UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
WEST PALM BEACH DIVISION
www.flsb.uscourts.gov

In re:	Chapter 11
PALM BEACH FINANCE PARTNERS, L.P., PALM BEACH FINANCE II, L.P.	Case No. 09-36379-EPK Case No. 09-36396-EPK (Jointly Administered)
Debtors. _____/	

SUMMARY OF THIRTEENTH POST CONFIRMATION FEE APPLICATION FOR ELLIOT B. KULA AND KULA & ASSOCIATES, P.A. AS CONSULTANTS TO CHAPTER 11 LIQUIDATING TRUSTEE

1.	Name of Applicant:	Kula & Associates, P.A.
2.	Role of Applicant:	Liquidating Trustee's Consultants
3.	Name of Certifying Professional:	Elliot B. Kula
4.	Date case filed:	November 30, 2009
5.	Date of order approving employment:	July 2, 2014[ECF No. 2352] *nunc pro tunc* to June 30, 2014[1]
IF INTERIM APPLICATION (POST CONFIRMATION), COMPLETE 6, 7 AND 8 BELOW:		
6.	Period for this Application:	March 1, 2019 to June 30, 2019
7.	Amount of Compensation Sought:	$5,800.00
8.	Amount of Expense Reimbursement Sought:	$0.00
IF FINAL APPLICATION, COMPLETE 9 AND 10 BELOW:		
9.	Total Amount of Compensation Sought during case:	N/A
10.	Total Amount of Expense Reimbursement Sought during case:	N/A
11.	Amount of Original Retainer(s) Please disclose both Fee Retainer and Cost Retainer if such a Retainer has been received:	$0.00

[1]The Order authorizing the employment of Kula & Samson, LLP ("***K&S***") and Elliot B. Kula was modified by Court Order [ECF No. 2352] to reflect the substitution of K&S with Kula & Associates, P.A., *nunc pro tunc* to June 30, 2014.

LAW OFFICES OF MELAND RUSSIN & BUDWICK, P.A.
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12.	Current Balance of Retainer(s) remaining:	$0.00
13.	Last monthly operating report filed (Month/Year and ECF No.):	PBF 7/19/2019 [ECF No. 3636]; PBF II 7/19/2019 [ECF No. 128 in 09-36396]
14.	If case is Chapter 11, current funds in the Chapter 11 estate:	PBF $8,316,958.11 a/o 06/30/19 PBFII $36,707,570.77 a/o 06/30/19
15.	If case is Chapter 7, current funds held by Chapter 7 trustee:	N/A

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Fee Application

Kula & Associates, P.A. (***"K&A"***), having been approved by this Court as expert consultants for the Chapter 11 Liquidating Trustee, Barry E. Mukamal ("***Trustee***"), applies for allowance of final compensation for professional services rendered and reimbursement of the necessary expenses paid or incurred by K&A in this Chapter 11 proceeding between March 1, 2019 through June 30, 2019. This application is filed pursuant to 11 U.S.C. §§ 330 and 331 and Bankruptcy Rule 2016, and meets all of the requirements set forth in the Guidelines incorporated in Local Rule 2016-1(B)(1). The exhibits attached to this application, pursuant to the Guidelines, are:

Exhibits "1" - Fee Application Summary Chart;

Exhibit "2A" and "2B" - Summary of Professional and Paraprofessional Time;

Exhibit "3" – Summary of Requested Reimbursements of Expenses; and

Exhibit "4" – The applicant's complete time records, in chronological order, by activity code category, for the time period covered by this application. The requested fees are itemized to the tenth of an hour.

Background

1. On November 30, 2009, Palm Beach Finance Partners, L.P. (together with Palm Beach Finance II, L.P., the ***"Debtors"***) filed its Voluntary Petition for relief under chapter 11 of the United States Bankruptcy Code [ECF No. 1]. On December 1, 2009, this case was jointly administered with the estate of *In re: Palm Beach Finance II, L.P.*, Case No. 09-36396-PGH [ECF No. 19].

2. On January 28, 2010, the Court entered the Agreed Order Directing Appointment of Chapter 11 Trustee and denying the United States Trustee's Motion to Convert Cases to Cases under Chapter 7 [ECF No. 100].

3. On January 29, 2010, the United States Trustee appointed the Liquidating Trustee as Trustee in both estates [ECF No. 107].

4. On April 2, 2013, this Court entered an Order (the "***Employment Order***") [ECF No. 1778] granting the Liquidating Trustee's Application to Employ Elliot B. Kula and Kula & Samson, LLP, ("***K&S***") as expert consultants to the Liquidating Trustee.

5. On July 2, 2014, the Employment Order was modified to reflect the substitution of K&S with Kula & Associates, P.A., *nunc pro tunc* to June 30, 2014 [ECF No. 2352].

6. At the confirmation hearing held on October 19, 2010, the Court confirmed the Second Amended Joint Plan of Liquidation of Barry Mukamal, as Chapter 11 Trustee of Palm Beach Finance Partners, L.P. and Palm Beach Finance II, L.P. and Geoffrey Varga, as Joint Official Liquidator of Palm Beach Offshore, Ltd. and Palm Beach Offshore II, Ltd., dated September 3, 2010 [ECF No. 245] (**"*Plan*"**) in the above referenced jointly administered bankruptcy proceeding. The Plan defines Confirmation Date as "the date on which the Bankruptcy Court enters the Confirmation Order on its docket." The Order Confirming Second Amended Joint Liquidating Chapter 11 Plan [ECF No. 444] (**"*Confirmation Order*"**) was entered on the Court's docket on October 21, 2010.

7. Article 7 of the Plan provides in pertinent part:

> 7.1.4 *PBF Liquidating Trust Management*. Barry Mukamal shall be PBF Liquidating Trustee with the power and authority set forth in the PBF Liquidating Trust Agreement.
>
> 7.1.5 *PBF Liquidating Trust Structure*. As more fully set forth in the PBF Liquidating Trust Agreement, the PBF Liquidating Trustee shall oversee and direct the PBF Liquidating Trust's operations and activities, including the retention of counsel.

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> 7.1.7 *PBF II Liquidating Trust Monitor*. Geoffrey Varga, as Joint Official Liquidator for Offshore Funds shall be the PBF II Liquidating Trust Monitor with the power and authority set forth in the PBF II Liquidating Trust Agreement.
>
> 7.1.11 *Compensation of Professionals Retained by the Liquidating Trustees and the PBF II Liquidating Trust Monitor*. Professionals retained by the PBF II Liquidating Trust Monitor and the Liquidating Trustee shall be entitled to monthly interim compensation for fees and expenses incurred in carrying out their duties consistent with the Plan and the Liquidating Trust Agreements; provided, however, that the PBF II Liquidating Trust Monitor or the Liquidating Trustee shall provide to the other, and the United States Trustee, notice of such requested fees and expenses on a monthly basis. Following such notice, if no objections to the fees and expenses set forth in the monthly statement are received in writing within 10 business days, 100% of such professional's fees and expenses shall be paid. Notice of objections to such fees and expenses shall be made via e-mail and/or facsimile. If objections to the fees and expenses are made and cannot be resolved, such objections will be heard and resolved by the Bankruptcy Court. Any such fees and expenses shall be payable from the Trust Asset of the Liquidating Trusts. The PBF II Liquidating Trust Monitor and the Liquidating Trustee shall, no less frequently than once every four (4) months, submit applications to the Bankruptcy Court for final approval of reimbursement of fees and expenses paid to their professionals.

8. This application is submitted for the allowance and payment to K&A in the amount of $5,800.00 for fees and $0.00 for costs incurred between March 1, 2019 and June 30, 2019, for a total request of $5,800.00.

9. All of the services rendered by K&A were performed for and on behalf of the Liquidating Trustee.

Summary of Services Rendered

10. K&A rendered varied services as expert consultants on behalf of the Liquidating Trustee for the period of time from March 1, 2019 through June 30, 2019. K&A is requesting

$5,800.00 in professional fees for services rendered. K&A logged a total of 11.6 hours at the hourly rate of $500 during the time period for which fees were required in this fee application.

11. K&A devoted 2.6 hours, for a total fee request of $1,300.00, as it relates to the appellate matter *General Electric Capital Corp. v. Mukamal,* Case No. 17-80788-RLR, Southern District of Florida (Bankr. Court Appeal). K&A devoted 9.0 hours, for a total fee request of $4,500.00, as it relates to the appellate matter *Mukamal v. The National Christian Charitable Foundation, Inc.*, Case No. 9:19-cv-80457-RS, U.S. District Court, Southern District of Florida. K&A has also consulted on appellate issues that arise from time to time in this case.

12. K&A believes that the requested fees of $5,800.00 for 11.6 hours worked, is reasonable considering the nature, extent, and the value of such services, taking into account all relevant factors, including:

The time spent on such services.

13. The transcribed time records and details of services rendered by K&A are attached as Exhibit 4. To preserve work product and maintain confidentiality, the records are redacted. Unredacted records have been shared with the Office of the U.S. Trustee and if the Court so requests, may be filed under seal. K&A has devoted 11.6 hours in time in providing services to the Liquidating Trustee between March 1, 2019 through June 30, 2019.

14. All professionals of K&A record the time expended in the rendition of professional services for the Liquidating Trustee by recording a detailed description of such professional services rendered.

15. All professionals involved in the rendering of services in this proceeding avoided any unnecessary duplication of work and time expended.

The rates charged for such services.

16. K&A logged a total of 11.6 hours at the hourly rate of $500 during the time period for which fees were required in this fee application. The hourly rate charged is K&A's customary fee for services of the type rendered herein.

17. The applicant represents that the fees applied for are in conformity with the fees allowed in similar proceedings for similar services rendered and results obtained. K&A respectfully requests that the Court take notice of the awards which have been made in similar proceedings.

Whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of the case.

18. K&A was retained by the Liquidating Trustee as advisors providing consulting services on a wide range of appellate matters that the Liquidating Trustee. The services provided by K&A were necessary to the administration of, and beneficial to the estates at the time at which the services were rendered as well as towards the completion of the case.

Whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed.

19. K&A submits that the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue and tasks addressed.

With respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field.

20. K&A is a well-respected law firm having substantial experience in the type of services required under this engagement. The quality of work performed by K&A in this proceeding attests to the firm's experience, reputation and ability.

21. Elliot Kula received his Juris Doctor from Hamline University School of Law in 1993. Mr. Kula practices exclusively as an appellate attorney. A copy of Mr. Kula's resume is attached to the Liquidating Trustee's Application to Employ Elliot B. Kula and Kula & Samson, LLP, [ECF No. 1751], and is incorporated herein by reference.

22. K&A submits that the professionals assigned to these cases have the requisite experience, seniority and skills necessary to effectively and efficiently meet the requirements of the tasks required. K&A believes it has demonstrated the requisite, substantial expertise to skillfully provide its services.

Whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under title 11.

23. The amount requested by K&A is reasonable in terms of awards in cases of similar magnitude and complexity. The compensation which K&A is requesting comports with the mandate of the Bankruptcy Code, which directs that services be evaluated in light of comparable services performed in non-bankruptcy cases in the community. The fees requested by K&A in the amount of $5,800.00 for 11.6 hours of services is entirely appropriate.

24. K&A considers the reasonable value of services rendered to this estate to be not less than $5,800.00 for services rendered for the Fee Period.

Allocation Between Debtors' Estates

25. The Liquidating Trustee requests that 18% of the fee awarded be allocated to Palm Beach Finance Partners, L.P. (***"PBF"***) and 82% of the fee awarded be allocated to Palm Beach Finance II, L.P. (***"PBF II"***). Section 1.76, entitled "Pro Rata Allocation Formula,"of the Second Amended Joint Plan of Liquidation dated September 3, 2010 [ECF No. 245] provides for a *pro rata* allocation formula derived from the Compiled Financial Statements, dated April 30,

2008, for each of the Debtors by Kaufman Rossin & Co. The data contained therein supports an 18%/82% allocation between PBF and PBF II, respectively, based upon the total assets of each entity as of the date of such compilations. Based on the circumstances and since the services provided by K&A were performed on behalf of and benefitted both estates, the Liquidating Trustee believes that this formula is the proper methodology to allocate certain fees and expenses between the two estates and respectfully requests the Court approve the allocation of fees requested in this Application as follows:

Estate / Percentage	**Fees**	**Costs**
Palm Beach Finance Partners, L.P. (18%)	$ 1,044.00	$ 0.00
Palm Beach Finance II. L.P. (82%)	$ 4,756.00	$ 0.00
TOTAL FEES AND COSTS:	$ 5,800.00	$ 0.00

Request for Final Approval

26. Pursuant to Article 7.1.11 of the Plan: "The PBF II Liquidating Trust Monitor and the Liquidating Trustee shall, no less frequently than once every four (4) months, submit applications to the Bankruptcy Court for final approval of reimbursement of fees and expenses paid to their professionals."

WHEREFORE, K&A respectfully requests that it be allowed the full compensation and reimbursement of expenses sought under this application as a final award. K&A requests this Court (i) to award a total of 5,800.00 for fees and $0.00 for costs incurred between March 1, 2019 and June 30, 2019, for a total award of $5,800.00; (ii) to approve the allocation of fees and expenses between the estates; and (iii) for such other and further relief this Court deems just and proper.

CERTIFICATION

1. I have been designated by Kula & Associates, P.A. ("***Applicant***") as the professional with responsibility in this case for compliance with the "Guidelines for Fee Applications for Professionals in the Southern District of Florida in Bankruptcy Cases" ("***Guidelines***").

2. I have read the Applicant's application for compensation and reimbursement of expenses ("***Application***"). The application complies with the Guidelines, and the fees and expenses sought fall within the Guidelines, except as specifically noted in this certification and described in the application.

3. The fees and expenses sought are billed at rates and in accordance with practices customarily employed by the Applicant and generally accepted by the Applicant's clients.

4. In seeking reimbursement for the expenditures described on Exhibit 4, the Applicant is seeking reimbursement only for the actual expenditure and has not marked up the actual cost to provide a profit or to recover the amortized cost of investment in staff time or equipment or capital outlay (except to the extent that the Applicant has elected to charge for in-house photocopies and outgoing facsimile transmissions at the maximum rates permitted by the Guidelines).

5. In seeking reimbursement for any service provided by a third party, the Applicant is seeking reimbursement only for the amount actually paid by the Applicant to the third party.

6. The following are the variances with the provisions of the Guidelines, the date of each court order approving the variance, and the justification for the variance: none.

I HEREBY CERTIFY that the foregoing is true and correct.

Kula & Associates, P.A.
11900 Biscayne Blvd.
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Miami, FL 33181
Telephone (305) 354-3858
Facsimile (305) 354-3822

By: */s Elliot Kula* (e-filed w/ consent)
Fla. Bar No. 3794
E-mail: elliot@kulalegal.com

I HEREBY CERTIFY that, pursuant to that certain Order Authorizing Professionals Employed by the Liquidating Trustee and Monitor to Provide Notice of their Post Confirmation Fee Applications for Compensation in Summary Form [ECF No. 648], a Notice of Filing, which will include a Certificate of Service for the foregoing, will be filed at a later date.

Dated: August 28, 2019.

s/ Michael S. Budwick
Michael S. Budwick, Esquire
Florida Bar No. 938777
mbudwick@melandrussin.com
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Attorneys for the Liquidating Trustee

Exhibit 1: FEE APPLICATION SUMMARY CHART												
REQUEST					APPROVAL				PAID		HOLDBACK	
Date Filed	ECF #	Period Covered	Fees Requested	Expenses Requested	Date Order Entered	ECF #	Fees Approved	Expenses Approved	Fees Paid	Expenses Paid	Fees Holdback	Expenses Holdback
12/27/2013	2069	7/1/13 - 10/31/13	$ 2,050.00	$ -	1/29/2014	2138	$ 2,050.00	$ -	$ 2,050.00	$ -	$ -	$ -
4/25/2014	2245	11/1/13 - 2/28/14	$ 350.00	$ -	6/4/2014	2316	$ 350.00	$ -	$ 350.00	$ -	$ -	$ -
8/26/2014	2395	3/1/14 - 6/30/14	$ 5,750.00	$ -	9/24/2014	2446	$ 5,750.00	$ -	$ 5,750.00	$ -	$ -	$ -
12/19/2014	2504	7/1/14 - 10/31/14	$ 28,650.00	$ -	1/16/2015	2538	$ 28,650.00	$ -	$ 28,650.00	$ -	$ -	$ -
4/23/2015	2585	11/1/14 - 2/28/15	$ 8,850.00	$ -	5/28/2015	2616	$ 8,850.00	$ -	$ 8,850.00	$ -	$ -	$ -
8/27/2015	2700	3/1/15 - 6/30/15	$ 4,150.00	$ -	10/19/2015	2733	$ 4,150.00	$ -	$ 4,150.00	$ -	$ -	$ -
8/28/2017	3328	7/1/2015 - 6/30/17	$ 13,175.00	$ -	2/6/2018	3433	$ 13,175.00	$ -	$ 13,175.00	$ -	$ -	$ -
12/22/2017	3400	7/1/17 - 10/31/17	$ 23,780.00	$ -	2/6/2018	3434	$ 23,780.00	$ -	$ 23,780.00	$ -	$ -	$ -
4/25/2018	3457	11/1/17 - 2/28/18	$ 13,625.00	$ -	5/25/2018	3489	$ 13,625.00	$ -	$ 13,625.00	$ -	$ -	$ -
9/5/2018	3512	3/1/18 - 6/30/18	$ 18,090.00	$ -	10/16/2018	3538	$ 18,090.00	$ -	$ 18,090.00	$ -	$ -	$ -
1/9/2019	3560	7/1/18 - 10/31/18	$ 6,450.00	$ -	2/8/2019	3580	$ 6,450.00		$ 6,450.00	$ -	$ -	$ -
5/6/2019	3610	11/1/18 - 2/28/19	$ 6,050.00		6/5/2019	3621	$ 6,050.00	$ -	$ 6,050.00	$ -	$ -	$ -
											$ -	$ -
TOTALS:			$ 130,970.00	$ -			$ 130,970.00	$ -	$ 130,970.00	$ -	$ -	$ -

Invoicing Date:	Billing Period:	Fees and expenses requested:	Amount paid absent objection:
12/5/2013	August 28, 2013 through October 31, 2013	$ 2,050.00	$ 2,050.00
3/10/2014	November 1, 2013 through February 28, 2014	$ 350.00	$ 350.00
8/1/2014	March 1, 2014 through June 30, 2014	$ 5,750.00	$ 5,750.00
12/1/2014	July 1, 2014 through October 31, 2014	$ 28,650.00	$ 28,650.00
3/23/2015	November 1, 2014 through February 28, 2015	$ 8,850.00	$ 8,850.00
7/24/2015	March 1, 2015 through June 30, 2015	$ 4,150.00	$ 4,150.00
12/8/2015	July 1, 2015 through October 31, 2015	$ 750.00	$ 750.00
8/7/2017	November 1, 2015 through June 30, 2017	$ 12,425.00	$ 12,425.00
11/21/2017	July 1, 2017 through October 31, 2017	$ 23,780.00	$ 23,780.00
3/21/2018	November 1, 2017 through February 28, 2018	$ 13,625.00	$ 13,625.00
7/19/2018	March 1, 2018 through June 30, 2018	$ 18,090.00	$ 18,090.00
12/2/2018	July 1, 2018 through October 31, 2018	$ 6,450.00	$ 64,050.00
4/5/2019	November 1, 2018 through February 28, 2019	$ 6,050.00	$ 6,050.00
8/16/2019	March 1, 2019 through June 30, 2019	$ 5,800.00	$ 5,800.00

Summary of Professional and Paraprofessional Time Total
per Individual for this Period Only
(EXHIBIT "2-A")

[If this is a final application, and does not cumulate fee details from prior interim applications, then a separate Exhibit 2-A showing cumulative time summary from all applications is attached as well]

Name	Partner, Associate or Paraprofessional	Year Licensed	Total Hours	Average Hourly Rate*	Fee
Elliot B. Kula	Partner	1994	11.6	$500.00	$5,800.00

*Indicate any changes in hourly rate and the date of such change:

Summary of Professional and Paraprofessional Time by
Activity Code Category for this Time Period Only
(EXHIBIT "2-B")

CATEGORY: General Electric Capital Corp. v. Mukamal (Appellate Matter)					
Title	**Name**	**Rate**	**Hours**	**Fees**	
Partner	Elliot B. Kula	$500.00	2.60	$	1,300.00
	CATEGORY SUBTOTAL:		**2.60**	**$**	**1,300.00**

CATEGORY: Mukamal v. National Christian Charitable Foundation, Inc. (Appellate Matter)					
Title	**Name**	**Rate**	**Hours**	**Fees**	
Partner	Elliot B. Kula	$500.00	9.00	$	4,500.00
	CATEGORY SUBTOTAL:		**9.00**	**$**	**4,500.00**

Summary of Requested Reimbursement Of Expenses
for this Time Period Only
"EXHIBIT 3"

[If this is a final application which does not cumulate prior interim applications, a separate summary showing cumulative expenses for all applications is attached as well]

1. Filing Fees	$0.00
2. Process Service Fees	$0.00
3. Witness Fees	$0.00
4. Court Reporter Fees and Transcripts	$0.00
5. Lien and Title Searches:	$0.00
6. Photocopies:	
(a) In-house copies (at $0.15/page)	$0.00
(b) Outside copies ($)	$0.00
7. Postage	$0.00
8. Overnight Delivery Charges	$0.00
9. Outside Courier/Messenger Services	$0.00
10. Long Distance Telephone Charges	$0.00
11. Long Distance Fax Transmissions (@ $1/page)	$0.00
12. Computerized Research	$0.00
13. Out-of-Southern-District-of-Florida Travel:	
(a) Transportation	$0.00
(b) Lodging	$0.00
(c) Meals	$0.00
14. Other:	$0.00
TOTAL:	**$0.00**

Kula & Associates, P.A.
11900 Biscayne Blvd., Suite 310
North Miami, FL 33181
Phone: 305-354-3858

Bill To:

Palm Beach Finance Partners

INVOICE

Invoice #: 1986

Matter: GECC

Date 08/16/2019

File #:

Due Date: 09/15/2019

Payments received after 08/16/2019 are not reflected in this statement.

Professional Services

Date		Details	Hours	Rate	Amount
03/18/2019	EBK	L510-Appellate Motions and Submissions strategy conferral regarding Eleventh Circuit mediator and pertinent protocols	0.30	$500.00	$150.00
03/22/2019	EBK	L530-Oral Argument review of Eleventh Circuit clerk's acknowledgment of oral argument; prepare and file submission compliant with Eleventh Circuit rules pertaining to upcoming oral argument	0.50	$500.00	$250.00
03/26/2019	EBK	L530-Oral Argument revise and edit joint motion to continue oral argument, specifically to bring motion into compliance with Eleventh Circuit rules and toward ensuring proper and timely disposition with upcoming oral argument scheduled	0.90	$500.00	$450.00
04/04/2019	EBK	L530-Oral Argument review order granting motion to continue oral argument	0.20	$500.00	$100.00
06/18/2019	EBK	L510-Appellate Motions and Submissions revise and edit joint motion for dismissal of appeal; finalize motion for filing	0.50	$500.00	$250.00
06/19/2019	EBK	L510-Appellate Motions and Submissions review Eleventh Circuit order dismissing appeal	0.20	$500.00	$100.00
		For professional services rendered	**2.60**		**$1,300.00**

EXHIBIT 4

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Phone: 305-354-3858

Bill To:

Palm Beach Finance Partners

INVOICE

Invoice #: 1987

Matter: NCCF

Date 08/16/2019

File #:

Due Date: 09/15/2019

Payments received after 08/16/2019 are not reflected in this statement.

Professional Services

Date		Details	Hours	Rate	Amount
03/29/2019	EBK	L510-Appellate Motions and Submissions review final judgment and draft notice of appeal; strategy consultation regarding [redacted] review bankruptcy court documents toward developing appellate framework	1.20	$500.00	$600.00
04/10/2019	EBK	L510-Appellate Motions and Submissions further and follow up strategy conferral regarding appeal, addressing both procedural and substantive issues; review and comment on Designation of Record/Statement of Issues toward [redacted] review bankruptcy court docket	1.00	$500.00	$500.00
04/22/2019	EBK	L510-Appellate Motions and Submissions review arguments [redacted] legal research; strategy consultation toward [redacted]	0.70	$500.00	$350.00
04/23/2019	EBK	L510-Appellate Motions and Submissions further and continued review/consultation regarding arguments on [redacted]	0.60	$500.00	$300.00
04/25/2019	EBK	L510-Appellate Motions and Submissions review/consultation on procedural issues affecting appeal; further and continued review/consultation regarding arguments on [redacted]	0.40	$500.00	$200.00
05/12/2019	EBK	L510-Appellate Motions and Submissions review and consult regarding procedural issues affected by cross-appeal	0.30	$500.00	$150.00
05/29/2019	EBK	L520-Appellate Briefs review and analyze summaries toward developing	0.80	$500.00	$400.00

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		issues and framing arguments for appeal; revisit and further review of final order on appeal			
06/04/2019	EBK	L520-Appellate Briefs further and continued review of final order toward developing issues and framing arguments for appeal; strategy consultation	0.60	$500.00	$300.00
06/11/2019	EBK	L510-Appellate Motions and Submissions consultation to resolve additional procedural issues pertinent to cross-appealing, and specifically to [redacted]	0.20	$500.00	$100.00
06/17/2019	EBK	L520-Appellate Briefs review draft initial brief	1.30	$500.00	$650.00
06/18/2019	EBK	L520-Appellate Briefs review revised draft initial brief	1.10	$500.00	$550.00
06/19/2019	EBK	L520-Appellate Briefs review further revised/finalized initial brief	0.80	$500.00	$400.00
		For professional services rendered	**9.00**		**$4,500.00**
		Invoice Amount			**$4,500.00**