

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.

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# COMPOSITE EXHIBIT A

**FIFTH INTERIM APPLICATION OF THE  
WAGNER LAW GROUP FOR ALLOWANCE OF COMPENSATION  
AS ERISA AND EMPLOYEE BENEFITS ATTORNEY FOR ASSIGNEE  
FOR THE PERIOD OF JULY 1, 2020 THROUGH MAY 31, 2021**



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

July 31, 2020

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

Invoice No. 156059

Re: Laser Spine Institute, LLC

Duplicate

Fees

			Rate	Hours	
07/02/2020	RCW	Review Vanguard test results and communications; work on e-mail to Mark Parisi regarding same; e-mail exchange with Kimberly Gorham regarding handling of prior corrective distribution.	475.00	0.50	237.50
07/03/2020	RCW	E-mail exchange with Mark Parisi regarding Vanguard testing; e-mail to Jon C. Schultze regarding handling of prior corrective distribution.	475.00	0.10	47.50
07/06/2020	RCW	E-mail exchange with Kimberly Gorham regarding handling of notifications for corrections; review, revise and send e-mail to Mark Parisi regarding windup steps.	475.00	0.30	142.50
07/07/2020	RCW	E-mail exchange with Kimberly Gorham regarding addresses for notifications for corrections; review same; e-mail exchange with Mark Parisi regarding same; review e-mail exchange between Mark Parisi and Donna Ellis regarding status of 5500 audit.	475.00	0.30	142.50
07/08/2020	RCW	E-mail exchange with Michael McCullough regarding addresses for notifications for corrections;	475.00	0.10	47.50
07/09/2020	RCW	E-mail exchange with Thomas Perks regarding retesting.	475.00	0.10	47.50
07/13/2020	RCW	Prepare notifications to correct 415 excess payments; e-mail exchange with colleagues regarding permissible correction methods.	475.00	1.00	475.00
07/14/2020	RCW	Message exchange with Kimberly Gorham regarding 415 corrections; review and revise draft letters to participants correcting 415 excess amounts; e-mail to Mark Parisi regarding same; e-mail to Meaghan D. Barnett regarding same.	475.00	0.60	285.00
07/15/2020	MDB	Revise and finalize excess distribution letters; email exchanges with Roberta Casper Watson regarding same.	250.00	0.60	150.00

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Invoice No. 156059

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		Rate	Hours	
	RCW Message from Michael McCullough regarding 415 corrections; review and revise draft letters to participants correcting 415 excess amounts; e-mail exchange with Soneet Kapila and Mark Parisi regarding same; e-mail exchange with Meaghan D. Barnett regarding same.	475.00	0.80	380.00
07/16/2020	RCW Review and revise letters to participants correcting 415 excess amounts; e-mail exchange with Soneet Kapila and Mark Parisi regarding same; e-mail exchange with Meaghan D. Barnett regarding same; response message to Michael McCullough regarding adjusting records and reporting for amounts determined not to be 415 excess amounts.	475.00	0.80	380.00
07/17/2020	RCW Message exchange with Michael McCullough regarding information for windup communications.	475.00	0.10	47.50
07/20/2020	RCW E-mail exchange with Meaghan D. Barnett regarding transmission of 415 excess corrective letters.	475.00	0.10	47.50
07/21/2020	RCW E-mail to Soneet Kapila regarding transmission of 415 excess corrective letters; e-mail exchange with Meaghan D. Barnett regarding same.	475.00	0.10	47.50
07/28/2020	RCW E-mail exchange with Thurston McMillen regarding facilitating rollover of erroneous corrective distribution.	475.00	0.10	47.50
07/31/2020	RCW E-mail exchange with Thurston McMillen regarding rollover of erroneous corrective distribution to same account as the rest of his account balance; message exchange with Michael McCullough regarding same.	475.00	0.40	190.00
	For Current Services Rendered		6.00	2,715.00
	10.00% Courtesy Discount			-271.50
	07/31/2020. Net Fees after Courtesy Discount			2,443.50
	Total Current Work			2,443.50
	Previous Balance			\$18,171.59
	<u>Payments</u>			
06/30/2020	Payment - Thank you. Check No. 1335			-2,429.48
	Balance Due			<u>\$18,185.61</u>



Invoice No. 156059

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Aged Due Amounts

<u>Stmt Date</u>	<u>Stmt #</u>	<u>Billed</u>	<u>Due</u>
11/30/2019	151866	3,035.25	1,141.87
12/31/2019	152424	1,410.75	1,410.75
01/31/2020	152923	1,818.00	1,818.00
02/29/2020	153404	85.50	85.50
03/31/2020	154046	2,052.00	2,052.00
04/30/2020	154696	2,522.25	2,522.25
05/31/2020	155256	5,065.87	5,065.87
06/30/2020	155684	1,645.87	1,645.87
			<u>15,742.11</u>



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August 31, 2020

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

Invoice No. 156516

Re: Laser Spine Institute, LLC

Duplicate

Fees

			Rate	Hours	
08/01/2020	RCW	E-mail exchange with Thurston McMillen regarding stopping payment on 415 excess distribution check; message exchange with Michael McCullough regarding same.	475.00	0.20	95.00
08/03/2020	RCW	Message exchange with Michael McCullough regarding stopping payment on check to Thurston McMillen.	475.00	0.10	47.50
08/07/2020	RCW	Telephone conference with Rey Jomarron regarding status of Millennium agreement.	475.00	0.10	47.50
08/10/2020	RCW	E-mail exchange with Mark Parisi regarding remaining plan windup steps.	475.00	0.60	285.00
08/11/2020	RCW	E-mail exchange with Mark Parisi regarding remaining plan windup steps, status of 5500 preparations, and options for dealing with failure to request extension; e-mail exchange with colleagues regarding 5500 extension resulting from corporate tax return extension; review e-mail exchanges between Mark Parisi and Michael McCullough regarding 5500 availability for auditors and regarding Regions fee.	475.00	0.60	285.00
08/12/2020	RCW	Review e-mail from Mark Parisi to Vanguard regarding timing of 5500 filing; e-mail exchange with Mark Parisi regarding Vanguard extension and getting Soneet Kapila credentialed to sign Form; review attached Forms; review e-mail from Mark Parisi to Vanguard regarding signed form for getting Mr. Kapila credentialed.	475.00	0.30	142.50
08/13/2020	RCW	Review e-mail exchange between Michael McCullough and Mark Parisi regarding getting auditors access to Form 5500;	475.00	0.10	47.50
08/17/2020	RCW	Review e-mail exchange between Mark Parisi and Vanguard regarding getting auditors access to Form 5500; e-mail exchange			



Invoice No. 156516

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			Rate	Hours	
		with Mark Parisi regarding testing as to whether we can access Form 5500; e-mails from Vanguard regarding access to Form 5500; recheck website for access to same; review draft Form 5500; e-mail to Mark Parisi regarding same.	475.00	1.10	522.50
08/18/2020	RCW	Review e-mail exchange between Mark Parisi and Donna Ellis regarding access to Form 5500; e-mail exchange with Mark Parisi regarding identity of Plan Administrator; begin review of new Vanguard fee reports.	475.00	0.50	237.50
08/19/2020	RCW	Review e-mail exchange between Mark Parisi and Donna Ellis regarding access to Form 5500; e-mail exchange with Mark Parisi regarding possible replacement of accountants for 2020 audit; e-mail exchange with Mark Parisi and Kristy Barulich regarding identity of Plan Administrator.	475.00	0.20	95.00
08/25/2020	RCW	Review e-mail exchange between Mark Parisi and Donna Ellis regarding information needed for Form 5500 audit report.	475.00	0.10	47.50
08/26/2020	RCW	E-mail exchange with Mark Parisi regarding windup steps.	475.00	0.10	47.50
08/27/2020	RCW	E-mail exchange with Mark Parisi regarding organizing windup activities; review e-mail exchange between Mark Parisi and Donna Ellis regarding audits.	475.00	0.10	47.50
		For Current Services Rendered		4.10	1,947.50
		10.00% Courtesy Discount			-194.75
		08/31/2020. Net Fees after Courtesy Discount			1,752.75
		Total Current Work			1,752.75
		Previous Balance			\$18,185.61
		Balance Due			<u>\$19,938.36</u>

Aged Due Amounts

<u>Stmt Date</u>	<u>Stmt #</u>	<u>Billed</u>	<u>Due</u>
11/30/2019	151866	3,035.25	1,141.87
12/31/2019	152424	1,410.75	1,410.75
01/31/2020	152923	1,818.00	1,818.00
02/29/2020	153404	85.50	85.50
03/31/2020	154046	2,052.00	2,052.00
04/30/2020	154696	2,522.25	2,522.25
05/31/2020	155256	5,065.87	5,065.87

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Invoice No. 156516

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06/30/2020	155684	1,645.87	1,645.87
07/31/2020	156059	2,443.50	<u>2,443.50</u>
			18,185.61



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September 30, 2020

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

Invoice No. 157083

Re: Laser Spine Institute, LLC

Duplicate

Fees

			Rate	Hours	
09/01/2020	RCW	E-mail from Tom Perks regarding status of windup efforts; review e-mail exchange between Mark Parisi and Donna Ellis regarding auditing fees for 2020 and regarding audit questions for 2019 audit; e-mail exchange with Mark Parisi regarding Vanguard's handling of lost participants.	475.00	0.30	142.50
09/02/2020	RCW	Attention to strategy for emptying trust fund; e-mails to Kimberly Gorham and Mike McCullough regarding plan amendments needed for terminating plan, and regarding need for instructions to give participants as to how to claim their distributions; work on preparation of draft Notice to Participants to claim their account balances; e-mail to Meaghan D. Barnett regarding same.	475.00	0.70	332.50
09/03/2020	RCW	review and revise draft Notice to Participants regarding claiming their distributions; e-mail exchange with Meaghan D. Barnett regarding same; e-mail exchange with Mark Parisi regarding same and regarding uncashed checks going into the Forfeiture Account.	475.00	0.80	380.00
09/04/2020	RCW	E-mail exchange with Mark Parisi regarding participant communication logistics.	475.00	0.10	47.50
09/08/2020	RCW	E-mail exchange with Thomas Perks regarding coordination with Millennium.	475.00	0.10	47.50
09/15/2020	RCW	E-mail exchange with Thomas Perks regarding materials needed; prepare statement of termination; e-mail exchange with Mark Parisi regarding same.	475.00	1.10	522.50
09/16/2020	RCW	Telephone conference and e-mail exchange with Mark Parisi regarding forfeiture balance, steps to get to final balance and final plan windup steps.	475.00	1.30	617.50

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Invoice No. 157083

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			Rate	Hours	
09/17/2020	RCW	E-mail exchange with Casey Larkin at Vanguard, regarding status of Form 5500 filing; review Form 5500 and schedules; review e-mail exchange between Mark Parisi and Donna Ellis regarding ability to file Form 5500 by deadline; e-mail exchange with Mark Parisi regarding error in Schedule H; e-mail to rCasey Larkin regarding error in Schedule H.	475.00	0.90	427.50
09/18/2020	RCW	E-mail from Kristy Barulich at Vanguard, regarding correction of Form 5500.	475.00	0.10	47.50
09/22/2020	RCW	E-mail exchange with Thomas Perks regarding Vanguard engagement letter for termination process; review proposed engagement letter; e-mail to Mark Parisi regarding same.	475.00	0.90	427.50
09/23/2020	RCW	E-mail exchange with Thomas Perks regarding Vanguard engagement letter for termination process.	475.00	0.10	47.50
09/25/2020	RCW	E-mail exchange with Mark Parisi regarding materials from accountants; review materials; e-mail exchange with Mark Parisi regarding comments on materials and regarding person to sign Management letter; message exchange with Michael McCullough regarding Annual Notice and possible changes to same.	475.00	1.40	665.00
09/26/2020	RCW	Review Vanguard engagement letter in light of additional information provided by Tom Perks; fill in proposed information into form; e-mails to Mark Parisi regarding same.	475.00	0.90	427.50
09/28/2020	RCW	E-mail exchange with Mark Parisi regarding corrected Statement of Plan Termination; e-mail exchange with Mark Parisi regarding Vanguard engagement letter and corrected Statement of Plan Termination; review e-mail exchange between Mark Parisi and Angie Stawicki regarding comments on drafts of audit documents; review corrected Management representation letter and executed letter; review e-mail from Mark Parisi to Soneet Kapila regarding Management letter and Audit Report; e-mail exchange with Mark Parisi regarding proposed answers to questions from Donna Ellis; message exchange with Michael McCullough regarding changes requested to Annual Notice; e-mail to Thomas Perks regarding executed Vanguard engagement letter and corrected Statement of Plan Termination; telephone conference with Mark Parisi regarding handling of uncashed checks; review e-mail exchange between Mark Parisi and Mike McCullough regarding restoring forfeitures due to uncashed checks; e-mail exchange with Mike McCullough regarding instructions for participants to claim accounts; review and revise Notice to Participants; e-mail to Mark Parisi regarding same; e-mail			

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Invoice No. 157083

3

		Rate	Hours	
	exchange with Mark Parisi regarding contact information for Participant Notice; e-mail exchange with Sholom M. Fine regarding possible permanent dedicated phone number; e-mail exchange with Mark Parisi regarding pages 3 and 4 of Schedule H of Form 5500; review pages.	475.00	2.10	997.50
09/29/2020	RCW E-mail exchange with Mark Parisi regarding final 5500s and Audit documents; review Audit documents; review e-mail exchange between Mark Parisi and Mike McCullough regarding same; e-mail exchange with Mark Parisi regarding filing of 5500s.	475.00	0.50	237.50
	RCW E-mail exchange with Mark Parisi regarding analysis of recent forfeitures; review chart of uncashed checks; review plan documents to determine if any provisions address uncashed checks.	475.00	1.70	807.50
09/30/2020	RCW Review e-mail exchange between Mark Parisi and Mike McCullough regarding final Form 5500; telephone conference and e-mail exchange with Mark Parisi regarding handling of uncashed checks that were forfeited by Vanguard.	475.00	0.80	380.00
	For Current Services Rendered		13.80	6,555.00
	10.00% Courtesy Discount			-655.50
	09/30/2020. Net Fees after Courtesy Discount			5,899.50
	Total Current Work			5,899.50
	Previous Balance			\$19,938.36
<u>Payments</u>				
09/25/2020	Payment - Thank you. Check No. 597237			-6,349.50
	Balance Due			<u>\$19,488.36</u>

Aged Due Amounts

<u>Stmt Date</u>	<u>Stmt #</u>	<u>Billed</u>	<u>Due</u>
03/31/2020	154046	2,052.00	158.62
04/30/2020	154696	2,522.25	2,522.25
05/31/2020	155256	5,065.87	5,065.87
06/30/2020	155684	1,645.87	1,645.87
07/31/2020	156059	2,443.50	2,443.50
08/31/2020	156516	1,752.75	1,752.75
			<u>13,588.86</u>



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October 31, 2020

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

Invoice No. 157606

Re: Laser Spine Institute, LLC

Duplicate

Fees

			Rate	Hours	
10/01/2020	RCW	E-mail exchange with Mark Parisi regarding prioritizing payment of Vanguard charges from plan.	475.00	0.10	47.50
10/05/2020	RCW	Review revised Notice to Participants; e-mail exchange with Mark Parisi regarding same, and regarding use of dedicated voicemail; e-mail exchange between Mark Parisi and Mike McCullough regarding Vanguard's windup services and fees; review, revise and finalize Final Notice to Participants; e-mail exchange with Mark Parisi regarding same; e-mail exchange with Mark Parisi regarding processing of refunds from forfeiture account; e-mail exchange with Mark Parisi and Mike McCullough regarding same.	475.00	1.00	475.00
10/06/2020	RCW	E-mail exchange with Mark Parisi regarding restoring forfeited funds due to uncashed checks; review e-mail exchange between Mark Parisi and Mike McCullough regarding same; e-mail exchange with Mark Parisi regarding mailing of participant notices and regarding number of active participants and those with forfeitures to restore;	475.00	0.30	142.50
10/12/2020	RCW	E-mail exchange with Mark Parisi regarding participants' receipt of notifications to claim accounts.	475.00	0.10	47.50
10/13/2020	RCW	E-mail exchange with Mark Parisi regarding participants' receipt of notifications to claim accounts.	475.00	0.10	47.50
10/16/2020	RCW	E-mail exchange with Mark Parisi regarding participant count; e-mail exchange with Tom Perks regarding discussions with Millennium and need for initial call.	475.00	0.40	190.00
10/23/2020	RCW	Review final Millennium agreement; e-mail to Juliana Ghia regarding changes to ERISA counsel designation; e-mail exchange with Mark Parisi regarding same.	475.00	1.40	665.00

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Invoice No. 157606

			Rate	Hours	
10/26/2020	RCW	E-mail exchange with Mark Parisi regarding his comments on Millennium agreement, and regarding coordination between Millennium and Vanguard as to uncashed checks that Vanguard forfeited;	475.00	0.20	95.00
10/27/2020	RCW	E-mail exchange with Rey Jomarron regarding Millennium agreement; e-mail exchange with Juliana Ghio regarding same, and regarding coordination between Millennium and Vanguard; review revised final Millennium agreement and fill in blanks on same; e-mail to Mark Parisi regarding same; e-mail exchange with Carolyn Musinski regarding Millennium contact for Vanguard.	475.00	0.80	380.00
10/28/2020	RCW	E-mail exchange between Mark Parisi and Mike McCullough regarding possible refund of forfeited uncashed checks; review executed Millennium agreement; e-mail to Juliana Ghio regarding same; e-mail to Tom Perks regarding same.	475.00	0.50	237.50
10/29/2020	RCW	E-mail exchange with Mark Parisi and Mike McCullough regarding possible refund of forfeited uncashed checks, or providing matching data to Millennium; e-mail from Juliana Ghio regarding fully executed Millennium agreement; e-mail to Tom Perks and Mark Parisi regarding same; e-mail exchange with Mark Parisi regarding location of participant whose \$30K+ check was not cashed.	475.00	0.80	380.00
10/30/2020	RCW	E-mail exchange with Mark Parisi regarding participant count reductions; e-mail exchange with Richard Mikus regarding call to discuss transition from Vanguard to Millennium.	475.00	0.20	95.00
		For Current Services Rendered		5.90	2,802.50
		10.00% Courtesy Discount			-280.25
		10/31/2020. Net Fees after Courtesy Discount			2,522.25
		Total Current Work			2,522.25
		Previous Balance			\$19,488.36
		Balance Due			<u>\$22,010.61</u>

Aged Due Amounts

<u>Stmt Date</u>	<u>Stmt #</u>	<u>Billed</u>	<u>Due</u>
03/31/2020	154046	2,052.00	158.62
04/30/2020	154696	2,522.25	2,522.25
05/31/2020	155256	5,065.87	5,065.87
06/30/2020	155684	1,645.87	1,645.87



Invoice No. 157606

3

07/31/2020	156059	2,443.50	2,443.50
08/31/2020	156516	1,752.75	1,752.75
09/30/2020	157083	5,899.50	5,899.50
			<u>19,488.36</u>



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November 30, 2020

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

Invoice No. 158186

Re: Laser Spine Institute, LLC

Duplicate

Fees

			Rate	Hours	
11/02/2020	RCW	E-mail exchange with Mark Parisi and others regarding call with Millennium and Vanguard.	475.00	0.10	47.50
11/05/2020	RCW	Telephone conference with Mark Parisi, Vanguard Team and Millennium Team regarding transfer of assets from Vanguard to Millennium; e-mail exchange with Richard Mikus regarding Agenda for same; review Agenda.	475.00	0.50	237.50
11/06/2020	RCW	Review CARES Act document from Tom Perks; e-mail exchange with Tom Perks regarding Vanguard's need for signed waiver regarding same; review form for employer to sign regarding same; e-mail to Mark Parisi regarding same; e-mail exchange with Tom Perks regarding same.	475.00	0.60	285.00
11/16/2020	RCW	E-mail exchange with Tom Perks regarding CARES Act confirmation.	475.00	0.20	95.00
11/17/2020	RCW	E-mail exchange with Kevin McCoy regarding CARES Act confirmation for Vanguard; fill in confirmation form; review files to obtain information for same.	475.00	0.70	332.50
11/18/2020	RCW	E-mail exchange with Kevin McCoy regarding CARES Act confirmation for Vanguard; review signed form; e-mail exchange with Tom Perks regarding same.	475.00	0.30	142.50
11/23/2020	RCW	E-mail exchange with Mark Parisi regarding decrease in participant count; message from Thomas Perks regarding plan amendment documents; e-mail to Meaghan D. Barnett regarding same.	475.00	0.40	190.00
		For Current Services Rendered		2.80	1,330.00
		10.00% Courtesy Discount			-133.00
		11/30/2020. Net Fees after Courtesy Discount			1,197.00

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Invoice No. 158186

2

Total Current Work	1,197.00
Previous Balance	\$22,010.61

Payments

11/10/2020	Payment - Thank you. Check No. 597650	-11,285.99
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Balance Due	<u>\$11,921.62</u>
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Aged Due Amounts

<u>Stmt Date</u>	<u>Stmt #</u>	<u>Billed</u>	<u>Due</u>
07/31/2020	156059	2,443.50	550.12
08/31/2020	156516	1,752.75	1,752.75
09/30/2020	157083	5,899.50	5,899.50
10/31/2020	157606	2,522.25	<u>2,522.25</u>
			10,724.62



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December 31, 2020

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

Invoice No. 158589

Re: Laser Spine Institute, LLC

Duplicate

Fees

			Rate	Hours	
12/01/2020	RCW	E-mail exchange with Mark Parisi to Mary Mullins and to Michael McCullough regarding predistribution payment of Trustee fee.	475.00	0.10	47.50
12/02/2020	RCW	Review e-mail exchange among Mark Parisi, Mary Mullins, and Michael McCullough regarding predistribution payment of Trustee fee; e-mail exchange with Mark Parisi regarding same.	475.00	0.10	47.50
12/03/2020	RCW	Review e-mail exchange between Mark Parisi and Michael McCullough regarding predistribution payment of Trustee fee.	475.00	0.10	47.50
12/10/2020	RCW	Review e-mail exchange between Mark Parisi and Mike McCullough regarding allocating expenses against forfeiture account balance.	475.00	0.20	95.00
12/11/2020	RCW	Review e-mail exchange between Mark Parisi and Mike McCullough regarding trust wind-up issues.	475.00	0.10	47.50
12/13/2020	RCW	Message from Mike McCullough regarding uncashed checks.	475.00	0.20	95.00
12/15/2020	RCW	Review e-mail exchange between Thomas Perks and Mark Parisi regarding document appointing Soneet Kapila as Assignee; e-mail exchange with Mark Parisi regarding possibly sending follow-up notice to employees; prepare and revise draft of follow-up notice; e-mail from Carolyn Musinski regarding transition to Millennium.	475.00	0.70	332.50
12/16/2020	RCW	E-mail exchange with Richard Mikus and Carolyn Musinski regarding transition to Millennium; review Vanguard scope of work and dates for completion of activities; e-mail exchange with Mark Parisi regarding same; review Millennium Trust Company wiring instructions; work on review of final plan amendments.	475.00	1.00	475.00
12/17/2020	RCW	E-mail exchange with Richard Mikus regarding scope of work document for transition to Millennium; review revised document and			





Invoice No. 158589

			Rate	Hours	
		Mark Parisi's e-mail to Richard Mikus regarding same; telephone conference and e-mail exchange with Mark Parisi regarding funding status of trust at end of year; e-mail exchange with Mark Parisi regarding further notice to Employees that still have account balances.	475.00	2.10	997.50
12/18/2020	RCW	Telephone conference and e-mail exchange with Mark Parisi regarding options for closing out Trust by end of month; telephone conferences with Mark Parisi and Michael McCullough regarding logistics for same; review e-mail exchange with Michael McCullough and Richard Mikus regarding wire instructions and related issues; review proposed cover letter for wiring instructions; e-mail exchange with Mark Parisi regarding same.	475.00	1.80	855.00
12/21/2020	RCW	Telephone conference and e-mail exchange with Mark Parisi regarding logistics for closing out trust; review e-mail exchange among Mark Parisi, Thomas Perks, and Mike McCullough regarding same.	475.00	0.50	237.50
12/22/2020	RCW	Review e-mail exchange among Mark Parisi, Thomas Perks, and Mike McCullough regarding trust closeout logistics; review payment approval forms and invoices.	475.00	0.30	142.50
12/23/2020	RCW	Review e-mail exchange among Mark Parisi, Mike McCullough, and Luis Arce regarding signatures on invoices needed for trust closeout.	475.00	0.20	95.00
12/29/2020	RCW	E-mail exchange with Mark Parisi regarding reduced participant count; review plan amendments and related Summaries of Material Modifications; e-mail exchange with Mark Parisi regarding need and logistics for amendment signatures.	475.00	1.20	570.00
12/30/2020	RCW	E-mail exchange with Jane Silva regarding executed plan amendments; review executed amendments and insert date of signature; e-mail to Vanguard representatives regarding same; review e-mail exchange among Stephanie Taylor (of Vanguard) and Diane Pressley and Carolyn Musinski (of Millennium) regarding asset transfer from plan to Millennium.	475.00	0.90	427.50
12/31/2020	RCW	Review e-mail exchange among Stephanie Taylor (of Vanguard) and Carolyn Musinski (of Millennium) regarding asset transfer from plan to Millennium; e-mail exchange with Mike McCullough regarding zero status of account; e-mail exchange with Tom Perks regarding plan amendments and Summaries of Material Modifications.	475.00	0.60	285.00
		For Current Services Rendered		10.10	4,797.50



Invoice No. 158589

3

Total Current Work	4,797.50
Previous Balance	\$11,921.62
Balance Due	<u>\$16,719.12</u>

Aged Due Amounts

<u>Stmt Date</u>	<u>Stmt #</u>	<u>Billed</u>	<u>Due</u>
07/31/2020	156059	2,443.50	550.12
08/31/2020	156516	1,752.75	1,752.75
09/30/2020	157083	5,899.50	5,899.50
10/31/2020	157606	2,522.25	2,522.25
11/30/2020	158186	1,197.00	1,197.00
			<u>11,921.62</u>

Client Funds

01/18/2021	Retainer. Thank you. Check No. 598331	<u>25,909.18</u>
	Ending Client Funds Balance	\$25,909.18



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January 31, 2021

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

Invoice No. 159170

Re: Laser Spine Institute, LLC

Duplicate

Fees

			Rate	Hours	
01/01/2021	RCW	E-mail exchange with Carolyn Musinski regarding transfer to Millennium.	475.00	0.10	47.50
01/08/2021	RCW	E-mail exchange among Michelle Paul, of Millennium, Michael McCullough, and Mark Parisi regarding Millenium's difficulty in contacting Andrew Nester, of Vanguard as to certain accounts, including forfeiture account; e-mail exchange with Michael McCullough, Andrew Nester, and Mark Parisi regarding handling of forfeiture account and need to close out Trust by end of year.	475.00	0.90	427.50
01/11/2021	RCW	E-mail exchange with Michael McCullough regarding handling of uncashed check in erroneous amount; e-mail exchange with Mark Parisi regarding same	475.00	0.30	142.50
01/12/2021	RCW	Review e-mail exchange between Michael McCullough and Mark Parisi regarding \$2,000 shortage.	475.00	0.10	47.50
01/13/2021	RCW	E-mail exchange with Michael McCullough regarding correction of \$2,000 shortage.	475.00	0.20	95.00
01/14/2021	RCW	Review sample letters from Michelle Paul regarding correcting overpayment; e-mail to Mark Parisi regarding Millennium indemnification letter.	475.00	0.50	237.50
01/15/2021	RCW	Review e-mail exchange between Mark Parisi and Mike McCullough regarding correction of error; review e-mail exchange among Mark Parisi, Soneet Kapila and Kevin McCoy regarding correction logistics.	475.00	0.50	237.50
01/20/2021	RCW	Review e-mail exchange among Mark Parisi, Michael McCullough, and Michelle Paul regarding correction of erroneous Vanguard distribution; e-mail exchange with Mark Parisi regarding same.	475.00	0.20	95.00

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Invoice No. 159170

2

			Rate	Hours	
01/22/2021	RCW	Review e-mail exchange among Mark Parisi, Michael McCullough, and Jonna Livingston of Millennium, regarding correction of erroneous Vanguard distribution; e-mail exchange with Mark Parisi regarding same.	475.00	0.40	190.00
01/24/2021	RCW	Review e-mail exchange among Mark Parisi, Michael McCullough, and Jonna Livingston of Millennium, regarding correction of erroneous Vanguard distribution; e-mail exchange with Mark Parisi regarding same.	475.00	0.20	95.00
01/25/2021	RCW	E-mail exchange with Mark Parisi and Kevin McCoy regarding correction of erroneous Vanguard distribution; review e-mail exchange among Mike McCullough and Michelle Paul regarding same; review and revise draft letter to Millennium regarding same; e-mail exchange with Mark Parisi and Kevin McCoy regarding same.	475.00	1.00	475.00
01/26/2021	RCW	E-mail exchange with Soneet Kapila regarding Millennium demand for indemnification; review e-mail from Mark Parisi to Edward Peterson regarding same; e-mail exchange with Mark Parisi regarding same.	475.00	0.70	332.50
01/27/2021	RCW	E-mail exchange with Edward Peterson regarding indemnification communication to Millennium.	475.00	0.10	47.50
		For Current Services Rendered		5.20	2,470.00
		Total Current Work			2,470.00
		Previous Balance			\$16,719.12
		Balance Due			<u>\$19,189.12</u>

Aged Due Amounts

<u>Stmt Date</u>	<u>Stmt #</u>	<u>Billed</u>	<u>Due</u>
07/31/2020	156059	2,443.50	550.12
08/31/2020	156516	1,752.75	1,752.75
09/30/2020	157083	5,899.50	5,899.50
10/31/2020	157606	2,522.25	2,522.25
11/30/2020	158186	1,197.00	1,197.00
12/31/2020	158589	4,797.50	4,797.50
			<u>16,719.12</u>

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Invoice No. 159170

3

Client Funds

01/28/2021	Beginning Client Funds Balance	\$25,909.18
	Retainer. Thank you. Check No. 598340	<u>6,012.44</u>
	Ending Client Funds Balance	\$31,921.62



99 Summer Street, 13th Floor  
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February 28, 2021

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

Invoice No. 159762

Re: Laser Spine Institute, LLC

Duplicate

Please note new address for payments only:

The Wagner Law Group  
P.O. Box 214  
Dedham, MA 02027

Fees

			Rate	Hours	
02/04/2021	RCW	Review e-mail exchange among Mary Mullins, Mark Parisi, and Mike McCullough regarding Regions invoice; e-mail from Michelle Paul regarding correction logistics for Vanguard excess transfer.	475.00	0.10	47.50
02/11/2021	RCW	Review e-mail exchange between Mark Parisi and Mike McCullough regarding Vanguard indemnifying Millennium for correction of Vanguard error.	475.00	0.10	47.50
02/24/2021	RCW	E-mail exchange with Mark Parisi regarding Vanguard indemnification of Millennium for distribution error; review and revise proposed indemnification agreement.	475.00	0.30	142.50
02/25/2021	RCW	Followup e-mail to Mark Parisi regarding Vanguard indemnification agreement.	475.00	0.10	47.50
02/26/2021	RCW	E-mail from Mark Parisi regarding Vanguard indemnification agreement; review agreement and Mark Parisi's email to Tom Perks regarding same.	475.00	0.10	47.50
02/27/2021	RCW	E-mail from Vanguard regarding annual Trust reporting package; e-mail to Meaghan D. Barnett regarding same; e-mail to Mark Parisi regarding same.	475.00	0.20	95.00
		For Current Services Rendered		0.90	427.50

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Invoice No. 159762

2

Total Current Work	427.50
Previous Balance	\$19,189.12
Balance Due	<u>\$19,616.62</u>

Aged Due Amounts

<u>Stmt Date</u>	<u>Stmt #</u>	<u>Billed</u>	<u>Due</u>
07/31/2020	156059	2,443.50	550.12
08/31/2020	156516	1,752.75	1,752.75
09/30/2020	157083	5,899.50	5,899.50
10/31/2020	157606	2,522.25	2,522.25
11/30/2020	158186	1,197.00	1,197.00
12/31/2020	158589	4,797.50	4,797.50
01/31/2021	159170	2,470.00	<u>2,470.00</u>
			19,189.12

Client Funds

Beginning Client Funds Balance	\$31,921.62
Ending Client Funds Balance	\$31,921.62



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

March 31, 2021

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

Invoice No. 160784

Re: Laser Spine Institute, LLC

Please note new address for payments only:

The Wagner Law Group  
 P.O. Box 214  
 Dedham, MA 02027

Fees

			Rate	Hours	
03/01/2021	MDB	Download financial data; email exchange with Roberta Casper Watson regarding same.	250.00	0.50	125.00
	RCW	E-mail exchange with Meaghan D. Barnett regarding Vanguard information for 5500 preparation and auditing.	475.00	0.10	47.50
03/03/2021	RCW	Review e-mail exchange between Mark Parisi and Tom Perks regarding Vanguard need to indemnify Millennium to facilitate return of erroneously transferred funds.	475.00	0.10	47.50
03/11/2021	RCW	Review e-mail exchange between Mark Parisi, Michael McCullough, and Michelle Paul regarding return of erroneously transferred funds.	475.00	0.10	47.50
		For Current Services Rendered		0.80	267.50
		Total Current Work			267.50
		Previous Balance			\$19,616.62
		Balance Due			<u>\$19,884.12</u>

Aged Due Amounts

Stmt Date	Stmt #	Billed	Due
07/31/2020	156059	2,443.50	550.12
08/31/2020	156516	1,752.75	1,752.75
09/30/2020	157083	5,899.50	5,899.50
10/31/2020	157606	2,522.25	2,522.25
11/30/2020	158186	1,197.00	1,197.00
12/31/2020	158589	4,797.50	4,797.50

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Invoice No. 160784

2

01/31/2021	159170	2,470.00	2,470.00
02/28/2021	159762	427.50	<u>427.50</u>
			19,616.62

Client Funds

Beginning Client Funds Balance	\$31,921.62
Ending Client Funds Balance	\$31,921.62



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April 30, 2021

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

Invoice No. 161233

Re: Laser Spine Institute, LLC

Duplicate

Please note new address for payments only:

The Wagner Law Group  
 P.O. Box 214  
 Dedham, MA 02027

Fees

			Rate	Hours	
04/01/2021	RCW	E-mail exchange with Mark Parisi regarding de minimis rule.	475.00	0.10	47.50
		For Current Services Rendered		0.10	47.50
		Total Current Work			47.50
		Previous Balance			\$19,884.12
		Balance Due			<u>\$19,931.62</u>

Aged Due Amounts

<u>Stmt Date</u>	<u>Stmt #</u>	<u>Billed</u>	<u>Due</u>
07/31/2020	156059	2,443.50	550.12
08/31/2020	156516	1,752.75	1,752.75
09/30/2020	157083	5,899.50	5,899.50
10/31/2020	157606	2,522.25	2,522.25
11/30/2020	158186	1,197.00	1,197.00
12/31/2020	158589	4,797.50	4,797.50
01/31/2021	159170	2,470.00	2,470.00
02/28/2021	159762	427.50	427.50
03/31/2021	160784	267.50	267.50
			<u>19,884.12</u>



Invoice No. 161233

2

Client Funds

Beginning Client Funds Balance	\$31,921.62
Ending Client Funds Balance	\$31,921.62



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

May 31, 2021

Invoice No. 161728

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

Re: Laser Spine Institute, LLC

Fees

			Rate	Hours	
05/16/2021	RCW	Review 5500 information from Vanguard; e-mail to Mark Parisi regarding status of 5500 filing.	475.00	0.30	142.50
05/18/2021	RCW	E-mail exchange with Mark Parisi regarding status of 5500 filing.	475.00	0.10	47.50
05/25/2021	RCW	Review e-mail exchange between Mark Parisi and Ange Stawicki regarding status and timing of 5500 audit and exchange between Mark Parisi and Michael McCullough regarding accountants' access to Form 5500 materials.	475.00	0.20	95.00
05/26/2021	RCW	Review e-mail exchange between Mark Parisi and Vanguard representatives regarding accountants' access to Form 5500 materials; review authorization form.	475.00	0.10	47.50
		For Current Services Rendered		0.70	332.50
		Total Current Work			332.50
		Previous Balance			\$19,931.62
		Balance Due			<u>\$20,264.12</u>

Aged Due Amounts

Stmt Date	Stmt #	Billed	Due
07/31/2020	156059	2,443.50	550.12
08/31/2020	156516	1,752.75	1,752.75
09/30/2020	157083	5,899.50	5,899.50
10/31/2020	157606	2,522.25	2,522.25
11/30/2020	158186	1,197.00	1,197.00
12/31/2020	158589	4,797.50	4,797.50
01/31/2021	159170	2,470.00	2,470.00
02/28/2021	159762	427.50	427.50
03/31/2021	160784	267.50	267.50



Invoice No. 161728

2

04/30/2021	161233	47.50	<u>47.50</u>
			19,931.62

Client Funds

Beginning Client Funds Balance	\$31,921.62
Ending Client Funds Balance	\$31,921.62