

EXHIBIT D-2

MKS&H
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. 1043647
Date 08/28/2015
Client No. 50290.29

For professional services rendered in connection with:

DATE	CATEGORY	SERVICE	STAFF	HOURS	AMOUNT
6/25/2015	Tax Issues	Research filing position to exclude sales proceeds diverted to pay note claims.	Steckel	1.0	368.00
7/6/2015	Tax Issues	Tax research - definition of amount realized on sale base on amounts reserved to pay noteholder claims.	Steckel	1.0	368.00
7/9/2015	Tax Issues	Filing position.	Steckel	2.0	736.00
7/14/2015	Tax Issues	Treatment of noteholder allocation.	Steckel	1.0	368.00
7/16/2015	Tax Issues	Review PMS memo on filing position for Proceeds from MMG sale.	Milas	1.0	200.00
7/16/2015	Tax Issues	File memo for tax filing position to report sale of MMG interests.	Steckel	2.0	736.00

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DATE	CATEGORY	SERVICE	STAFF	HOURS	AMOUNT
7/21/2015	Tax Issues	Final memo on sale of MMG units.	Steckel	1.0	368.00
7/29/2015	Tax Issues	Teleconference with Jason regarding deferral of settlement proceeds	Steckel	0.5	184.00
7/31/2015	Tax Issues	Teleconference with Jason regarding potential deferral of recognition of sales proceeds on movies escrowed by receiver.	Steckel	0.5	184.00
8/3/2015	Tax Issues	Teleconf with Receiver regarding 2015 tax returns.	Steckel	0.5	<u>184.00</u>
				Total Due	\$ <u>3,696.00</u>

Summary:	<u>Hours</u>	<u>Amount</u>
P. Steckel	9.5	\$ 3,496.00
J. Milas	1.0	200.00

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Invoice No. 1043812
Date 09/28/2015
Client No. 50290.29

For professional services rendered in connection with:

DATE	CATEGORY	SERVICE	STAFF	HOURS	AMOUNT
8/31/2015	Tax Issues	Prepare Partnership return.	Milas	1.5	312.00
9/3/2015	Tax Issues	Technical Review	Davis	2.0	728.00
9/8/2015	Tax Issues	Finalize income tax return, email to Receiver	Milas	1.0	208.00
9/8/2015	Tax Issues	Partners Signature	Davis	0.5	182.00
9/8/2015	Tax Issues	Scan and assemble 2014 1065 tax return.	Admin	0.8	60.00
9/8/2015	Tax Issues	Computer Processing Fee	Admin	0.0	536.42
9/8/2015	Tax Issues	FedEx Charge	Admin	0.0	<u>40.97</u>
				Total Due	\$ <u>2,067.39</u>

Summary:	<u>Hours</u>	<u>Amount</u>
K. Davis	2.5	\$ 910.00
J. Milas	2.5	520.00
Admin	0.8	637.39