 2021 (05/01/21-05/15/21)		13.50
05/31/2021	EXP	SHAREFILE - MAY 2021		77.10
05/31/2021	EXP	PRINTED COPIES - MAY 2021 (05/16/21-05/31/21)		1.80
05/31/2021	EXP	PACER - MAY 2021		0.60

	116.26
Total	116.26
Discount	(29.40)
Total amount of this invoice	\$12,461.86

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