

ORDERED.

Dated: June 30, 2023



Grace E. Robson
United States Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
ORLANDO DIVISION
www.flmb.uscourts.gov

In re)	
)	
William W. Cole, Jr.,)	Case No. 6:15-bk-06458-GER
)	Chapter 7
Debtor.)	
_____)	
)	
PRN Real Estate & Investments, Ltd.,)	
)	
Plaintiff,)	Adv. No. 6:15-ap-00168-GER
)	
v.)	
)	
William W. Cole, Jr.,)	
)	
Defendant.)	
_____)	

ORDER LIQUIDATING AWARD OF ATTORNEYS' FEES AND COSTS

This adversary proceeding came before the Court on March 29, 2023 at 10:00 a.m. (the “Hearing”) pursuant to the *Order (1) Ruling on Motions for Determination of Entitlement to Attorneys’ Fees as Prevailing Party and (2) Setting Hearing*¹ (the “Entitlement Order”) wherein the Court determined that Mr. Cole² was entitled to an award of attorneys’ fees and costs with respect to

¹ Doc. No. 557.

² Debtor/Defendant William W. Cole, Jr. (“Mr. Cole”).

Counts I and II of the Complaint.³ To support the attorneys' fees and costs he is seeking, Mr. Cole filed the Affidavit of Mr. Marks⁴ and Declaration of Mr. Herron,⁵ to which PRN⁶ filed a Response.⁷ The Court entered the *Order Inviting Reply*,⁸ and Mr. Cole filed his Reply⁹ as well as the Declaration of Mr. Thompson.¹⁰

The Court has carefully reviewed the sworn statements of counsel and time entries submitted in support of the amounts sought by Mr. Cole, as well as considered representations of Mr. Cole's counsel at the Hearing, and PRN's objections and arguments related thereto.

For the reasons discussed herein, the Court is awarding attorneys' fees in the amount of \$359,489.26 (for time spent by both Burr & Forman and Mr. Herron), expert fees in the amount of \$31,587.50, and costs in the amount of \$22,410.94.

Determination of Appropriate Attorneys' Fees and Costs

The determination of an appropriate fee award is within the "sound discretion" of the trial court.¹¹ The Court previously determined that Mr. Cole's entitlement to attorneys' fees and costs

³ *Third Amended Complaint to A) Determine Dischargeability of Debt Pursuant to Section 523 of the Bankruptcy Code; B) Determine Amount of Nondischargeable Claim; and C) to Deny Debtor a Discharge Pursuant to Section 727 of the Bankruptcy Code* (the "Complaint") (Doc. No. 230).

⁴ *Affidavit of Howard Marks in Support of Affidavit of Attorneys' Fees and Costs Pursuant to Order (1) Ruling on Motions for Determination of Entitlement to Attorneys' Fees as Prevailing Party and (2) Setting Hearing* (Doc. No. 557) (the "Affidavit of Mr. Marks") (Doc. No. 558) filed by Howard S. Marks ("Mr. Marks") of Burr & Forman LLP ("Burr & Forman").

⁵ *Declaration of Kenneth D. Herron, Jr. in Support of Defendant's Claim to Attorneys' Fees Pursuant to Order (1) Ruling on Motions for Determination of Entitlement to Attorneys' Fees as Prevailing Party and (2) Setting Hearing* (Doc. No. 557) (the "Declaration of Mr. Herron") (Doc. No. 560) filed by Kenneth D. (Chip) Herron, Jr. ("Mr. Herron") of Herron Hill Law Group, PLLC ("Herron Hill").

⁶ Plaintiff PRN Real Estate & Investments, Ltd. ("PRN").

⁷ *PRN's Memorandum in Response to Debtor's Request for an Award of Attorney's Fees and Costs for Legal Services Relating to Counts I and II of the Third Amended Complaint* (the "Response") (Doc. No. 561).

⁸ Doc. No. 564.

⁹ *Defendant's Reply to PRN's Memorandum in Response to Debtor's Request for an Award of Attorneys' Fees and Costs for Legal Services Relating to Counts I and II of the Third Amended Complaint* (the "Reply") (Doc. No. 566).

¹⁰ *Notice of Filing Declaration of Christopher R. Thompson in Support of Defendant's Request for Award of Attorneys' Fees and Costs of Burr & Forman LLP* (the "Declaration of Mr. Thompson") (Doc. No. 567) filed by Christopher R. Thompson ("Mr. Thompson") of Burr & Forman.

¹¹ *Lanson v. Reid*, 314 So. 3d 385, 386 (Fla. 3d DCA 2020) (alteration in original) (quoting *DiStefano Constr., Inc. v. Fid. & Deposit Co.*, 597 So. 2d 248, 250 (Fla. 1992)) ("[T]he award of attorney's fees is a matter committed to sound

was enforceable under Florida law.¹² In determining the amount of attorneys' fees to award, Florida law applies the lodestar method, "which requires courts to determine the number of hours reasonably expended on the litigation and the reasonable hourly rate for the type of litigation, [then] multiply the reasonable number of hours by the reasonable hourly rate, and, when appropriate, adjust the fee."¹³ "The court is itself an expert on the question and may consider its own knowledge and experience concerning reasonable and proper fees and may form an independent judgment either with or without the aid of witnesses as to the reasonableness of the fee request."¹⁴ The Florida Supreme Court has outlined a number of factors for courts to consider in determining if the rate and hours requested by attorneys are reasonable, including:

- (1) The time and labor required, the novelty and difficulty of the question involved, and the skill requisite to perform the legal service properly. (2) The likelihood, if apparent to the client, that the acceptance of the particular employment will preclude other employment by the lawyer. (3) The fee customarily charged in the locality for similar legal services. (4) The amount involved and the results obtained. (5) The time limitations imposed by the client or by the circumstances. (6) The nature and length of the professional relationship with the client. (7) The experience, reputation, and ability of the lawyer or lawyers performing the services. (8) Whether the fee is fixed or contingent.¹⁵

Additionally,

where a party is entitled to fees for only some of the claims, the trial court "must evaluate the relationship between the claims and 'where the claims involve a common core of facts and are based on related legal theories, a full fee may be awarded.'" But, where the claims are separate and distinct, fees should be apportioned accordingly. The burden remains on the movant to apportion time attributable to claims for which either contractual or statutory basis for fees exist. . . . The party seeking fees bears the burden to allocate time for which fees are

judicial discretion which will not be disturbed on appeal, absent a showing of clear abuse of discretion."); *accord Yellow Pages Photos, Inc. v. Ziplocal, LP*, 846 F.3d 1159, 1163 (11th Cir. 2017) (citing *Cullens v. Ga. Dep't of Trans.*, 29 F.3d 1489, 1492-93 (11th Cir. 1994)) ("Unquestionably, the district court possesses wide discretion in calculating the amount and reasonableness of such an award.").

¹² Entitlement Order at 7-8 (Doc. No. 557).

¹³ *Dependable Component Supply, Inc. v. Carrefour Informatique Tremblant, Inc.*, 572 F. App'x 796, 802 (11th Cir. 2014) (citing *Fla. Patient's Comp. Fund v. Rowe*, 472 So. 2d 1145, 1151-52 (Fla. 1985)).

¹⁴ *Id.* (citing *Norman v. Hous. Auth. of Montgomery*, 836 F.2d 1292, 1303 (11th Cir. 1988)).

¹⁵ *Rowe*, 472 So. 2d at 1150.

awardable or to show that the issues are so intertwined that allocation is unfeasible.¹⁶

“The essential goal in shifting fees . . . is to do rough justice, not to achieve auditing perfection. So trial courts may take into account their overall sense of a suit, and may use estimates in calculating and allocating an attorney’s time.”¹⁷

Amount of Fees and Expenses Requested

Mr. Cole submitted time records and sworn statements from his attorneys and expert reflecting a total of 1,408 hours expended on providing services in connection with Counts I and II of the Complaint¹⁸ and seeks an award of \$466,772.50 in attorneys’ fees, \$22,410.94 in costs, and \$31,587.50 in expert fees as the prevailing party. The Court previously concluded that the Contract Claims are separate and distinct from the other counts of the Complaint.¹⁹ Therefore, Mr. Cole bears the burden to allocate those entries that are compensable or show why the allocation is not feasible.

In determining the appropriate award, it was necessary for the Court to gain context of the litigation by reviewing the allegations in the Complaint, as well as the conduct of the proceedings prior to and after the trial. A summary of the allegations and proceedings is included below.

¹⁶ *Effective Teleservices, Inc. v. Smith*, 132 So. 3d 335, 340-41 (Fla. 4th DCA 2014) (emphasis omitted) (citations omitted) (first quoting *Current Builders of Fla., Inc. v. First Seabord Surety, Inc.*, 984 So. 2d 526, 533 (Fla. 4th DCA 2008); then citing *Avatar Dev. Corp. v. DePani Constr., Inc.*, 883 So. 2d 344, 346 (Fla. 4th DCA 2004); then citing *Franzen v. Lacuna Golf Ltd. P’ship*, 717 So. 2d 1090, 1093 (Fla. 4th DCA 1998); and then citing *Lubkey v. Compovac Sys., Inc.*, 857 So. 2d 966, 967 (Fla. 2d DCA 2003)); accord *Durden v. Citicorp Tr. Bank, FSB*, 763 F. Supp. 2d 1299, 1307 (M.D. Fla. 2011).

¹⁷ *Fox v. Vice*, 563 U.S. 826, 838, 131 S. Ct. 2205, 2216, 180 L. Ed. 2d 45 (2011).

¹⁸ The Court will also refer to Counts I and II collectively as the “Contract Claims.”

¹⁹ Counts III-VI of the Complaint sought a determination that debt from allegedly fraudulent transfers were not dischargeable under 11 U.S.C. § 523 (the “Husky Claims”) and Counts VIII-XIII of the Complaint sought a denial of discharge under 11 U.S.C. § 727 (the “727 Claims”). See generally Entitlement Order (Doc. No. 557).

Summary of Relevant Allegations in the Complaint

The parties' business dealings started in the year 2000, with written agreements executed starting in November 2008, followed by defaults, a subsequent agreement to forbear, and ultimately Mr. Cole's bankruptcy being filed in 2015.

Starting in November 2008, PRN and Mr. Cole entered into a series of written agreements pursuant to which PRN loaned money to Mr. Cole's entities that was used to complete real estate projects, and for which Mr. Cole personally guaranteed repayment (collectively, the "Memorandum Agreement"). In May 2012, to address defaults under the Memorandum Agreement, the parties entered into a settlement agreement (the "Settlement Agreement") which provided for, among other things, forbearance of PRN's rights under the Memorandum Agreement and an extension for Mr. Cole to repay the debts owed to PRN, effective as of May 8, 2012.²⁰

The Complaint alleges that Mr. Cole fraudulently induced PRN to enter into the Settlement Agreement by promising to perform even though he had no intent to do so.²¹ Specifically, the Complaint alleges that Cole of Orlando, a Nevada partnership owned by Mr. Cole and his wife Terre Cole ("Mrs. Cole," and together with Mr. Cole, the "Coles"), was in fact an alter ego of the Coles, existing for the sole purpose of "owning the Coles' financial and brokerage accounts to avoid Florida taxation and to avoid the claims of creditors."²² PRN further alleges that the Coles transferred assets worth millions of dollars from Cole of Orlando into various accounts owned by the Coles as tenants-by-the-entireties ("TBE"), thus fraudulently converting non-exempt assets to exempt assets in an attempt to avoid collection by PRN (defined in the Complaint as the "Fraudulent Conversion Scheme").²³

²⁰ Doc. No. 318-2.

²¹ See Complaint ¶¶ 9-19 (Doc. No. 230).

²² See Complaint ¶ 45 (Doc. No. 230).

²³ See Complaint ¶¶ 43-80 (Doc. No. 230).

PRN also alleges that in an effort to avoid collection efforts by PRN, Mr. Cole made a series of transfers amounting to millions of dollars of his personal funds and funds from Cole of Orlando into a Schwab & Co., Inc. (“Schwab”) account in the name of Mrs. Cole only, as well as a second Schwab account owned by the Coles as TBE (defined in the Complaint as the “T. Cole Fraudulent Transfers”).²⁴

Further, PRN alleges that Mr. Cole misrepresented his financial condition by misstating his alleged right to receive payment from Fred Schaub and other entities in paragraph 2(c) of the Settlement Agreement.²⁵

Counts I and II of the Complaint sought a determination that the debt owed to PRN was not dischargeable based on alleged fraudulent misrepresentations, false pretenses, and actual fraud, including the use of a statement in writing to induce PRN to extend credit by forbearing its rights under the Memorandum Agreement.²⁶ PRN alleges that Mr. Cole’s fraud and intent to defraud was demonstrated by among other things, the Fraudulent Conversion Scheme, the T. Cole Fraudulent Transfers, Mr. Cole’s financial distress, Mr. Cole’s conduct in the bankruptcy case, and statements to third-party lenders. These allegations were pled to support Counts I and II, as well as other counts of the Complaint.

This proceeding was commenced in December 2015 and spans 8 years. The Court’s review of the trial record reflects that there were over 500 exhibits submitted by the parties, testimony from 12 witnesses, 43 hearings, significant motion practice, 8 days of trial, as well as post-trial briefing. The Court previously granted summary judgment on the Husky Claims.²⁷ Therefore, the

²⁴ See Complaint ¶¶ 39-80 (Doc. No. 230).

²⁵ See Complaint ¶¶ 16-17 (Doc. No. 230).

²⁶ See Complaint ¶ 9 (Doc. No. 230).

²⁷ *Order Granting Motion by Defendant for Summary Judgment on Counts III - VI of the Third Amended Complaint* (Doc. No. 401).

trial dealt with the Contract Claims, the 727 Claims, and liquidation of PRN's claim.²⁸ Counsel for Mr. Cole represented that the majority of the preparation, discovery and time at trial was devoted to addressing the allegations subject of the Contract Claims.

PRN's Objections to Fees and Expenses

PRN acknowledges that Mr. Cole's attorneys performed work related to Counts I and II, but it argues that the amounts awarded should be much less than what was requested. PRN makes the following main arguments: (i) the language in the Settlement Agreement limited the compensable amounts to fees and costs incurred to the time that the attorneys were in the Courtroom "at trial," (ii) Mr. Cole failed to meet his burden to apportion time attributable to Counts I and II, and (iii) Mr. Cole cannot now argue that the claims or issues are so intertwined such that certain time entries could not be apportioned when Mr. Cole argued the opposite when he was prosecuting the entitlement to attorneys' fees and costs.

PRN did not challenge the reasonableness of the hourly rates charged by the law firms or the hours expended, other than arguing that on an overall basis, Mr. Cole failed to meet his burden to apportion the time to the compensable claims.

Compensable Time is Not Limited to Time "At Trial"

The Court rejects PRN's argument that the Settlement Agreement limits the compensable award to those fees and costs incurred while "at trial" at the courthouse. Here, the applicable contract provision provides that "[i]n the event of any litigation between the parties in connection with this Settlement Agreement, the prevailing party shall be entitled to its attorneys' fees and

²⁸ While the trial technically included Count VII relating to liquidation of PRN's claim, there does not appear to have been much time devoted at trial to this claim as PRN requested that the Court liquidate its claim as part of this proceeding only if the debt was determined to be nondischargeable. See *Memorandum Opinion* at 18-19 (Doc. No. 504).

costs, at trial and on appeal, from the non prevailing party.”²⁹ Contractual fee award provisions are strictly construed to determine whether the contract contained a clear expression of intention to pay the other’s attorneys’ fees and costs in the event of a dispute.³⁰ The Court finds that the parties have expressed a clear intent that a prevailing party would be entitled to attorneys’ fees and costs in connection with litigation regarding the Settlement Agreement. PRN asks the Court to interpret the words “at trial and on appeal” to limit the attorneys’ fees and costs for those days when the matter was being tried. This interpretation is overly restrictive, and PRN has failed to cite to any authority, and the Court did not find any, that supports this argument.³¹ Florida courts analyzing similar contractual language have not limited attorneys’ fees and costs in the manner PRN advocates.³²

²⁹ In the Response, PRN argues that the fee provision under the Settlement Agreement is substantially narrower than the fee provision under the Memorandum Agreement, and therefore the parties intended for attorneys’ fees to be limited under the Settlement Agreement. The attorneys’ fee provision in the Memorandum Agreement pertained to “any action or proceeding to enforce the rights and duties of the parties . . . arising from or in any way relating to the subject matter of this Agreement, the prevailing party or parties in such action or proceeding shall be entitled to recover from the non-prevailing party or parties all costs and expenses incurred.” While PRN argues that the attorneys’ fees provision in the Settlement Agreement “expressly” supersedes the attorneys’ fees provision in the Memorandum Agreement, the Court notes that the recitals of the Settlement Agreement are ambiguous as to this matter. Regardless, the Court’s finding as to the parties’ clear expression of intent regarding payment of the prevailing party’s attorneys’ fees and costs applies under either agreement.

³⁰ *Succar Succar v. Safra Nat’l Bank of N.Y.*, 237 F. App’x 526, 528 (11th Cir. 2007) (quoting *B & H Constr. & Supply Co. v. District Bd. of Trustees of Tallahassee Cmty. Coll., Fla.*, 542 So. 2d 382, 387 (Fla. 1st DCA 1989)) (“Under Florida law, a ‘contractual attorney’s fee provision must be strictly construed.”); *see also Air Turbine Tech., Inc. v. Atlas Copco AB*, 336 F. App’x 986, 988-89 (Fed. Cir. 2009).

³¹ *Sholkoff v. Boca Raton Comm. Hosp.*, 693 So. 2d 1114, 1118 (Fla. 4th DCA 1997) (“Indeed, there is no discussion [in Florida case law] or even a suggestion as to why an agreement for attorney’s fees from another party should be construed more strictly—or, for that matter, any differently—than any other contract.”).

³² *Wilson v. Rose Printing Co.*, 624 So. 2d 257, 258 (Fla. 1993) (emphasis added) (interpreting that an attorneys’ fees provision which states, “In connection with any litigation arising out of this agreement the prevailing party shall be entitled to recover all costs incurred, including reasonable attorney’s fees for *such litigation and any subsequent appeals*,” as the parties having agreed that “costs” include reasonable attorneys’ fees “for *any* litigation arising out of the agreement”); *see also Waverly at Las Olas Condo. Ass’n, Inc. v. Waverly Las Olas, LLC*, 88 So. 3d 386, 387 (Fla. 4th DCA 2012) (emphasis added) (“In the event of any litigation between the parties under this Agreement, the prevailing party shall be entitled to reasonable attorneys’, paralegals’ and para-professionals’ fees and court costs *at all trial and appellate levels*.”); *Tierra Holdings, Ltd. v. Mercantile Bank*, 78 So. 3d 558, 560 n.1 (Fla. 1st DCA 2011) (emphasis added) (“In the event of litigation in connection with this Contract, the prevailing party shall be entitled to reimbursement from the other for all costs and expenses incurred in connection therewith, including reasonable attorney’s fees *at trial, including without limitation any appeal*, and in connection with any bankruptcy.”).

Mr. Cole Met His Burden to Apportion Time Entries

The Court rejects the other arguments raised by PRN, namely, that Mr. Cole failed to apportion the time entries and cannot now argue that the claims were intertwined so it was impossible to do so. As discussed herein, while many of the time entries also relate to counts of the Complaint for which attorneys' fees are not compensable, it is understandable because PRN included the same factual allegations to support both non-compensable and compensable claims. Therefore, the request for an award of these time entries is not inconsistent with Mr. Cole's argument that the compensable Contract Claims are separate and distinct from the other counts of the Complaint.³³ Mr. Thompson described in his declaration and at the Hearing that all of the time entries submitted by Burr & Forman reflected time spent on the common fraud allegations incorporated in the Complaint, and that all, but at least 75% of the fees requested should be awarded in connection with the Contract Claims.

The Court has reviewed and carefully considered the time entries attached to the Affidavit of Mr. Marks, the Declaration of Mr. Herron, and the Declaration of Mr. Thompson, as well as the docket and relevant pleadings, motions, and documents filed as part of the record in this proceeding, including the Complaint, Answer,³⁴ multiple written and *ore tenus* motions, memoranda, and expert reports. Finally, the Court has also considered proffers and argument of counsel for the parties at the Hearing. While many of the time entries do not appear on their face to relate to Counts I and II, when reviewing the entries in the context of the litigation, buttressed by the affidavits and proffers of counsel, it is clear that the vast majority of the time entries relate

³³ In the Entitlement Order, the Court incorrectly found that the Husky Claims and 727 Claims were premised on facts wholly distinct and separate from the Contract Claims. Entitlement Order at 9 (Doc. No. 557). However, this does not change the Court's conclusion that the Contract Claims are separate and distinct claims from the Husky Claims and 727 Claims.

³⁴ *Defendant William W. Cole, Jr.'s Answer and Affirmative Defenses to Third Amended Complaint* (the "Answer") (Doc. No. 241).

to motion practice, trial preparation, exhibits and discovery with respect to the common set of facts regarding the Fraudulent Conversion Scheme, T. Cole Fraudulent Transfers, Mr. Cole's financial distress, and the timing of actions that were incorporated into all counts of the Complaint. As a result, the research, drafting, motion practice, discovery, and trial preparation involved in defending Counts I and II necessarily benefitted the other counts.

Services by Counsel

a. Burr & Forman

For the reasons discussed herein, based on the Court's review of the time entries, the record, and the explanations provided by Burr & Forman in writing and at the Hearing, the Court finds Mr. Cole has met his burden to apportion the time entries related to Burr & Forman. **Exhibit A** attached to this Order details the time entries that are allowed in their entirety. The entries on Exhibit A are for services that: (i) relate solely to Counts I or II, (ii) relate to discovery, motion practice, hearings, or preparation for trial for fraudulent inducement or fraudulent transfer allegations incorporated into Counts I or II, or (iii) relate to entitlement to attorneys' fees.

Exhibit B attached to this Order details the time entries that are allowed in part. The entries in Exhibit B are for services that: (i) relate to expert witnesses or (ii) relate principally to fraud allegations incorporated into Counts I or II but also includes services provided with respect to other counts for which the time could not feasibly be allocated. The Court finds it appropriate to award 75% of the amount requested by Burr & Forman with respect to the majority of the time entries on Exhibit B since Mr. Thompson represented that he and Mr. Marks spent more than, but at least 75% of their time on tasks related to the Contract Claims involving fraud allegations. As to time entries that reference expert witnesses Susan Smith, Bob Morrison, or Paul Dumm, or the expert and rebuttal reports, the Court finds it appropriate to award 50% of the amount requested because

the experts dealt with two issues, one of which related to Counts I and II. The Court will separately discuss the compensable time by Mr. Cole's expert hereinafter. The Court also finds it appropriate to award 50% of the amount requested with respect to time entries that relate to the allegations regarding alter ego doctrine.³⁵ Lastly, the Court has awarded 33.3% of the amount requested by Burr & Forman for entries that appear to relate equally to all counts of the Complaint and cannot feasibly be allocated.³⁶

The Court finds that based on the level of skill required, the experience, reputation and ability of the attorneys and paraprofessionals performing the services, and the fee customarily charged in the locality,³⁷ that the hourly rates of \$210 for paraprofessionals, and between \$250 to \$650 for attorneys is reasonable.³⁸ The Court finds the hours spent by Burr & Forman for the time period of September 2017 through October 2022 were reasonable given the highly contested and fact-intensive nature of the fraud allegations asserted by PRN. As to the entries that are wholly allowed (Exhibit A), the Court finds 272.7 hours is reasonable, and when multiplied by the applicable hourly rates, the amount of compensable fees for time spent by Burr & Forman is \$108,654. As to the entries that are allowed in part (Exhibit B), the Court finds 609.57 hours is reasonable, and when multiplied by the applicable hourly rates, the amount of compensable fees

³⁵ Counts III, IV, V, VI, VII, and VIII all involve allegations of fraudulent transfers and Counts III, IV, and VII involved the applicability of alter ego doctrine to limited partnerships; however, Counts I and II incorporated allegations regarding fraudulent transfers and alter ego. Therefore, the research pertained to all counts of the Complaint. In addition, counsel represented at the Hearing that the firm was not retained to represent Mr. Cole in 6:18-ap-00003-KSJ, therefore, the work pertained to the fraudulent transfer allegations subject of this proceeding.

³⁶ Of the thirteen original counts of the Complaint, only six counts, Counts I, II, VII, VIII, IX and XI, remained before the Court for trial. *See Memorandum Opinion* at 2 n.4 (Doc. No. 504).

³⁷ *See Affidavit of Mr. Marks* ¶ 15 (Doc. No. 558).

³⁸ Although the Affidavit of Mr. Marks states that Mr. Thompson's hourly rate in 2022 was \$505, the time entries submitted by Burr & Forman reflect that Mr. Thompson's hourly rate was \$435 from March 31, 2022 to May 17, 2022, and \$485 from September 14, 2022 to October 18, 2022. *See Affidavit of Mr. Marks* ¶ 8 (Doc. No. 558). The Court has noted the applicable entries in Exhibits A and B.

is \$231,977.76. Therefore, the aggregate compensable fees for time spent by Burr & Forman totals \$340,631.76.

There are a number of entries that the Court finds were not related to Counts I or II and are not compensable. In addition, counsel admitted and identified time entries that were not compensable.³⁹ The non-compensable time entries are detailed on the attached **Exhibit C** and shall be disallowed. The Court finds the total non-compensable fees for Burr & Forman totals \$16,208.

b. Services by Mr. Herron

Mr. Herron was main bankruptcy counsel to Mr. Cole and assisted in the defense of this proceeding. Mr. Herron declared under penalty of perjury that he reviewed the time reports maintained by Herron Hill, compared those time reports with the Court's docket entries and with various pleadings in the case to determine which time entries were expended on the matters as dictated in the Entitlement Order.⁴⁰ Mr. Herron asserts he expended 79.4 hours at the hourly rate of \$475, for a total of \$37,715⁴¹ as reasonable and compensable services in connection with Counts I and II. The Court finds that based on the level of skill required, the experience, reputation, and ability of Mr. Herron, and the fee customarily charged in the locality, that the hourly rate of \$475 is reasonable. Furthermore, having considered the record and the Declaration of Mr. Herron, the Court finds that Mr. Herron participated in the entire adversary proceeding, but at trial, primarily took the lead role in the allegations relating to the non-compensable 727 Claims. The majority of the time entries submitted by Mr. Herron appear to be compensable, at least in part. However, there are a few time entries that do not appear to relate to the Contract Claims. Further, the time

³⁹ See Declaration of Mr. Thompson (Doc. No. 567).

⁴⁰ See Declaration of Mr. Herron (Doc. No. 560).

⁴¹ The Declaration of Mr. Herron (Doc. No. 560) calculates the fees as \$37,240; however, the fees actually total \$37,715 when multiplying 79.4 hours by the hourly rate of \$475. Therefore, the Court will presume Mr. Herron intended to request the amount of \$37,715 and that \$37,240 was a mathematical error.

spent attending trial or hearings was attributable to all counts of the Complaint and not feasible to allocate. Based on the overall scope of services provided by Mr. Herron, the Court finds it is appropriate to award half of the time spent by Mr. Herron, 39.7 hours at the hourly rate of \$475, for a total of \$18,857.50.

Expert Testimony and Other Costs

Florida law generally interprets contractual provisions entitling a prevailing party to an award of costs to be separate from an award of attorneys' fees.⁴² Here, the applicable fee provision specifies "attorneys' fees and costs." Therefore, the Court separately analyzes the appropriateness of the costs requested. The parties do not dispute that their respective experts dealt with two issues at trial: (i) fraudulent transfers; and (ii) whether certain transactions were shareholder loans versus capital contributions. As noted above, Counts I and II incorporated the allegations relating to the Fraudulent Conversion Scheme, T. Cole Fraudulent Transfers, Mr. Cole's financial distress, conduct in the bankruptcy case, and statements to third-party lenders as evidence that Mr. Cole intended to deceive PRN. Mr. Cole submitted time records of his expert, Mr. Morrison. Mr. Morrison's time was spent on communications, reviewing the opposing party's expert reports, meetings with Mr. Cole's counsel, reviewing documents, analyzing information, preparation of expert and rebuttal reports, preparing for and attending depositions, and providing testimony at trial. After reviewing the time entries of Mr. Cole's expert, the Court finds it appropriate to award

⁴² See *Air Turbine Tech., Inc. v. Quarles & Brady, LLC*, 165 So. 3d 816, 821 (Fla. 4th DCA 2015) ("[A] contract that provides for recovery of only legal 'costs' and 'expenses' does not allow for recovery of attorney's fees."); see also *Com. Serv. of Perry, Inc. v. Campbell*, 861 So. 2d 1258, 1260 (Fla. 4th DCA 2003) (citing *Rose Printing Co. v. Wilson*, 602 So. 2d 600, 603 (Fla. 1st DCA 1992)) (recognizing that under Florida law, "[t]he term 'costs' is not generally construed to include attorney's fees absent an express contractual provision that defines expenses to include fees"); cf. *Air Turbine Tech., Inc.*, 336 F. App'x at 989 ("We find that extending 'legal costs and expenses' to attorney's fees is not an unnatural reading of the plain language of the contract.").

50% of the time spent by the expert. The time entries submitted totals \$63,175; therefore, the Court finds that \$31,587.50 is compensable with respect to expert witness expenses.

The other costs requested were for photocopies, postage, court reporter fees, hearing and deposition transcripts, courier fees, service of process, and flash drives. The Court finds it is not feasible to allocate the expenses amongst the numerous counts of the Complaint and therefore awards the entire amount requested, totaling \$22,410.94.

For the foregoing reasons, the Court **ORDERS** as follows:

1. Defendant William W. Cole, Jr. is awarded attorneys' fees relating to services provided by Burr & Forman LLP in the amount of \$340,631.76.
2. Defendant William W. Cole, Jr. is awarded attorneys' fees relating to services provided by Herron Hill Law Group, PLLC in the amount of \$18,857.50.
3. Defendant William W. Cole, Jr. is awarded costs in the amount of \$22,410.94.
4. Defendant William W. Cole, Jr. is awarded expert fees in the amount of \$31,587.50.
5. An exhibit detailing the Burr & Forman time entries that are allowed in their entirety is attached as **Exhibit A**.
6. An exhibit detailing the Burr & Forman time entries that are partially allowed are attached as **Exhibit B**.
7. An exhibit detailing the Burr & Forman time entries that are disallowed in their entirety is attached as **Exhibit C**.

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Attorney Christopher R. Thompson will serve a copy of this order on interested parties who are non-CM/ECF users and file a proof of service within 3 days of entry of the order.

EXHIBIT A – Entries Allowed in Entirety

Date	Professional	Amount Sought	Time Spent	Description of Services
9/26/2017	Thompson, Christopher R.	\$65.00	0.2	Analyze Third Amended Complaint and motion to strike counts 1 and 2 of same
9/27/2017	Thompson, Christopher R.	\$227.50	0.7	Review and edit motion to strike Third Amended Complaint
9/27/2017	Karbiener, Correy B.	\$625.00	2.5	Draft Motion to Strike Third Amended Complaint
9/27/2017	Karbiener, Correy B.	\$225.00	0.9	Review and analyze relevant case law regarding ability to amend counts before the court on a motion for summary judgment after taken under advisement.
9/28/2017	Thompson, Christopher R.	\$260.00	0.8	Continue revising motion to strike
10/18/2017	Thompson, Christopher R.	\$65.00	0.2	Review and analyze PRN's objection to motion to strike portions of third amended complaint
10/18/2017	Thompson, Christopher R.	\$97.50	0.3	Review and respond to email from Bill Cole regarding PRN's objection to motion to strike portions of third amended complaint
11/10/2017	Thompson, Christopher R.	\$97.50	0.3	Emails with Bill Cole regarding SunTrust settlement agreement and Schwab Transfers
11/10/2017	Thompson, Christopher R.	\$162.50	0.5	Review files for SunTrust settlement agreement
11/27/2017	Thompson, Christopher R.	\$650.00	2.0	Analyze issues regarding debt purchased by Commercial Mortgage Corporation of America and proofs of claim filed by PRN and email Bill Cole regarding same
11/29/2017	Thompson, Christopher R.	\$162.50	0.5	Review Schwab account documents related to alleged fraudulent transfers to T. Cole and TBE account
12/1/2017	Thompson, Christopher R.	\$65.00	0.2	Finalize and serve requests for production on PRN in discharge action
12/1/2017	Thompson, Christopher R.	\$162.50	0.5	Continue revising requests for admission
12/1/2017	Marks, Howard S.	\$165.00	0.3	Review and revise discovery responses
12/1/2017	Thompson, Christopher R.	\$227.50	0.7	Review and edit interrogatory answers and emails with Bill Cole regarding same
12/4/2017	Thompson, Christopher R.	\$65.00	0.2	Email Bill Cole regarding PRN and Commercial Mortgage Corporation of America claims
12/22/2017	Thompson, Christopher R.	\$325.00	1.0	Review and edit first requests for admissions, second set of interrogatories, and third request for production of documents and finalize same for service on PRN in discharge action
1/2/2018	Thompson, Christopher R.	\$68.00	0.2	Review and analyze PRN's objections to second request to produce documents in discharge action
1/2/2018	Marks, Howard S.	\$287.50	0.5	Review objections to discovery and phone conference with opposing counsel
1/11/2018	Thompson, Christopher R.	\$34.00	0.1	Email Chip Herron and Bill Cole regarding discovery request for PRN's general ledgers
1/11/2018	Thompson, Christopher R.	\$68.00	0.2	Phone conversation with Jeff Elkins and Jim Timko regarding discovery request for PRN's general ledgers and motion to abate consideration of sanctions motion
1/16/2018	Thompson, Christopher R.	\$34.00	0.1	Review and analyze email from Bill Cole regarding account information on PRN's general ledgers
1/25/2018	Thompson, Christopher R.	\$68.00	0.2	Send email to Jim Timko and Jeff Elkins regarding general ledger entries regarding specific companies, projects, and loans, and request PRN produce same
1/30/2018	Thompson, Christopher R.	\$136.00	0.4	Draft email to Jim Timko and Jeff Elkins regarding PRN's responses to discovery requests.
2/7/2018	Thompson, Christopher R.	\$102.00	0.3	Emails with Bill Cole regarding discovery request for PRN's general ledgers
2/14/2018	Thompson, Christopher R.	\$102.00	0.3	Emails with Jim Timko regarding outstanding discovery issues
2/20/2018	Thompson, Christopher R.	\$68.00	0.2	Send email to Jim Timko regarding request for general ledgers and motion to compel if no agreement to produce redacted general ledgers
3/5/2018	Thompson, Christopher R.	\$816.00	2.4	Review supplemental production produced by PRN in discharge action and email Coledev balance sheets and bank account statements to Bob Morrison and Paul Dumm

EXHIBIT A – Entries Allowed in Entirety

4/11/2018	Thompson, Christopher R.	\$102.00	0.3	Research issues related to expert witness deposition in discharge action
4/13/2018	Thompson, Christopher R.	\$850.00	2.5	Analyze amounts allegedly due under proofs of claim, Memorandum Agreement, and Settlement Agreement
4/15/2018	Thompson, Christopher R.	\$408.00	1.2	Review interrogatory answers and prepare for deposition of Tom Phillips
4/16/2018	Thompson, Christopher R.	\$1,700.00	5.0	Prepare for deposition of Tom Phillips
4/17/2018	Thompson, Christopher R.	\$68.00	0.2	Emails with Jim Timko regarding production of general ledgers
4/17/2018	Karbiener, Correy B.	\$132.50	0.5	Develop and outline strategy for motion to compel given responses from plaintiff
4/17/2018	Thompson, Christopher R.	\$136.00	0.4	Analyze motion to compel production of general ledgers
4/17/2018	Marks, Howard S.	\$575.00	1.0	Meeting with Client
4/17/2018	Thompson, Christopher R.	\$1,122.00	3.3	Meeting with Bill Cole to prepare for Tom Phillips deposition
4/17/2018	Thompson, Christopher R.	\$2,108.00	6.2	Continue preparing for deposition of Tom Phillips
4/18/2018	Crumrine, Cheryl	\$21.00	0.1	Review Claims Register and retrieve copies of Proofs of Claim filed by Commercial Mortgage Corporation of America (needed for deposition)
4/18/2018	Karbiener, Correy B.	\$265.00	1.0	Draft motion to compel production of general ledgers
4/18/2018	Thompson, Christopher R.	\$340.00	1.0	Meet and confer with Bill Cole regarding Bob Morrison production and settlement discussions with PRN
4/18/2018	Thompson, Christopher R.	\$510.00	1.5	Prepare for deposition of Tom Phillips
4/18/2018	Marks, Howard S.	\$1,437.50	2.5	Prepare for Nancy Rossman deposition
4/18/2018	Thompson, Christopher R.	\$2,380.00	7.0	Take deposition of Tom Phillips for discharge action
4/19/2018	Thompson, Christopher R.	\$34.00	0.1	Emails with Jeff Elkins regarding continuing Nancy Rossman deposition
4/19/2018	Thompson, Christopher R.	\$102.00	0.3	Conversation with Howard Marks regarding deposition preparation for Nancy Rossman deposition
4/19/2018	Karbiener, Correy B.	\$132.50	0.5	Review and analyze case law relating to objections under Florida law to adversary discovery requests
4/19/2018	Thompson, Christopher R.	\$442.00	1.3	Review and compile documents for deposition of Nancy Rossman regarding settlement agreement discussions
4/19/2018	Thompson, Christopher R.	\$510.00	1.5	Edit motion to compel production of general ledgers to PRN
4/19/2018	Karbiener, Correy B.	\$556.50	2.1	Edit and revise motion to compel production of documents
4/19/2018	Marks, Howard S.	\$1,725.00	3.0	Continue to review documents in preparation for deposition of Nancy Rossman
4/19/2018	Marks, Howard S.	\$2,185.00	3.8	Continue preparation for deposition of Nancy Rossman
4/20/2018	Thompson, Christopher R.	\$68.00	0.2	Finalize motion to compel production of general ledgers in discharge action
4/20/2018	Thompson, Christopher R.	\$136.00	0.4	Confer with Chip Herron regarding motion to compel and deposition issues in discharge action
4/20/2018	Thompson, Christopher R.	\$510.00	1.5	Conversation with Bill Cole regarding Bob Morrison production and Nancy Rossman deposition preparation
4/20/2018	Marks, Howard S.	\$1,840.00	3.2	Continued review of documents and production for deposition preparation
4/23/2018	Thompson, Christopher R.	\$170.00	0.5	Analyze Commercial Mortgage Corp Flagler Reserve and Riverside Tributary claims and PRN's claims regarding same
4/23/2018	Thompson, Christopher R.	\$204.00	0.6	Gather and summarize proofs of claim 9-14 in email to Bill Cole
4/23/2018	Thompson, Christopher R.	\$408.00	1.2	Review and analyze RANC proof of claim and tax return issues and email from Bill Cole
4/23/2018	Thompson, Christopher R.	\$510.00	1.5	Draft email to Bill Cole analyzing Commercial Mortgage Corp and PRN claims

EXHIBIT A – Entries Allowed in Entirety

4/24/2018	Thompson, Christopher R.	\$1,190.00	3.5	Prepare outline and exhibits for Nancy Rossman deposition
4/24/2018	Marks, Howard S.	\$1,725.00	3.0	Preparation for deposition of Nancy Rossman
4/25/2018	Thompson, Christopher R.	\$442.00	1.3	Confer with Howard Marks regarding Nancy Rossman deposition
4/25/2018	Thompson, Christopher R.	\$748.00	2.2	Review emails from Bill Cole regarding Nancy Rossman deposition
4/25/2018	Thompson, Christopher R.	\$1,700.00	5.0	Meeting with Howard Marks and Bill Cole regarding Nancy Rossman deposition
4/25/2018	Marks, Howard S.	\$4,600.00	8.0	Prepare for deposition of Nancy Rossman
4/26/2018	Thompson, Christopher R.	\$476.00	1.4	Prepare for Nancy Rossman deposition
4/26/2018	Thompson, Christopher R.	\$2,720.00	8.0	Attend deposition of Nancy Rossman
4/26/2018	Marks, Howard S.	\$5,750.00	10.0	Attend deposition of Nancy Rossman
4/27/2018	Thompson, Christopher R.	\$68.00	0.2	Review PRN's summary judgment motion on Count II and email Bill Cole regarding same
4/30/2018	Crumrine, Cheryl	\$63.00	0.3	Confer with C Thompson regarding new loans and existing debt spreadsheet
5/2/2018	Thompson, Christopher R.	\$782.00	2.3	Draft response in opposition to PRN's summary judgment motion on counts II and VII
5/7/2018	Marks, Howard S.	\$172.50	0.3	Review issue on deposition of Cheyenne and Griffon
5/8/2018	Marks, Howard S.	\$1,150.00	2.0	Attend deposition of Cheyenne Realty
5/8/2018	Marks, Howard S.	\$1,150.00	2.0	Attend deposition of Griffon Properties
5/11/2018	Crumrine, Cheryl	\$126.00	0.6	Review all notes and continue preparing chart
5/22/2018	Thompson, Christopher R.	\$1,530.00	4.5	Draft response in opposition to PRN's motion for summary judgment on Counts 2 and 7
5/23/2018	Thompson, Christopher R.	\$340.00	1.0	Continue drafting response in opposition to PRN's motion for summary judgment
5/23/2018	Thompson, Christopher R.	\$1,530.00	4.5	Continue drafting response in opposition to PRN's MSJ on Counts 2 and 7
5/24/2018	Thompson, Christopher R.	\$102.00	0.3	Analyze research issues regarding waiver of default interest on PRN's proofs of claims and whether Rossman should be held to higher standard when analyzing "reasonably reliance" under 523(a)(2)(B)
5/24/2018	Thompson, Christopher R.	\$136.00	0.4	Research whether settlement agreement may supersede or be a novation of promissory notes
5/24/2018	Karbiener, Correy B.	\$901.00	3.4	Research various issues for response to motion for summary judgment
5/24/2018	Thompson, Christopher R.	\$1,870.00	5.5	Continue drafting response in opposition to PRN's summary judgment motion on counts 2 and 7
5/25/2018	Thompson, Christopher R.	\$1,870.00	5.5	Continue drafting response in opposition to PRN's motion for summary judgment
5/29/2018	Thompson, Christopher R.	\$102.00	0.3	Phone conversation with Bill Cole regarding Nancy Rossman deposition topics
5/29/2018	Thompson, Christopher R.	\$170.00	0.5	Draft email to Bill Cole and Howard Marks regarding Nancy Rossman deposition Topics
5/29/2018	Marks, Howard S.	\$460.00	0.8	Review response to summary judgment
5/30/2018	Thompson, Christopher R.	\$1,802.00	5.3	Prepare for deposition of Nancy Rossman
5/30/2018	Marks, Howard S.	\$2,587.50	4.5	Prepare for Nancy Rossman's continued deposition
5/31/2018	Thompson, Christopher R.	\$340.00	1.0	Prepare for deposition of Nancy Rossman
5/31/2018	Thompson, Christopher R.	\$782.00	2.3	Attend deposition of Nancy Rossman
5/31/2018	Marks, Howard S.	\$2,012.50	3.5	Conference with Client; Attend continued deposition of Nancy Rossman
6/4/2018	Thompson, Christopher R.	\$102.00	0.3	Review deposition of Nancy Rossman and extract testimony for notice of filing in support of opposition to PRN's motion for summary judgment
6/4/2018	Thompson, Christopher R.	\$850.00	2.5	Meeting with Bill Cole to prepare for deposition testimony

EXHIBIT A – Entries Allowed in Entirety

6/5/2018	Thompson, Christopher R.	\$68.00	0.2	Phone conversation with Bill Cole regarding deposition notice
6/5/2018	Thompson, Christopher R.	\$68.00	0.2	Phone conversation with Bill Cole regarding PRN's reply in support of its summary judgment motion
6/5/2018	Thompson, Christopher R.	\$272.00	0.8	Review and analyze PRN's reply in support of its motion for summary judgment on Counts 2 and 7
6/7/2018	Thompson, Christopher R.	\$340.00	1.0	Attend hearing on motion to compel PRN to produce its general ledgers
6/7/2018	Thompson, Christopher R.	\$1,156.00	3.4	Prepare for hearing on motion to compel production of general ledgers
6/7/2018	Marks, Howard S.	\$1,495.00	2.6	Review issues relating to potential objections and alleged liquidation damage claim
6/7/2018	Thompson, Christopher R.	\$612.00	1.8	Prepare witness list and exhibit list for trial
6/11/2018	Thompson, Christopher R.	\$476.00	1.4	Analyze bases for claim objections and scope of Bill Cole's guarantee under the memorandum agreement and limited nature of Revolving Lines of Credit notes
6/19/2018	Thompson, Christopher R.	\$102.00	0.3	Emails with Bill Cole regarding trial exhibits
6/26/2018	Thompson, Christopher R.	\$34.00	0.1	Review and edit proposed orders regarding extension of time to file reply briefs regarding summary judgment motions and extension of case management deadlines
7/10/2018	Thompson, Christopher R.	\$340.00	1.0	Review Kim Griffin transcript and prepare counter-designations for same
7/24/2018	Thompson, Christopher R.	\$136.00	0.4	Review case law regarding recovery of attorneys' fees in 523 discharge action as prevailing party
8/1/2018	Thompson, Christopher R.	\$1,598.00	4.7	Continue drafting post-trial brief and reviewing exhibits regarding right of first refusal issues
8/2/2018	Thompson, Christopher R.	\$102.00	0.3	Send email to Bill Cole regarding 11th Circuit case law allowing debtor to recover attorneys' fees as prevailing party in § 523 action and possible settlement proposal
8/3/2018	Thakrar, Sheena A.	\$187.50	0.5	Analyze attorney's fee issues and pertinent legal authorities regarding same
8/3/2018	Thompson, Christopher R.	\$612.00	1.8	Research issues related to pleading claim for attorneys' fees in answer and evaluate likelihood of success with respect to claim for attorneys' fees related to PRN's 523 actions
8/6/2018	Thompson, Christopher R.	\$68.00	0.2	Send email to Bill Cole regarding claim for attorneys' fees
8/14/2018	Thompson, Christopher R.	\$204.00	0.6	Continue reviewing trial transcript regarding Nancy Rossman testimony
8/16/2018	Thompson, Christopher R.	\$272.00	0.8	Continue reviewing trial transcript regarding Nancy Rossman's testimony
8/20/2018	Crumrine, Cheryl	\$21.00	0.1	Email from RealTime Reporters regarding trial transcript
8/20/2018	Thompson, Christopher R.	\$136.00	0.4	Phone conversation with Bill Cole regarding Nancy Rossman cross examination and trial transcript
8/20/2018	Thompson, Christopher R.	\$442.00	1.3	Review Nancy Rossman trial transcript and catalog cross examination materials
8/21/2018	Thompson, Christopher R.	\$170.00	0.5	Review and analyze PRN's supplemental designations of Pella deposition
8/21/2018	Thompson, Christopher R.	\$510.00	1.5	Review Bill Cole and Nancy Rossman trial transcript and develop cross examination categories
8/21/2018	Thompson, Christopher R.	\$1,020.00	3.0	Meeting with Bill Cole to review Nancy Rossman trial transcript
8/22/2018	Thompson, Christopher R.	\$680.00	2.0	Draft outline for cross examination of Nancy Rossman
8/22/2018	Thompson, Christopher R.	\$1,190.00	3.5	Continue drafting post-trial brief with references to trial transcript
8/23/2018	Rannells, Marvin	\$252.00	1.2	Review exhibits and prepare for upcoming trial.
8/23/2018	Thompson, Christopher R.	\$612.00	1.8	Draft objections to PRN's supplemental deposition designations
8/23/2018	Thompson, Christopher R.	\$1,190.00	3.5	Review PRN's supplemental deposition designations for Joseph Pella and analyze objections thereto
8/24/2018	Thompson, Christopher R.	\$1,360.00	4.0	Continue drafting objections to PRN's supplemental designations regarding Pella deposition
8/27/2018	Thompson, Christopher R.	\$34.00	0.1	Review and finalize objection to PRN's supplemental deposition designations of Joseph Pella's deposition
8/29/2018	Rannells, Marvin	\$441.00	2.1	Review of exhibits and assist in trial preparation and preparation for cross examination of Nancy Rossman.
8/29/2018	Thompson, Christopher R.	\$612.00	1.8	Meet with Howard Marks to compile exhibits for cross examination of Nancy Rossman
8/29/2018	Marks, Howard S.	\$1,150.00	2.0	Review and prepare exhibits

EXHIBIT A – Entries Allowed in Entirety

9/4/2018	Rannells, Marvin	\$357.00	1.7	Trial Preparation
9/4/2018	Thompson, Christopher R.	\$544.00	1.6	Continue drafting outline for Nancy Rossman cross-examination
9/5/2018	Thompson, Christopher R.	\$408.00	1.2	Draft exhibit list for Nancy Rossman cross examination
9/7/2018	Thompson, Christopher R.	\$204.00	0.6	Review and analyze Rossman cross examination exhibits
9/7/2018	Thompson, Christopher R.	\$1,122.00	3.3	Meeting with Bill Cole to discuss cross examination of Nancy Rossman
7/30/2020	Thompson, Christopher R.	\$395.00	1.0	Phone conversation with Bill Cole re transfer of case to Judge Jennemann and attorneys' fees request.
12/8/2020	Thompson, Christopher R.	\$276.50	0.7	Research recovery of attorneys' fees after discharge action
12/9/2020	Thompson, Christopher R.	\$592.50	1.5	Research and analyze attorneys' fees claim in discharge proceeding
12/10/2020	Thompson, Christopher R.	\$158.00	0.4	Analyze attorneys' fees request in discharge issues
3/9/2021	Marks, Howard S.	\$650.00	1.0	Review issues on attorneys' fees
3/9/2021	Thompson, Christopher R.	\$954.50	2.3	Research and draft motion for entitlement to attorneys' fees in discharge action
3/10/2021	Thompson, Christopher R.	\$207.50	0.5	Review and edit motion for entitlement of attorneys' fees and costs
3/26/2021	Thompson, Christopher R.	\$290.50	0.7	Review and analyze PRN's response memorandum regarding attorneys' fees motion
3/26/2021	Marks, Howard S.	\$975.00	1.5	Review and analysis of Response to Request for Attorneys' Fees
3/30/2021	Thompson, Christopher R.	\$581.00	1.4	Analyze PRN's response in opposition to request for entitlement to attorneys' fees and costs
3/30/2021	Marks, Howard S.	\$650.00	1.0	Receive and review PRN Memorandum in Opposition to Defendant's Motion for Determination of Entitlement to Attorneys' Fees
3/31/2021	Thompson, Christopher R.	\$415.00	1.0	Research case law regarding attorneys' fees claim
4/1/2021	Thompson, Christopher R.	\$498.00	1.2	Research and analyze case law regarding recovery of attorneys fees under 523 of the Bankruptcy Code
4/1/2021	Thompson, Christopher R.	\$581.00	1.4	Research and analyze case law regarding recovery of attorneys fees under Florida law by party in breach
4/1/2021	Marks, Howard S.	\$780.00	1.2	Review issues raised by PRN to reply
4/1/2021	Thompson, Christopher R.	\$1,369.50	3.3	Draft reply memorandum regarding motion for attorneys' fees
4/2/2021	Thompson, Christopher R.	\$207.50	0.5	Review and edit draft reply regarding motion for attorneys' fees
4/6/2021	Marks, Howard S.	\$325.00	0.5	Receive and review Reply to Motion for Fees
4/6/2021	Thompson, Christopher R.	\$747.00	1.8	Revise reply regarding attorneys' fees motion per Howard Marks' comments
4/7/2021	Thompson, Christopher R.	\$290.50	0.7	Revise reply regarding fee motion
4/9/2021	Thompson, Christopher R.	\$124.50	0.3	Revise and finalize reply to PRN's response regarding attorneys' fees motion
4/14/2021	Marks, Howard S.	\$130.00	0.2	Receive and review notice of filings
4/14/2021	Thompson, Christopher R.	\$207.50	0.5	Prepare for hearing on motion for attorneys' fees.
4/15/2021	Thompson, Christopher R.	\$290.50	0.7	Prepare for hearing on motion for entitlement to attorneys' fees.
4/15/2021	Thompson, Christopher R.	\$290.50	0.7	Attend hearing on motion for attorneys' fees and summary judgment.
4/15/2021	Marks, Howard S.	\$520.00	0.8	Review issues on attorneys' fees and attend status conference
4/19/2021	Thompson, Christopher R.	\$415.00	1.0	Research case law regarding prevailing party in mixed count case with 523 and 727 counts
3/31/2022	Thompson, Christopher R.	\$174.00 ¹	0.4	Analyze procedural posture regarding motion for attorneys' fees and costs

¹ Although the Affidavit of Mr. Marks (Doc. No. 558) states that Mr. Thompson's hourly rate in 2022 was \$505, the Burr & Forman time entries for the period of 3/31/2022 to 5/17/2022 reflect that Mr. Thompson's hourly rate was \$435.

EXHIBIT A – Entries Allowed in Entirety

4/1/2022	Thompson, Christopher R.	\$652.50	1.5	Research and analyze motion for attorneys' fees issues
4/4/2022	Thompson, Christopher R.	\$87.00	0.2	Phone conversation with Chip Herron regarding motion for attorneys' fees
4/7/2022	Thompson, Christopher R.	\$43.50	0.1	Email Bill Cole regarding motion to recover attorneys' fees
4/29/2022	Thompson, Christopher R.	\$217.50	0.5	Research and analyze issues related to recovery of attorneys' fees
5/2/2022	Thompson, Christopher R.	\$1,392.00	3.2	Research attorney fee claim in discharge action and draft supplemental memo of law re same
5/3/2022	Thompson, Christopher R.	\$174.00	0.4	Phone conversation with Chip Herron regarding attorneys' fee motion
5/3/2022	Thompson, Christopher R.	\$1,566.00	3.6	Continue drafting supplemental memorandum of law regarding attorneys' fees claim in discharge action
5/4/2022	Thompson, Christopher R.	\$43.50	0.1	Email Bill Cole regarding attorneys' fees memo in discharge action
5/4/2022	Marks, Howard S.	\$450.00	1.0	Review and revise for filing attorneys' fee memorandum
5/16/2022	Thompson, Christopher R.	\$174.00	0.4	Emails Bill Cole regarding hearing on attorneys' fees motions
5/16/2022	Thompson, Christopher R.	\$435.00	1.0	Review supplemental memo in support of attorney fees motion and prepare for hearing
5/17/2022	Thompson, Christopher R.	\$522.00	1.2	Prepare for hearing on motion for entitlement to attorneys' fees
9/14/2022	Thompson, Christopher R.	\$242.50 ²	0.5	Research case law on trial court's jurisdiction toward attorneys' fees pending Appeal
9/15/2022	Thompson, Christopher R.	\$242.50	0.5	Attend status conference
10/3/2022	Thompson, Christopher R.	\$145.50	0.3	Email Bill Cole regarding attorneys' fees motion and court's order directing PRN to respond to supplemental memorandum re entitlement to attorneys' fees
10/3/2022	Thompson, Christopher R.	\$145.50	0.3	Review and analyze issues regarding entitlement to attorneys' fees
10/3/2022	Marks, Howard S.	\$225.00	0.5	Review attorney's fee issues
10/18/2022	Thompson, Christopher R.	\$194.00	0.4	Review PRN's response in opposition to motion to determine entitlement to attorneys' fees
10/19/2022	Marks, Howard S.	\$540.00	1.2	Receive and review PRN Memorandum in Response to Motion to Tax Fees

Total Awarded: \$108,654.00**Total Hours Awarded: 272.7**

² Although the Affidavit of Mr. Marks (Doc. No. 558) states that Mr. Thompson's hourly rate in 2022 was \$505, the time entries submitted by Burr & Forman reflect that Mr. Thompson's hourly rate was \$485 for the period of 9/14/2022 to 10/18/2022.

EXHIBIT B – Partial Allowance

Date	Professional	Amount Sought	Amount Awarded	Time Spent	Description of Services
9/25/2017	Thompson, Christopher R.	\$32.50	\$24.37	0.1	Review and respond to email from Jeff Elkins regarding deposition of SunTrust corporate representative 75%
9/25/2017	Marks, Howard S.	\$660.00	\$495.00	1.2	Review of Third Amended Complaint and evaluate SunTrust disposition [sic] 75%
9/27/2017	Marks, Howard S.	\$220.00	\$165.00	0.4	Review of interrogatories and production in adversary case 75%
9/27/2017	Marks, Howard S.	\$275.00	\$206.25	0.5	Phone conference with Chip Herron regarding strategy for Third Amended Complaint 75%
9/28/2017	Thompson, Christopher R.	\$162.50	\$121.87	0.5	Review third amended complaint compared to second amended complaint and prepare for status conference 75%
9/28/2017	Thompson, Christopher R.	\$162.50	\$81.25	0.5	Attend status conference and oral ruling on PRN and Rossman's motion to dismiss adversary complaint for stay violation 50%
10/2/2017	Thakrar, Sheena A.	\$150.00	\$112.50	0.4	Receive and review Third Amended Complaint 75%
10/17/2017	Thompson, Christopher R.	\$97.50	\$73.12	0.3	Review and analyze email from Bill Cole and Nancy Rossman regarding settlement discussions 75%
10/18/2017	Thompson, Christopher R.	\$65.00	\$48.75	0.2	Review and analyze settlement term sheet from Nancy Rossman 75%
10/26/2017	Thompson, Christopher R.	\$520.00	\$390.00	1.6	Attend monthly status conference and hearing on discovery issues 75%
10/31/2017	Thompson, Christopher R.	\$32.50	\$16.25	0.1	Emails with Bill Cole regarding Third Amended Complaint and corrected stay violation complaint 50%
10/31/2017	Thompson, Christopher R.	\$130.00	\$97.50	0.4	Review and analyze third amended complaint and areas for discovery 75%
10/31/2017	Thompson, Christopher R.	\$455.00	\$227.50	1.4	Research applicable law on fraudulent transfers, and applicability of alter ego doctrine to limited partnerships 50%
10/31/2017	Thompson, Christopher R.	\$715.00	\$536.25	2.2	Meeting with Chip Herron to discuss discovery plan and dispositive motions with respect to Third Amended Complaint 75%
11/6/2017	Thompson, Christopher R.	\$975.00	\$731.25	3.0	Draft requests to produce documents to PRN based on Third Amended Complaint and Bill Cole's email regarding same 75%
11/7/2017	Thompson, Christopher R.	\$552.50	\$414.37	1.7	Draft requests for admissions to PRN related to discharge action 75%
11/7/2017	Thompson, Christopher R.	\$617.50	\$308.75	1.9	Meeting with Bill Cole to discuss discovery in discharge and stay violation actions 50%

EXHIBIT B – Partial Allowance

11/9/2017	Marks, Howard S.	\$275.00	\$206.25	0.5	Review Answer and Defenses filed and emails 75%
11/9/2017	Thompson, Christopher R.	\$1,072.50	\$804.37	3.3	Draft requests to produce, requests for admissions, and interrogatories related to discharge action 75%
11/10/2017	Thompson, Christopher R.	\$32.50	\$24.37	0.1	Email draft discovery requests regarding discharge action to Bill Cole 75%
11/10/2017	Thompson, Christopher R.	\$390.00	\$292.50	1.2	Continue drafting requests to produce and interrogatories related to alleged fraudulent transfer 75%
11/13/2017	Thompson, Christopher R.	\$97.50	\$73.12	0.3	Review emails from Bill Cole regarding discovery requests and respond to same 75%
11/14/2017	Thompson, Christopher R.	\$227.50	\$170.62	0.7	Review and edit interrogatory answers and email draft of same to Bill Cole for review 75%
11/16/2017	Thompson, Christopher R.	\$65.00	\$48.75	0.2	Begin reviewing Bill Cole's additional requests for admissions to PRN in discharge action 75%
11/17/2017	Thompson, Christopher R.	\$97.50	\$73.12	0.3	Review Bill Cole's edits to requests for admissions 75%
11/17/2017	Marks, Howard S	\$440.00	\$330.00	0.8	Review file and issue and determine a strategy for moving forward 75%
11/21/2017	Marks, Howard S	\$275.00	\$206.25	0.5	Phone conference with Client 75%
11/27/2017	Thompson, Christopher R.	\$617.50	\$205.62	1.9	Draft answer and affirmative defenses; research affirmative defenses regarding Counts 3-6 of Third Amended Complaint 33.3%
11/28/2017	Thompson, Christopher R.	\$32.50	\$10.82	0.1	Email Jim Timko and Jeff Elkins regarding answer deadline to third amended discharge complaint 33.3%
11/28/2017	Thompson, Christopher R.	\$65.00	\$48.75	0.2	Review Bill Cole's comments to draft answer to third amended complaint 75%
11/28/2017	Thompson, Christopher R.	\$130.00	\$97.50	0.4	Discuss answer to third amended discharge complaint with Chip Herron 75%
11/28/2017	Thompson, Christopher R.	\$227.50	\$170.62	0.7	Review emails from Bill Cole regarding false allegations of Third Amended Complaint 75%
11/28/2017	Thompson, Christopher R.	\$585.00	\$438.75	1.8	Review and edit requests for admissions based on Bill Cole's comments and edits 75%
11/29/2017	Thompson, Christopher R.	\$227.50	\$170.62	0.7	Review and edit draft interrogatories to PRN and requests to produce to PRN in discharge action 75%
11/29/2017	Thompson, Christopher R.	\$390.00	\$292.50	1.2	Confer with Chip Herron regarding answer to Third Amended Complaint, second request to produce documents, and other discovery regarding discharge action 75%

EXHIBIT B – Partial Allowance

11/30/2017	Thompson, Christopher R.	\$162.50	\$121.87	0.5	Continue reviewing and editing responses and objections to PRN/Rossman's first requests to produce documents 75%
11/30/2017	Thompson, Christopher R.	\$162.50	\$121.87	0.5	Revise answer in light of Howard Marks' comments 75%
11/30/2017	Thompson, Christopher R.	\$422.50	\$316.87	1.3	Continue reviewing and editing answer and affirmative defenses to Third Amended Complaint in discharge action 75%
11/30/2017	Thompson, Christopher R.	\$520.00	\$390.00	1.6	Attend monthly status conference on all pending matters and confer with Bill Cole and Chip Herron regarding discovery issues 75%
12/1/2017	Thompson, Christopher R.	\$65.00	\$48.75	0.2	Phone conversation with Bill Cole regarding interrogatory responses 75%
12/1/2017	Thompson, Christopher R.	\$130.00	\$97.50	0.4	Review and finalize answer and affirmative defenses in discharge action 75%
12/1/2017	Marks, Howard S.	\$275.00	\$206.25	0.5	Review and revise Answer and Defenses 75%
12/1/2017	Marks, Howard S.	\$825.00	\$618.75	1.5	Analysis of Third Amended Complaint 75%
12/14/2017	Thompson, Christopher R.	\$552.50	\$414.37	1.7	Attend status conference and confer with Bill Cole, Chip Herron, and Phil D'Aniello 75%
1/4/2018	Marks, Howard S.	\$172.50	\$129.37	0.3	Review motion regarding continuance of trial 75%
1/11/2018	Thompson, Christopher R.	\$544.00	\$408.00	1.6	Attend monthly status conference and confer with Bill Cole and Chip Herron regarding discovery issues in discharge action and stay violation case 75%
1/30/2018	Thompson, Christopher R.	\$340.00	\$255.00	1.0	Review and analyze PRN's responses to second request for interrogatories and requests for admissions 75%
1/30/2018	Marks, Howard S.	\$575.00	\$431.25	1.0	Review PRN Responses to Interrogatories, Response to Request for Production and Response to Request for Admissions 75%
1/31/2018	Thompson, Christopher R.	\$850.00	\$425.00	2.5	Analyze Glass Ratner reports and need for expert rebuttal reports 50%
2/1/2018	Thompson, Christopher R.	\$170.00	\$127.50	0.5	Emails with Phil D'Aniello regarding discharge action and defenses to fraud allegations 75%
2/1/2018	Thompson, Christopher R.	\$442.00	\$221.00	1.3	Continue drafting email analyzing Glass Ratner expert report and need for rebuttal expert report 50%
2/2/2018	Thompson, Christopher R.	\$455.00 ¹	\$227.50	1.4	Meeting with Chip Herron and Bill Cole regarding expert reports in discharge action, motion for sanctions against PRN, and discharge action motion for summary judgment

¹ Although the Affidavit of Mr. Marks (Doc. No. 558) states that Mr. Thompson's hourly rate in 2018 was \$340, the Burr & Forman time entries reflects that this entry was billed at the hourly rate of \$325.

EXHIBIT B – Partial Allowance

					50%
2/8/2018	Thompson, Christopher R.	\$680.00	\$340.00	2.0	Meeting with Bill Cole, Bob Morrison, and Chip Herron regarding expert rebuttal Report 50%
2/9/2018	Thompson, Christopher R.	\$68.00	\$34.00	0.2	Send email to Bob Morrison regarding expert reports of Susan Smith and PRN's third amended complaint allegations 50%
2/9/2018	Thompson, Christopher R.	\$102.00	\$76.50	0.3	Review and respond to emails from Bill Cole 75%
2/12/2018	Thompson, Christopher R.	\$34.00	\$17.00	0.1	Send email to Jim Timko regarding request for extension of time to produce expert report of Bob Morrison 50%
2/12/2018	Thompson, Christopher R.	\$68.00	\$51.00	0.2	Send email to Jim Timko regarding request for production of PRN's general ledgers 75%
2/13/2018	Thompson, Christopher R.	\$102.00	\$76.50	0.3	Emails with Bill Cole regarding outstanding discovery issues in discharge action 75%
2/13/2018	Thompson, Christopher R.	\$408.00	\$306.00	1.2	Analyze proof of claims filed by PRN and possible issues with BB&T related claims 75%
2/13/2018	Thompson, Christopher R.	\$680.00	\$510.00	2.0	Review Bill Cole's comments regarding Third Amended Complaint and analyze complaint allegations compared to record evidence on file 75%
2/14/2018	Thompson, Christopher R.	\$68.00	\$34.00	0.2	Emails with Jim Timko regarding expert reports and depositions 50%
2/14/2018	Thompson, Christopher R.	\$102.00	\$76.50	0.3	Phone conversation with Chip Herron regarding discovery issues in discharge action 75%
2/14/2018	Marks, Howard S.	\$575.00	\$431.25	1.0	Review pleadings and issues 75%
2/15/2018	Thompson, Christopher R.	\$68.00	\$34.00	0.2	Emails with Jim Timko to resolve expert disclosure deadline and deadline to take depositions 50%
2/15/2018	Marks, Howard S.	\$172.50	\$129.37	0.3	Review of Order on Standing 75%
2/15/2018	Thompson, Christopher R.	\$340.00	\$255.00	1.0	Review and analyze documents and Bill Cole's notes regarding Third Amended Complaint filed by PRN in discharge action and assess motion for sanctions against PRN 75%
2/15/2018	Thompson, Christopher R.	\$544.00	\$408.00	1.6	Attend monthly status conference and confer with Bill Cole regarding outstanding discovery issues with PRN 75%
2/16/2018	Thompson, Christopher R.	\$102.00	\$76.50	0.3	Emails with Phil D'Aniello and Chip Herron regarding setting deposition dates 75%
2/16/2018	Thompson, Christopher R.	\$544.00	\$408.00	1.6	Review and edit responses and objections to PRN's requests for production to add more specificity to objections 75%

EXHIBIT B – Partial Allowance

2/19/2018	Thompson, Christopher R.	\$340.00	\$255.00	1.0	Continue analyzing possible sanctions motion against PRN in response to third amended discharge complaint 75%
2/20/2018	Thompson, Christopher R.	\$68.00	\$51.00	0.2	Send email to Jim Timko regarding unverified interrogatory answers served in discharge action on behalf of PRN 75%
2/20/2018	Thompson, Christopher R.	\$68.00	\$34.00	0.2	Emails to Bob Morrison regarding additional documents needed for expert report 50%
2/20/2018	Thompson, Christopher R.	\$136.00	\$102.00	0.4	Review and analyze discovery responses from PRN and email Jim Timko to highlight deficiencies 75%
2/20/2018	Thompson, Christopher R.	\$204.00	\$102.00	0.6	Phone conversation with Bob Morrison regarding rebuttal report to Susan Smith report 50%
2/20/2018	Marks, Howard S.	\$287.50	\$143.75	0.5	Review of expert issues 50%
2/21/2018	Marks, Howard S.	\$1,437.50	\$718.75	2.5	Analysis of expert report 50%
2/22/2018	Thompson, Christopher R.	\$136.00	\$102.00	0.4	Send email to Bill Cole regarding third amended complaint allegations and possible sanctions motion 75%
3/1/2018	Thompson, Christopher R.	\$68.00	\$51.00	0.2	Send email to Bill Cole regarding PRN's document production 75%
3/1/2018	Thompson, Christopher R.	\$68.00	\$51.00	0.2	Send email to Jim Timko and Jeff Elkins regarding scheduling depositions of Nancy Rossman, Tom Phillips, and Susan Smith 75%
3/1/2018	Thompson, Christopher R.	\$884.00	\$663.00	2.6	Review documents produced by PRN in response to Third Request for Production of Documents in discharge action 75%
3/5/2018	Thompson, Christopher R.	\$170.00	\$85.00	0.5	Send email to Bill Cole regarding discovery issues and analysis of appeal of decision to permit trustee to bring fraudulent transfer claim against T. Cole after two year statute of limitations 50%
3/5/2018	Marks, Howard S.	\$1,725.00	\$1,293.75	3.0	Continued review of documents regarding preparation to produce 75%
3/7/2018	Thompson, Christopher R.	\$34.00	\$17.00	0.1	Email July 2015 balance sheet and bankruptcy schedules to Paul Dumm 50%
3/7/2018	Thompson, Christopher R.	\$68.00	\$34.00	0.2	Phone conversation with Paul Dumm 50%
3/7/2018	Thompson, Christopher R.	\$170.00	\$85.00	0.5	Phone conversation with Bill Cole regarding Glass Ratner report 50%
3/9/2018	Thompson, Christopher R.	\$68.00	\$34.00	0.2	Emails with Paul Dumm regarding expert report 50%
3/15/2018	Thompson, Christopher R.	\$306.00	\$229.50	0.9	Attend monthly status conference 75%

EXHIBIT B – Partial Allowance

3/16/2018	Thompson, Christopher R.	\$442.00	\$221.00	1.3	Review documents and send documents relied upon by Susan Smith in expert report to Paul Dumm 50%
3/16/2018	Thompson, Christopher R.	\$748.00	\$374.00	2.2	Meeting with Bob Morrison and Paul Dumm regarding rebuttal report 50%
3/19/2018	Thompson, Christopher R.	\$748.00	\$374.00	2.2	Meeting with Paul Dumm and Bob Morrison to review expert rebuttal report of Susan Smith 50%
3/20/2018	Thompson, Christopher R.	\$170.00	\$85.00	0.5	Review and analyze amended expert reports of Susan Smith 50%
3/20/2018	Marks, Howard S.	\$862.50	\$431.25	1.5	Review expert reports 50%
3/21/2018	Thompson, Christopher R.	\$34.00	\$17.00	0.1	Email expert reports to Bill Cole 50%
3/21/2018	Thompson, Christopher R.	\$136.00	\$102.00	0.4	Review and analyze Judge O’Kane’s order on motion for clarification and request for telephone conference with Judge Jackson regarding same 75%
3/21/2018	Thompson, Christopher R.	\$272.00	\$204.00	0.8	Research case law on reasonably equivalent value test for fraudulent transfers in context of shareholder distributions and loans 75%
3/21/2018	Thompson, Christopher R.	\$442.00	\$221.00	1.3	Review and analyze amended Susan Smith report regarding fraudulent transfers 50%
3/22/2018	Thompson, Christopher R.	\$68.00	\$51.00	0.2	Emails with Bill Cole regarding Pershing authorization and email to Nancy Rossman on 12.29.2011 regarding moving account funds 75%
3/22/2018	Thompson, Christopher R.	\$272.00	\$136.00	0.8	Phone conversation with Bill Cole regarding expert reports 50%
3/22/2018	Marks, Howard S.	\$1,725.00	\$862.50	3.0	Review Expert Report 50%
3/28/2018	Thompson, Christopher R.	\$136.00	\$102.00	0.4	Review and analyze outstanding discovery issues and deposition schedule 75%
3/29/2018	Thompson, Christopher R.	\$170.00	\$85.00	0.5	Revise document request to Susan Smith based on Howard Marks’ comments 50%
3/29/2018	Marks, Howard S.	\$287.50	\$143.75	0.5	Revise Notice of Taking Expert's Deposition 50%
3/29/2018	Thompson, Christopher R.	\$510.00	\$382.50	1.5	Draft deposition notices for Susan Smith, Tom Phillips, and Nancy Rossman 75%
3/30/2018	Thompson, Christopher R.	\$34.00	\$17.00	0.1	Finalize and approve notice of taking Susan Smith’s deposition duces tecum 50%
3/30/2018	Thompson, Christopher R.	\$68.00	\$51.00	0.2	Emails with Jeff Elkins and Phil D’Aniello regarding deposition schedule 75%
3/30/2018	Thompson, Christopher R.	\$68.00	\$34.00	0.2	Send email to Chip Herron regarding expert report of Bob Morrison 50%

EXHIBIT B – Partial Allowance

4/5/2018	Thompson, Christopher R.	\$340.00	\$255.00	1.0	Attend monthly status conference 75%
4/10/2018	Thompson, Christopher R.	\$34.00	\$17.00	0.1	Send email to Jim Timko regarding request for extension of time for Bob Morrison to produce documents in response to subpoena 50%
4/10/2018	Thompson, Christopher R.	\$34.00	\$17.00	0.1	Send email to Jim Timko regarding Bob Morrison subpoena 50%
4/10/2018	Thompson, Christopher R.	\$68.00	\$51.00	0.2	Emails with Jim Timko regarding subpoenas in discharge action 75%
4/10/2018	Thompson, Christopher R.	\$136.00	\$68.00	0.4	Phone conversation with Chip Herron regarding TBE settlement and expert report issues in discharge action 50%
4/10/2018	Thompson, Christopher R.	\$170.00	\$85.00	0.5	Phone conversation with Bob Morrison regarding subpoena for documents 50%
4/10/2018	Thompson, Christopher R.	\$204.00	\$102.00	0.6	Analyze issues related to PRN's subpoena for documents to Bob Morrison 50%
4/10/2018	Thompson, Christopher R.	\$238.00	\$119.00	0.7	Review and analyze email from James Timko regarding deposition of Susan Smith being continued 50%
4/11/2018	Thompson, Christopher R.	\$102.00	\$76.50	0.3	Phone conversation with Jim Timko and Jeff Elkins regarding Canyon Ranch subpoena and deposition of Bob Morrison 75%
4/11/2018	Thompson, Christopher R.	\$102.00	\$76.50	0.3	Phone conversation with Bill Cole 75%
4/12/2018	Thompson, Christopher R.	\$102.00	\$51.00	0.3	Phone conversation with Bill Cole regarding Morrison document production issues 50%
4/12/2018	Thompson, Christopher R.	\$170.00	\$85.00	0.5	Review and respond to email from Jeff Elkins regarding Susan Smith deposition 50%
4/12/2018	Thompson, Christopher R.	\$1,802.00	\$1,351.50	5.3	Prepare outline for Tom Phillips' deposition and review complaint, proofs of claim, Memorandum Agreement, Settlement Agreement, answers to interrogatories, and answers to requests for admissions 75%
4/13/2018	Thompson, Christopher R.	\$68.00	\$34.00	0.2	Send email to Bill Cole and Howard Marks regarding rescheduling deposition of Susan Smith 50%
4/13/2018	Thompson, Christopher R.	\$136.00	\$68.00	0.4	Emails with Jim Timko regarding rescheduling deposition of Susan Smith and production of documents in response to subpoena to Bob Morrison 50%
4/16/2018	Thompson, Christopher R.	\$68.00	\$34.00	0.2	Phone conversation with Bill Cole regarding Bob Morrison document production 50%
4/16/2018	Thompson, Christopher R.	\$102.00	\$51.00	0.3	Phone conversation with Paul Dumm regarding PRN's document subpoena and response thereto 50%
4/16/2018	Thompson, Christopher R.	\$102.00	\$51.00	0.3	Phone conversation with Paul Dumm regarding document production 50%

EXHIBIT B – Partial Allowance

4/16/2018	Thompson, Christopher R.	\$68.00	\$34.00	0.2	Emails with Bill Cole regarding Bob Morrison document production issues 50%
4/20/2018	Thompson, Christopher R.	\$102.00	\$51.00	0.3	Review and analyze email from Bill Cole regarding concerns about Morrison Production 50%
4/20/2018	Thompson, Christopher R.	\$340.00	\$170.00	1.0	Review Bob Morrison's production to PRN 50%
5/1/2018	Marks, Howard S.	\$575.00	\$287.50	1.0	Review documents for production to Rossman regarding Morrison 50%
5/2/2018	Thompson, Christopher R.	\$68.00	\$34.00	0.2	Phone conversation with Paul Dumm regarding production of documents to PRN 50%
5/2/2018	Thompson, Christopher R.	\$68.00	\$34.00	0.2	Emails with Jim Timko regarding Morrison production issues 50%
5/2/2018	Thompson, Christopher R.	\$102.00	\$51.00	0.3	Confer with Howard Marks regarding Bob Morrison production issues 50%
5/2/2018	Thompson, Christopher R.	\$136.00	\$68.00	0.4	Phone conversation with Chip Herron regarding Goldman Sachs production and Bob Morrison production issues 50%
5/2/2018	Thompson, Christopher R.	\$170.00	\$85.00	0.5	Phone conversation with Bill Cole regarding Bob Morrison production issues 50%
5/2/2018	Thompson, Christopher R.	\$170.00	\$85.00	0.5	Review and analyze Bob Morrison's production for redaction issues 50%
5/2/2018	Thompson, Christopher R.	\$510.00	\$255.00	1.5	Review and analyze Susan Smith report and prepare outline for deposition of Susan Smith 50%
5/4/2018	Marks, Howard S.	\$575.00	\$431.25	1.0	Review Response to Motion to Compel 75%
5/7/2018	Crumrine, Cheryl	\$105.00	\$78.75	0.5	Retrieve court calendar and begin gathering pleadings for hearing notebook on adversary proceedings 75%
5/7/2018	Marks, Howard S.	\$1,437.50	\$1,078.12	2.5	Review issue relating to hearing on motion to compel and motion for protective order and prepare for hearing 75%
5/7/2018	Crumrine, Cheryl	\$1,134.00	\$850.50	5.4	Review initial complaint (1837 pages) filed by PRN to bookmark all Notes and loan documents and begin making time line of notes 75%
5/9/2018	Marks, Howard S.	\$172.50	\$129.37	0.3	Phone conference with Jim Timko 75%
5/11/2018	Crumrine, Cheryl	\$798.00	\$598.50	3.8	Continued review of initial complaint and proofs of claim in order to prepare time line of notes and modifications 75%
5/14/2018	Thompson, Christopher R.	\$510.00	\$255.00	1.5	Draft outline for Susan Smith deposition 50%

EXHIBIT B – Partial Allowance

5/14/2018	Marks, Howard S.	\$1,437.50	\$718.75	2.5	Prepare for expert deposition of Susan Smith 50%
5/14/2018	Crumrine, Cheryl	\$1,176.00	\$882.00	5.6	Continue review of 1857 page Complaint and input Note and loan documents history on chart for Proof of Claim No. 6 Notes 75%
5/15/2018	Marks, Howard S.	\$1,437.50	\$718.75	2.5	Meeting with Client in preparation of deposition of expert, Susan Smith 50%
5/15/2018	Marks, Howard S.	\$2,760.00	\$1,380.00	4.8	Continue preparation for deposition of Susan Smith 50%
5/15/2018	Crumrine, Cheryl	\$504.00	\$378.00	2.4	Continued review of 1857 page Complaint and preparation of loan history chart for each Note 75%
5/16/2018	Marks, Howard S.	\$3,450.00	\$1,725.00	6.0	Attend deposition of Expert Susan Smith 50%
5/17/2018	Thompson, Christopher R.	\$884.00	\$442.00	2.6	Meet with Bob Morrison, Paul Dumm, Howard Marks, and Bill Cole to prepare for Bob Morrison's deposition 50%
5/17/2018	Marks, Howard S.	\$1,150.00	\$575.00	2.0	Meeting with Bob Morrison to prepare for deposition on May 21, 2018 50%
5/21/2018	Thompson, Christopher R.	\$2,720.00	\$1,360.00	8.0	Defend deposition of Bob Morrison 50%
5/22/2018	Thompson, Christopher R.	\$34.00	\$17.00	0.1	Emails with Jim Timko regarding Bob Morrison documents 50%
5/22/2018	Thompson, Christopher R.	\$170.00	\$85.00	0.5	Phone conversation with Paul Dumm regarding document production and follow-up analysis after deposition of Bob Morrison 50%
5/24/2018	Thompson, Christopher R.	\$544.00	\$408.00	1.6	Phone conversation with Bill Cole 75%
6/5/2018	Thompson, Christopher R.	\$102.00	\$76.50	0.3	Analyze issues related to PRN's deposition notice for Bill Cole's deposition 75%
6/5/2018	Thompson, Christopher R.	\$272.00	\$204.00	0.8	Meeting with Jim Timko and Howard Marks to discuss settlement of bankruptcy court issues 75%
6/5/2018	Marks, Howard S.	\$1,322.50	\$991.87	2.3	Meeting with Elkins and review potential settlement possibilities 75%
6/6/2018	Thompson, Christopher R.	\$612.00	\$203.79	1.8	Meeting with Bill Cole and Howard Marks to discuss discharge action settlement and objecting to PRN's proofs of claims 33.3%
6/6/2018	Thompson, Christopher R.	\$2,992.00	\$2,244.00	8.8	Defend Bill Cole's deposition in discharge action 75%
6/6/2018	Marks, Howard S.	\$4,600.00	\$3,450.00	8.0	Meet and confer with Client regarding deposition; Attend deposition 75%
6/7/2018	Thompson, Christopher R.	\$68.00	\$51.00	0.2	Emails and phone conversations with Jim Timko regarding extension of deadline to file exhibit and witness lists 75%

EXHIBIT B – Partial Allowance

6/8/2018	Thompson, Christopher R.	\$68.00	\$51.00	0.2	Phone conversation with Chip Herron regarding summary judgment and trial issues 75%
6/8/2018	Thompson, Christopher R.	\$102.00	\$76.50	0.3	Send email to Bill Cole regarding exhibits for trial 75%
6/8/2018	Thompson, Christopher R.	\$170.00	\$127.5	0.5	Draft motion to extend pre-trial deadlines 75%
6/8/2018	Thompson, Christopher R.	\$442.00	\$331.50	1.3	Analyze exhibit list for trial 75%
6/8/2018	Thompson, Christopher R.	\$68.00	\$22.64	0.2	Phone conversations with Jim Timko regarding extending pre-trial deadlines 33.3%
6/11/2018	Thompson, Christopher R.	\$1,224.00	\$918.00	3.6	Gather exhibits for trial 75%
6/12/2018	Thompson, Christopher R.	\$1,564.00	\$1,173.00	4.6	Gather exhibits for trial 75%
6/13/2018	Thompson, Christopher R.	\$680.00	\$510.00	2.0	Continue analyzing trial exhibits 75%
6/13/2018	Thompson, Christopher R.	\$952.00	\$714.00	2.8	Review chronology and gather exhibits for trial 75%
6/13/2018	Marks, Howard S.	\$1,150.00	\$862.50	2.0	Review of documents for Exhibit List 75%
6/13/2018	Rannells, Marvin	\$1,155.00	\$866.25	5.5	Review, redact and prepare Trial Exhibits pursuant to Court's Trial Order 75%
6/14/2018	Thompson, Christopher R.	\$340.00	\$255.00	1.0	Continue analyzing exhibits for trial 75%
6/14/2018	Thompson, Christopher R.	\$884.00	\$663.00	2.6	Review Adam Cole production and revised chronology and continue gathering exhibits for trial 75%
6/14/2018	Marks, Howard S.	\$1,265.00	\$948.75	2.2	Review documents regarding exhibits, witnesses and summaries 75%
6/14/2018	Rannells, Marvin	\$2,457.00	\$1,842.75	11.7	Review, redact and prepare Trial Exhibits pursuant to Court's Trial Order 75%
6/15/2018	Thompson, Christopher R.	\$68.00	\$51.00	0.2	Phone conversation with Bill Cole regarding trial exhibits 75%
6/15/2018	Thompson, Christopher R.	\$272.00	\$204.00	0.8	Review and gather exhibits for trial 75%
6/15/2018	Crumrine, Cheryl	\$399.00	\$299.25	1.9	Prepare Exhibit List for Trial 75%
6/15/2018	Thompson, Christopher R.	\$578.00	\$433.50	1.7	Confer with Howard Marks regarding claim objections and trial exhibits 75%
6/15/2018	Rannells, Marvin	\$1,428	\$1,071.00	6.8	Continue review, redact and prepare exhibits for trial pursuant to Trial Order and local rules 75%
6/18/2018	Thompson, Christopher R.	\$102.00	\$76.50	0.3	Phone conversation with Bill Cole regarding Adam Cole production and binder of real estate contracts 75%

EXHIBIT B – Partial Allowance

6/18/2018	Rannells, Marvin	\$504.00	\$378.00	2.4	Continue review and preparation of exhibits for trial. 75%
6/18/2018	Marks, Howard S.	\$575.00	\$431.25	1.0	Review Witness and Exhibit Lists 75%
6/18/2018	Thompson, Christopher R.	\$850.00	\$637.50	2.5	Review Bill Cole's highlighted chronology and add exhibits to exhibit list for trial 75%
6/18/2018	Marks, Howard S.	\$862.50	\$646.87	1.5	Review expert testimony for trial 75%
6/18/2018	Marks, Howard S.	\$1,035.00	\$776.25	1.8	Prepare for trial 75%
6/18/2018	Marks, Howard S.	\$1,150.00	\$862.50	2.0	Review status of agreement 75%
6/19/2018	Thompson, Christopher R.	\$34.00	\$25.50	0.1	Review PRN's deposition designations 75%
6/19/2018	Thompson, Christopher R.	\$544.00	\$408.00	1.6	Analyze fraudulent transfer issues with Howard Marks 75%
6/19/2018	Thompson, Christopher R.	\$816.00	\$612.00	2.4	Draft exhibit list and deposition designations 75%
6/19/2018	Marks, Howard S.	\$1,150.00	\$862.50	2.0	Work on Witness and Exhibit Lists 75%
6/19/2018	Marks, Howard S.	\$1,150.00	\$862.50	2.0	Prepare objections to deposition designations 75%
6/19/2018	Rannells, Marvin	\$2,289.00	\$1,716.75	10.9	Review documents and continue preparation of exhibits for trial 75%
6/20/2018	Thompson, Christopher R.	\$1,088	\$816.00	3.2	Finalize exhibit list and exhibits for trial 75%
6/20/2018	Marks, Howard S.	\$1,322.50	\$991.87	2.3	Continued work on exhibits and objections 75%
6/20/2018	Rannells, Marvin	\$1,722.00	\$1,291.50	8.2	Continue review, redaction and preparation of trial exhibits pursuant to Trial Order and local rules. 75%
6/21/2018	Marks, Howard S.	\$1,150.00	\$382.95	2.0	Review issues in preparation for summary judgment hearing 33.3%
6/21/2018	Thompson, Christopher R.	\$1,326.00	\$441.55	3.9	Prepare for hearing on summary judgment on Counts 2, 3, 4, 5, 6, and 7 33.3%
6/22/2018	Thompson, Christopher R.	\$680.00	\$226.44	2.0	Prepare for hearing on motions for summary judgment in discharge action 33.3%
6/22/2018	Thompson, Christopher R.	\$1,088.00	\$362.30	3.2	Attend and argue motions for summary judgment in discharge action 33.3%
6/22/2018	Marks, Howard S.	\$1,725.00	\$574.42	3.0	Attend summary judgment hearing 33.3%
6/25/2018	Thompson, Christopher R.	\$272.00	\$204.00	0.8	Review and analyze PRN's trial exhibits and formulate objections to same 75%

EXHIBIT B – Partial Allowance

6/25/2018	Thompson, Christopher R.	\$442.00	\$331.50	1.3	Draft objections to PRN's deposition designations 75%
6/26/2018	Marks, Howard S.	\$287.50	\$215.62	0.5	Review issues on PRN Exhibits and objections 75%
6/26/2018	Thompson, Christopher R.	\$680.00	\$510.00	2.0	Review and analyze PRN's trial exhibits and formulate objections to same 75%
6/26/2018	Thompson, Christopher R.	\$1,496.00	\$1,122.00	4.4	Review and analyze PRN's deposition designations and formulate objections to same 75%
6/27/2018	Thompson, Christopher R.	\$510.00	\$382.50	1.5	Continue drafting objections to PRN's deposition designations 75%
6/27/2018	Rannells, Marvin	\$777.00	\$582.75	3.7	Review exhibits provided by opposing counsel to assist counsel in preparation trial. 75%
6/28/2018	Thompson, Christopher R.	\$578.00	\$433.50	1.7	Create outline of causes of action, complaint allegations, witnesses, and exhibits as roadmap for trial preparation 75%
6/28/2018	Thompson, Christopher R.	\$1,088.00	\$816.00	3.2	Review and analyze trial exhibits and categorize same per witness 75%
6/29/2018	Marks, Howard S.	\$1,207.50	\$905.62	2.1	Begin review of exhibits for objections 75%
6/29/2018	Rannells, Marvin	\$1,302.00	\$976.50	6.2	Continue preparation of exhibits for trial and review of Plaintiff exhibits. 75%
7/3/2018	Marks, Howard S.	\$3,737.50	\$1,244.58	6.5	Continued trial preparation and review of expert deposition regarding Daubert Motion 33.3%
7/5/2018	Thompson, Christopher R.	\$102.00	\$76.50	0.3	Review and analyze certifications from Seaside and Valley National Bank regarding authenticity of bank documents 75%
7/5/2018	Thompson, Christopher R.	\$170.00	\$127.50	0.5	Review and analyze Bill Cole's 2004 exam testimony 75%
7/5/2018	Thompson, Christopher R.	\$238.00	\$178.50	0.7	Update trial outline 75%
7/5/2018	Rannells, Marvin	\$252.00	\$189.00	1.2	Continue review of exhibits for trial (Plaintiff and Defendant) and assist attorneys in trial preparation. 75%
7/5/2018	Thompson, Christopher R.	\$340.00	\$255.00	1.0	Review and edit PRN's draft joint pretrial statement and stipulations of fact 75%
7/5/2018	Thompson, Christopher R.	\$884.00	\$663.00	2.6	Meeting with Bill Cole, Howard Marks, Chip Herron, and Phil D'Aniello regarding trial strategy 75%
7/5/2018	Thompson, Christopher R.	\$952.00	\$714.00	2.8	Review PRN's exhibits and draft objections to same 75%
7/5/2018	Marks, Howard S.	\$1,437.50	\$1,078.12	2.5	Meeting with Client for trial preparation 75%
7/6/2018	Thompson, Christopher R.	\$136.00	\$102.00	0.4	Revise objections to PRN's exhibits 75%
7/6/2018	Marks, Howard S.	\$460.00	\$345.00	0.8	Review and draft pretrial statement; prepare our factual issues 75%

EXHIBIT B – Partial Allowance

7/6/2018	Thompson, Christopher R.	\$612.00	\$459.00	1.8	Review and categorize exhibits per witness in preparation for trial 75%
7/6/2018	Rannells, Marvin	\$903.00	\$677.25	4.3	Continue review of exhibits for trial (Plaintiff and Defendant) and assist attorneys in trial preparation. 75%
7/6/2018	Thompson, Christopher R.	\$1,258.00	\$943.50	3.7	Draft joint pretrial statement of factual and legal issues to be tried 75%
7/6/2018	Marks, Howard S.	\$1,610.00	\$805.00	2.8	Trial preparation regarding expert 50%
7/7/2018	Thompson, Christopher R.	\$476.00	\$357.00	1.4	Continue reviewing and categorizing exhibits for Bill Cole direct examination at trial 75%
7/9/2018	Thompson, Christopher R.	\$136.00	\$102.00	0.4	Revise pretrial statement 75%
7/9/2018	Thompson, Christopher R.	\$340.00	\$255.00	1.0	Attend pretrial conference and hearing on Bill Cole's objection to PRN's deposition Designations 75%
7/9/2018	Thompson, Christopher R.	\$340.00	\$255.00	1.0	Continue reviewing and categorizing trial exhibits 75%
7/9/2018	Thompson, Christopher R.	\$1,292.00	\$969.00	3.8	Prepare for pretrial conference 75%
7/9/2018	Marks, Howard S.	\$2,300.00	\$1,725.00	4.0	Attend pretrial conference and hearing on objections 75%
7/10/2018	Thompson, Christopher R.	\$68.00	\$34.00	0.2	Phone conversation with Bob Morrison regarding motion to exclude testimony and trial preparation 50%
7/10/2018	Thompson, Christopher R.	\$238.00	\$178.50	0.7	Review Fred Schaub and Terre Cole deposition transcripts and prepare counter-designations for same 75%
7/10/2018	Thompson, Christopher R.	\$340.00	\$255.00	1.0	Edit and continue drafting pretrial statement 75%
7/10/2018	Thompson, Christopher R.	\$544.00	\$408.00	1.6	Continue analyzing deposition designations and draft supplemental designations for Terre Cole, Fred Schaub, and Kim Griffin 75%
7/10/2018	Thompson, Christopher R.	\$748.00	\$561.00	2.2	Continue categorizing and reviewing exhibits for trial 75%
7/10/2018	Rannells, Marvin	\$1,764.00	\$1,323.00	8.4	Trial preparation including exhibit review and identification, trial notebooks, subpoenas and assist attorneys in preparation for trial. 75%
7/10/2018	Marks, Howard S.	\$4,312.50	\$3,234.37	7.5	Continue trial preparation; Revise deposition designation; Prepare Susan Smith Cross; Prepare Morrison testimony 75%
7/11/2018	Thompson, Christopher R.	\$170.00	\$127.50	0.5	Review and finalize pretrial statement for filing with bankruptcy court 75%
7/11/2018	Thompson, Christopher R.	\$1,564.00	\$1,173.00	4.6	Review exhibits for trial and sort exhibits by witness 75%

EXHIBIT B – Partial Allowance

7/11/2018	Rannells, Marvin	\$1,911.00	\$1,433.25	9.1	Trial preparation including exhibit review and identification, trial notebooks, subpoenas and assist attorneys in preparation for trial. 75%
7/11/2018	Marks, Howard S.	\$3,737.50	\$2,803.12	6.5	Continue trial preparation 75%
7/12/2018	Thompson, Christopher R.	\$782.00	\$586.50	2.3	Analyze and prepare exhibits for trial 75%
7/12/2018	Thompson, Christopher R.	\$816.00	\$612.00	2.4	Prepare outline for Bill Cole's direct examination 75%
7/12/2018	Rannells, Marvin	\$861.00	\$645.75	4.1	Trial preparation including exhibit review and identification, trial notebooks, subpoenas and assist attorneys in preparation for trial. 75%
7/12/2018	Thompson, Christopher R.	\$1,088.00	\$816.00	3.2	Meeting with Bill Cole and Bob Morrison regarding trial exhibits and testimony 75%
7/12/2018	Marks, Howard S.	\$4,485.00	\$2,242.50	7.8	Trial preparation meeting with Client and Expert 50%
7/13/2018	Thompson, Christopher R.	\$442.00	\$331.50	1.3	Prepare outline for Bill Cole direct examination 75%
7/13/2018	Rannells, Marvin	\$1,281.00	\$960.75	6.1	Trial preparation including exhibit review and identification, trial notebooks, subpoenas and assist attorneys in preparation for trial. 75%
7/13/2018	Thompson, Christopher R.	\$2,380.00	\$1,785.00	7.0	Meeting with Bill Cole to prepare for trial 75%
7/13/2018	Marks, Howard S.	\$3,910.00	\$2,932.50	6.8	Trial preparation 75%
7/14/2018	Thompson, Christopher R.	\$2,856.00	\$2,142.00	8.4	Review trial exhibits and prepare outline for Bill Cole direct examination; re-order Bill Cole witness binder exhibits 75%
7/14/2018	Marks, Howard S.	\$4,600.00	\$3,450.00	8.0	Trial preparation 75%
7/15/2018	Rannells, Marvin	\$2,415.00	\$1,811.25	11.5	Trial preparation including exhibit review and identification, trial notebooks, subpoenas and assist attorneys in preparation for trial. 75%
7/15/2018	Thompson, Christopher R.	\$3,400.00	\$2,550.00	10.0	Prepare for trial and direct exam of Bill Cole 75%
7/15/2018	Marks, Howard S.	\$4,600.00	\$3,450.00	8.0	Trial preparation 75%
7/16/2018	Thompson, Christopher R.	\$340.00	\$255.00	1.0	Prepare for trial 75%
7/16/2018	Rannells, Marvin	\$567.00	\$425.25	2.7	Assist attorneys in trial preparation, research, and exhibit and witness development. 75%
7/16/2018	Thompson, Christopher R.	\$612.00	\$459.00	1.8	Revise trial outline for Bill Cole's testimony based on testimony so far 75%
7/16/2018	Thompson, Christopher R.	\$782.00	\$586.50	2.3	Meeting with Bill Cole to discuss trial testimony 75%

EXHIBIT B – Partial Allowance

7/16/2018	Thompson, Christopher R.	\$2,380.00	\$1,785.00	7.0	Conduct discharge trial 75%
7/16/2018	Marks, Howard S.	\$5,750.00	\$4,312.50	10.0	Attend trial and trial preparation for day two 75%
7/17/2018	Thompson, Christopher R.	\$204.00	\$153.00	0.6	Research rule of sequestration and consequences for violating the rule 75%
7/17/2018	Rannells, Marvin	\$231.00	\$173.25	1.1	Assist attorneys in trial preparation, research, and exhibit and witness development. 75%
7/17/2018	Thompson, Christopher R.	\$340.00	\$255.00	1.0	Prepare for trial 75%
7/17/2018	Thompson, Christopher R.	\$884.00	\$663.00	2.6	Confer with Bill Cole and Howard Marks regarding trial and deposition designations 75%
7/17/2018	Thompson, Christopher R.	\$2,550.00	\$1,912.50	7.5	Conduct discharge trial and cross-examination of Bill Cole 75%
7/17/2018	Marks, Howard S.	\$5,750.00	\$4,312.50	10.0	Attend trial and trial preparation for day three 75%
7/18/2018	Thompson, Christopher R.	\$272.00	\$204.00	0.8	Prepare for trial 75%
7/18/2018	Rannells, Marvin	\$504.00	\$378.00	2.4	Assist attorneys in trial preparation, research, and exhibit and witness development. 75%
7/18/2018	Thompson, Christopher R.	\$510.00	\$382.50	1.5	Debrief and confer with Bill Cole and Howard Marks regarding discharge trial 75%
7/18/2018	Thompson, Christopher R.	\$2,516.00	\$1,887.00	7.4	Attend discharge trial and take cross examination of Bill Cole 75%
7/18/2018	Marks, Howard S.	\$5,750.00	\$4,312.50	10.0	Attend trial and trial preparation for day four 75%
7/19/2018	Thompson, Christopher R.	\$204.00	\$153.00	0.6	Prepare for trial 75%
7/19/2018	Rannells, Marvin	\$252.00	\$189	1.2	Assist attorneys in trial preparation, research, and exhibit and witness development. 75%
7/19/2018	Thompson, Christopher R.	\$680.00	\$510.00	2.0	Debrief and confer with Howard Marks and Bill Cole regarding discharge trials 75%
7/19/2018	Thompson, Christopher R.	\$2,550.00	\$1,912.50	7.5	Attend discharge trial 75%
7/19/2018	Marks, Howard S.	\$4,600.00	\$3,450.00	8.0	Attend trial 75%
7/23/2018	Thompson, Christopher R.	\$170.00	\$127.50	0.5	Confer with Howard Marks and Chip Herron regarding trial strategy 75%
7/23/2018	Marks, Howard S.	\$172.50	\$129.37	0.3	Phone conference with Jack McElroy (counsel for PRN) 75%
7/23/2018	Thompson, Christopher R.	\$272.00	\$90.57	0.8	Emails and phone calls regarding rescheduling trial hearing dates 33.3%

EXHIBIT B – Partial Allowance

7/23/2018	Thompson, Christopher R.	\$680.00	\$340.00	2.0	Research case law on Rule 52(c) motion for judgment on partial findings for close of PRN's case 50%
7/23/2018	Marks, Howard S.	\$1,725.00	\$1,293.75	3.0	Work on Cross Exam documents 75%
7/27/2018	Rannells, Marvin	\$798.00	\$598.50	3.8	Review and prepare trial court audio for attorney use from For The Record program 75%
7/31/2018	Thompson, Christopher R.	\$1,530.00	\$1,147.50	4.5	Draft post-trial brief/outline for motion for judgment on partial findings to be presented in September trial 75%
8/2/2018	Thompson, Christopher R.	\$1,802.00	\$1,351.50	5.3	Continue drafting post-trial brief 75%
8/3/2018	Thompson, Christopher R.	\$1,190.00	\$892.50	3.5	Review and analyze transcript for first two days of discharge trial 75%
8/6/2018	Thompson, Christopher R.	\$136.00	\$68.00	0.4	Emails with Bill Cole regarding claim for attorneys' fees and claim objections 50%
8/6/2018	Thompson, Christopher R.	\$1,700.00	\$1,275.00	5.0	Continue reviewing and analyzing discharge trial transcript testimony of Bill Cole and Nancy Rossman 75%
8/7/2018	Thompson, Christopher R.	\$238.00	\$119.00	.7	Phone conversation with Bill Cole regarding attorneys' fees and claim objections 50%
8/9/2018	Marks, Howard S.	\$575.00	\$431.25	1.0	Review and analysis of objection to settlement 75%
8/17/2018	Thompson, Christopher R.	\$34.00	\$25.50	0.1	Review requests for production served by PRN in connection with settlement with Trustee and email Bill Cole regarding same 75%
9/4/2018	Thompson, Christopher R.	\$170.00	\$127.50	0.5	Review and edit post-trial brief 75%
9/4/2018	Thompson, Christopher R.	\$680.00	\$340.00	2.0	Analyze Bob Morrison rebuttal report and draft outline for direct examination of Bob Morrison 50%
9/5/2018	Thompson, Christopher R.	\$102.00	\$76.50	0.3	Send email to Bill Cole regarding trial preparation and discovery issues 75%
9/5/2018	Rannells, Marvin	\$882.00	\$661.50	4.2	Trial Preparation for upcoming continuation of Trial 75%
9/5/2018	Thompson, Christopher R.	\$1,122.00	\$561.00	3.3	Prepare exhibits for Susan Smith and Bob Morrison trial testimony; prepare outline for direct examination of Bob Morrison 50%
9/6/2018	Thompson, Christopher R.	\$680.00	\$340.00	2.0	Meeting with Bob Morrison to prepare for trial testimony 50%
9/6/2018	Rannells, Marvin	\$1,491.00	\$1,118.25	7.1	Trial Preparation for upcoming continuation of Trial 75%
9/6/2018	Marks, Howard S.	\$2,300.00	\$1,725.00	4.0	Initial review of trial transcripts and preparation for continuation of trial 75%

EXHIBIT B – Partial Allowance

9/7/2018	Thompson, Christopher R.	\$136.00	\$68.00	0.4	Reorganize exhibits for Bob Morrison direct exam at trial 50%
9/7/2018	Thompson, Christopher R.	\$238.00	\$119.00	0.7	Revise outline for Bob Morrison direct examination per conversation with Morrison 50%
9/7/2018	Rannells, Marvin	\$1,092.00	\$819.00	5.2	Trial Preparation for upcoming continuation of Trial 75%
9/9/2018	Thompson, Christopher R.	\$612.00	\$306.00	1.8	Review and analyze deposition transcript of Bob Morrison 50%
9/9/2018	Marks, Howard S.	\$2,875.00	\$2,156.25	5.0	Continued trial preparation 75%
9/10/2018	Thompson, Christopher R.	\$340.00	\$255.00	1.0	Prepare for trial with Howard Marks 75%
9/10/2018	Thompson, Christopher R.	\$340.00	\$255.00	1.0	Draft outline for motion for judgment on partial findings 75%
9/10/2018	Thompson, Christopher R.	\$918.00	\$688.50	2.7	Meeting with Bill Cole and Howard Marks to prepare for trial 75%
9/10/2018	Thompson, Christopher R.	\$1,428.00	\$714.00	4.2	Prepare for direct examination of Bob Morrison 50%
9/10/2018	Rannells, Marvin	\$1,533.00	\$1,149.75	7.3	Assist in preparation of trial exhibits and review for continuation of trial 75%
9/10/2018	Marks, Howard S.	\$3,450.00	\$2,587.50	6.0	Prepare for trial continuation 75%
9/11/2018	Rannells, Marvin	\$231.00	\$173.25	1.1	Trial Preparation 75%
9/11/2018	Thompson, Christopher R.	\$238.00	\$178.50	0.7	Prepare outline for oral motion for judgment on partial findings 75%
9/11/2018	Thompson, Christopher R.	\$340.00	\$255.00	1.0	Prepare for direct examination of Bob Morrison 75%
9/11/2018	Thompson, Christopher R.	\$850.00	\$637.50	2.5	Prepare for discharge trial 75%
9/11/2018	Thompson, Christopher R.	\$1,802.00	\$1,351.50	5.3	Attend discharge trial 75%
9/11/2018	Marks, Howard S.	\$6,325.00	\$3,162.50	11.0	Prepare for continued trial; Attend trial; and Prepare for testimony of Susan Smith 50%
9/12/2018	Rannells, Marvin	\$168.00	\$126.00	0.8	Trial Preparation 75%
9/12/2018	Thompson, Christopher R.	\$238.00	\$178.50	0.7	Prepare for discharge trial 75%
9/12/2018	Thompson, Christopher R.	\$3,060.00	\$1,530.00	9.0	Attend discharge trial and conduct direct examination of Bob Morrison 50%
9/12/2018	Marks, Howard S.	\$6,037.50	\$4,528.12	10.5	Prepare for and attend second day of continuation of trial 75%

EXHIBIT B – Partial Allowance

9/13/2018	Thompson, Christopher R.	\$102.00	\$76.50	0.3	Draft proposed order granting ore tenus motion for judgment on partial findings 75%
9/13/2018	Thompson, Christopher R.	\$340.00	\$170.00	1.0	Attend status conference on stay violation case and discharge action 50%
9/13/2018	Marks, Howard S.	\$575.00	\$287.50	1.0	Research of case law of rebuttal expert testimony and disclosure regarding Susan Smith 50%
9/13/2018	Thompson, Christopher R.	\$918.00	\$459.00	2.7	Research admissibility of undisclosed rebuttal testimony and draft objection to PRN's introduction of Smith rebuttal testimony 50%
9/14/2018	Thompson, Christopher R.	\$170.00	\$127.50	0.5	Research and analyze motion to strike testimony during cross examination that exceeds scope of direct 75%
9/26/2018	Thompson, Christopher R.	\$918.00	\$688.50	2.7	Draft post-trial brief 75%
9/27/2018	Thompson, Christopher R.	\$68.00	\$34.00	0.2	Review and analyze PRN's response to objection to Susan Smith's rebuttal Testimony 50%
9/27/2018	Thompson, Christopher R.	\$340.00	\$255.00	1.0	Draft post-trial brief 75%
10/1/2018	Crumrine, Cheryl	\$42.00	\$31.50	0.2	Upload trial transcripts from September 11 and September 12, 2018 and send to Chris Thompson for review 75%
10/8/2018	Thompson, Christopher R.	\$1,258.00	\$629.00	3.7	Review and analyze trial transcript testimony of Susan Smith and Bob Morrison 50%
10/9/2018	Thompson, Christopher R.	\$1,190.00	\$595.000	3.5	Review and analyze transcript of Bob Morrison and Lori Patton trial testimony 50%
10/10/2018	Thompson, Christopher R.	\$170.00	\$85.00	0.5	Analyze Susan Smith's trial testimony and prepare cross examination outline 50%
10/10/2018	Thompson, Christopher R.	\$340.00	\$255.00	1.0	Research and analyze legal standard for "reasonably equivalent value" for cross-examination of Susan Smith 75%
10/10/2018	Marks, Howard S.	\$862.50	\$431.25	1.5	Review issues regarding rebuttal expert testimony of Smith 50%
10/11/2018	Thompson, Christopher R.	\$510.00	\$255.00	1.5	Prepare argument to strike Susan Smith's testimony under Rule 37 50%
10/11/2018	Thompson, Christopher R.	\$680.00	\$340.00	2.0	Prepare for re-direct examination of Bob Morrison 50%
10/11/2018	Thompson, Christopher R.	\$1,088.00	\$816.00	3.2	Prepare outline for cross examination of Susan Smith and analyze case law on "reasonably equivalent value" 75%

EXHIBIT B – Partial Allowance

10/12/2018	Thompson, Christopher R.	\$1,122.00	\$561.00	3.3	Prepare for argument to strike Susan Smith's testimony and prepare for possible cross-examination of Susan Smith 50%
10/12/2018	Thompson, Christopher R.	\$1,156.00	\$867.00	3.4	Attend final day of trial in discharge action 75%
10/12/2018	Marks, Howard S.	\$2,300.00	\$1,725.00	4.0	Prepare for and attend final day of trial 75%
10/17/2018	Thompson, Christopher R.	\$1,156.00	\$867.00	3.4	Draft post-trial brief and email draft to Bill Cole for discussion 75%
10/18/2018	Thompson, Christopher R.	\$1,700.00	\$1,275.00	5.0	Continue drafting post-trial brief 75%
10/22/2018	Thompson, Christopher R.	\$340.00	\$255.00	1.0	Review and analyze Bill Cole's comments and edits to post-trial brief 75%
10/26/2018	Thompson, Christopher R.	\$340.00	\$255.00	1.0	Review Bill Cole's comments to draft post-trial brief 75%
10/26/2018	Thompson, Christopher R.	\$510.00	\$382.50	1.5	Meeting with Bill Cole to review post-trial brief draft 75%
11/7/2018	Marks, Howard S.	\$115.00	\$86.25	0.2	Review case on arbitration concerning attorney fee shifting and due process challenge. 75%
11/12/2018	Thompson, Christopher R.	\$1,428.00	\$1,071.00	4.2	Revise and edit post-trial brief per Bill Cole's comments 75%
11/13/2018	Thakrar, Sheena A.	\$75.00	\$56.25	0.2	Assist with post-trial brief 75%
11/20/2018	Thompson, Christopher R.	\$68.00	\$51.00	0.2	Email draft post-trial brief to Chip Herron and Phil D'Aniello for review 75%
11/20/2018	Thompson, Christopher R.	\$102.00	\$76.50	0.3	Phone conversation with Bill Cole regarding post-trial brief 75%
11/26/2018	Thompson, Christopher R.	\$170.00	\$127.50	0.5	Confer with Howard Marks regarding post-trial brief edits 75%
11/27/2018	Thompson, Christopher R.	\$1,904.00	\$1,428.00	5.6	Revise and edit post-trial brief per Howard Marks' comments 75%
11/28/2018	Thompson, Christopher R.	\$1,530.00	\$1,147.50	4.5	Continue editing and revising post-trial brief 75%
11/29/2018	Thompson, Christopher R.	\$1,292.00	\$969.00	3.8	Continue editing and revising post-trial brief 75%
11/30/2018	Thompson, Christopher R.	\$170.00	\$127.50	0.5	Analyze issues regarding post-trial brief 75%
11/30/2018	Thompson, Christopher R.	\$578.00	\$433.50	1.7	Meeting with Bill Cole to review post-trial brief 75%
12/3/2018	Thompson, Christopher R.	\$1,428.00	\$1,071.00	4.2	Continue editing and revising post-trial brief 75%

EXHIBIT B – Partial Allowance

12/4/2018	Thompson, Christopher R.	\$748.00	\$561.00	2.2	Continue drafting and editing post-trial brief 75%
12/5/2018	Thompson, Christopher R.	\$204.00	\$153.00	0.6	Review and analyze PRN's post-trial brief 75%
12/5/2018	Thompson, Christopher R.	\$1,904.00	\$1,428.00	5.6	Continue editing and revising post-trial brief 75%
12/7/2018	Thompson, Christopher R.	\$170.00	\$127.50	0.5	Review and analyze PRN's post-trial brief and possible motion to strike portions of 75%
11/19/2019	Marks, Howard S.	\$295.00	\$221.25	0.5	Review issue on supplement of record 75%
6/24/2020	Thompson, Christopher R.	\$316.00	\$237.00	0.8	Attend hearing on pending bankruptcy court matters 75%
7/20/2020	Thompson, Christopher R.	\$79.00	\$59.25	0.2	Review state court summary judgment order 75%
7/22/2020	Thompson, Christopher R.	\$79.00	\$59.25	0.2	Analyze issues related to judge reassignment 75%
7/29/2020	Thompson, Christopher R.	\$395.00	\$296.25	1.0	Analyze discharge trial issues in light of case reassignment to Judge Jennemann and email Bill Cole re same; emails with Bill Cole and Phil D'Aniello re same. 75%
7/31/2020	Thompson, Christopher R.	\$118.50	\$88.87	0.3	Phone conversation with Bill Cole re decision whether to retry case with Judge Jennemann. 75%
7/31/2020	Marks, Howard S.	\$248.00	\$186.00	0.4	Phone conference with Client regarding transcript for trial 75%
7/31/2020	Thompson, Christopher R.	\$513.50	\$385.12	1.3	Review post-trial briefs and trial transcript in discharge action; evaluate decision to retry case 75%
8/3/2020	Marks, Howard S.	\$124.00	\$41.29	0.2	Review and revise correspondence regarding status 33.3%
8/3/2020	Thompson, Christopher R.	\$276.50	\$207.37	0.7	Phone conference with Bill Cole, Chip Herron, and Phil D'Aniello 75%
8/7/2020	Thompson, Christopher R.	\$79.00	\$59.25	0.2	Analyze hearing results 75%
8/7/2020	Thompson, Christopher R.	\$197.50	\$98.75	0.5	Review case dockets and prepare for status conference in stay violation and discharge adversary proceedings 50%
8/7/2020	Thompson, Christopher R.	\$474.00	\$237.00	1.2	Attend status conference in discharge and stay adversary proceedings 50%
9/16/2020	Thompson, Christopher R.	\$316.00	\$237.00	0.8	Phone conference with Bill Cole and Chip Herron regarding discharge action post-trial issues 75%
9/18/2020	Thompson, Christopher R.	\$1,027.00	\$770.25	2.6	Review and analyze trial transcripts and under advisement issues 75%

EXHIBIT B – Partial Allowance

9/19/2020	Thompson, Christopher R.	\$237.00	\$177.75	0.6	Continue analyzing trial transcripts and under advisement issues 75%
9/20/2020	Thompson, Christopher R.	\$395.00	\$296.25	1.0	Continue analyzing under advisement issues and send email to Bill Cole and counsel regarding same 75%
9/21/2020	Thompson, Christopher R.	\$197.50	\$148.12	0.5	Analyze post-trial issues in discharge action 75%
9/21/2020	Marks, Howard S.	\$310.00	\$232.50	0.5	Conference regarding Bill Cole issue 75%
9/21/2020	Marks, Howard S.	\$496.00	\$372.00	0.8	Review issues on procedure and testimony for ruling by Judge 75%
9/22/2020	Thompson, Christopher R.	\$118.50	\$88.87	0.3	Phone conference with Jim Timko regarding post-trial matters in discharge action 75%
9/22/2020	Thompson, Christopher R.	\$276.50	\$207.37	0.7	Review trial transcript of Bill Cole's testimony 75%
9/23/2020	Thompson, Christopher R.	\$711.00	\$533.25	1.8	Review trial transcript 75%
9/24/2020	Marks, Howard S.	\$186.00	\$139.50	0.3	Phone conference with Client and co-counsel regarding discharge testimony 75%
9/24/2020	Thompson, Christopher R.	\$197.50	\$148.12	0.5	Phone conference with Bill Cole, Howard Marks, Phil D'Aniello, and Chip Herron 75%
9/24/2020	Thompson, Christopher R.	\$276.50	\$207.37	0.7	Draft responses to court inquiries 75%
9/24/2020	Thompson, Christopher R.	\$1,106.00	\$829.50	2.8	Continue reviewing trail [sic] transcript and post-trial briefs 75%
9/25/2020	Thompson, Christopher R.	\$79.00	\$59.25	0.2	Confer with Chip Herron regarding responses to court inquiries in discharge action 75%
9/25/2020	Thompson, Christopher R.	\$118.50	\$88.87	0.3	Emails with Bill Cole and Phil D'Aniello regarding response to court inquiries 75%
9/25/2020	Marks, Howard S.	\$310.00	\$232.50	0.5	Review PRN filing 75%
12/8/2020	Thompson, Christopher R.	\$276.50	\$207.37	0.7	Phone conference with Bill Cole, Chip Herron, and Phil D'Aniello regarding bankruptcy court rulings 75%
12/8/2020	Thompson, Christopher R.	\$474.00	\$157.84	1.2	Review and analyze bankruptcy court discharge opinion and fraudulent transfer Opinion 33.3%
12/8/2020	Marks, Howard S.	\$930.00	\$697.50	1.5	Review of Discharge Order and review issues regarding same 75%
12/10/2020	Thompson, Christopher R.	\$118.50	\$88.87	0.3	Review and respond to emails from Bill Cole 75%
12/10/2020	Thompson, Christopher R.	\$316.00	\$105.22	0.8	Analyze discharge opinion and possible response thereto 33.3%

EXHIBIT B – Partial Allowance

12/11/2020	Thompson, Christopher R.	\$711.00	\$236.76	1.8	Review and analyze discharge opinion and possible proposed edits to same 33.3%
12/16/2020	Marks, Howard S.	\$186.00	\$139.50	0.3	Phone conference with Bill Cole 75%
12/17/2020	Thompson, Christopher R.	\$158.00	\$52.61	0.4	Confer with Chip Herron regarding response to discharge opinion 33.3%
12/17/2020	Thompson, Christopher R.	\$197.50	\$65.76	0.5	Draft response to proposed discharge opinion 33.3%
12/17/2020	Thompson, Christopher R.	\$237.00	\$78.92	0.6	Phone conference with Bill Cole, Phil D’Aniello, Howard Marks, and Chip Herron regarding response to discharge opinion order 33.3%
12/17/2020	Marks, Howard S.	\$310.00	\$103.23	0.5	Phone conference with Client and attorneys regarding filing clarification of proposed discharge order 33.3%
12/18/2020	Thompson, Christopher R.	\$79.00	\$26.30	0.2	Revise response to preliminary ruling per Chip Herron comments 33.3%
12/18/2020	Thompson, Christopher R.	\$237.00	\$78.92	0.6	Draft response to court’s preliminary ruling on discharge 33.3%
12/21/2020	Thompson, Christopher R.	\$79.00	\$26.30	0.2	Phone conference with Chip Herron regarding discharge opinion and fraudulent transfer issues 33.3%
12/21/2020	Thompson, Christopher R.	\$158.00	\$52.61	0.4	Review and edit draft response to Judge Jennemann’s preliminary opinion 33.3%
12/21/2020	Marks, Howard S.	\$186.00	\$61.93	0.3	Review draft response and proposed order 33.3%
12/21/2020	Thompson, Christopher R.	\$197.50	\$148.12	0.5	Phone conference with Bill Cole 75%
12/21/2020	Marks, Howard S.	\$930.00	\$309.69	1.5	Review PRN's objections to proposed Discharge Order 33.3%
12/22/2020	Thompson, Christopher R.	\$711.00	\$236.76	1.8	Review and analyze PRN’s response to court’s preliminary discharge ruling 33.3%
12/23/2020	Thompson, Christopher R.	\$79.00	\$59.25	0.2	Review and respond to email from Bill Cole 75%
12/23/2020	Thompson, Christopher R.	\$869.00	\$289.37	2.2	Draft email to Bill Cole analyzing PRN’s response to Court’s preliminary ruling 33.3%
1/8/2021	Thompson, Christopher R.	\$207.50	\$69.09	0.5	Confer with Chip Herron regarding reply to PRN’s response to Court’s preliminary Ruling 33.3%
1/8/2021	Thompson, Christopher R.	\$207.50	\$69.09	0.5	Start drafting reply to PRN’s response to Court’s preliminary ruling 33.3%
1/11/2021	Thompson, Christopher R.	\$207.50	\$69.09	0.5	Review and respond to emails and comments from Phil D’Aniello and Bill Cole regarding reply to PRN’s response to preliminary ruling 33.3%

EXHIBIT B – Partial Allowance

1/11/2021	Marks, Howard S.	\$780.00	\$259.74	1.2	Review correspondence on adversary and review issues for reply to PRN response to preliminary ruling 33.3%
1/11/2021	Thompson, Christopher R.	\$1,120.50	\$373.12	2.7	Draft reply to PRN's response to Court's preliminary ruling 33.3%
1/12/2021	Thompson, Christopher R.	\$207.50	\$69.09	0.5	Analyze reply to court's preliminary ruling 33.3%
1/12/2021	Thompson, Christopher R.	\$207.50	\$69.09	0.5	Review PRN's reply regarding preliminary ruling on discharge trial 33.3%
1/12/2021	Thompson, Christopher R.	\$290.50	\$217.87	0.7	Phone conferences with Chip Herron regarding discharge issues 75%
1/12/2021	Thompson, Christopher R.	\$332.00	\$110.55	0.8	Revise reply to PRN's response and file same 33.3%
1/13/2021	Marks, Howard S.	\$650.00	\$216.45	1.0	Review filing by PRN 33.3%
1/14/2021	Thompson, Christopher R.	\$207.50	\$155.62	0.5	Prepare for hearing on preliminary ruling 75%
1/14/2021	Thompson, Christopher R.	\$332.00	\$249.00	0.8	Attend hearing to discuss preliminary ruling in discharge matter 75%
3/1/2021	Thompson, Christopher R.	\$124.50	\$41.45	0.3	Review and analyze final judgment and memorandum opinion granting Cole his Discharge 33.3%
3/1/2021	Marks, Howard S.	\$780.00	\$259.74	1.2	Review of Final Judgment and Memorandum Opinion 33.3%
3/2/2021	Marks, Howard S.	\$130.00	\$97.50	0.2	Review court filing 75%
3/8/2021	Thompson, Christopher R.	\$83.00	\$62.25	0.2	Phone conference with Jim Timko 75%
3/8/2021	Thompson, Christopher R.	\$124.50	\$93.37	0.3	Analyze settlement offer 75%
4/23/2021	Thompson, Christopher R.	\$166.00	\$124.50	0.4	Analyze PRN's motion to request court-ordered mediation 75%
5/5/2021	Thompson, Christopher R.	\$207.50	\$155.62	0.5	Analyze motion for reconsideration 75%
5/6/2021	Marks, Howard S.	\$325.00	\$108.22	0.5	Review Memorandum Opinion 33.3%
5/12/2021	Thompson, Christopher R.	\$83.00	\$62.25	0.2	Analyze mediation issues 75%
5/12/2021	Thompson, Christopher R.	\$83.00	\$62.25	0.2	Phone conference with Jim Timko regarding mediation 75%
5/12/2021	Marks, Howard S.	\$130.00	\$97.50	0.2	Review communication with Timko's regarding mediation 75%

EXHIBIT B – Partial Allowance

5/12/2021	Thompson, Christopher R.	\$166.00	\$124.50	0.4	Attend hearing on PRN's motion for mediation 75%
5/12/2021	Marks, Howard S.	\$195.00	\$146.25	0.3	Phone conference with Timko 75%
5/25/2021	Thompson, Christopher R.	\$83.00	\$62.25	0.2	Phone conference with Chip Herron regarding mediation statement 75%
5/25/2021	Thompson, Christopher R.	\$539.50	\$404.62	1.3	Begin drafting mediation statement 75%
5/26/2021	Thompson, Christopher R.	\$747.00	\$560.25	1.8	Draft mediation statement 75%
5/27/2021	Thompson, Christopher R.	\$1,328.00	\$996.00	3.2	Draft mediation statement 75%
5/28/2021	Thompson, Christopher R.	\$1,037.50	\$778.12	2.5	Continue drafting mediation statement 75%
6/1/2021	Thompson, Christopher R.	\$249.00	\$186.75	0.6	Phone conference with Chip Herron regarding mediation statement issues 75%
6/1/2021	Thompson, Christopher R.	\$830.00	\$622.50	2.0	Continue drafting mediation statement 75%
6/2/2021	Thompson, Christopher R.	\$705.50	\$529.12	1.7	Continue drafting mediation statement and email draft statement to Chip Herron 75%
6/3/2021	Thompson, Christopher R.	\$124.50	\$93.37	0.3	Phone conference with Chip Herron regarding mediation statement 75%
6/3/2021	Thompson, Christopher R.	\$166.00	\$124.50	0.4	Review PRN's mediation statement 75%
6/3/2021	Marks, Howard S.	\$325.00	\$243.75	0.5	Review Mediation issue 75%
6/3/2021	Thompson, Christopher R.	\$373.50	\$280.12	0.9	Meeting with Bill Cole and Chip Herron regarding mediation statement 75%
6/3/2021	Thompson, Christopher R.	\$830.00	\$622.50	2.0	Review and edit mediation statement and email mediation statement to Bill Cole, Chip Herron, and Phil D'Aniello 75%
6/4/2021	Marks, Howard S.	\$325.00	\$243.75	0.5	Review of final mediation statement 75%
6/4/2021	Thompson, Christopher R.	\$1,037.50	\$778.12	2.5	Continue revising and editing mediation statement; confer with Chip Herron regarding mediation statement; draft Schedule 1 to mediation statement 75%
6/7/2021	Marks, Howard S.	\$195.00	\$146.25	0.3	Phone conference regarding mediation 75%
6/7/2021	Thompson, Christopher R.	\$2,905.00	\$2178.75	7.0	Attend mediation with PRN and Nancy Rossman 75%

EXHIBIT B – Partial Allowance

4/28/2022	Thompson, Christopher R.	\$217.50 ²	\$163.12	0.5	Review and respond to email from Bill Cole regarding various appeal and attorney fee related issues 75%
4/29/2022	Thompson, Christopher R.	\$130.50	\$97.87	0.3	Review and respond to email from Bill Cole 75%
5/17/2022	Thompson, Christopher R.	\$304.50	\$228.37	0.7	Attend status conference 75%

Total Amount Sought: \$341,910.50**Total Amount Awarded:** \$231,977.76**Total Hours Sought:** 887.7**Total Hours Awarded:** 609.57

² Although the Affidavit of Mr. Marks (Doc. No. 558) states that Mr. Thompson's hourly rate in 2022 was \$505, the time entries submitted by Burr & Forman reflect that Mr. Thompson's hourly rate was \$435 for the entries on 4/28/2022, 4/29/2022 and 5/17/2022.

EXHIBIT C – Disallowed Entries

Date	Professional	Amount Sought	Time Spent	Description of Services
9/25/2017	Thompson, Christopher R.	\$130.00	0.4	Review and analyze trustee's fraudulent transfer complaint
9/27/2017	Thompson, Christopher R.	\$162.50	0.5	Phone conversation with Chip Herron and Howard Marks regarding motion to strike additional allegations and counts and motion to dismiss Counts 3-5 of Third Amended Complaint
11/9/2017	Thompson, Christopher R.	\$162.50	0.5	Draft 2016 disclosure of compensation
11/10/2017	Thompson, Christopher R.	\$260.00	0.8	Analyze summary judgment motion grounds vs. motion to dismiss Debtor's counsel agreed entry is disallowed (Doc. No. 567-1, p. 8).
12/19/2017	Thompson, Christopher R.	\$97.50	0.3	Review tax returns for Cole of Orlando and email Bill Cole regarding same Debtor's counsel agreed entry is disallowed (Doc. No. 567-1, p. 9).
1/31/2018	Thompson, Christopher R.	\$170.00	0.5	Analyze conflict of interest issues with CenterState Bank Debtor's counsel agreed entry is disallowed (Doc. No. 567-1, p. 10).
2/2/2018	Thompson, Christopher R.	\$272.00	0.8	Review and analyze Nevada case law on veil piercing/alter ego doctrine, and case law holding such principles do not apply to limited partnerships Debtor's counsel agreed entry is disallowed (Doc. No. 567-1, p. 10).
3/14/2018	Thompson, Christopher R.	\$102.00	0.3	Research additional Nevada case law regarding transferor and aiding and abetting liability in fraudulent transfer actions Debtor's counsel agreed entry is disallowed (Doc. No. 567-1, p. 12).
4/5/2018	Thompson, Christopher R.	\$68.00	0.2	Review and analyze subpoena to Bob Morrison served in stay violation adversary
4/27/2018	Crumrine, Cheryl	\$21.00	0.1	Prepare Notice of Hearing
5/2/2018	Thompson, Christopher R.	\$340.00	1.0	Research charging orders on judgment debtor's interest in Nevada limited Partnership Debtor's counsel agreed entry is disallowed (Doc. No. 567-1, p. 15).
5/3/2018	Crumrine, Cheryl	\$21.00	0.1	E-file Notice of Hearing on Plaintiff's Motion for Protective Order and/or to Quash Subpoena
6/11/2018	Thompson, Christopher R.	\$680.00	2.0	Confer with Howard Marks and Bill Cole regarding potential usury argument for claim objection
6/11/2018	Marks, Howard S.	\$2,357.50	4.1	Continued analysis of usury issues
6/12/2018	Thompson, Christopher R.	\$612.00	1.8	Draft sur-reply to PRN's motion for summary judgment on Counts 2 and 7
6/12/2018	Thompson, Christopher R.	\$170.00	0.5	Revise sur-reply based on Howard Marks' comments
6/13/2018	Marks, Howard S.	\$287.50	0.5	Review and revise Sur Reply
6/25/2018	Thompson, Christopher R.	\$170.00	0.5	Phone conversation with Chip Herron regarding claim objections Debtor's counsel agreed entry is disallowed (Doc. No. 567-1, p. 19).
7/2/2018	Thompson, Christopher R.	\$476.00	1.4	Analyze case law cited by PRN in support of its motion to exclude Bob Morrison's Testimony Debtor's counsel agreed entry is disallowed (Doc. No. 567-1, p. 19).
7/2/2018	Marks, Howard S.	\$805.00	1.4	Review and analyze of Daubert Motion Debtor's counsel agreed entry is disallowed (Doc. No. 567-1, p. 19).
7/6/2018	Thompson, Christopher R.	\$170.00	0.5	Review and analyze PRN's motion to depose Maserati corporate representative by telephone Debtor's counsel agreed entry is disallowed (Doc. No. 567-1, p. 20).
7/9/2018	Thompson, Christopher R.	\$544.00	1.6	Continue drafting response in opposition to PRN's motion to exclude Bob Morrison's testimony Debtor's counsel agreed entry is disallowed (Doc. No. 567-1, p. 20).

EXHIBIT C – Disallowed Entries

7/10/2018	Thompson, Christopher R.	\$680.00	2.0	Continue researching and drafting response in opposition to PRN's motion to exclude Bob Morrison's testimony Debtor's counsel agreed entry is disallowed (Doc. No. 567-1, p. 21).
7/12/2018	Thompson, Christopher R.	\$136.00	0.4	Edit and finalize response in opposition to PRN's motion to exclude Bob Morrison's Testimony
7/25/2018	Crumrine, Cheryl	\$42.00	0.2	Email to RealTime Reporters requesting transcript of hearing held on July 19th, complete request form and confer with CR Thompson
7/25/2018	Crumrine, Cheryl	\$63.00	0.3	Telephone call with Courtroom Deputy regarding transcript of proceedings on July 19th (Nancy Rossman testimony)
8/15/2018	Crumrine, Cheryl	\$21.00	0.1	Email to court reporter regarding trial transcripts
8/27/2018	Thompson, Christopher R.	\$68.00	0.2	Draft 2016 disclosure of compensation
8/27/2018	Thompson, Christopher R.	\$68.00	0.2	Review and analyze document request served in stay violation case Debtor's counsel agreed entry is disallowed (Doc. No. 567-1, p. 24).
8/27/2018	Marks, Howard S.	\$172.50	0.3	Review of Third Party Production to Coldev Debtor's counsel agreed entry is disallowed (Doc. No. 567-1, p. 24).
8/27/2018	Marks, Howard S.	\$287.50	0.5	Review issue on supplemental disclosure
9/27/2018	Thompson, Christopher R.	\$68.00	0.2	Draft supplemental disclosure of compensation
5/18/2020	Thompson, Christopher R.	\$79.00	0.2	Review and analyze PRN's motion to take judicial notice of state court affidavit in discharge action Debtor's counsel agreed entry is disallowed (Doc. No. 567-1, p. 26).
5/18/2020	Marks, Howard S.	\$186.00	0.3	Receive and review Filing of Cole Affidavit Debtor's counsel agreed entry is disallowed (Doc. No. 567-1, p. 26).
5/19/2020	Thompson, Christopher R.	\$39.50	0.1	Send email to Bill Cole regarding PRN's request to take judicial notice Debtor's counsel agreed entry is disallowed (Doc. No. 567-1, p. 26).
6/8/2020	Thompson, Christopher R.	\$2,370.00	6.0	Draft response in opposition to PRN's motion for judicial notice Debtor's counsel agreed entry is disallowed (Doc. No. 567-1, p. 26).
6/9/2020	Marks, Howard S.	\$124.00	0.2	Review of Response and Request to Take Judicial Notice Debtor's counsel agreed entry is disallowed (Doc. No. 567-1, p. 26).
6/9/2020	Thompson, Christopher R.	\$1,382.50	3.5	Continue researching case law regarding judicial notice and motion to reopen evidence, and revise response in opposition to PRN's motion to take judicial notice of affidavit Debtor's counsel agreed entry is disallowed (Doc. No. 567-1, p. 27).
6/12/2020	Marks, Howard S.	\$124.00	0.2	Review email; conference regarding same Debtor's counsel agreed entry is disallowed (Doc. No. 567-1, p. 27).
6/12/2020	Thompson, Christopher R.	\$158.00	0.4	Send email to Bill Cole regarding motion for sanctions against PRN and upcoming status conferences Debtor's counsel agreed entry is disallowed (Doc. No. 567-1, p. 27).
6/22/2020	Marks, Howard S.	\$186.00	0.3	Review of issues on response to judicial notice Debtor's counsel agreed entry is disallowed (Doc. No. 567-1, p. 27).
6/22/2020	Thompson, Christopher R.	\$197.50	0.5	Review and finalize response in opposition to PRN's request for judicial notice regarding April affidavit Debtor's counsel agreed entry is disallowed (Doc. No. 567-1, p. 27).
6/23/2020	Crumrine, Cheryl	\$112.50	0.5	Prepare Supplemental Disclosure of Compensation of Attorneys for Debtor
7/21/2020	Thompson, Christopher R.	\$513.50	1.3	Draft request for judicial notice of state court order denying summary judgment Debtor's counsel agreed entry is disallowed (Doc. No. 567-1, p. 27).
7/31/2020	Thompson, Christopher R.	\$276.50	0.7	Review bankruptcy case and adversary proceeding dockets and hearing audio re ruling on shareholder loan issues, and email Bill Cole re same.

EXHIBIT C – Disallowed Entries

				Debtor's counsel agreed entry is disallowed (Doc. No. 567-1, p. 27).
1/12/2021	Thompson, Christopher R.	\$124.50	0.3	Phone conference with Jim Timko regarding liquidation of PRN's claim
3/5/2021	Marks, Howard S.	\$130.00	0.2	Review Notice of Appeal Debtor's counsel agreed entry is disallowed (Doc. No. 567-1, p. 29).
3/18/2021	Marks, Howard S.	\$130.00	0.2	Review record designation Debtor's counsel agreed entry is disallowed (Doc. No. 567-1, p. 30).
5/13/2021	Marks, Howard S.	\$390.00	0.6	Review correspondence and agreement regarding waiver or sanctions and fees in stay case

Total Disallowed: \$16,208.00**Total Hours Disallowed: 39.7**