

The Robbins Firm

999 Peachtree Street, N.E.
Suite 1120
Atlanta, GA 30309

Statement as of December 31, 2014
Statement No. 9860

Detroit Memorial Partners

Matter	Current Billing	Previous Balance
26504.0002: Receiver	31,671.27	0.00
	<hr/> 31,671.27	<hr/> 0.00
	Total Now Due:	<hr/>31,671.27

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999 Peachtree Street, N.E.
 Suite 1120
 Atlanta, GA 30309

Statement as of December 31, 2014
 Statement No. 9860

Detroit Memorial Partners

26504.0002: Receiver

Professional Fees	Task	Description	Hours	Rate	Amount	
Ca00						
10/1/2014	MP	Case	Prepare documents to send to U.S. Attorney	0.80	275.00	220.00
10/2/2014	TA	Case	Download documents received by Receiver since filing the Receiver's accounting on 2/21/14; send to U.S. Attorney.	0.50	90.00	45.00
10/2/2014	MP	Case	Communicate with L. Anspach regarding sale of DMP 49%	0.70	275.00	192.50
10/3/2014	MP	Case	Correspondence with L. Anspach regarding sale of 49% in MMG (.3); call with potential claimant regarding claim form (.3).	0.60	275.00	165.00
10/6/2014	MP	Case	Call with Alan Riggs regarding claim form.	0.30	275.00	82.50
10/9/2014	TA	Case	Conferences with Bethany Provins and Amy Sanovich at PNC Bank regarding Detroit Memorial Partners business checking account and information required to close account (.6), prepare letter to PNC Bank regarding closing of account; forward letter with direction and a copy of the Receivership Order from the court via facsimile to PNC Bank (.3); update M. Parrish regarding same (.1).	1.00	90.00	90.00
10/9/2014	JA	Case	Call with Doug Topkis and work on DMP on possible offers	1.20	350.00	420.00
10/9/2014	MP	Case	Communicate with potential claimant	0.30	275.00	82.50
10/10/2014	TA	Case	Conference with J. Alloy regarding Mary Hausman (.2); review file for documents received by Jeanne Chamberlain, follow up conference with Ms. Chamberlain regarding documents received on file (.3).	0.50	90.00	45.00
10/10/2014	MP	Case	Return call to potential claimant (.2); review DMP offer (.2)	0.40	275.00	110.00
10/13/2014	JA	Case	Review of DMP offer	0.80	350.00	280.00
10/13/2014	MP	Case	Analyze DMP offer	0.20	275.00	55.00

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10/14/2014	TA	Case	Conference with J. Alloy regarding undelivered claim forms (.3); search online for alternate addresses (.5) and send claim forms to all (.2); update spreadsheet regarding same; e-file receiver's fee application with court (.5)	1.50	90.00	135.00
10/14/2014	JA	Case	Review of proof of claim information	0.50	350.00	175.00
10/15/2014	RLR	Case	Conference with Board; review materials	1.60	395.00	632.00
10/16/2014	JA	Case	Various communications, including with investors in DMP and counsel for D. Shipper	0.80	350.00	280.00
10/16/2014	MP	Case	Call to RBC regarding gain/loss schedules	0.10	275.00	27.50
10/17/2014	MP	Case	Respond to investor questions	0.60	275.00	165.00
10/20/2014	TA	Case	Conference with J. Alloy regarding claim form issues (.2); follow up with M. Pollard regarding claims forms received (.1).	0.30	90.00	27.00
10/20/2014	MP	Case	Respond to claimant communications	0.30	275.00	82.50
10/23/2014	TA	Case	Conference with J. Alloy regarding potential claimants who did not receive a claim form (.2); forward additional claim forms to three parties at potential new addresses, conference with M. Pollard regarding same (.3).	0.50	90.00	45.00
10/24/2014	JA	Case	Call with MMG/WMG regarding capital issue	0.50	350.00	175.00
10/24/2014	MP	Case	Call with MMG ownership (.7); confirm with Receiver regarding same (.2); review letter of intent from Park Lawn and MMG operating agreement (.2); review correspondence with L. Anspach and K. Behrle (.2).	1.30	275.00	357.50
10/26/2014	MP	Case	Correspondence with MKSH regarding accounting issues	0.20	275.00	55.00
10/27/2014	JA	Case	Call with the Shippers (.5); advising R. Robbins on capital call issue (.5)	1.00	350.00	350.00
10/27/2014	MP	Case	Analyze issues relating to claims proceeding, capital call (.8); draft consent motion to meet capital call (1.0); call with D. Shipper and S. Kushner (.4).	2.20	275.00	605.00
10/27/2014	RLR	Case	Attend Board Call; prepare for Call	1.50	395.00	592.50
10/28/2014	MP	Case	Correspondence with MKSH (.4); review spreadsheet of capital account info from MKSH (.1); calculate amounts due under MMG operating agreement (.6); review correspondence from D. Shipper (.2).	1.30	275.00	357.50
10/29/2014	TA	Case	Conference with J. Alloy regarding possible phone numbers for potential claimants (.2); call different phone numbers trying to reach Anna Kass, leave message (.1); conference with Robert Kass (husband) regarding new address and claim against DMP (.2).	0.50	90.00	45.00

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10/29/2014	MP	Case	Draft Motion to Participate in Capital Call	1.00	275.00	275.00
10/30/2014	TA	Case	Prepare letter for J. Alloy signature regarding closing of DMP business checking account at PNC Bank (.5); Draft letter to PNC Bank to close business checking account for Detroit Memorial Partners (.5), conference with M. Parrish regarding same; e-file Receiver's Third Quarter Status Report per M. Parrish (.5).	1.50	90.00	135.00
10/30/2014	MP	Case	Confer with J. Alloy regarding draft motion (.5); correspondence with SEC's counsel (.2); review correspondence regarding closing of PNC bank account (.2); file Receiver's quarterly status report (.6)	1.50	275.00	412.50
10/31/2014	JA	Case	Review of offers (.3); other proof of claim issues (.2)	0.50	350.00	175.00
10/31/2014	MP	Case	Confer with Receiver regarding offer for MMG interest	0.20	275.00	55.00
11/3/2014	TA	Case	Conference with J. Alloy regarding Robert Terry proof of claim form.	0.20	90.00	18.00
11/3/2014	JA	Case	Review of offers and related communications; review of individual DMP claimant issue	0.50	350.00	175.00
11/3/2014	MP	Case	Review correspondence from L. Anspach	0.30	275.00	82.50
11/5/2014	JA	Case	Work related to some proof of claim forms	0.80	350.00	280.00
11/5/2014	MP	Case	Respond to investor question (0.2); review documents and emails from MKSH (0.2)	0.50	275.00	137.50
11/6/2014	MP	Case	Review motion to participate in capital call	0.20	275.00	55.00
11/7/2014	JA	Case	Working on multiple issues regarding offers and proof of claim forms (1.2); call with prospective purchaser (.7)	1.90	350.00	665.00
11/7/2014	MP	Case	Prepare reply brief in support of motion for capital call (.2); conference call with Parklawn (.6); correspondence with MKSH regarding capital call analysis (.5); response to investor inquiry (.3)	1.60	275.00	440.00
11/10/2014	TA	Case	Several conferences with J. Alloy, M. Pollard and J. Chamberlain (potential claimant) regarding documents received for M. Hausmann (.4); review file regarding same (.1).	0.50	90.00	45.00
11/10/2014	MP	Case	Prepare reply brief in support of motion to participate in capital call	1.90	275.00	522.50
11/11/2014	JA	Case	Working on response to motion regarding capital call (.6); researching prior communications and other documents (.2)	0.80	350.00	280.00
11/12/2014	MP	Case	Responding to investor inquiries and confirming receipt of claim forms	0.70	275.00	192.50
11/13/2014	MP	Case	Respond to investor question	0.30	275.00	82.50
11/14/2014	TA	Case	Edits to Receiver Fee Application (.2); file Fee	0.40	90.00	36.00

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Date	Initials	Case	Description	Rate	Hours	Amount
			Application with the Court (.2) [NO CHARGE]			
11/14/2014	TA	Case	Conference with PNC Bank regarding closing of business checking account(.3); travel to PNC Bank to retrieve previous Bank statements (.8)	1.10	90.00	99.00
11/17/2014	MP	Case	Draft reply brief in support of capital call (.6); review claim form for D. Shipper (.2); prepare process for processing claim forms (.9)	1.70	275.00	467.50
11/18/2014	MP	Case	Draft and revise reply brief in favor of capital call	5.10	275.00	1,402.50
11/19/2014	JA	Case	Working on response to opposition to capital call (1.8); call with D. Topkis (.4); strategy on proof of claim forms (.6)	2.80	350.00	980.00
11/19/2014	MP	Case	Revise reply brief regarding capital call (.8); review correspondence from ACMC and confer with receiver about same (1.0)	1.80	275.00	495.00
11/20/2014	JA	Case	Analyzing bids and next steps (.6); working on reply brief (.9)	1.50	350.00	525.00
11/20/2014	MP	Case	Analyze offers and bid process	0.20	275.00	55.00
11/21/2014	MP	Case	Finalize reply brief for filing (2.3); prepare procedure for noteholder claims (1.2)	3.50	275.00	962.50
11/21/2014	EW	Case	Phone call with MParrish and TAdams to discuss claims (.2); Review claim form documents received (.3)	0.50	225.00	112.50
11/24/2014	MP	Case	Respond to inquiry of potential claimant (.4); analyze offers for 49% interest (.4); confer with broker regarding sale of 49% interest (.4).	1.20	275.00	330.00
11/24/2014	RLR	Case	Review Resolution for MMG (.2); conference with Receiver(.2)	0.40	395.00	158.00
11/25/2014	EW	Case	Begin review of expected claims and calculations.	2.00	225.00	450.00
11/26/2014	JA	Case	Work related to offers (1.4); communications with S. Kushner (.8)	2.20	350.00	770.00
11/26/2014	MP	Case	Review response to members regarding MMG financial info.	0.20	275.00	55.00
11/30/2014	EW	Case	Calculate expected claims based on redemptions and interest payments made to each noteholder (2.7); email correspondence with MParrish and TAdams (.6).	3.30	225.00	742.50
12/1/2014	JA	Case	Work related to the bids for the 49% interest and the proof of claim forms	2.90	350.00	1,015.00
12/1/2014	MP	Case	Respond to investor questions (.7); claim form review (.8); analyze offers for 49% interest (1.3)	2.80	275.00	770.00
12/2/2014	TA	Case	Prepare, organize and format claim form spreadsheet	2.00	90.00	180.00
12/2/2014	JA	Case	Working on bid (.9); call with bidder and L. Anspach (1.0)	1.90	350.00	665.00

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12/3/2014	TA	Case	Data entry of information from claim forms submitted into spreadsheet created by E. Witcher.	4.00	90.00	360.00
12/3/2014	JA	Case	Working on bids/offers (.7); calls with a bidder and SEC (.5); bid strategy (.6); communication with WMG (.7)	2.50	350.00	875.00
12/3/2014	MP	Case	DMP claim form review (.7); call with potential bidder for 49% interest (.6).	1.30	275.00	357.50
12/4/2014	TA	Case	Email to E. Witcher Zattaching updated spreadsheet; cross reference spreadsheet with claim forms for listing of names not in the database (.4); forward list to E. Witcher (.1)	0.50	90.00	45.00
12/4/2014	JA	Case	Review of waterfall provision/calculations	0.70	350.00	245.00
12/4/2014	MP	Case	Confer with Receiver regarding capital call; analyze financial data from L. Anspach.	0.70	275.00	192.50
12/4/2014	EW	Case	Review and revise updated claims table with additional claimant information	0.70	225.00	157.50
12/5/2014	JA	Case	Call with claimant (.2); call regarding MMG and potential sale of cemetary (.3)	0.50	350.00	175.00
12/8/2014	MP	Case	Analyze claims against DMP	0.10	275.00	27.50
12/8/2014	EW	Case	Review documents and revise expected claim calculations	0.30	225.00	67.50
12/9/2014	JA	Case	Communications related to offers for 49% interest	0.30	350.00	105.00
12/9/2014	MP	Case	Review and revise claims spreadsheet (7.); confer with Receiver regarding same (.4).	1.10	275.00	302.50
12/10/2014	JA	Case	Correspondence regarding offers (.3); review of other documents (.2)	0.50	350.00	175.00
12/10/2014	MP	Case	Correspondence with MKSH regarding tax analysis	0.20	275.00	55.00
12/11/2014	JA	Case	Review of proof of claim forms and related spreadsheet (2.); reconciling claims with forms (1.0)	3.00	350.00	1,050.00
12/11/2014	MP	Case	Correspondence with MKSH regarding amendments to DMP tax returns	1.00	275.00	275.00
12/12/2014	JA	Case	Continued review of proof of claim forms/issues	1.80	350.00	630.00
12/15/2014	JA	Case	Review of board material (.7); continued (brief) review related to claim forms (.3)	1.00	350.00	350.00
12/15/2014	RLR	Case	Review Loan Oak Fund (.1); conference to Board (.2)	0.30	395.00	118.50
12/17/2014	JA	Case	Reviewing proof of claim forms (2.0); comparing forms to our data (.1); reviewing forms that deviate significantly from our data; (1.0) and trying to reconcile where possible (1.4)	4.50	350.00	1,575.00
12/17/2014	MP	Case	Evaluate claim forms and analyze issues	1.20	275.00	330.00

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12/18/2014	TA	Case	Review tracking information for J. Alloy regarding potential claimants who never received claim forms and potential claimants tracking information.	0.50	90.00	45.00
12/18/2014	JA	Case	Continuing work on proof of claim evaluation and related issues	5.50	350.00	1,925.00
12/22/2014	JA	Case	Review of issue/persons who may not have received proof of claim form	1.00	350.00	350.00
12/22/2014	MP	Case	Review Michigan tax notice	0.60	275.00	165.00
12/23/2014	MP	Case	Review receiver order regarding payment of taxes	0.50	275.00	137.50
12/29/2014	JA	Case	Correspondence regarding potential deal	0.30	350.00	105.00
				<u>109.00</u>		<u>30,388.50</u>

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10/9/2014	MP	Status	Prepare receiver's fee application. [NO CHARGE]	3.60	275.00	990.00
10/13/2014	MP	Status	Draft Receiver's Fee Application [NO CHARGE]	1.40	275.00	385.00
10/14/2014	MP	Status	Prepare receiver's fee application for service on SEC and DMP Members [NO CHARGE]	0.50	275.00	137.50
10/15/2014	MP	Status	Prepare receiver's fee application for service on SEC and DMP members [NO CHARGE]	1.00	275.00	275.00
10/23/2014	MP	Status	Prepare Receiver's Quarterly Status Report	1.30	275.00	357.50
10/26/2014	MP	Status	Prepare Receiver's Quarterly Report	0.30	275.00	82.50
11/14/2014	MP	Status	Prepare Receiver's fee application [NO CHARGE]	1.80	275.00	495.00
				<u>9.90</u>		<u>2,722.50</u>

Sub-total Fees: 33,111.00

Discount: Fee application prep time -2,318.50

Rate Summary

Tenitra Adams	15.50 hours at \$ 90.00/hr	1,395.00
Jason Alloy	42.20 hours at \$ 350.00/hr	14,770.00
Matthew Parrish	50.60 hours at \$ 275.00/hr	13,915.00
Richard L Robbins	3.80 hours at \$ 395.00/hr	1,501.00
Erin Witcher	6.80 hours at \$ 225.00/hr	1,530.00
Total hours:	<u>118.90</u>	

Expenses

			Units	Price	Amount
9/15/2014	Case	FedEx Charges	2.00	37.80	75.60
9/17/2014	Case	FedEx Charges	1.00	11.94	11.94
9/29/2014	Case	FedEx Charges	1.00	17.85	17.85
9/29/2014	Case	FedEx Charges	1.00	11.24	11.24

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10/2/2014	Case	Georgia Messenger courier fees	1.00	17.95	17.95
10/13/2014	Case	FedEx Charges	2.00	17.85	35.70
10/15/2014	Case	FedEx Charges	2.00	32.77	65.54
10/15/2014	Case	FedEx Charges	1.00	29.11	29.11
10/15/2014	Case	FedEx Charges	1.00	35.92	35.92
10/15/2014	Case	FedEx Charges	6.00	31.20	187.20
10/15/2014	Case	FedEx Charges	1.00	20.88	20.88
10/15/2014	Case	FedEx Charges	5.00	24.54	122.70
10/15/2014	Case	FedEx Charges	1.00	45.81	45.81
10/15/2014	Case	FedEx Charges	1.00	35.92	35.92
10/15/2014	Case	Miscellaneous - Reimbursement - Monthly GoDaddy Charges - Jason Alloy	1.00	9.99	9.99
10/16/2014	Case	FedEx Charges	1.00	15.04	15.04
10/30/2014	Case	FedEx Charges	1.00	43.81	43.81
11/3/2014	Case	FedEx Charges	1.00	39.46	39.46
11/5/2014	Case	FedEx Charges	1.00	45.17	45.17
11/11/2014	Case	Misc. Go Daddy - J.Alloy	1.00	9.99	9.99
12/12/2014	Case	Misc. People Finder - JAlloy	1.00	1.95	1.95
				Sub-total Expenses:	<u>878.77</u>

Payments

11/26/2014	Payment	Pynt Ck 2507 - Receiver's Account -	80,100.41
			Sub-total Payments: <u>80,100.41</u>

Total Current Billing:	<u>31,671.27</u>
Previous Balance Due:	80,100.41
Payments Received:	80,100.41
Total Now Due:	<u>31,671.27</u>