

McLean, Koehler, Sparks & Hammond

*11311 McCormick Road
Suite 100
Hunt Valley, MD 21031
410-296-6200*

Detroit Memorial Partners, LLC
c/o Matthew Parrish
Robbins Litigation and Regulatory Law
999 Peachtree Street NE, Suite 1120
Atlanta, GA 30309

Invoice No. 1042023
Date 12/22/2014
Client No. 50290.29

**For professional services rendered October 24, 2014 through December 11, 2014
in connection with:**

DATE	CATEGORY	SERVICE	STAFF	HOURS	AMOUNT
10/24/2014	Tax Issues	Phone conversations as to why deferred revenue amounts are greater than amounts in merchandise trusts and a/r	Walker, Barb	0.5	174.00
10/24/2014	Tax Issues	Discussion with BW related to a question the Receiver of Jamie DMP raised	Iseminger,	0.3	57.00
10/27/2014	Tax Issues	Preparation of MMG capital contribution/distribution summary as requested by Receiver	Milas, Jenn	1.5	300.00
10/28/2014	Tax Issues	Receiver requested assistance with preferred return WMG based on waterfall provisions of MMG operating agreement	Milas, Jenn	1	200.00
10/29/2014	Tax Issues	Preferred return calc for Westminster Memorial Group, email to Paul for review	Milas, Jenn	1.5	300.00

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11/04/2014	Tax Issues	WMG preferred return calc edits and email to Matt Parrish	Milas,Jenn	0.8	150.00
11/04/2014	Tax Issues	Review and edits to computation of preferred return to WMG	Steckel,Paul	2	736.00
11/05/2014	Tax Issues	WMG preferred return	Steckel,Paul	0.5	184.00
11/06/2014	Tax Issues	Preferred return calc	Milas,Jenn	0.5	100.00
11/07/2014	Tax Issues	Update preferred return calc for 2014 contributions and accrue interest through 12/31/14	Milas,Jenn	0.5	100.00
11/07/2014	Tax Issues	Revisions to computation of WMG preferred return	Steckel,Paul	0.5	184.00
12/11/2014	Tax Issues	Teleconference with Matt Parrish receiver regarding his decision as to whether to prepare amended returns to reflect transactions in stock brokerage account	Steckel,Paul	0.5	184.00

Summary:

B. Walker - .50 hrs \$174.00

J. Iseminger - .30hrs \$57.00

J. Milas - 5.80hrs \$1,150.00

P. Steckel - 3.5hrs \$1,288.00

Total Due \$ 2,669.00

RECEIVERS ACCOUNT
ESTATE OF DETROIT MEMORIAL PARTNERS, LLC
SEC V. DETROIT MEMORIAL PARTNERS, LLC ET AL.

12/23/2014
Date

2508

64-22/610 8216
5868765602

Pay to the Order of McLean, Koehler, Sparks & Hammond | \$ 25669.00
Two thousand six hundred ninety nine ⁰⁰/₁₀₀ Dollars



Wells Fargo Bank, N.A.
Georgia
wellsfargo.com

For Inv. 1042023

[Signature]
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