

EXHIBIT C

WISS & COMPANY, LLP

**SUMMARY OF HOURS
SEPTEMBER 7, 2010 THROUGH AUGUST 31, 2011**

<u>DATE</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
<u>CALASCIBETTA, A.</u>		
09/08/10	Discussion with Trustee regarding estate matters and coordinate site visit.	0.30
09/08/10	Site visit with Trustee and counsel, seize computers and records.	1.60
09/09/10	Review of files and records, discuss with R. Wright, Wiss.	0.60
09/09/10	Discuss records, tax returns with R. Wright, Wiss.	0.50
09/09/10	Meetings with Trustee, walk site with appraiser, review of documents and various discussions with Trustee and R. Wright, Wiss regarding accounts receivable, records and computers.	4.00
09/13/10	Discussions with R. Wright, Wiss regarding estate matters and review correspondences.	0.50
09/14/10	Discussions with R. Wright, Wiss regarding various estate matters.	0.50
09/15/10	Discussed accounts receivable, accounts payable and other estate matters with R. Wright, Wiss.	0.60
09/16/10	Follow-up and discuss accounts receivable, cash collections, with R. Wright and S. Prill, Wiss.	0.40
09/17/10	Discussed computer information, creditor listing and other records.	0.40
09/17/10	Discussed creditor list with R. Wright, Wiss.	0.20
09/17/10	Travel to meeting at counsel to Trustee's office.	0.50
09/17/10	Meeting FBI representative, Trustee, Trustee and R. Wright, Wiss to discuss matter.	2.00
09/20/10	Review records.	0.50
09/20/10	Reviewed documents and discussed with S. Prill, Wiss.	0.30
09/21/10	Discussed creditor list and records with R. Wright and S. Prill, Wiss.	0.30
09/21/10	Discussion with R. Honig, Hellring regarding retention order.	0.20
09/22/10	Review and follow-up relating to subpoena.	0.10
09/22/10	Reviewed and discussed payroll with R. Wright, Wiss.	0.20
09/24/10	Reviewed and discussed retirement plans with R. Wright, Wiss, creditor list.	0.50
09/27/10	Discussed various estate issues with R. Wright, Wiss.	0.40
09/27/10	Discussed pension plan, creditor list, insurance and other estate matters with Trustee.	0.40
09/28/10	Discuss address issues with R. Wright, Wiss, review pension information.	0.60
09/29/10	Discussed bank records with R. Wright, Wiss and review correspondences.	0.20
09/30/10	Review correspondence and tax matters.	0.40
10/01/10	Discussed process and documentation to amend tax returns with M. LaMotta and R. Wright, Wiss.	0.30
10/04/10	Review creditor list status, review correspondences, pension account issues and follow-up discussions with R. Wright, Wiss.	1.00
10/05/10	Review records, pension correspondences claims issues and discuss with R. Wright, Wiss.	1.20
10/06/10	Discussed pension accounts, records, and other estate matters with R. Wright, Wiss.	0.60
10/06/10	Discussion with R. Honig, Hellring and R. Wright, Wiss regarding Trustee affidavit, pension account issues and status of matter.	0.20
10/08/10	Follow-up discussions with Trustee, R. Honig, Hellring and R. Wright, Wiss regarding meeting and matter.	1.00
10/08/10	Meeting with L. Schwartz with her counsel, R. Honig, Hellring, E. Perkins, Trustee and R. Wright.	2.50

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DATE	DESCRIPTION	HOURS
10/08/10	Discussion with E. Perkins, Trustee and R. Wright, Wiss regarding meeting.	0.20
10/08/10	Review and revisions to listing of questions.	0.30
10/11/10	Review of tax returns, copies of payments and instruction schedules.	1.00
10/11/10	Discuss estate records and documents reviewed.	0.60
10/11/10	Review documents and discuss with R. Wright, Wiss.	0.30
10/12/10	Discussed records, taxes, lender matters with S. Prill, Wiss.	0.50
10/12/10	Review of financial statements.	0.50
10/12/10	Review tax returns, refund payments and discussed with S. Prill, Wiss.	0.40
10/12/10	Discussed tax return filings with R. Honig, Hellring.	0.20
10/13/10	Discussed hearing with R. Honig, Hellring.	0.20
10/13/10	Review correspondences and discuss estate matters with R. Wright, Wiss.	0.50
10/14/10	Discussed records, cash and financial information with R. Wright, Wiss.	0.30
10/15/10	Review correspondences.	0.20
10/18/10	Review schedules and statement of financial affairs with R. Wright, Wiss, review documents.	1.00
10/19/10	Meeting with Trustee, R. Honig, Hellring, R. Wright, Wiss and S. Prill, Wiss to review and discuss schedules and statement of financial affairs.	1.60
10/20/10	Discussed disbursements, tax returns and other estate issues with R. Wright, Wiss.	0.60
10/25/10	Coordinate processing of power of attorney form and discuss with R. Wright, Wiss.	0.30
10/26/10	Discussed payroll tax return matters with R. Wright, Wiss.	0.20
10/27/10	Discussed tax returns and power of attorney forms with R. Wright, Wiss.	0.20
10/27/10	Review and follow-up regarding powers of attorney.	0.20
10/29/10	Review of documents.	0.20
11/01/10	Follow-up regarding estate matters.	0.10
11/02/10	Review of correspondences, review property listing and POA matters.	0.40
11/03/10	Review power of attorney information	0.20
11/04/10	Review work plan, bank statements, tax returns and discuss with R. Wright, Wiss.	0.50
11/04/10	Review correspondences and tax returns.	0.20
11/09/10	Discussion with R. Honig, Hellring regarding deposition and review deposition questions with R. Wright, Wiss.	0.30
11/09/10	Follow-up on POAs and discuss with tax department staff.	0.30
11/10/10	Review preference correspondences and other correspondences.	0.50
11/11/10	Discussed records with R. Wright, Wiss.	0.20
11/11/10	Discussed tax matters with R. Wright, Wiss.	0.10
11/11/10	Review of documents.	0.20
11/13/10	Discussed estate matters with R. Wright, Wiss.	0.20
11/14/10	Review of documents.	1.60
11/15/10	Review of documents.	1.20
11/15/10	Discussion with members of tax department and R. Wright, Wiss relating to amending tax returns.	0.70
11/15/10	Review of documents.	0.30
11/16/10	Review of documents.	1.20
11/16/10	Discussed documents with R. Wright, Wiss.	0.20
11/17/10	Discussion with E. Perkins, Trustee and R. Wright, Wiss regarding cash accounts.	0.20

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DATE	DESCRIPTION	HOURS
11/17/10	Review documents and discuss with S. Max and R. Wright, Wiss.	0.50
11/17/10	Meeting with Trustee and Trustee counsel regarding various estate matters for both debtors	2.00
11/18/10	Various discussions with R. Wright, Wiss regarding checks, cash accounts, CD's and tax matters, discussion with tax partner regarding tax matters.	1.00
11/18/10	Discussed various estate matters for both debtors with R. Wright and S. Prill, Wiss.	0.50
11/19/10	Discussed records, deposits and recalculating prior year income statements.	1.00
11/19/10	Discussed tax returns and transcripts to be obtained from taxing authorities.	1.00
11/23/10	Review of correspondences, discussed cash accounts with R. Wright, Wiss and tax return POA.	0.60
11/23/10	Follow-up discussions with tax staff regarding obtaining prior year information.	0.40
11/24/10	Discussed amending of tax returns with tax staff.	0.30
11/29/10	Review of certification filed by Sun National Bank.	0.40
11/29/10	Discussed filing of 2009 tax returns and other returns with tax staff.	0.30
11/29/10	Discussed filing of tax return for 2009 with E. Perkins, Trustee and R. Wright, Wiss.	0.20
11/29/10	Discussed tax filing issues with tax department.	0.20
11/29/10	Discussed 2009 tax return with R. Honig, Hellring.	0.10
11/29/10	Reviewed 2009 tax information and discussed with R. Wright, Wiss.	0.20
11/29/10	Review of insurance related document request.	0.10
11/29/10	Discussed record removal with R. Wright, Wiss.	0.20
11/29/10	Discussed Sun Bank motion with R. Honig, Hellring.	0.20
11/30/10	Review of tax transcripts for Schwartz for period 2005 through 2009.	0.30
11/30/10	Discussed tax filing matters with R. Wright, Wiss.	0.20
11/30/10	Discussed records, pension plan and other estate issues with R. Wright, Wiss.	0.30
11/30/10	Discussion with Trustee and R. Wright, Wiss regarding pension plan, asset sale and creditor meeting.	0.20
11/30/10	Discussed request relating to insurance broker with R. Wright, Wiss.	0.10
12/01/10	Review of correspondences.	0.30
12/01/10	Discussion with S. Max and R. Wright, Wiss regarding bank information.	0.20
12/05/10	Review substantive consolidation, correspondences and tax matters.	1.00
12/06/10	Discussed estate matters with R. Wright, Wiss.	0.10
12/06/10	Discussed accounts receivable status with R. Wright and S. Prill, Wiss.	0.40
12/06/10	Review accounts receivables with R. Wright and S. Prill, Wiss.	0.20
12/07/10	Review tax returns and related documentation.	0.40
12/07/10	Preparation for meeting.	0.40
12/07/10	Review substantive consolidation.	0.20
12/07/10	Discussed records and other estate matters with R. Wright, Wiss.	0.40
12/07/10	Discussion with R. Honig, Hellring and R. Wright, Wiss regarding meeting.	0.30
12/07/10	Discussed tax filing issues with R. Wright, Wiss and C. Domyslawski, Wiss.	0.30
12/08/10	Discussed payroll order and required withholding taxes with R. Wright, Wiss.	0.20
12/08/10	Travel from meeting with creditors to office.	0.40
12/08/10	Reviewed and discussed payroll order with R. Wright, Wiss.	0.20
12/08/10	Review information for meeting.	0.10

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12/08/10	Follow-up discussions with Trustee, Trustee's counsels and consultants regarding meeting and preparation of information requests.	0.30
12/08/10	Meeting with Trustee and creditors.	2.00
12/08/10	Discussions with Trustee regarding matter.	0.40
12/09/10	Review of correspondences.	0.30
12/10/10	Review of correspondences and discussed information to request from lenders with R. Wright, Wiss.	0.30
12/13/10	Discussed financial statements with R. Wright, Wiss.	0.30
12/13/10	Reviewed correspondences, discussed document requests with R. Wright, Wiss.	0.70
12/14/10	Review of numerous correspondences.	0.70
12/16/10	Review draft of minutes and correspondences and discuss with R. Wright, Wiss.	1.00
12/17/10	Discussion with E. Perkins, McElroy regarding files and location clean-up.	0.20
12/17/10	Discussion with J. Adler, Hellring regarding minutes and review correspondences.	0.30
12/21/10	Review of draft minutes, discuss with R. Wright, Wiss and reviewed numerous emails.	1.20
12/22/10	Review of loans information request, review of minutes, review of correspondences and discussions with R. Wright, Wiss regarding matter.	1.20
12/23/10	Review of various subpoenas and other correspondences and discuss with R. Wright, Wiss.	0.60
12/23/10	Discussion with Trustee regarding estate matters.	0.20
12/29/10	Reviewed and discussed pension matters with R. Wright, Wiss.	0.30
12/29/10	Discussed tax return matters with R. Wright, Wiss.	0.30
01/04/11	Review of correspondences and discussions with R. Wright, Wiss regarding Allied, C&C Financial and Donner.	1.50
01/05/11	Discussed pension matters with R. Wright, Wiss.	0.10
01/05/11	Discussed tracing and pension matters with Trustee and R. Wright, Wiss.	0.30
01/05/11	Discussed tax notification with tax staff and R. Wright, Wiss.	0.20
01/06/11	Review of correspondences and preparation of certain responses.	0.50
01/06/11	Conference call with Trustee, counsel to Trustee and R. Wright, Wiss regarding pension matters.	0.50
01/07/11	Discussed bank records with R. Wright, Wiss and status of other estate matters.	0.30
01/10/11	Review of records.	0.30
01/10/11	Review search listing and discuss with R. Wright, Wiss.	0.20
01/11/11	Review of Valley Bank documents, discuss flow of transactions and entity list with R. Wright, Wiss, and review of correspondences.	2.00
01/12/11	Conference call with Trustee, counsel to Trustee, counsel for Trustee, S. Max and R. Wright, Wiss to discuss listing for email search.	0.50
01/13/11	Review of CC Financial bank information, Allied's Bank America statements with R. Wright, Wiss.	1.50
01/13/11	Discussed Form 5500 filing process with R. Wright, Wiss and tax staff.	0.30
01/14/11	Meeting and discussions with Trustee, S. Maxi and R. Wright, Wiss regarding bank accounts, C&C Financial Donner and fraud scheme.	2.00
01/14/11	Discussed bank documents and summary of information to date with R. Wright, Wiss.	0.40
01/14/11	Discussed schedules with R. Honig, Hellring, Trustee and R. Wright, Wiss.	0.60
01/15/11	Review tax returns.	0.60

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DATE	DESCRIPTION	HOURS
01/15/11	Review financial reporting.	0.20
01/17/11	Review of correspondences.	0.20
01/17/11	Review of Donnor invoice schedules and discuss with R. Wright, Wiss.	0.30
01/18/11	Review and discuss Donnor records, review of correspondences.	0.60
01/18/11	Review Schwartz cash account and tax filing.	0.40
01/19/11	Discussed financial information with R. Honig, Hellring.	0.50
01/20/11	Conference call with J. Adler, Hellring and R. Wright and D. Logan, Wiss regarding emails.	0.30
01/21/11	Conference call with Accountant's attorney, Counsel to Trustee and D. Logan and R. Wright, Wiss regarding emails and follow-up discussions with R. Wright, Wiss.	1.00
01/24/11	Discuss various estate and correspondences with R. Wright, Wiss.	0.50
01/25/11	Discussed various estate issues with R. Wright, Wiss.	0.50
01/25/11	Discussion with J. Adler, Hellring, R. Wright and D. Zicopoulos, Wiss regarding accounting review and email retrieval.	0.60
01/25/11	Discussion with R. Wright, and D. Zicopoulos, Wiss regarding accounting review.	0.40
01/25/11	Discussed estate matters with R. Wright and tax staff relating to amended tax returns.	0.60
01/26/11	Review correspondences and discussed cash accounts with R. Wright, Wiss.	0.60
01/27/11	Review disbursement analysis, correspondence and discuss with R. Wright, Wiss.	0.50
01/27/11	Review tax letter and discuss with R. Wright, Wiss.	0.20
01/28/11	Review correspondences and discussed flow of funds and information with R. Wright, Wiss.	0.60
01/28/11	Review C&C invoices, correspondences and discuss with R. Wright, Wiss.	0.30
01/31/11	Review of flow of funds.	0.50
01/31/11	Review flow of funds from inception to Allied.	0.20
01/31/11	Review correspondences, tax form and property questions.	0.30
02/02/11	Conference call with J. Adler, Hellring and R. Wright, Wiss, regarding Donner, C&C, Allied and SIB.	0.70
02/03/11	Review of various correspondences, discussions with R. Wright, Wiss regarding flow of information.	1.00
02/06/11	Review of correspondences and documents.	0.60
02/07/11	review of correspondences, review funds schedule and discuss with R. Wright, Wiss.	0.60
02/07/11	Review funds flow and discussions with R. Wright, Wis.	0.60
02/08/11	Review funds flow with R. Wright, Wiss and review analysis of Donner money market account.	0.60
02/08/11	Research NJ tax rulings.	0.20
02/09/11	Reviewed emails and discussed with R. Wright, Wiss.	0.20
02/09/11	Review Donner schedule and discuss with R. Wright, Wiss.	0.40
02/09/11	Discussed tax return amendment matters relating to NJ with M. LaMotta, Wiss.	0.20
02/10/11	Review schedules and discuss flow of funds and schedules with J. Adler, Hellring and R. Wright, Wiss.	0.50
02/11/11	Review of various correspondences, review tax returns.	0.60
02/15/11	Review correspondences, flow information and discussed with R. Wright, Wiss.	0.60
02/17/11	Review of Donner/CC schedule.	0.30

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02/18/11	Review Donner deposits and payments schedule and CC Financial cash summary and discuss with R. Wright, Wiss.	0.70
02/20/11	Review of Friedman documents.	1.00
02/21/11	Discussed documents with R. Wright, Wiss and review of schedules.	0.30
02/21/11	Discussed estate matters with Trustee and R. Honig and J. Adler, Hellring.	0.30
02/23/11	Review Sun documents and discuss with R. Wright, Wiss.	0.30
02/23/11	Meeting with S. Max regarding flow of funds schedule and other matters.	1.20
02/25/11	Review of documents.	0.60
02/28/11	Review of Sun Bank documents.	0.40
02/28/11	Review of Sun Bank documents.	1.00
03/01/11	Review of Sun Bank documents.	2.00
03/01/11	Meeting with Trustee, Trustee counsels, S. Maxi and R. Wright, Wiss to discuss claims, loans, leases, properties, flow of funds and other estate matters.	3.10
03/01/11	Discussed property sale and tax returns with E. Perkins, Trustee and R. Wright, Wiss.	0.20
03/02/11	Review of documents.	0.60
03/03/11	Review of documents, discuss documents with R. Wright, Wiss.	0.60
03/04/11	Discussion with Trustee regarding record review, discussed documents with R. Wright, Wiss and review correspondences.	0.80
03/08/11	Discussed tax extensions with C. Domyslawski, Wiss.	0.10
03/10/11	Discussed matter with R. Wright, Wiss.	0.20
03/11/11	Reviewed correspondences.	0.30
03/13/11	Review of documents and tax returns.	0.90
03/14/11	Discussed cash accounts with R. Wright, Wiss.	0.20
03/15/11	Review correspondences and records.	0.30
03/16/11	Follow-up discussion with Trustee and R. Wright, Wiss regarding FBI review of documents.	0.10
03/16/11	Discussed records provided to FBI agents with Trustee.	0.20
03/16/11	Review of correspondences and discussions with FBI agents.	0.30
03/17/11	Review of documents.	0.60
03/18/11	Review of documents and correspondences.	0.30
03/21/11	Review various documents and correspondences.	1.20
03/23/11	Review and discuss Donner schedule with R. Wright, Wiss.	0.60
03/24/11	Review correspondences and attachments.	0.20
03/25/11	Review of correspondences and documents.	0.50
03/25/11	Review Donner checking account schedule and related correspondence.	0.30
03/28/11	Review of correspondences, documents, Donner/Bucks schedule and discussed with R. Wright, Wiss.	1.20
03/29/11	Discussed tax returns with R. Wright, Wiss.	0.10
03/29/11	Review of various correspondences and related documents, discuss with R. Wright, Wiss.	1.00
03/29/11	Review draft of Sun complaint.	0.40
03/30/11	Review of correspondence, documents and discuss with R. Wright, Wiss.	0.60
04/04/11	Discussed Donner schedules with J. Aldler, Hellring and R. Wright, Wiss.	0.40
04/04/11	Review and discuss Donner schedules with R. Wright, Wiss.	0.80

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04/05/11	Review correspondences and discussed with R. Wright, Wiss.	0.50
04/06/11	Review of correspondences and documents.	0.40
04/07/11	Tax return filings, review of correspondences and documents.	0.60
04/08/11	Review correspondences and attached documents.	0.70
04/12/11	Discussed tax returns with R. Wright, Wiss.	0.30
04/12/11	Travel to meeting with Sun Bank.	0.50
04/12/11	Meeting with Trustee, Trustee counsel, R. Wright, Wiss, Sun Bank representative and counsels to Sun Bank.	3.00
04/13/11	Discuss Sun matter, tax returns with R. Wright, Wiss and review of correspondences.	0.60
04/13/11	Review and discussed additional information request to Bank of America.	0.20
04/13/11	Discussion with R. Wright, Wiss and S. Maxi regarding cash accounts.	0.50
04/15/11	Discussed information and letter relating L. Schwartz with R. Wright, Wiss.	0.10
04/15/11	Review and discuss analysis with R. Wright, Wiss.	0.60
04/16/11	Review of documents.	0.60
04/18/11	Review correspondences, review and discuss listing of questions with R. Wright, Wiss.	0.50
04/19/11	Review of estate matters with R. Wright, Wiss.	0.60
04/19/11	Travel to meeting with Trustee and Trustee counsel.	0.50
04/19/11	Meeting with Trustee, Trustee's counsel, S. Maxi and R. Wright, Wiss regarding matter.	2.50
04/21/11	Review and revise schedule and discussion with counsel to Trustee regarding matter.	0.70
04/25/11	Conference calls with R. Honig, Hellring and counsel for L. Schwartz regarding information requests.	0.30
04/25/11	Discussed broker correspondences with R. Wright and S. Prill, Wiss.	0.30
04/25/11	Preparation of questions.	0.60
04/26/11	Preparation of questions, review questions and discuss with R. Wright, Wiss.	1.20
04/26/11	Review general ledger information.	1.40
04/26/11	Discussed matter with R. Honig, Hellring.	0.10
04/27/11	Discussed bank statement analyses and tax returns with R. Wright, Wiss.	0.50
04/28/11	Discussed estate matters with R. Wright, Wiss.	0.20
05/02/11	Discussed estate issues with R. Wright, Wiss.	0.30
05/02/11	Discussed 341 meeting with R. Honig, Hellring.	0.40
05/03/11	Discussed tax issues with staff.	0.20
05/04/11	Review of bank matters and flow of funds with R. Wright, Wiss.	0.50
05/04/11	Discussed filing of amended tax returns with R. Wright and C. Domyslawski, Wiss.	0.20
05/05/11	Correspondences, tax matters and review and discuss affidavit information.	1.20
05/09/11	Reviewed correspondences and discussed bank records received with R. Wright, Wiss.	0.20
05/10/11	Review of documents.	0.50
05/11/11	Discussed case related information with R. Wright, Wiss.	0.20
05/11/11	Meeting with Trustee, Trustee counsel, representative of Sun Bank and counsel to Syn Bank and R, Wright, Wiss.	4.00

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05/11/11	Travel to meeting with Trustee, Trustee counsel, representative of Sun Bank and counsel to Sun Bank.	0.50
05/12/11	Discussed estate matters with R. Wright, Wiss.	0.20
05/17/11	Follow-up regarding filing of tax returns.	0.60
05/17/11	Discussed FedEx issue with R. Wright, Wiss.	0.10
05/19/11	Filing of POA with State.	0.20
05/19/11	Discussions with R. Wright and C. Domyslawski, Wiss regarding amending 2007 tax returns and filing 2009 tax returns.	0.60
05/20/11	Tax return planning.	0.60
05/23/11	Review correspondences, documents requested, bank account analyses and review tax matters.	1.50
05/24/11	Review prior tax returns and discuss filing of 2009 and amended tax returns with R. Wright and C. Domyslawski, Wiss.	1.00
05/24/11	Review prior tax returns, perform research regarding tax matters and discussed with C. Domyslawski, Wiss.	2.00
05/25/11	Review of proposal and discussions with counsel to Trustee.	0.50
05/25/11	Review of tax matters.	1.50
05/26/11	Discussed tax returns with tax partner and supervisor and R. Wright, Wiss.	1.50
05/26/11	Review transaction schedules and discuss with R. Wright, Wiss.	0.40
05/26/11	Conference call with Trustee, Counsel to Trustee and R. Wright, Wiss regarding Sun Bank matter and tax filings.	0.70
05/31/11	Review and discuss tax matters with tax dept staff.	0.30
05/31/11	Review of income tax matters.	0.40
06/01/11	Discussed tax matters with E. Townsend, C. Domyslawski and R. Wright, Wiss.	1.50
06/01/11	Discussed settlement proposal with R. Honig, Hellring and R. Wright, Wiss.	0.20
06/02/11	Conference call with Trustee, Trustee Counsel, E. Townsend, C. Domyslawski and R. Wright, Wiss regarding tax matters.	0.60
06/02/11	Reviewed receipts/disbursements schedules, discuss with R. Wright, Wiss.	0.70
06/02/11	Discussed tax matters with E. Townsend, C. Domyslawski and R. Wright, Wiss.	0.50
06/02/11	Review correspondences and discuss State Street and other payments with R. Wright, Wiss.	0.30
06/14/11	Review Canmeron summary.	0.20
06/14/11	Discussed tax return preparation with R. Wright and C. Domyslawski, Wiss.	0.30
06/16/11	Review of correspondences.	0.30
06/17/11	Tax matters, review of disbursements and review of correspondences.	1.20
06/17/11	Review summary schedule and discuss with R. Wright and C. Domyslawski, Wiss.	1.60
06/20/11	Review and discuss tax return reconciliations with R. Wright, Wiss.	0.60
06/20/11	Meeting with E. Townsend, C. Domyslawski and R. Wright, Wiss regarding tax return preparation.	0.80
06/21/11	Review Cameron related information and discuss with R. Wright, Wiss.	0.50
06/21/11	Meeting with E. Townsend, C. Domyslawski and R. Wright, Wiss regarding tax schedules.	0.50
06/21/11	Review of tax return supporting schedules and discuss with R. Wright, Wiss.	1.80
06/22/11	Coordinate mailing of tax returns.	0.20
06/22/11	Meeting with Trustee to discuss amended tax returns.	0.40

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DATE	DESCRIPTION	HOURS
06/22/11	Drafting of tax disclosure, discuss with E. Townsend, Wiss, review Federal and State amended 2007 tax returns.	0.80
06/22/11	Review pension related response and discuss with R. Wright, Wiss.	0.20
06/22/11	Discussed Cameron memorandum with R. Wright and S. Prill, Wiss.	0.30
06/22/11	Discuss finalization of tax returns with E. Townsend, C. Domyslawski and R. Wright, Wiss.	0.50
06/27/11	Tax returns, correspondences and other estate issues.	0.50
06/28/11	Review of disbursements, tax return matters and other litigation matters.	1.20
06/28/11	Discussed filing of 2009 tax return and status of March 2007 NJ tax return.	0.30
06/28/11	Discussed filing of amended tax return.	0.20
07/06/11	Review horse farm income statement.	0.30
07/07/11	Reviewed tax matters and discussed with R. Wright, Wiss.	0.70
07/08/11	Review various filings and documents.	0.30
07/08/11	Discussed potential settlement with Sun Bank with R. Honig, Hellring.	0.10
07/08/11	Discussed settlement with ex-wife with R. Honig, Hellring and review correspondences.	0.20
07/08/11	Review tax matters and discuss with R. Wright, Wiss.	0.50
07/11/11	Discussion with attorney for L. Schwartz and follow-up with tax partner relating to filing questions.	0.70
07/12/11	Discussed rental expense presentation with R. Wright, Wiss.	0.20
07/12/11	Discussed tax return preparation with E. Townsend and C. Domyslawski, Wiss.	0.20
07/13/11	Review and draft tax return disclosure for amended tax return.	0.50
07/14/11	Discussed disbursement activity with R. Wright, Wiss.	0.20
07/15/11	Review and discuss disclosure for amended tax return.	0.30
07/20/11	Review of amended tax return.	0.30
07/21/11	Reviewed and discussed tax return amendment questions with E. Townsend, C. Domyslawski and R. Wright, Wiss.	1.00
07/22/11	Discussed amended tax return with K. Kerrigan, Wiss.	0.20
07/25/11	Discussed amended tax return with E. Townsend and R. Wright, Wiss.	0.20
07/25/11	Follow-up regarding review of disbursements and Bovina property.	0.60
07/27/11	Discussed amending tax returns, general ledger information and other estate matters with R. Wright, Wiss.	0.60
07/27/11	Discussed amended tax returns with R. Honig, Hellring and R. Wright, Wiss.	0.20
07/28/11	Review of potential Bovina expenditures and discussed with E. Perkins, McElroy.	0.40
07/28/11	Discussed with R. Wright, Wiss Bovina disbursements.	0.50
07/28/11	Review and discuss Bovina expenditures with R. Wright, Wiss.	0.40
07/28/11	Meeting with Mrs. Lori Schwartz and related tax return filings.	0.50
07/29/11	Review 2006/2007 general ledger profit and loss and PBGC call with R. Wright, Wiss.	0.60
07/29/11	Discussed lender information request with R. Honig, Hellring.	0.20
07/29/11	Review and discuss tax filings with E. Townsend and R. Wright, Wiss.	0.50
08/01/11	Review of Sun schedules and claim filed.	0.40
08/01/11	Discussion with R. Honig, Hellring regarding Sun National Bank schedules.	0.20
08/02/11	Discussed general ledger information with R. Wright, Wiss.	0.20

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**SUMMARY OF HOURS
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DATE	DESCRIPTION	HOURS
08/02/11	Review of Sun National bank schedules, discussed with J. Adler, Hellring and prepared related correspondence.	0.70
08/03/11	Review of correspondences and follow-up with R. Wright, Wiss.	0.30
08/04/11	Reviewed general ledger information and discussed with R. Wright, Wiss.	0.30
08/05/11	Discussed 2006/2007 profit and loss with R. Wright, Wiss.	0.20
08/08/11	Discussed 3/31/07 financial results.	0.10
08/11/11	Review transcript.	0.50
08/11/11	Discussed bank account summaries and other open items with R. Wright, Wiss.	0.30
08/11/11	Payroll information, discuss with R. Wright, Wiss, review correspondences.	0.20
08/12/11	Review various estate matters.	0.60
08/17/11	Discussed pension matters with Trustee.	0.20
08/22/11	Discussed pension information and tax returns with R. Wright, Wiss.	0.20
08/24/11	Follow-up on estate matters.	0.60
Total		<u>188.80</u>

TOWNSEND, E.

05/26/11	Meeting with A. Calascibetta, R. Wright and C. Domyslawski, Wiss to discuss tax return preparation.	1.50
05/31/11	Tax research and discussion with C. Domyslawski, Wiss.	2.10
06/01/11	Research and meeting with A. Calascibetta, R. Wright and C. Domyslawski, Wiss regarding tax filing positions.	2.40
06/02/11	Meeting with A. Calascibetta, C. Domyslawski and R. Wright, Wiss, to discuss tax return.	0.60
06/02/11	Telephone conference with A. Calascibetta, R. Wright and C. Domyslawski, Wiss and Trustee and his counsel regarding tax matters.	0.80
06/20/11	Meeting with A. Calascibetta, R. Wright and C. Domyslawski, Wiss to discuss taxes; research	1.50
06/22/11	Review tax filings for Debtors.	2.50
06/28/11	Meeting with A. Calascibetta, R. Wright and C. Domyslawski, Wiss, to discuss 2007 tax return.	1.30
07/14/11	Review tax filings and research.	1.00
07/15/11	Review amended tax return for 2007.	2.00
07/18/11	Meeting with R. Wright and C. Domyslawski, Wiss, to discuss tax return; review return.	1.50
Total		<u>17.20</u>

KERRIGAN, K.

07/22/11	Research statute of limitations on refund claims.	<u>2.00</u>
Total		<u>2.00</u>

WRIGHT, R.

09/08/10	Research docket for information regarding matter.	0.70
09/08/10	Travel time to facility.	0.40

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**SUMMARY OF HOURS
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DATE	DESCRIPTION	HOURS
09/08/10	Discussions with IT staff regarding new matter; tasks to be performed.	0.80
09/08/10	Meeting at facility; meetings and discussions with staff; inventory of records; computer system; discussions with Trustee and his counsel.	3.70
09/09/10	Meetings with Trustee, Trustee counsel and appraiser; review of documents.	4.30
09/09/10	Discussion with A. Calascibetta, Wiss, regarding retention of documents.	0.60
09/09/10	Review files for tax return information.	0.80
09/09/10	Inventory of documents at facility	2.80
09/10/10	Meeting at Orange, NJ facility - coordinate inventory of documents.	3.20
09/10/10	Meeting with E. Perkins, Trustee and staff member from NY facility	1.10
09/10/10	Discussion with a. Calascibetta, Wiss regarding status.	0.80
09/10/10	Travel time to NY facility.	2.40
09/13/10	Discuss winddown status with A. Calascibetta, Wiss.	0.60
09/13/10	Travel to NY and from facility.	2.00
09/13/10	Meeting with Trustee and Trustee counsel at Orange facility	1.10
09/13/10	Inventory boxes at NY and NJ facility.	2.60
09/13/10	Discussions with former employees of debtor.	1.20
09/14/10	Various discussions with A. Calascibetta, Wiss, regarding matter.	0.40
09/14/10	Inventory of records at debtor's facility.	4.60
09/14/10	Discussions with E. Perkins, McElroy regarding status.	0.40
09/14/10	Review financial records.	2.10
09/15/10	Review and inventory of financial records.	3.10
09/15/10	Telephone conference with Trustee, E. Perkins, McElroy.	0.80
09/15/10	Discussed status of variety of issues with A. Calascibetta, Wiss, including accounts receivable, record retention and taxes.	0.60
09/16/10	Discussed matter with A. Calascibetta, Wiss.	0.60
09/16/10	Various discussions with S. Prill, Wiss regarding accounts receivable collections, record retention and financial records.	1.10
09/16/10	Inventory of financial records.	3.20
09/16/10	Telephone conference with Trustee, E. Perkins, McElroy, regarding matter.	0.40
09/16/10	Review computer programs of debtor.	2.20
09/17/10	Discussions with A. Calascibetta, Wiss, review of records, addresses, sales information, etc.	2.20
09/17/10	Prepare for meeting.	0.80
09/17/10	Inventory of records.	2.40
09/17/10	Travel time to counsel's office and from counsel's office to facility.	1.30
09/17/10	Meeting with parties (counsel, A. Calascibetta, Wiss, FBI, etc.)	1.00
09/21/10	Telephone conference with R. Honig, Hellring and A. Calascibetta, Wiss.	0.20
09/21/10	Telephone conference with R. Rossi, Pension Plan Consultant, IPA Northeast regarding pension files.	0.30
09/21/10	Discuss status of creditor list with A. Calascibetta, Wiss.	0.40
09/21/10	Review of financial records from Debtor's office.	2.70
09/21/10	Review debtor's QuickBooks records for disbursements to parties.	2.40
09/21/10	Review accounts payable information with S. Prill, Wiss.	0.50
09/22/10	Discussed processing payroll with A. Calascibetta, Wiss.	0.20
09/22/10	Review of financial records.	1.60
09/22/10	Discussion with S. Prill, Wiss regarding employee questions regarding payroll, pension, etc.	0.20
09/24/10	Discussion with A. Calascibetta, Wiss, regarding pension plans	0.30
09/24/10	Review files for addresses for creditor notice.	1.80
09/24/10	Discuss creditor listing with A. Calascibetta, Wiss.	0.30
09/24/10	Review debtor's QuickBooks files for financial information.	1.20

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DATE	DESCRIPTION	HOURS
09/27/10	Discuss pension status with A. Calascibetta, Wiss.	0.40
09/27/10	Accounts receivable discussion with S. Prill, Wiss.	0.20
09/27/10	Review financial records for debtor.	2.30
09/27/10	Telephone conference with A. Calascibetta, Wiss and Trustee, E. Perkins, McElroy regarding pension plan, insurance and creditor listing.	0.40
09/27/10	Review tax returns for debtor.	0.40
09/27/10	Review debtor's records for pension information.	0.30
09/28/10	Review of accounting records.	2.90
09/28/10	Discussions with S. Prill, Wiss, regarding accounts payable, access to debtor's records.	0.60
09/28/10	Review of addresses.	0.70
09/28/10	Prepare listing of tasks to be performed.	0.80
09/28/10	Various discussions with A. Calascibetta, Wiss regarding pension, open items.	0.60
09/28/10	Travel time to office.	0.40
09/28/10	Meeting at debtor's facility with representatives from At Home Medical - removal of patient files.	1.50
09/29/10	Discuss missing bank records with A. Calascibetta, Wiss.	0.20
09/29/10	Discuss address listing with S. Prill, Wiss.	0.30
09/29/10	Telephone conference with S. Prill, Wiss and former employee of debtor, M. Lugo regarding accounts receivable collection and patient listing.	0.20
09/29/10	Review files for addresses for service list for notice purposes.	2.70
09/29/10	Review debtor's Quick Books program for general information; review recording of transactions.	2.30
09/29/10	Telephone conference with R. Rossi, IPA Northeast, regarding preparation of Form 5500.	0.30
09/30/10	Review correspondences; discuss status with A. Calascibetta, Wiss.	0.40
09/30/10	Review of vendor files for addresses.	3.30
09/30/10	Review debtor's Quickbook files for completeness of accounting entries; review general ledger information.	3.80
10/01/10	Telephone conference with A. Calascibetta, Wiss regarding call with Trustee.	0.30
10/01/10	Telephone conference with Chapter 7 Trustee, E. Perkins, McElroy, regarding payroll, bank account information, etc.	0.30
10/01/10	Review and update service list of creditors.	2.30
10/01/10	Review of debtor's accounting records - accounts payable, bank account records.	2.40
10/01/10	Telephone conference with Trustee, E. Perkins, McElroy, regarding payroll, tax returns and service list.	0.20
10/01/10	Telephone conference with Bank of America representative regarding access to bank account information.	0.20
10/01/10	Telephone conference with A. Lahr, McElroy regarding access to bank accounts.	0.20
10/01/10	Telephone conference with A. Calascibetta and M. LaMotta, Wiss regarding amending tax returns.	0.30
10/04/10	Discussions with A. Calascibetta, Wiss, regarding matter.	0.70
10/04/10	Review of various correspondences.	0.80
10/04/10	Discussion with S. Prill, Wiss, regarding accounts receivable	0.20
10/04/10	Review information regarding pension plan; telephone call to Merrill Lynch representative.	1.10
10/04/10	Index accounting records from debtor's facility.	2.40
10/04/10	Review and update service list.	2.60
10/05/10	Discuss matter with A. Calascibetta, Wiss, regarding sales, pension issues.	0.80

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**SUMMARY OF HOURS
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DATE	DESCRIPTION	HOURS
10/05/10	Review Debtor's QuickBooks program for 2010 sales.	1.70
10/05/10	Review Debtor's 2010 bank statements.	1.90
10/05/10	Review information for insurance carrier; prepare summary of sales for possible refund.	1.70
10/05/10	Review pension records.	0.40
10/05/10	Discuss status of creditor listing with S. Prill, Wiss.	0.20
10/06/10	Discussions with S. Prill, Wiss regarding payroll, pension, records, etc.	0.40
10/06/10	Review books and records of debtor.	1.80
10/06/10	Inventory records at debtor's facility.	0.90
10/06/10	Walk through building with appraiser.	0.60
10/06/10	Travel time to and from facility in Orange.	0.80
10/07/10	Various discussions with staff.	0.60
10/07/10	Review pension plan and bank account information.	1.70
10/07/10	Review and inventory of accounting records.	2.20
10/08/10	Review accounting records, review questions for meeting with Schwartz.	1.70
10/08/10	Follow-up meeting with R. Honig, E. Perkins and A. Calascibetta, Wiss.	0.50
10/08/10	Various discussions with A. Calascibetta, regarding matter and meeting with L. Schwartz.	1.30
10/08/10	Meeting with E. Perkins, Chapter 7 Trustee, R. Honig, Counsel to Trustee, A. Calascibetta, Wiss, L. Schwartz, accounting employee at Debtor's facility and Schwartz's attorney.	2.00
10/11/10	Prepare notes on relationship between Debtor and vendors.	0.60
10/11/10	Review of personal financial statement for C. Schwartz, Allied Health Care principal.	0.40
10/11/10	Review general ledger information from Debtor's records.	2.10
10/11/10	Discuss status with A. Calascibetta, Wiss.	0.30
10/11/10	Index of records from accounting office.	0.80
10/11/10	Review QuickBooks files for payments to vendors; export check report to excel and format.	2.40
10/12/10	Update index of records	0.70
10/12/10	Review payroll information; discuss amounts with S. Prill, Wiss; several correspondences with Paychex representative regarding process of payment.	0.60
10/12/10	Review additional service list of creditors.	0.80
10/12/10	Review accounting records for payments to vendors.	1.80
10/12/10	Prepare listing of potential properties owned by debtor or by principal individually.	0.70
10/13/10	Prepare listing of records from debtor's facility.	0.50
10/13/10	Discuss various matters with A. Calascibetta, Wiss.	0.50
10/13/10	Prepare correspondence to Chapter 7 Trustee, E. Perkins, McElroy, regarding payroll requirements for final payroll, W-2's etc.	0.70
10/13/10	Review QuickBooks files.	0.60
10/13/10	Review and update schedule listing payments to vendors.	0.70
10/13/10	Review service list for additional creditors.	0.80
10/13/10	Correspondence with Paychex representative regarding processing payroll.	0.40
10/14/10	Review disbursements file; search records for bank statements.	0.40
10/14/10	Travel time to and from debtor's facility.	0.80
10/14/10	Inventory boxes at debtor's facility.	2.20
10/14/10	Discussion with staff regarding service list.	0.30
10/14/10	Correspondence with S. Lahr, McElroy regarding C&C Financial.	0.30
10/14/10	Correspondence with Paychex representative.	0.30
10/14/10	Review and update listing of records	1.30

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**SUMMARY OF HOURS
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DATE	DESCRIPTION	HOURS
10/14/10	Discuss cash records and other financial records with A. Calascibetta, Wiss.	0.30
10/15/10	Review QuickBooks files for payments to vendors.	1.20
10/15/10	Review Department of Justice website for schedules and statement of financial affairs forms and information.	0.80
10/15/10	Review cancelled checks for various bank statements.	1.60
10/15/10	Review and inventory debtor's records.	1.30
10/18/10	Summarize 2010 deposits for tax return and review miscellaneous deposits.	1.20
10/18/10	Review of accounting records.	0.80
10/18/10	Prepare correspondence to Merrill Lynch representative regarding access to records; appointments of Trustee and Wiss as financial consultants.	0.30
10/18/10	Telephone conference with G. Hutchinson, Trustee of pension plan.	0.30
10/18/10	Telephone conference with Merrill Lynch representative regarding access to statements.	0.20
10/18/10	Planning assignment with M. Kennedy, Wiss regarding review and index of records relating to L. Schwartz.	0.30
10/18/10	Review claims register and download a number of claims; review total amount of claims submitted.	1.70
10/18/10	Discuss Statement of Financial Affairs with A. Calascibetta, Wiss.	0.80
10/19/10	Review 2010 deposits.	2.20
10/19/10	Review of accounting records for amounts owed to creditors.	1.20
10/19/10	Meeting with A. Calascibetta and S. Prill, Wiss, R. Honig, Hellring and Trustee, E. Perkins, McElroy to discuss and prepare schedules.	1.60
10/20/10	Review files for details to 2010 deposits.	1.80
10/20/10	Review index of boxes prepared by staff; update index for additional boxes.	0.80
10/20/10	Discussed tax return, disbursements and other issues with A. Calascibetta, Wiss.	0.60
10/21/10	Review bank deposits; organize and review files from L. Schwartz office.	1.20
10/21/10	Review listing of Allied addresses for notice.	0.50
10/21/10	Correspondence with C. Domyslawski, Wiss, regarding power of attorney forms.	0.20
10/21/10	Discuss status with A. Calascibetta, Wiss.	0.40
10/21/10	Allied bank accounts - access; discussion with bank personnel; review online access; discussion with Trustee's representative regarding accounts.	1.80
10/21/10	Planning assignment with S. Prill and J. Gutarz, Wiss regarding inventory and removal of records from Debtor's facility.	0.30
10/22/10	Review of records; prepare correspondence regarding additional bank accounts.	1.20
10/22/10	Prepare and review correspondence regarding pension disbursement information for Trustee and counsel.	0.70
10/22/10	Review debtor records and prepare listing of addresses for debtor's employees.	0.80
10/22/10	Telephone conference with pension consultant, R. Rossi.	0.30
10/25/10	Review bank account activity for 2010 from various Bank of America accounts.	2.30
10/25/10	Discuss power of attorney and other matters with A. Calascibetta, Wiss.	0.30
10/25/10	Various discussions with J. Dutcher, Wiss regarding analysis of deposits for 2009.	0.40
10/25/10	Prepare correspondence for Valley National request for documents.	0.40
10/25/10	Research payroll records for addresses of Allied employees.	1.10
10/25/10	Review lease agreement between SIB and Allied Health Care; discuss lease with A. Calascibetta, Wiss; prepare correspondence to counsel.	0.40
10/25/10	Review of records from employee offices.	1.40
10/25/10	Discuss status of record retention with S. Prill, Wiss.	0.30
10/26/10	Review deposits made during 2010. Review accounting records; discussion with staff	1.70

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**SUMMARY OF HOURS
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DATE	DESCRIPTION	HOURS
10/26/10	Review payroll records for insurance audit.	1.10
10/26/10	Discussed payroll issues with A. Calascibetta, Wiss.	0.20
10/27/10	Correspondence with Paychex representative regarding 941 for 3rd quarter.	0.20
10/27/10	Review power of attorney forms; discuss status with A. Calascibetta, Wiss, prepare correspondence to Trustee regarding power of attorney.	0.30
10/27/10	Planning assignment with staff regarding inventory of boxes.	0.40
10/27/10	Reviewing bank deposits for January 2010; prepare deposit summary.	2.30
10/27/10	Meeting with payroll representative from Travelers, review of records; discussion regarding open items and preliminary audit results.	2.20
10/27/10	Review payroll ledgers, 941 form and prepare for payroll audit.	1.10
10/28/10	Review of debtor's accounting records.	0.70
10/28/10	Prepare and inventory debtor's records for storage.	2.20
10/28/10	Travel to and from Allied Healthcare offices.	0.80
10/29/10	Correspondence with A. Calascibetta, Wiss and Trustee regarding Bank of America email correspondence.	0.20
11/01/10	Review debtor's QuickBooks records for 2009.	0.70
11/01/10	Review transactions within Debtor's bank accounts.	1.80
11/01/10	Review index listing.	0.50
11/03/10	Review power of attorney forms.	0.70
11/04/10	Review corporate returns for corporate code information; discuss same with C. Domsylawski, Wiss.	0.60
11/04/10	Planning assignment discussion with A. Calascibetta, Wiss.	0.40
11/04/10	Review Power of Attorney forms.	0.30
11/04/10	Review index to boxes.	1.40
11/04/10	Review of correspondences from counsel.	0.60
11/04/10	Review of financial documents for 2010.	1.30
11/08/10	Review of financial documents, including cancelled checks to lenders; review deposit information.	2.30
11/08/10	Update index of records.	0.30
11/08/10	Discuss matter with A. Calascibetta, Wiss.	0.30
11/08/10	Discussions with staff regarding power of attorney forms; review forms.	0.40
11/08/10	Review payroll records and prepare correspondence to Travelers representative.	0.80
11/09/10	Review Debtor's QuickBooks program for 2009 and 2010; review sales, accounts receivable entries.	2.60
11/09/10	Review index of boxes for L. Schwartz.	0.20
11/09/10	Various telephone conferences with parties.	0.40
11/09/10	Review records; prepare outline of questions for deposition of L. Schwartz and documents to be reviewed.	1.80
11/10/10	Review financial records; QuickBooks files; correspondences with parties.	1.10
11/10/10	Telephone conference with Trustee, E. Perkins, regarding financial records.	0.30
11/11/10	Discussion with tax partner and A. Calascibetta, Wiss regarding tax return filings and potential to go back and amend returns.	0.40
11/11/10	Telephone conference with Trustee, E. Perkins, regarding meeting with insurance agent.	0.20
11/11/10	Review and update index of documents; discussion with staff regarding index.	2.80
11/11/10	Discussed tax matters with A. Calascibetta, Wiss.	0.10
11/11/10	Discussion with A. Calascibetta, Wiss, regarding financial records.	0.20
11/11/10	Review files for insurance and pension records.	0.80
11/12/10	Meeting at debtor's facility with vendor to remove copiers from facility.	1.00
11/15/10	Review and organize records at debtor's warehouse.	2.10

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**SUMMARY OF HOURS
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DATE	DESCRIPTION	HOURS
11/15/10	Review and amend index of boxes of records; discussion with staff to review debtor's boxes.	1.10
11/15/10	Review of financial records	0.80
11/15/10	Discussions with staff regarding tax returns.	0.30
11/15/10	Meeting with tax partner, M. Vasilescu, Wiss, and A. Calascibetta, Wiss, regarding tax returns.	0.70
11/16/10	Several conversations with staff regarding indexing of Debtor's records.	0.80
11/16/10	Index of financial records from L. Schwartz office.	1.30
11/16/10	Review files for payments to vendors.	1.20
11/16/10	Review Debtor's QuickBooks records.	1.30
11/16/10	Review executed power of attorney files.	0.20
11/16/10	Discussed financial records with A. Calascibetta, Wiss.	0.20
11/17/10	Review and prepare documents for meeting with counsel.	0.60
11/17/10	Prepare correspondence to insurance broker, regarding Trustee and Firm's retention.	0.20
11/17/10	Various discussions with A. Calascibetta, Wiss regarding meetings, planning assignment.	0.70
11/17/10	Telephone conference with bank representatives regarding production of bank statements and cancelled checks.	0.40
11/17/10	Telephone conference with T. Lesko, insurance broker regarding policies for C., Schwartz.	0.20
11/17/10	Meeting with Chapter 7 Trustee, E. Perkins and insurance broker regarding insurance policies for Allied and C. Schwartz.	1.00
11/17/10	Meeting with A. Calascibetta, Wiss to discuss meetings with parties.	0.50
11/17/10	Follow-up discussion with S. Max and A. Calascibetta, Wiss.	1.00
11/17/10	Meeting with Trustee, Trustee's Counsel, R. Honig and special investigator regarding various matters.	2.00
11/18/10	Discuss status of Schwartz and Allied with A. Calascibetta and S. Prill, Wiss.	0.30
11/18/10	Review and update index, review financial records.	0.60
11/18/10	Review of financial records.	0.80
11/18/10	Review correspondence from S. Max regarding review of records.	0.30
11/18/10	Prepare correspondence to parties demonstrating transfers between parties.	0.40
11/18/10	Review correspondence regarding Valley National Bank.	0.30
11/18/10	Meeting with A. Calascibetta, Wiss, to discuss various matters including checks, deposits and wire transfers to lenders	1.00
11/19/10	Review index of boxes prepared by staff.	0.70
11/19/10	Discuss status with A. Calascibetta, Wiss.	0.30
11/19/10	Telephone conference with Lincoln Financial Group representative regarding insurance policies.	0.30
11/19/10	Review debtor's QuickBook files - prepare schedules adjusting sales w/o C&C Financial deposits.	1.70
11/22/10	Review Debtor's QuickBooks program for 2006 and 2007 disbursements. Export same into excel and review.	2.30
11/22/10	Review Debtor's general ledger for 2006 and 2007 for sales, accounts receivable, and inventory details.	1.90
11/22/10	Review 2006 deposits and search for large non-sales deposits.	0.80
11/23/10	Discussions with A. Calascibetta, Wiss regarding status of matter.	0.30
11/23/10	Review of records; discussions with staff regarding cancelled checks, etc.	0.70
11/24/10	Review of records; discuss review of bank statements with staff.	2.50
11/24/10	Meeting at debtor's facility to clean out basement of debtor's facility.	3.50
11/29/10	Prepare workpapers outlining deposits and disbursements for staff.	0.70

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**SUMMARY OF HOURS
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DATE	DESCRIPTION	HOURS
11/29/10	Planning assignment with staff to discuss review of bank account information for Allied Health Care; follow-up discussions with staff regarding status.	0.60
11/29/10	Various discussions with A. Calascibetta, Wiss, regarding payroll, insurance, pension and financial review.	0.70
11/29/10	Review correspondence regarding subpoena for insurance records.	0.20
11/29/10	Telephone conference with Trustee, E. Perkins, McElroy Deutsch regarding payroll, pension issues.	0.30
11/29/10	Travel time to and from facility.	0.80
11/29/10	Review of accounting activity - C&C Financial.	1.10
11/29/10	Meeting at debtor's facility to remove boxes and subsequent clean out of facility; discuss auction process with appraiser; prepare boxes for storage.	2.30
11/30/10	Review email correspondences and prepare correspondence to Trustee, E. Perkins.	0.10
11/30/10	Correspondence with bank regarding record production and payment of copies.	0.30
11/30/10	Review pension activity.	0.40
11/30/10	Prepare correspondence to counsel regarding insurance policy information; discuss same with A. Calascibetta, Wiss.	0.20
11/30/10	Review workpapers prepared by staff regarding C&C Financial transactions.	1.40
11/30/10	Telephone conference with S. Lahr, McElroy Deutsch regarding pension issues.	0.20
11/30/10	Telephone conference with Trustee, E. Perkins, McElroy Deutch regarding pension, employee payroll.	0.20
11/30/10	Review status of bank accounts, pension, etc. with A. Calascibetta, Wiss.	0.40
11/30/10	Telephone conference with R. Rossi, IPA Northeast Consultants regarding pension plan preparation.	0.20
11/30/10	Discussion with staff regarding C&C Financial activity.	0.30
11/30/10	Discussion with staff regarding review of Bank of America accounts.	0.20
12/01/10	Review of records; prepare for meeting with S. Max, Trustee's private investigator.	1.80
12/01/10	Coordinate removal of boxes with warehouse facility.	0.20
12/01/10	Prepare correspondence regarding financial activity of C&C Financial.	0.70
12/01/10	Review of financial information with A. Calascibetta, Wiss.	0.80
12/01/10	Telephone conference with S. Max, Trustee's private investigator, regarding transactions.	0.30
12/01/10	Review bank account information for C& C Financial.	0.60
12/02/10	Review pension plan information.	0.80
12/02/10	Review subpoena to Lincoln Financial - insurance policies	0.70
12/02/10	Review Debtor's financial statement and tax returns; compare to QuickBook files.	2.80
12/02/10	Review Debtor's QuickBooks records.	1.60
12/02/10	Review substantive consolidation information.	0.70
12/03/10	Prepare summary of pension plan amounts; review various pension plan statements.	2.40
12/03/10	Review documents for C&C Financial; prepare schedules summarizing bank account activity.	2.30
12/03/10	Review debtor's QuickBooks files for revenue collections.	1.20
12/06/10	Review financial records from L. Schwartz office	1.90
12/06/10	Update indexes for Debtor's boxes.	0.90
12/06/10	Coordinate removal of boxes with staff.	1.30
12/06/10	Travel to facility - coordinate removal of boxes.	0.80
12/06/10	Discussions with A. Calascibetta, Wiss, regarding accounts receivable and other estate matters.	0.70
12/07/10	Review of Debtor's accounting records in preparation for meeting with creditors.	3.40

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DATE	DESCRIPTION	HOURS
12/07/10	Review open receivables for Allied.	0.70
12/07/10	Discussed tax issues with A. Calascibetta and C. Domyslawski, Wiss.	0.30
12/07/10	Discussed accounts receivable with S. Prill, Wiss.	0.30
12/07/10	Telephone conference with R. Honig, Wiss, regarding meeting with creditors.	0.30
12/07/10	Review debtor's Quick Books program; review leases provided by counsel.	1.40
12/08/10	Meeting with counsel and creditors.	2.00
12/08/10	Review files for meeting with creditors.	2.00
12/08/10	Travel time to and from meeting	0.80
12/08/10	Follow-up discussions with Trustee, Trustee's counsel and private investigator.	0.30
12/08/10	Review payroll records and discuss with A. Calascibetta, Wiss.	0.80
12/08/10	Review of financial records of debtor.	0.80
12/09/10	Review of financial records.	0.50
12/10/10	Internet research on former business associate of Allied.	1.10
12/10/10	Discuss status with A. Calascibetta, Wiss.	0.20
12/10/10	Review financial records of debtor including QuickBook files	1.40
12/10/10	Review C&C information.	1.30
12/13/10	Discussed financial statements of debtor with A. Calascibetta, Wiss.	0.30
12/13/10	Discussed accounting principles with W. Schauben, Wiss -- differences between audit and review; follow-up with A. Calascibetta, Wiss.	0.30
12/13/10	Review financial statements; review QuickBooks program of debtor.	1.60
12/13/10	Prepared payroll report for pension. Reviewed debtor's payroll records.	2.80
12/14/10	Review several email correspondences from counsel to Trustee.	0.70
12/14/10	Prepare outline for documents to be reviewed.	0.80
12/14/10	Discussed status with A. Calascibetta, Wiss.	0.40
12/14/10	Review of payroll information	0.90
12/14/10	Review of C&C information.	1.20
12/15/10	Review schedules prepared by staff regarding bank accounts.	2.40
12/15/10	Review minutes of meeting with creditors.	1.30
12/15/10	Review indexes of boxes.	1.10
12/15/10	Prepare payroll report; communications with Paychex representative.	1.20
12/15/10	Review email correspondences from counsel.	0.60
12/15/10	Telephone conference with J. Adler, Hellring, regarding meeting with creditors.	0.30
12/16/10	Travel time to and from facility.	0.80
12/16/10	Review payroll records for payments to employees.	1.20
12/16/10	Remove documents from Orange facility.	1.80
12/16/10	Prepare outline for documents to be requested from lenders.	1.40
12/16/10	Discuss minutes of meeting with A. Calascibetta, Wiss.	1.00
12/20/10	Review emails from counsel to Trustee.	0.40
12/20/10	Discussions with Paychex representative regarding processing payroll.	0.40
12/20/10	Review payroll schedules for employees. Discuss funding with S. Lahr, McElroy.	0.60
12/20/10	Review minutes of meeting with creditors.	1.60
12/20/10	Prepare outline for items to review from accountants; discuss with A. Calascibetta, Wiss.	2.80
12/20/10	Review debtor's financial statements and tax returns.	1.70
12/22/10	Review Debtor's financial records.	1.80
12/22/10	Email correspondences with counsel regarding minutes and request for information from lenders.	0.60
12/22/10	Review outline of loan information to request from lenders.	0.90
12/22/10	Discuss status with A. Calascibetta, Wiss.	0.80
12/22/10	Review minutes to meeting with creditors.	1.30
12/22/10	Review C&C Financial bank accounts for loans made to individual.	1.70

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DATE	DESCRIPTION	HOURS
12/23/10	Discuss various matters with A. Calascibetta, Wiss.	0.60
12/23/10	Review of debtor's bank account not included on financial statements.	1.80
12/23/10	Correspondence with Paychex representative regarding processing of payroll.	0.40
12/23/10	Telephone conference with S. Lahr, McElroy, regarding funding payroll account.	0.30
12/23/10	Review payroll schedule and records for processing of payroll.	0.80
12/23/10	Review debtor's general ledger information from QuickBooks program.	1.10
12/28/10	Telephone conference with pension brokerage account representative relating to request for account information.	0.10
12/28/10	Prepare census information for Form 5500.	2.40
12/28/10	Review payroll records for pension report.	0.90
12/28/10	Prepare account balances for Form 5500.	1.80
12/28/10	Research regarding prices for pension funds.	2.30
12/29/10	Conference with A. Calascibetta, Wiss, regarding open tax return matters.	0.30
12/29/10	Discussion with A. Calascibetta, Wiss, regarding pension report.	0.30
12/29/10	Prepare account history for Janus Pension account.	1.40
12/29/10	Review debtor's records for information on Vanguard and Merrill Lynch Pension Fund accounts.	1.20
01/03/11	Review C&C Financial documents.	0.80
01/03/11	Review accounting records of Allied - bank statements and cancelled checks. Review deposit information.	2.40
01/04/11	Discussions with A. Calascibetta, Wiss, regarding C&C Financial information and Donner Medical Marketing records.	0.80
01/04/11	Review correspondences from Trustee's counsel.	0.40
01/04/11	Review schedules for C&C Financial.	0.60
01/04/11	Review transactions for Allied bank account ending 5183; search for payments made payable to C&C Financial.	1.10
01/05/11	Review of accounting records, including general ledger information from QuickBooks program.	0.90
01/05/11	Discussion with A. Calascibetta, Wiss regarding pension issues.	0.30
01/05/11	Tax return discussion with A. Calascibetta and C. Domyslawski, Wiss.	0.20
01/06/11	Review of accounting files.	1.30
01/06/11	Telephone conference with Trustee, E. Perkins, and M. Einbinder and ARC regarding pension issues.	0.50
01/06/11	Review accounting files for information regarding formation of C&C Financial.	0.80
01/06/11	Review email correspondences by S. Max, special investigator to Trustee and Trustee's counsel.	0.40
01/06/11	Review listing of open subpoenas	0.60
01/07/11	Discussed bank records with A. Calascibetta, Wiss.	0.30
01/07/11	Review of bank records.	0.80
01/07/11	Review QuickBook records for sales and deposit information	0.70
01/07/11	Review cancelled checks for 5183 account. Review deposit information and compare to sales from QuickBooks file for 2009 and 2010.	1.80
01/10/11	Discuss name search listing for subpoena with A. Calascibetta, Wiss.	0.30
01/10/11	Review and update C&C Financial bank account analysis.	1.80
01/11/11	Review of accounting records - disbursements to parties.	0.50
01/11/11	Research selected transactions regarding C&C and Schwartz; trace amounts to various accounts; prepare correspondence regarding same.	1.60
01/11/11	Review subpoena to accounting firm.	0.40
01/11/11	Prepare schedule for additional search names for accounting subpoena.	2.20
01/11/11	Discussed personal bankruptcy of Schwartz with S. Prill, Wiss.	0.20
01/11/11	Research regarding filing Form 5500. Discussed status with F. Calabrese, Wiss.	0.30

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DATE	DESCRIPTION	HOURS
01/12/11	Telephone conference with A. Calascibetta, Wiss, S. Max, special investigator and E. Perkins, Trustee, McElroy regarding Friedman subpoena.	0.60
01/12/11	Review information for Form 5500 return; discuss status with F. Calabrese. Research debtor's records for missing account statements.	1.40
01/12/11	Amend C&C Financial bank account analysis.	2.10
01/12/11	Review of claims filed in both cases - search for similar claims.	1.70
01/13/11	Review C&C Financial information. Compare with debtor's accounting records.	1.30
01/13/11	Review index for accounting files.	0.60
01/13/11	Review cancelled checks for non-business payments.	2.30
01/13/11	Meeting with F. Calabrese and A. Calascibetta, Wiss, regarding pension plan filing.	0.30
01/13/11	Telephone conference with S. Lahr, McElroy Deutsch regarding Paychex, and C. Schwartz	0.10
01/13/11	Review correspondence from counsel regarding CD with America Bank.	0.10
01/13/11	Discussed C&C information with A. Calascibetta, Wiss.	0.60
01/14/11	Review pension information with F. Calabrese; discussion with E. Perkins regarding filing.	0.10
01/14/11	Review Allied records and prepare for meeting with E. Perkins and S. Max, special investigator.	1.40
01/14/11	Various discussions with A. Calascibetta, Wiss. regarding meeting with Trustee.	0.40
01/14/11	Meeting with A. Calascibetta, Wiss, E. Perkins, McElroy and S. Max, special investigator to review records and discuss status of matter.	2.50
01/14/11	Telephone conference with R. Honig, Hellring and Trustee, E. Perkins, McElroy regarding Schwartz schedules.	0.30
01/14/11	Discussion with A. Calascibetta, Wiss, regarding outline for meeting; review of tax returns for debtors.	0.60
01/17/11	Review of accounting records.	1.20
01/17/11	Review Donner tax returns for compensation to officers.	0.70
01/17/11	Pension correspondences regarding filing of Form 5500.	0.20
01/17/11	Review Donner invoices.	2.60
01/17/11	Review of Donner records relating to payroll; review disbursements, w-2's etc.; prepare correspondence regarding same.	2.30
01/18/11	Review of claims and Donner records - summarize sales invoices; attempt to trace serial numbers to selected claims.	2.90
01/18/11	Discuss Donner records with A. Calascibetta, Wiss.	0.40
01/18/11	Review and accumulate Donner Medical tax and payroll records; review payroll for payments to spouse.	1.80
01/18/11	Prepare correspondence regarding Donner tax and payroll records.	0.40
01/18/11	Prepare correspondence to counsel to Trustee regarding refund turnover.	0.10
01/18/11	Discuss refund turnover with A. Calascibetta, Wiss.	0.20
01/19/11	Telephone conference with R. Honig, Hellring, regarding refund turnover.	0.10
01/19/11	Correspondence with A. Calascibetta and D. Logan, Wiss regarding conference call with parties to discuss Friedman subpoena.	0.30
01/19/11	Discussion with A. Calascibetta, Wiss regarding Friedman subpoena.	0.20
01/19/11	Review and analysis of Donner payroll records.	1.40
01/19/11	Review sales invoices for Donner Medical Marketing.	0.90
01/19/11	Review bank records and tax records for Donner Medical Marketing.	1.10
01/20/11	Telephone conference with A. Calascibetta, and D. Logan, Wiss and J. Adler, Hellring regarding Friedman subpoena.	0.20
01/21/11	Discussions with A. Calascibetta, Wiss, regarding matter.	0.60

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DATE	DESCRIPTION	HOURS
01/21/11	Review and analysis of Donner Medical Marketing bank account information; tracing deposits and disbursements.	2.70
01/21/11	Review sales invoice analysis for Donner Medical Marketing.	1.60
01/21/11	Telephone conference with A. Calascibetta and D. Logan, Wiss and J. Adler, Hellring regarding email search for Friedman.	0.20
01/21/11	Follow-up conversation with A. Calascibetta and D. Logan, Wiss regarding Friedman email search.	0.40
01/21/11	Telephone conference with D. Logan and A. Calascibetta, Wiss, and counsel to Trustee and Friedman representatives regarding email research.	0.60
01/24/11	Review Donner invoices.	0.60
01/24/11	Review Allied claims.	1.70
01/24/11	Telephone conference with S. Lahr, McElroy, regarding Paychex issues.	0.20
01/24/11	Review Form 1 and Form 2 for 1099 transactions.	0.20
01/24/11	Donner bank account analysis.	1.30
01/24/11	Discussion with K. Blose regarding Donner invoices.	0.40
01/24/11	Discussion with D. Zicopolous, Wiss, regarding responsibilities of accountants in review.	0.30
01/24/11	Discuss Friedman subpoena with A. Calascibetta, Wiss.	0.30
01/24/11	Telephone conference with J. Adler regarding Friedman subpoena.	0.20
01/25/11	Discussion with A. Calascibetta, Wiss and D. Zicopolous, regarding accountant responsibilities.	0.40
01/25/11	Telephone conference with A. Calascibetta, Wiss, D. Zicopolous, Wiss, and J. Adler regarding Friedman records.	0.60
01/25/11	Review and analyze Donner sales invoices.	1.80
01/25/11	Review Donner bank account activity.	2.20
01/25/11	Review 2010 transactions for 1099 reporting.	0.30
01/25/11	Discussion with F. Calabrese, Wiss regarding pension issue.	0.10
01/25/11	Conference with D. Zicopolous, Wiss, regarding reviews prepared by Friedman.	0.20
01/25/11	Discussion with A. Calascibetta, Wiss, regarding reviews prepared by Friedman.	0.20
01/25/11	Discussion with C. Domyslawski, Wiss, and A. Calascibetta, Wiss, regarding Schwartz refund.	0.50
01/26/11	Review sales schedule prepared by staff.	0.80
01/26/11	Telephone conference with E. Perkins, McElroy regarding review of records.	0.20
01/26/11	Review Donner transactions.	2.10
01/26/11	Review disbursements from Allied accounts for potential payments made on behalf of Schwartz or Schwartz related parties.	2.90
01/27/11	Telephone conference with K. Blose regarding documents to be scanned and reviewed.	0.30
01/27/11	Various discussions with A. Calascibetta, Wiss regarding Schwartz correspondence.	0.70
01/27/11	Prepare correspondence regarding potential monies used for Schwartz benefit.	1.30
01/27/11	Review of personal bank account information for C. Schwartz including disbursements.	2.40
01/27/11	Review bank accounts of Allied for use of cash.	2.70
01/28/11	Correspondence with creditor regarding W9 form.	0.10
01/28/11	Discussion with C. Domyslawski, Wiss, regarding Schwartz refund.	0.10
01/28/11	Review Donner tax returns 2006 through 2008.	0.80
01/28/11	Review correspondence from counsel; prepare outline for fraud by debtor; discuss status with A. Calascibetta, Wiss.	1.20
01/28/11	Review Donner bank account information.	1.30
01/28/11	Review of Allied claims.	1.40

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DATE	DESCRIPTION	HOURS
01/28/11	Review records and prepare 1099's for 2010.	0.40
01/31/11	Telephone conference with S. Lahr, McElroy, regarding Paychex issues.	0.20
01/31/11	Review various claims for Donner serial numbers and Donner invoices.	0.80
01/31/11	Review correspondences from J. Adler, Hellring, regarding SIB and McConnell files.	0.20
01/31/11	Review Vantage claim and prepare notes on flow of transaction.	1.80
01/31/11	Prepare spreadsheet for C&C Financial invoices.	1.30
01/31/11	Planning discussion with J. Drapala, Wiss, regarding C&C Financial invoices.	0.20
02/01/11	Review Amsource; review history of entity; research Allied claims register.	0.90
02/01/11	Review American Bank claims.	1.80
02/01/11	Review Sun National Bank claims.	1.90
02/01/11	Trace monies from Sun and American claims to Donner bank records.	0.40
02/02/11	Planning assignments with staff; prepare correspondences.	1.30
02/02/11	Review information for C&C Financial.	1.40
02/02/11	Telephone conference with ARC and J. Adler, Hellring, regarding Donner and Sun documents.	0.60
02/03/11	Review of Allied bank transactions during 2010.	1.20
02/03/11	Review C&C Financial information.	1.00
02/04/11	Review of bank account records.	1.60
02/04/11	Telephone conference with M. Moloshok regarding Sun National Bank and substantive consolidation.	0.20
02/05/11	Review Donner files.	0.60
02/07/11	Review correspondences from counsel.	0.60
02/07/11	Discuss status with A. Calascibetta, Wiss.	0.70
02/07/11	Review claims and trace activity to Allied / Donner records.	1.80
02/07/11	Review of transactions between parties - Allied Health Care, Donner and C&C Financial, Inc.	2.90
02/08/11	Continued review of transactions between parties - Allied, Donner and C&C Financial.	2.30
02/08/11	Review and update Donner Medical disbursements.	0.60
02/08/11	Telephone conference with J. Adler, Hellring and A. Calascibetta, Wiss.	0.30
02/08/11	Discuss status with A. Calascibetta, Wiss.	0.40
02/09/11	Review of Sun National Bank documents.	0.80
02/09/11	Discussed Donner schedule with A. Calascibetta, Wiss.	0.30
02/09/11	Prepare schedules for Donner account activity --- review deposits and disbursements.	1.80
02/09/11	Review email correspondences from Trustee's counsel and discuss with A. Calascibetta, Wiss.	0.30
02/10/11	Review of Allied transactions; trace to Debtor's books and records.	1.30
02/11/11	Review of financial transactions; review debtor's QuickBooks records for payment information to creditors; trace same to cancelled checks.	2.60
02/14/11	Review and summarize Donner Medical transactions.	1.60
02/15/11	Trace flow of funds between Donner and C&C Financial.	1.60
02/15/11	Review Donner Medical Money Market account activity.	1.70
02/15/11	Review C&C Financial bank account activity.	1.40
02/15/11	Update Donner sales invoices schedule.	1.10
02/16/11	Review of Donner and C&C financial records	2.40
02/16/11	Trace flow of funds between Donner and C&C Financial.	1.70
02/16/11	Review claims for Allied Health Care.	2.30
02/17/11	Review bank account activity for Allied - account not listed on debtor's books and records.	2.20

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DATE	DESCRIPTION	HOURS
02/17/11	Trace Donner and C&C transactions; update schedules summarizing activity.	2.70
02/18/11	Review account activity for Allied 2527 account.	1.20
02/18/11	Review documents received by Friedman.	1.70
02/18/11	Review of Sun National documents.	1.40
02/18/11	Review of claims.	0.80
02/18/11	Trace activity between Donner Medical Marketing and C&C Financial.	1.40
02/21/11	Review bank account activity for Allied; review of cancelled checks.	1.80
02/21/11	Trace transactions to QuickBook files for allocation of expenses.	1.60
02/21/11	Review flow of funds between Donner and C&C Financial.	2.80
02/21/11	Discussed Donner and C&C Financial relationship with A. Calascibetta, Wiss.	0.40
02/22/11	Review Sun National Bank documents.	1.40
02/22/11	Review schedules prepared by staff regarding cash account activity for Allied Health Care.	2.30
02/22/11	Trace disbursements to QuickBook files for allocation of expenses.	1.80
02/23/11	Discuss Sun National Bank claim with A. Calascibetta, Wiss.	0.30
02/23/11	Review of bank documents and debtor's financial records.	2.90
02/23/11	Meeting with S. Max regarding Donner documents and flow of money between parties.	1.20
02/24/11	Review of bank transactions; prepare chart summarizing relationship between Donner and C&C Financial.	2.70
02/24/11	Review of files received from Friedman	1.60
02/24/11	Review of Sun National Documents.	2.80
02/25/11	Review claims between Allied and Schwartz - search for claims filed in both cases	2.60
02/25/11	Review Sun National Documents	2.20
02/25/11	Prepare correspondences regarding insolvency of Schwartz	2.40
02/28/11	Planning discussions with staff regarding Allied bank account (2527)	0.70
02/28/11	Sun National Bank document review.	2.80
02/28/11	Review claims for both cases. Download claims off Pacer system.	2.40
02/28/11	Download claims from PACER court system.	1.10
03/01/11	Review of Sun National documents.	1.60
03/01/11	Discussions with A. Calascibetta, Wiss, regarding status and meeting with counsel and Trustee.	0.40
03/01/11	Prepare documents for meeting	2.00
03/01/11	Meeting with A. Calascibetta, Wiss, Trustee, E. Perkins, McElroy and S. Max to discuss flow of funds, transactions, claims, various estate matters.	3.50
03/02/11	Review debtor's bank account information	1.60
03/02/11	Review Donner Medical bank records.	1.50
03/02/11	Review Sun National Bank document production.	1.10
03/02/11	Prepare correspondence to counsel.	0.30
03/03/11	Prepare correspondence to Trustee's counsel regarding claims.	0.60
03/03/11	Review Sun National Bank production of documents.	2.40
03/03/11	Review productions of cancelled checks from Bank of America.	2.10
03/03/11	Discuss status with A. Calascibetta, Wiss.	0.40
03/04/11	Discussed Donner documents with A. Calascibetta, Wiss.	0.40
03/04/11	Prepare schedules summarizing Donner bank account activity.	1.30
03/04/11	Review of Sun National Bank document production.	0.80
03/04/11	Prepare correspondence regarding Sun National Bank.	0.40
03/04/11	Review C&C Financial bank account records.	2.40
03/04/11	Planning assignment - Prepare documents for staff regarding bank account analysis; follow-up and discussions with staff regarding disbursements.	1.00

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DATE	DESCRIPTION	HOURS
03/07/11	Review of bank account schedules prepared by staff relating to Allied Health Care.	1.70
03/07/11	Review disbursements with Debtor's QuickBook files to verify accuracy of checks and determine allocation of expense.	2.90
03/07/11	Review Sun National Bank documents.	0.80
03/08/11	Review of Sun National Bank documents.	1.40
03/08/11	Review of documents from Friedman.	0.90
03/08/11	Review schedules prepared by staff regarding bank account activity.	1.60
03/09/11	Review C&C receipts and disbursements.	1.20
03/09/11	Review Donner Medical Marketing activity; summarize payments.	2.30
03/09/11	Trace flow of funds from Donner to C&C Financial.	1.30
03/10/11	Review and summarize Donner Medical money market account activity.	1.60
03/10/11	Review tax returns for Donner Medical Marketing.	0.80
03/10/11	Prepare schedules summarizing personal activity of Donner.	1.90
03/10/11	Trace funds from Donner to C&C Financial.	1.20
03/14/11	Review Allied Health Care bank account activity.	0.80
03/14/11	Verify disbursements to debtor's QuickBooks records.	1.30
03/14/11	Trace deposit activity for Allied from C&C Financial.	1.70
03/15/11	Review Friedman production of documents.	1.10
03/15/11	Review documents received from Sun National Bank; trace activity to debtor's books and records.	2.30
03/15/11	Trace disbursement activity for Donner Medical Marketing.	2.80
03/16/11	Review of bank account records for Donner Medical.	3.70
03/16/11	Discuss status with A. Calascibetta, Wiss.	0.30
03/16/11	Prepare records for meeting with FBI.	2.50
03/16/11	Meeting with FBI agents - review of bank account records.	1.00
03/17/11	Paychex - W2 issue.	0.20
03/17/11	Trace activity of Donner Medical Marketing to C&C Financial to Allied Health Care.	2.90
03/17/11	Review Allied Health Care disbursements.	2.60
03/17/11	Review Schwartz bank account records.	1.30
03/18/11	Review production of Sun National; trace activity to Debtor's QuickBooks program.	1.70
03/18/11	Review personal bank account information of C. Schwartz.	1.80
03/18/11	Review Donner Medical Marketing cash account activity.	2.30
03/21/11	Review Sun National Bank production of documents. Review payments made to Allied's books and records; review history of Cash Flow Lease.	2.30
03/21/11	Summarize Donner Medical Marketing activity.	2.60
03/21/11	Trace activity of Donner to C&C Financial to Allied Health Care.	1.90
03/22/11	Review of Donner personal bank account activity.	1.30
03/22/11	Summarize Donner Medical checking account activity.	2.70
03/22/11	Review sales invoices of Donner Medical Marketing.	2.30
03/23/11	Discussed Donner schedules with A. Calascibetta, Wiss.	0.60
03/23/11	Review Sun National Bank documents.	1.40
03/23/11	Review Allied bank account statements; review and summarize disbursements.	2.70
03/23/11	Prepare analysis summarizing activity for Donner Medical Marketing.	2.80
03/24/11	Sun National Bank document review.	1.80
03/24/11	Review cash account activity of Donner; trace disbursements to C&C Financial.	2.30
03/25/11	Review and summarize Donner Medical Marketing sales invoices; trace to C&C Financial records.	1.70
03/25/11	Review and summarize cash account activity for Donner Medical Marketing.	1.90

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DATE	DESCRIPTION	HOURS
03/25/11	Review status of Donner activity with A. Calascibetta, Wiss.	0.40
03/28/11	Review tax returns records for Donner Medical Marketing.	1.80
03/28/11	Review cash account activity for Donner Medical Marketing.	2.40
03/28/11	Discuss status with A. Calascibetta, Wiss relating to Donner.	0.60
03/29/11	Review draft of complaint against Sun National Bank	0.60
03/29/11	Summarize cash activity for Donner Medical Marketing.	2.70
03/29/11	Review Donner sales invoices.	1.30
03/29/11	Trace flow of funds from lender to Donner to C&C Financial.	1.60
03/30/11	Review information provided by counsel regarding former business associate of Debtor - William Cameron.	0.50
03/30/11	Discuss Donner status with A. Calascibetta, Wiss.	0.30
03/30/11	Summarize money market account activity for Donner Medical Marketing.	2.70
03/30/11	Trace disbursements from Donner Medical Marketing to C&C Financial.	1.10
03/31/11	Summarize bank account records for Donner Medical Marketing.	1.70
04/01/11	Summarize activity in Donner Medical Marketing.	1.40
04/01/11	Trace deposits to claimant.	1.80
04/01/11	Trace disbursements to C&C Financial.	0.80
04/01/11	Trace Donner deposits to claimant.	2.70
04/01/11	Trace disbursements to C&C Financial.	1.50
04/04/11	Summarize Donner money market and checking account activity.	1.80
04/04/11	Prepare correspondence regarding Kathi Donner account activity.	0.40
04/04/11	Review of Donner Medical and Bruce and Kathi Donner records received from Union Center National Bank.	0.40
04/04/11	Review and discuss Form 1 and Form 2 information for Charles Schwartz matter with A. Calascibetta, Wiss.	0.30
04/04/11	Correspondence with S. Lahr, McElroy regarding Form 1 and Form 2 information for tax return preparation.	0.20
04/05/11	Review and update bank account schedules prepared by staff.	2.40
04/05/11	Trace disbursements to debtor's accounting program to verify payee and determine allocation of expense.	2.70
04/05/11	Discuss status with A. Calascibetta, Wiss.	0.50
04/05/11	Conference call with J. Adler, Hellring Lindeman and A. Calascibetta, Wiss regarding status of case, Donner schedules.	0.40
04/06/11	Review and prepare documents for meeting with S. Max, special investigator.	1.00
04/06/11	Review correspondence from J. Adler, Hellring; research tax id numbers for counsel; correspondence with tax department regarding same.	0.30
04/06/11	Meeting with S. Max, special investigator, to review disbursements of Allied.	3.50
04/08/11	Review Form 1 and Form 2 information for C. Schwartz; prepare correspondence regarding same.	0.40
04/08/11	Review Friedman and Donner records; prepare correspondence to J. Adler, mcelroy regarding Donner activity.	2.90
04/08/11	Prepare correspondence to J. Adler, Hellring, regarding Donner account activity.	0.40
04/08/11	Review Donner records.	1.30
04/08/11	Review production of records from debtor's accountant.	1.20
04/11/11	Discuss status with A. Calascibetta, Wiss.	0.20
04/11/11	Review email correspondence regarding sale of Main Street property.	0.30
04/11/11	Review Bruce Donner, Kathi Donner and Donner Medical Marketing Bank accounts.	1.40
04/11/11	Review Sun National Bank information.	2.20
04/11/11	Prepare correspondence to S. Max, special investigator regarding Sun National Bank.	0.20

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DATE	DESCRIPTION	HOURS
04/11/11	Tax return extension preparation.	0.10
04/12/11	Review of Sun National documents in preparation of meeting with Trustee, his counsel and bank representatives.	1.80
04/12/11	Meeting with Trustee, Trustee's counsel and A. Calascibetta, prior to and subsequent to meeting with Sun National Bank.	1.30
04/12/11	Meeting with Trustee, Trustee counsel and members of Sun National Bank.	1.40
04/12/11	Travel time to and from meeting with Sun National Bank.	2.00
04/13/11	Discuss plea and potential meeting status with A. Calascibetta, Wiss.	0.30
04/13/11	Review press release regarding Schwartz plea.	0.30
04/13/11	Review docket for tax return extension information; discussion with K. Blose, Wiss, regarding extension.	0.30
04/13/11	Discuss status with A. Calascibetta, Wiss.	0.30
04/13/11	Prepare correspondence to Bank of American representative regarding request for documents.	0.40
04/13/11	Prepare documents for meeting with S. Max, special investigator.	1.30
04/13/11	Meeting with S. Max, Speical Consultant and A. Calascibetta, Wiss - review of bank account records.	2.00
04/14/11	Analyze K. Donner bank accounts.	1.70
04/14/11	Review debtors files for tax returns for Charles and Laurie Schwartz.	0.70
04/14/11	Prepare distribution calculation including different effects of Sun National Bank claim.	1.60
04/14/11	Review tax extension for C. Schwartz.	0.10
04/15/11	Review documents received from State Street Financial.	0.30
04/15/11	Review documents received from Friedman.	0.60
04/15/11	Telephone conference with A. Calascibetta, Wiss, regarding tax returns for L. Schwartz.	0.10
04/15/11	Telephone conference with A. Calascibetta, Wiss regarding potential distribution calculations.	0.20
04/15/11	Amend schedules regarding distribution to unsecured creditors.	0.80
04/15/11	Prepare notes for meeting with counsel and Trustee - outline for possible meeting with C. Schwartz.	1.30
04/15/11	Review debtor's records for tax returns for L. Schwartz.	1.10
04/15/11	Prepare correspondence to attorney for L. Schwartz regarding tax returns.	0.20
04/18/11	Review Bruce and Kathi Donner account information.	1.40
04/18/11	Prepare listing of questions for possible meeting with Debtor, C. Schwartz.	1.80
04/18/11	Discussion with A. Calascibetta, Wiss. regarding meeting with counsel and Trustee (outline for Schwartz).	0.40
04/19/11	Meeting with Trustee, Trustee's counsel and S. Max, special investigator to review documents.	2.50
04/19/11	Travel to and from meeting with attorneys and Trustee at Trustee's counsel's office.	1.00
04/19/11	Review of documents, prepare for meeting; prepare outline of questions for C. Schwartz.	2.00
04/20/11	Review CD provided by debtor's accountants	1.10
04/20/11	Review Sun National Bank claim.	1.40
04/20/11	Review production of documents by Sun.	1.90
04/20/11	Review of debtor's QuickBooks program for allocation of expenses.	1.10
04/21/11	Discuss status with A. Calascibetta, Wiss.	0.30
04/21/11	Prepare and modify schedule relating to potential distribution to creditor.	0.80
04/22/11	Analysis of Donner records; review notes for upcoming 341 hearing.	1.30
04/25/11	Review of records relating to Donner Medical Marketing.	1.70

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DATE	DESCRIPTION	HOURS
04/25/11	Prepare listing of questions for 341 hearing.	2.20
04/25/11	Review Debtor's QuickBooks programs and disbursements for additional questions for hearing.	1.60
04/25/11	Discuss former business associate of Debtor with S. Prill, Wiss.	0.20
04/26/11	Review and amend questions for 341 Hearing; review debtor's quickbooks program.	1.70
04/26/11	Review questions prepared by A. Calascibetta, Wiss, regarding questions for 341 hearing with C. Schwartz.	0.40
04/26/11	Review debtor's bank account records.	1.30
04/26/11	Review debtor's files for payments made to supplier.	0.80
04/26/11	Discussion with A. Calascibetta, Wiss regarding payments to Donner, general ledger questions.	0.30
04/26/11	Review debtor's documents and prepare correspondence for counsel.	1.90
04/26/11	Discussions with A. Calascibetta, Wiss, regarding upcoming 341 meeting with C. Schwartz.	0.70
04/27/11	Review various Donner bank and money market accounts.	1.80
04/27/11	Prepare correspondence for 341 hearing for C. Schwartz.	1.20
04/28/11	Telephone conference with J. Adler, Hellring and C. Domyslawski, Wiss regarding bulk sale process for sale of debtor's facility.	0.20
04/28/11	Telephone with C. Domyslawski and A. Calascibetta, Wiss, regarding sale of property.	0.20
04/28/11	Review bulk sales issue with C. Domyslawski, Wiss.	0.40
04/29/11	Review and trace disbursements for tax return preparation.	1.80
04/29/11	Review correspondences.	0.30
04/29/11	Review Donner and C&C financial accounts.	1.40
04/29/11	Prepare correspondence to counsel regarding personal disbursements of debtor - payments to cash or family members.	0.50
05/02/11	Review disbursement spreadsheets prepared by staff.	2.60
05/02/11	Review QuickBooks files of debtor - review general ledger activity for 2007 and 2009. Export same to excel and review sales activity and deposits for each year.	2.90
05/02/11	Discussion with A. Calascibetta, Wiss, about amending tax returns for 2007 and 2009.	0.30
05/03/11	Review staff schedules regarding deposits and disbursements.	2.80
05/03/11	Trace expenses to Debtor's QuickBooks program for proper allocation of expense.	2.20
05/03/11	Review Schwartz personal expenses from disbursements of Allied.	1.30
05/04/11	Review K. Donner cash account activity, including disbursements.	1.80
05/04/11	Research vendors associated with Donner disbursements.	1.30
05/04/11	Review Donner Medical Marketing accounts.	1.60
05/04/11	Prepare tax information for C. Domyslawski, Wiss.	0.30
05/04/11	Discussed flow of funds with Donner with A. Calascibetta, Wiss.	0.50
05/04/11	Discussed amending tax returns with A. Calascibetta and C. Domyslawski, Wiss.	0.20
05/05/11	Review certification for Donner.	1.60
05/05/11	Review Donner and C&C Financial Reconciliation for certification.	2.40
05/05/11	Review QuickBook files for allocation of 2007 expenses.	1.30
05/05/11	Review and trace amounts to original tax returns.	0.80
05/05/11	Discussed certification with A. Calascibetta, Wiss.	0.50
05/06/11	Review and amend Donner certification.	2.60
05/06/11	Discuss Donner certification with A. Calascibetta, Wiss.	0.70
05/06/11	Review and amend exhibits for Donner certification.	2.90
05/09/11	Review production of documents by accountant.	1.10

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DATE	DESCRIPTION	HOURS
05/09/11	Review Allied bank statements and schedules prepared by staff.	1.70
05/09/11	Review Donner records for certification.	2.30
05/10/11	Review Donner certification and review of exhibits.	1.60
05/10/11	Review Sun National Bank claim.	0.70
05/10/11	Planning assignment with S. Prill regarding review of Sun Bank Claim.	0.40
05/10/11	Review debtor's QuickBooks files for payments to Sun Bank / Cash Flow Lease.	1.60
05/10/11	Review Sugar Mountain Farm bank account information for return.	0.90
05/10/11	Planning assignment with S. Kennon, Wiss regarding analysis of accounts.	0.30
05/11/11	Review of disbursements for 2009 tax return.	1.10
05/11/11	Review Donner certification; discuss same with A. Calascibetta, Wiss.	0.80
05/11/11	Review of documents and prepare for meeting with Sun Bank.	0.80
05/11/11	Meeting with Trustee, Trustee council and representatives from Sun Bank.	2.60
05/11/11	Travel time to and from meeting at Trustee's counsel's office.	1.00
05/12/11	Review download 2010 general ledger from quickbooks; discuss same with S. Prill, Wiss.	0.70
05/12/11	Discussion with A. Calascibetta, Wiss regarding meeting with Sun Bank	0.20
05/12/11	Review of tax returns and accountant documents.	2.30
05/12/11	Review and amend schedules summarizing disbursements to vendors.	2.70
05/12/11	Review Debtor's records for allocation of expenses.	1.60
05/17/11	Review of Donner records and various exhibits.	1.60
05/17/11	Review of Debtor's bank records.	1.10
05/17/11	Planning assignment with staff regarding bank records.	0.30
05/17/11	Telephone conference with J. Adler, Hellring regarding Donner	0.20
05/17/11	Discuss status with A. Calascibetta, Wiss.	0.40
05/17/11	Review Debtor's Quickbooks program for allocation of expenses.	2.40
05/18/11	Discussions with A. Calascibetta, Wiss regarding vendor / broker.	0.40
05/18/11	Review debtor's records for payments to vendor.	1.60
05/18/11	Prepare chart summarizing payments made to particular vendor / broker.	2.30
05/18/11	Trace disbursements to debtor's QuickBooks program; allocate expenses	1.80
05/19/11	Review records supplied by vendor / broker.	1.90
05/19/11	Amend chart summarizing payments made to vendor / broker.	1.60
05/19/11	Discussions with A. Calascibetta and C. Domyslawski, Wiss, regarding amending 2007 tax returns.	0.60
05/19/11	Review tax returns of debtor prepared by accountant; review Debtor's QuickBooks program.	1.30
05/20/11	Review of debtor accounting program for allocation of expenses.	2.80
05/20/11	Review deposit information from bank accounts; review deposits from C&C Financial.	1.30
05/20/11	Review spreadsheets prepared by staff summarizing wire transfers and disbursements.	1.60
05/23/11	Review of Bank of America records for bank account not listed on debtor's books and records.	2.80
05/23/11	Allocation of disbursements for transactions not listed with Debtor's QuickBooks program.	2.90
05/23/11	Discuss status with A. Calascibetta, Wiss.	0.40
05/23/11	Review general ledger activity of debtor for 2007 for tax return.	1.30
05/24/11	Review of debtor's files.	1.40
05/24/11	Review broker payment information.	1.70
05/24/11	Review general ledger details for 2007 for tax return preparation.	2.30
05/24/11	Review debtor's bank records.	0.40
05/25/11	Review Sugar Mountain Farms schedule prepared by staff.	1.30

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DATE	DESCRIPTION	HOURS
05/25/11	Review and summarize 2010 transactions of Debtor.	2.20
05/25/11	Review of debtor's accounting records.	1.80
05/25/11	Review of debtor's records.	1.20
05/26/11	Reconcile preliminary estimate of fraud to operations, commissions, etc.	1.60
05/26/11	Review payments and relation between debtor, vendor and broker.	0.80
05/26/11	Discuss status with A. Calascibetta, Wiss, and telephone conference with Trustee.	0.70
05/26/11	Review 2007 and 2009 Quickbook files.	1.90
06/01/11	Meeting with A. Calascibetta, C. Domyslowski and E. Townsend, Wiss to review amended tax return status for 2007.	1.00
06/01/11	Review 2007 disbursements and review debtor's quickbooks allocations.	1.20
06/01/11	Prepare charts for payments to Z. Zyga from State Street Financial.	1.80
06/02/11	Planning assignment with S. Prill, Wiss, regarding 2007 wire transfers.	0.20
06/02/11	Meeting with parties to discuss amended tax return for 2007.	0.80
06/02/11	Review State Street activity with A. Calascibetta, Wiss.	0.30
06/02/11	Review bank account disbursements and wire transfers for 2007.	1.60
06/02/11	Review Debtor's QuickBooks program for allocation of 2007 expenses.	2.90
06/03/11	Review quickbooks files for 2007 allocation of expenses	2.30
06/03/11	Review 2007 wire transfers for payments to lenders	1.90
06/03/11	Review quickbooks files for 2009 allocation of expenses.	1.80
06/03/11	Review Intelysis information; review memo prepared by S. Prill, Wiss.	0.80
06/06/11	Allocate wire transfers and disbursements based on debtor's QuickBooks program.	2.70
06/06/11	Allocation of 2007 payments from bank account not included on debtor's financial statements.	2.10
06/07/11	Prepare allocation of 2007 transactions.	2.50
06/08/11	Review 2007 transactions with C. Domyslowski, Wiss and discuss appropriate tax treatment for them.	0.40
06/08/11	Review wire transfers for 2007 amended return.	0.80
06/08/11	Review Debtor's QuickBooks files for allocation of expenses for 2007 amended tax return.	2.70
06/08/11	Review original 2007 tax return.	0.40
06/08/11	Review deposit information / C&C Financial deposits.	1.20
06/14/11	Review memo prepared by S. Prill, Wiss, regarding State Street and Z. Zyga.	1.10
06/14/11	Review deposit information - segregate between C&C Financial and regular revenue.	1.70
06/14/11	Review debtor's quickbooks records for allocations of expenses.	1.80
06/14/11	Review wire transfers for 2007 prepared by staff.	1.80
06/14/11	Meeting with A. Calascibetta, C. Domyslowski and E. Townsend, Wiss to discuss amended 2007 tax return	1.10
06/15/11	Allocate 2007 transactions for amended tax return.	2.90
06/15/11	Review amounts for 2007 amended tax return; review Debtor's quickbooks records.	2.80
06/16/11	Review debtor's QuickBooks program to verify payee and allocation of expenses.	2.70
06/16/11	Review personal expenses of Schwartz paid by Allied.	2.30
06/16/11	Review bank statements with schedules prepared by staff and make corrections.	2.40
06/17/11	Review allocation of expenses for amended 2007 return.	2.80
06/17/11	Review bank statements and cancelled checks.	1.30
06/17/11	Review deposits and wire transfer details.	0.90
06/17/11	Meeting with C. Domyslowski and A. Calascibetta, Wiss to discuss tax return.	1.60

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DATE	DESCRIPTION	HOURS
06/20/11	Allocation of expenses from Debtor's program.	1.90
06/20/11	Review revenues and deposit information from C&C Financial.	0.80
06/20/11	Review Schwartz's personal records for possible loans to company.	0.80
06/20/11	Review and segregation of personal expenses of Schwartz.	1.60
06/20/11	Conference with parties (Townsend, Domsylawski and Calascibetta, Wiss) regarding 2007 tax return.	1.40
06/21/11	Review Quickbooks allocations for revenues and expenses for 2009.	2.80
06/21/11	Discuss tax status with A. Calascibetta, Wiss.	0.80
06/21/11	Review bank account activity for 2009	1.60
06/21/11	Review bank account activity for 2007.	0.40
06/21/11	Telephone conference with Trustee, E. Perkins regarding 2007 amended tax return.	0.20
06/21/11	Discuss amended tax return with parties.	0.70
06/21/11	Review 2007 amended tax return.	0.80
06/22/11	Review Sugar Mountain activity for 2007.	0.80
06/22/11	Review 2009 financial activity, including bank account not included on debtor's financial statements.	2.40
06/22/11	Review tax return; discuss with A. Calascibetta and C. Domyslawski, Wiss.	2.30
06/23/11	Review emails concerning broker, William Cameron.	1.70
06/23/11	Correspondences with S. Prill, Wiss regarding sending information to counsel.	0.40
06/23/11	Prepare correspondence to J. Adler, Hellring regarding Cameron information.	0.50
06/23/11	Review deposit and check disbursement activity for 2009.	2.80
06/23/11	Review deposit activity for non-balance sheet account. Trace deposits to disbursements of Allied.	1.60
06/24/11	Review Debtor's records for allocation of expenses and verification of payee information; segregate personal expenses of Schwartz.	2.80
06/27/11	Review emails from Intelysis CD	0.80
06/27/11	Review and prepare correspondence regarding email correspondence between brokers and debtor.	0.40
06/27/11	Review 2009 records for debtor; review cancelled checks; update schedule for disbursements and wire transfers.	2.30
06/27/11	Review debtor's QuickBooks records for allocation of wire transfers and disbursements.	2.70
06/28/11	Review 2009 activity for Allied; review disbursements to cancelled checks; update schedules; review deposit details; review Schwartz accounts for loans to company.	2.30
06/28/11	Review horse farm records for 2007	2.80
06/28/11	Meeting with parties to discuss personal return for 2007.	1.00
06/29/11	Review Debtor's accounting program for allocation of disbursements; segregate personal expenses of principal.	1.80
06/29/11	Review wire transfers of bank account not included in debtor's accounting package. Allocate wire transfers for deductible expenses.	2.70
06/29/11	Discuss status with A. Calascibetta, Wiss.	0.30
06/29/11	Review accounting records for Sugar Mountain.	1.90
06/30/11	Review and summarize wire transfers for 2009 bank activity.	1.40
06/30/11	Amend schedules for deposits and disbursements.	1.60
06/30/11	Review debtor's records for allocation of expenses.	0.70
06/30/11	Review books and records of horse farm for 2007.	2.90
07/05/11	Review Sugar Mountain information for Schwartz personal return.	1.60
07/05/11	Review 2009 spreadsheets prepared by staff; prepare corrections.	2.20
07/05/11	Review 2009 expenses to Debtor's QuickBooks program for allocation purposes.	2.70

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DATE	DESCRIPTION	HOURS
07/06/11	Review of Sugar Mountain information for 2007 return. Prepare schedule and review differences. Compare to bank statements.	2.70
07/06/11	Correspondence with A. Calascibetta, Wiss regarding Sugar Mountain information.	0.70
07/06/11	Review of debtor files.	0.60
07/06/11	Allocation of expenses for tax return preparation.	1.30
07/07/11	Discussion with staff regarding leasing entities.	0.70
07/07/11	Review of debtor files for possible brokers for counsel	1.20
07/07/11	Review Intelysis information.	1.30
07/07/11	Review disbursements for tax return preparation.	2.40
07/07/11	Allocation of expenses for tax return preparation.	1.90
07/08/11	Review Debtor's QuickBooks files for allocation of expenses.	2.70
07/08/11	Discussed status with A. Calascibetta, Wiss.	0.50
07/08/11	Review of schedules prepared by staff summarizing financial activity of Debtor. Review personal account of Schwartz.	2.30
07/11/11	Review of financial records.	0.60
07/11/11	Conference call with counsel and J. Ottainao, Wiss, regarding leasing company expert.	0.30
07/11/11	Discuss status with J. Ottaino, Wiss regarding need for expert.	0.30
07/11/11	Review of Debtor's records regarding allocation of expenses for tax return preparation.	2.20
07/11/11	Review and allocate property expenses for personal tax filing of Schwartz.	1.70
07/12/11	Review of indexed files.	1.70
07/12/11	Discussions with A. Calascibetta, Wiss, regarding tax return	0.30
07/12/11	Review of work by staff regarding 2009 transactions.	2.20
07/12/11	Review Debtor's QuickBooks program for allocation of expenses; review and segregate personal expenses.	2.40
07/13/11	Review debtor records for treatment of expenses.	2.70
07/13/11	Review bank account activity for account not listed on debtor's books and records; prepare allocation of disbursements and wire transfers.	2.60
07/13/11	Review time entries for fee application.	1.20
07/14/11	Review claims filed in both bankruptcy cases.	3.80
07/14/11	Review time entries for fee application.	1.10
07/15/11	Review and update 2008 bank statement analysis.	2.40
07/15/11	Review bank statement of account not included in Debtor's financial records; review personal expenses.	2.80
07/15/11	Review time and expense information for fee application.	0.80
07/18/11	Review Schwartz personal information for tax return preparation.	2.30
07/18/11	Review Horse Farm receipts and disbursements.	0.80
07/18/11	Follow-up correspondence to J. Adler, Hellring regarding request for information on Intelysis.	0.40
07/18/11	Review time and expense information for fee application.	1.20
07/18/11	Meeting with A. Calascibetta, E. Townsend and C. Domyslawski, Wiss to review and discuss 2007 amended tax return.	1.50
07/19/11	Review of client financial information from L. Schwartz's office.	0.80
07/19/11	Allocation of expenses for tax return.	1.40
07/19/11	Review wire transfers for bank account not included in debtor's books and records.	2.30
07/19/11	Review of 2008 bank account information.	1.40
07/20/11	Review of financial information for tax return.	1.00

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**SUMMARY OF HOURS
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DATE	DESCRIPTION	HOURS
07/21/11	Review of financial information; conversation with J. Ottaiano, Wiss regarding broker / appraiser contact information; discussion with staff regarding tax return preparation for 03/31/07 return.	1.20
07/22/11	Review financial records of debtor for period ending 03/31/06 - review of revenues and bank account information.	2.30
07/22/11	Discussions with staff regarding 03/31/06 return.	0.90
07/22/11	Review memo regarding filing deadlines for CBT refund claims.	1.30
07/26/11	Discussion with A. Calascibetta, Wiss regarding sale of Bovina and improvements associated with property' review debtor's records for payments to contractors; discussion with S. Prill, Wiss regarding review of cancelled checks for 2008; review debtor's QuickBooks program.	1.50
07/27/11	Discussion with staff regarding summarizing 2008 checks from Allied.	0.20
07/27/11	Review files for tax return; telephone conferrence with A. Becker, PBGC regarding pension statements; discussion with staff regarding review of cancelled checks.	2.60
07/28/11	Telephone conference with S. Lahr, McElroy, regarding Paychex charges.	0.10
07/28/11	Review files for improvements to Bovina property for closing.	1.60
07/28/11	Discuss Bovina property closing with A. Calascibetta, Wiss.	0.70
07/28/11	Review Debtor's QuickBooks records for Bovina transactions.	1.80
07/28/11	Review Debtor's QuickBooks records for 03/31/07 tax return information.	1.40
07/28/11	Telephone conference with S. Lahr, McElroy regarding W-2 forms for employees.	0.10
07/28/11	Meeting with A. Calascibetta, Wiss, and L. Schwartz to review 2007 tax return.	0.30
07/29/11	Prepare statements for PBGC representative. Review debtor files for additional information.	2.30
07/29/11	Conference call with A. Calascibetta, Wiss and representative from PBGC regarding documents.	0.60
07/29/11	Discuss tax filings with A. Calascibetta and E. Townsend, Wiss.	0.40
07/29/11	Review QuickBook accounts for profit and loss information for 12 month ending 03-31-06. Review general ledger activity.	2.80
08/01/11	Review payroll records for payments to certain employees.	1.40
08/01/11	Review debtor's QuickBooks program for allocation of expenses.	2.60
08/02/11	Research files for payroll information regarding C. Schwartz.	0.30
08/02/11	Prepare correspondence to counsel regarding C. Schwartz payroll information.	0.10
08/02/11	Review 2009 transactions; review Debtor's QuickBooks records for expense allocation.	2.60
08/02/11	Review payroll files for quarterly information.	1.70
08/02/11	Prepare correspondence to D. Wengler, FBI regarding payroll for employees.	0.10
08/03/11	Review 2010 transactions; review bank statements and general ledger details.	0.70
08/03/11	Review 2009 transactions; review allocations of expenses; segregate personal expenses of Schwartz.	2.80
08/03/11	Review files for pension information - account statements, employees files.	1.30
08/04/11	Review and allocation of 2009 expenses.	1.70
08/04/11	Review deposit and sales information from general ledger. Trace deposits to C&C Financial.	0.90
08/04/11	Review personal accounts of Schwartz for loans to Allied.	1.60
08/04/11	Planning assignment with S. Prill, review of package from counsel.	0.10
08/05/11	Review of 2009 transactions; review Debtor's QuickBooks files.	2.30
08/05/11	Planning assignment with staff - analysis of checks; review follow-up questions.	0.50
08/08/11	Review of 2009 transactions.	4.50
08/08/11	Allocation of 2009 transactions based on review of Debtor's QuickBooks program.	2.30

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SUMMARY OF HOURS
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DATE	DESCRIPTION	HOURS
08/08/11	Review time and expense details for fee application.	0.70
08/08/11	Review and update disbursement information based on review of cancelled checks.	1.40
08/09/11	Review 2009 transactions; review allocations.	2.70
08/10/11	Review of 2009 transactions for tax return	1.40
08/10/11	Review files for pension information for PBGC representative.	1.60
08/10/11	Correspondence regarding pension plan appointment with PBGC.	0.10
08/11/11	Review payroll records for payments to related parties.	0.70
08/11/11	Discussion with A. Calascibetta, Wiss, regarding various bankruptcy matters.	0.60
08/11/11	Review and update schedules for 2009 transactions; review deposits, revenues and general ledger information.	1.90
08/11/11	Allocation of expenses based on QuickBooks files.	1.20
08/12/11	Review and update schedules for 2009 transactions; review deposits, revenues and general ledger information.	2.20
08/12/11	Allocation of expenses based on QuickBooks files. Segregate potential personal expenses of principal of company.	1.70
08/12/11	Discuss allocations with A. Calascibetta, Wiss.	0.40
08/15/11	Telephone conference with representative from PBGC; review files for account balances.	0.40
08/15/11	Prepare correspondence to J. Adler, Hellring, regarding Verizon account.	0.80
08/15/11	Review payments and wire transfers for 2009; review deposits and sales information; review and update schedule prepared by staff for 2009 cash account.	1.10
08/15/11	Allocation of 2009 disbursements for tax return preparation.	2.70
08/22/11	Review 2010 bank statements for account not included on Debtor's books and records.	1.70
08/23/11	Review 2010 records for tax return preparation.	2.50
08/24/11	Review and update schedule for deposits and disbursements for 2010.	2.60
08/24/11	Review Debtor's QuickBooks program for allocation of expenses for tax return preparation; segregate personal charges of principal.	1.90
08/24/11	Review correspondence from R. Honig, Hellring.	0.20
08/24/11	Discussion with A. Calascibetta, Wiss, regarding various matters.	0.60
08/25/11	Review transactions for 2010 tax return. Review allocations from Debtor's books and records.	2.70
08/25/11	Review time and expense information for fee application preparation.	0.60
08/25/11	Review files for information regarding pension funds; prepare correspondence to PBGC representative.	1.20
08/26/11	Review 2010 transactions for tax return.	1.20
08/26/11	Telephone conference with S. Lahr, McElroy regarding pension check; correspondence with M. Einbinder regarding status.	0.30
08/26/11	Telephone conference with J. Adler, Hellring, regarding review of claims for substantive consolidation motion	0.20
08/26/11	Review documents relating to pension and payroll.	1.40
08/26/11	Travel to and from warehouse to review documents.	1.00
08/30/11	Review claims for substantive consolidation motion.	0.70
08/31/11	Telephone conference with A. Calascibetta, Wiss, regarding claims review, fee application.	0.20
08/31/11	Telephone conference with J. Adler, Hellring regarding claims review.	0.10
08/31/11	Review of claims for substantive consolidation motion.	2.70
Total		<u>1,131.80</u>

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<u>DATE</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
<u>PATRACUOLLA, A.</u>		
07/19/11	Research regarding New Jersey refund claims.	3.00
Total		3.00
<u>PRILL, S.</u>		
09/13/10	Discussion with N. Thomas, Wiss regarding tax return.	0.20
09/14/10	Review of records at facility.	0.30
09/14/10	Emails with tax department regarding 1099 status of former employees.	0.20
09/14/10	Contact S. Jaworksi, Wiss regarding computer set ups.	0.20
09/14/10	Contact former employees to complete billing of customers.	0.40
09/14/10	Discussions with R. Wright, Wiss, regarding scheduling work to be performed.	0.30
09/15/10	Follow up with employees regarding unbilled receivables processing.	0.60
09/16/10	Prepare notes on billing and collections and capped Medicare for R. Wright, Wiss.	1.20
09/16/10	Contact former employees regarding billing of customers.	0.30
09/16/10	Discuss scheduling return visit for billing with R. Wright, Wiss.	0.30
09/16/10	Discuss open receivables with A. Calascibetta, Wiss.	0.20
09/16/10	Scan deposits, CD information and forward mail to S. Lahr, McElroy, Deutsch.	1.20
09/16/10	Search files on premises for bank account information.	1.50
09/16/10	Meeting with former employees to discuss billing customers.	1.50
09/17/10	Emails and telephone calls with R. Wright, Wiss and former employees.	0.30
09/20/10	Assist staff in accumulating information for labels and preparing labels for addresses for notice.	2.10
09/20/10	Review account payable files for personal information (asset search) on C. Schwartz.	4.50
09/21/10	Review files for personal information and vendor contact details.	2.30
09/21/10	Teleconferences with former employees regarding billing of customers	0.50
09/21/10	Discuss payroll and billing issues with R. Wright, Wiss.	0.30
09/22/10	Review former employee D. Myers files for C. Schwarz personal information and vendor contacts.	2.90
09/22/10	Discussion with former employee, M. Luogo regarding bills to be transmitted.	0.20
09/22/10	Discussions with R. Wright, Wiss, regarding employee requests.	0.20
09/23/10	Supervise bill processing and posting at debtor's Orange facility; review debtor files.	4.50
09/27/10	Contact list generation for counsel.	0.80
09/27/10	Teleconference with former employee, Joanna Lebowitz regarding bills to transmit and patient list generation.	0.20
09/27/10	Discuss open billing and patient list information with R. Wright, Wiss.	0.20
09/27/10	Various emails and scanned listing of oxygen patients and cap for At Home Medical.	0.50
09/27/10	Review files for contacts, potential assets and personal information.	2.80
09/28/10	Contact search and compilation for creditors to be noticed.	1.40
09/28/10	Discussions of potential asset documentation with A. Calascibetta and R. Wright, Wiss.	0.50

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DATE	DESCRIPTION	HOURS
09/28/10	Review former employee D. Myers office boxes for records relating to potential assets of debtor.	1.80
09/29/10	Prepare contact information for mailing labels for notice purposes.	0.50
09/29/10	Teleconference with R. Wright, Wiss and M. Lugo regarding open accounts receivable.	0.20
09/29/10	Telephone call to former employee J. Leibowitz regarding billing transmission and patient list.	0.50
09/29/10	Contact search and compilation for creditors to be noticed.	2.20
09/29/10	Discuss status of contact lists with R. Wright, Wiss.	0.30
10/04/10	Cross reference updated creditor list to notice list.	1.70
10/04/10	Cross reference contacts per lease schedule with notice list.	2.70
10/04/10	Add contact info for accounts payable creditors.	1.30
10/04/10	Follow up with R. Wright, Wiss and W. Terrero re: patients with billing questions.	0.20
10/04/10	Telephone conference attempt with former employee J. Leibowitz re: patient list.	0.20
10/05/10	Review and analyze mail for creditor listing and checks to be deposited.	1.60
10/05/10	Additional cross checking of Notice list and discussion with R. Wright, Wiss.	0.70
10/05/10	Analyze open bills for Schedule of Financial Affairs.	2.40
10/05/10	Discuss notice lists, L. Schwarz deposition, and estimated sales with R. Wright, Wiss.	0.30
10/06/10	Review mail and update accounts payables.	1.50
10/07/10	Review questions for L. Michaels with R. Wright, Wiss.	0.30
10/07/10	Prepare questions regarding payroll, and telephone attempt to reach former employees.	0.60
10/11/10	Review records for service list compilation.	1.50
10/11/10	Index records found in S. Mulligan office.	2.30
10/12/10	Cross reference service list to lease schedule and correspondence from Trustee's assistant S. Lahr, McElroy Deutsch.	0.60
10/12/10	Scan forbearance agreement and forward to A. Calascibetta and R. Wright, Wiss for discussion with Trustee, E. Perkins, McElroy Deutsch.	0.30
10/12/10	Discuss recent forbearance agreement with A. Calascibetta, Wiss.	0.20
10/12/10	Review and index records found in S. Mulligan's office.	2.70
10/13/10	Set up and supervise document review for expanded service list .	0.50
10/13/10	Index box of documents found in S. Mulligan's office.	0.40
10/13/10	Update potential properties listing based on review of documents.	0.20
10/13/10	Teleconferences with former employees of Allied.	0.20
10/14/10	Discuss work to be performed and potential meeting dates with R. Wright, Wiss.	0.20
10/14/10	Review box of documents from S. Mulligan's office.	0.40
10/14/10	Travel time to debtor's Orange facility from office.	0.40
10/14/10	Search and review records in L. Micheals office at debtor's office in Orange.	2.50
10/18/10	Discuss index of boxes to be reviewed with intern and R, Wright, Wiss..	0.20
10/18/10	Telephone messages and call from former employee M. Luogo regarding payroll.	0.20
10/19/10	Follow-up with former employees.	0.50
10/19/10	Forward forbearance agreement to Trustee, E. Perkins, McElroy Deutsch and R. Honig, Helling Lindeman	0.20
10/19/10	Meeting with R. Honig and E. Perkins, Trustee R. Wright and A. Calascibetta, Wiss.	1.70

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DATE	DESCRIPTION	HOURS
10/21/10	Review records at Debtor's location in Orange	2.90
10/21/10	Discuss packing up of office with R. Wright and J Gatarz, Wiss.	0.30
10/25/10	Discuss status of document review with R. Wright, Wiss.	0.30
10/26/10	Index box of documents from S. Mulligan's office.	1.90
10/27/10	Emails to and from R. Wright, Wiss regarding site visit to debtor's office.	0.10
10/28/10	Inventory files from L. Schwartz office.	3.60
11/08/10	Update index of records for L. Schwartz boxes.	2.10
11/10/10	Update index of records for L. Schwartz office records.	1.70
11/11/10	Update index of records retrieved for additional information.	2.70
11/15/10	Review and index former employees L. Schwartz and D. Myers boxes for information pertinent to case.	2.40
11/16/10	Review boxes and indexes prepared by staff and interns.	1.60
11/16/10	Review intern indexing.	0.40
11/16/10	Index and review boxes to be delivered to permanent storage.	2.50
11/16/10	Travel time to debtor's NJ office.	0.30
12/06/10	Search former employee J. Liebowitz's computer for receivables information.	0.40
12/06/10	Call Zirmed regarding unbilled items.	0.10
12/06/10	Call Carecentric regarding unbilled items.	0.10
12/06/10	Discussions with A. Calascibetta and R. Wright, Wiss regarding outstanding receivables.	0.20
12/07/10	Discussion with R. Wright, Wiss on conversations with Carecentric and Zirmed.	0.10
12/07/10	Walk through potential accounts receivable reconciliation with R. Wright, Wiss.	0.30
01/11/11	Review index for personal bankruptcy and related creditors discussion with R. Wright, Wiss.	0.20
03/16/11	Assist R. Wright, Wiss with check copies for meeting with FBI.	1.00
04/21/11	Review and summarize disc received regarding information about Cameron.	3.80
04/25/11	Discuss William Cameron, former broker with R. Wright, Wiss.	0.30
04/25/11	Print emails regarding William Cameron, broker for R. Wright, Wiss.	1.20
05/03/11	Review of Cameron emails, sort and summarize by sender	1.70
05/05/11	Summarize Cameron e-mails.	0.70
05/09/11	Discuss broker William Cameron and Brandywine document production with R. Wright, Wiss	0.30
05/09/11	Review and summarize Brandywine document production including information on disc.	2.70
05/09/11	Review Sun National Bank Claim.	0.40
05/09/11	Prepare memo to R. Wright, Wiss, regarding contents of Cameron emails.	1.30
05/10/11	Analysis of Sun National Bank claim.	2.20
05/11/11	Reconcile Quick Books Payment to Cash Flow Lease balance due per Sun National Bank claim.	2.70
05/12/11	Review of Sun National Bank claim, summarize and discuss with R. Wright, Wiss.	3.70
05/17/11	Review and update bank statement details input.	2.10
05/18/11	Sort and summarize bank statement details.	0.30
05/18/11	Prepare bank statement details input for sorting and summarizing.	1.70
05/18/11	Review and update bank statement details input.	1.50
05/23/11	Review deposition transcripts for information relating to tax return prep	0.90

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**SUMMARY OF HOURS
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DATE	DESCRIPTION	HOURS
05/23/11	Review deposit analysis for additional adjustments to sales.	2.20
05/23/11	Trace checks from C&C Financial to adjust 2009 sales for tax return.	2.80
05/24/11	Prepare schedule of adjustments to 2009 sales, highlight remaining amounts to be traced.	0.60
05/24/11	Discuss revised sales with R. Wright, Wiss.	0.20
05/24/11	Review checks from Schwarz personal account for additional reductions to sales.	2.20
05/24/11	Review deposit analysis for additional reductions to sales	1.30
05/25/11	Prepare analysis reducing expenses by suspected fraudulent amounts.	2.20
05/25/11	Review debtor's general ledger detail for potential adjustments to sales.	2.30
05/26/11	Review documents received from creditors regarding amounts lent and amounts owed.	1.90
06/01/11	Review and analyze cancelled checks.	2.70
06/01/11	Review and index New Alliance Bank documents.	0.90
06/01/11	Review and index Huntington National Bank documents.	1.10
06/02/11	Prepare listing of wire transfers.	2.10
06/02/11	Review and analyze cancelled checks.	2.20
06/06/11	Review and analyze wire transfers for acct ending 5183 May through December 2007.	5.10
06/07/11	Update 2007 wire analysis for transfer ID numbers.	2.80
06/08/11	Review and update 2007 wire transfer analysis.	2.30
06/09/11	Analysis of Deposits and credits for 2007.	1.70
06/09/11	Respond to email regarding Brandywine document production.	0.60
06/13/11	Analyze deposits and credits for from Bank of America account 5183.	2.70
06/13/11	Respond to requests for info re: William Cameron emails.	0.50
06/13/11	Review and finalize 2007 deposits analysis for R. Wright.	1.70
06/14/11	Additional review of William Cameron e-mails.	0.80
06/14/11	Update analysis of 2007 deposits.	1.70
06/15/11	Various e-mails and discussions with R. Wright, Wiss regarding 2007 transactions.	0.40
06/15/11	Finalize update of 2007 BOA deposits for account ending 5183.	0.40
06/15/11	Review and print selected William Cameron e-mails.	0.50
06/16/11	Print additional emails from Cameron to review with A. Calascibetta, Wiss.	2.10
06/16/11	Review A. Calascibetta, Wiss notes re: Cameron emails and print related items.	2.30
06/22/11	Print additional Cameron emails for A. Calascibetta review.	0.20
06/22/11	Discuss Cameron emails with R. Wright and A. Calascibetta, Wiss.	0.30
06/23/11	Discussed emailed correspondences with R. Wright regarding William Cameron emails.	0.40
06/23/11	Convert Cameron emails to PDFs at request of counsel and follow-up with counsel regarding documents.	3.20
06/27/11	Planning assignment with intern regarding printing emails too large for PDF conversion.	0.90
06/28/11	Prepare various responses to emails and requests for information from R. Wright, Wiss re: Intelysis Schedule.	0.60
07/26/11	Analysis of checks May - June 2008.	2.90
07/28/11	Analyze September 2008 check images.	1.60

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DATE	DESCRIPTION	HOURS
07/28/11	Analyze July 2008 check images.	1.50
08/01/11	Remove duplicates merge 2008 check analyses and check discrepancies.	0.50
08/01/11	Review and analyze disbursements for September 2008.	1.60
08/02/11	Review checks to correct for duplicate numbers and payee names.	1.60
08/04/11	Review creditor response 7/9/2011 and summarize for R. Wright, Wiss.	0.70
08/04/11	Review Hellring documents sent 7/22/2011 and index for R. Wright, Wiss.	0.70
08/16/11	Prepare 2006 check analysis; summarize payees.	0.30
08/17/11	Continue 2006 check analysis and review of payees.	2.30
08/18/11	Supervise B. Bodine, Wiss, on analysis for 2006 checks.	0.50
08/18/11	Discussion with D. Logan, Wiss, re: accessibility of text messages through Verizon.	0.10
08/18/11	E-mails to/from R. Wright, Wiss regarding Verizon bill in response to attorney request re: Mulligan interview and potential subpoena.	0.30
08/18/11	Analyze Verizon bill in response to attorney request re: Mulligan interview and potential subpoena.	0.40
08/22/11	Discussion with R. Wright, Wiss, re: Stone and Flaxman W-2s.	0.20
Total		190.60

DOMYSLAWSKI, C.

10/21/10	Prepare Power of Attorney A. Calascibetta, Wiss.	0.40
10/27/10	Update Power of Attorney; assigned New Jersey Power of Attorney.	0.40
11/03/10	Power of Attorney information - conference with R. Wright, Wiss, re: additional information needed for form, research regarding bankruptcy estate power of attorney; review requirements for signature.	1.60
11/09/10	Telephone call with S. Prill, Wiss, re status, approach going forward; review draft power of attorney forms and prepare corrections (Federal, NJ and NY).	3.40
11/16/10	Review tax information received.	0.10
11/17/10	Telephone call with R. Wright, Wiss, regarding power of attorney forms.	0.30
11/17/10	Conference with A. Calascibetta and R. Wright, Wiss, regarding power of attorney forms.	0.30
11/23/10	Telephone call with IRS regarding obtaining past years tax records; research regarding same; conference with A. Calascibetta, Wiss to discuss status.	2.50
11/24/10	Review of IRS transcripts/wage information; research regarding collections of tax refund - estate trustee vs debtor and spouse; prepare correspondence to IRS regarding potential refund to spouse.	3.30
11/24/10	Telephone call with IRS representative regarding Power of Attorney submission (2nd - prior unsuccessful); records update regarding same.	0.80
11/29/10	Telephone call with IRS regarding Power of Attorney account transcripts - 2005 through 2009.	0.60
11/30/10	Conference with A. Calascibetta, Wiss, regarding documents received from IRS; conference with A. Calascibetta and R. Wright, Wiss, regarding amended return refunds; research regarding refunds and IRS notification.	1.30
11/30/10	Research regarding notifying IRS, procedure to obtain refund, can trustee file 2009 return.	1.70
12/03/10	Additional research regarding filing for refund (bankruptcy); telephone calls with IRS (2 separate offices) regarding same; conference call with R. Wright, Wiss, re same	2.00

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DATE	DESCRIPTION	HOURS
12/06/10	Telephone call with IRS Philadelphia general office regarding turnover proceeding; review IRS manual research regarding same, prepare form to IRS to start.	1.50
12/07/10	Meeting with R. Wright and A. Calascibetta, Wiss regarding status of returns.	0.70
01/03/11	Review documents received, conference with A. Calascibetta and R. Wright, Wiss, regarding documents received.	0.40
01/05/11	Conference with A. Calascibetta and R. Wright, Wiss, regarding refund turnaround petition.	0.60
01/07/11	Telephone call with IRS regarding tax transcripts; review of documents; email A. Calascibetta, Wiss, and R. Wright, Wiss regarding status; Ichannel update for tax return.	1.50
01/13/11	Conference with A. Calascibetta, Wiss, regarding turnover petition.	0.20
01/17/11	Conference with A. Calascibetta, Wiss, regarding tax return status.	0.10
01/25/11	Research regarding chief counsel memo regarding credit of tax overpayment as not being subject to bankruptcy turnover proceeding; review cases discussed in the memo; conference with A. Calascibetta and R. Wright, Wiss, regarding same.	1.40
01/28/11	Review turnover petition; research regarding fax to IRS.	0.50
01/31/11	Conference with R. Wright, Wiss, regarding bankruptcy petition date correction; prepare correspondence to IRS.	0.70
02/01/11	Ichannel update.	0.30
03/02/11	Prepare information for A. Calascibetta, Wiss, regarding filings.	0.40
03/04/11	Review tax extension.	0.10
03/08/11	Conference call with A. Calascibetta and R. Wright, Wiss regarding extensions; review data and extensions.	2.00
04/20/11	Review e-filing rejection; prepare changes to return information.	0.70
04/27/11	Research regarding bulk sale; telephone conference with New Jersey tax representative regarding same.	0.80
04/28/11	Additional research and conference call with R. Wright and A. Calascibetta, Wiss, regarding bulk form sale; telephone call with attorney; draft schedule of gain/loss on sale.	2.50
05/03/11	Additional research regarding statute of limitation on tax payments recovery.	1.20
05/03/11	Conference with A. Calascibetta, Wiss, re state returns and fed returns.	0.30
05/04/11	Review data email A. Calascibetta and R. Wright, Wiss, re: Schwartz and Allied amended tax returns filings.	0.50
05/17/11	Multiple calls, faxes, etc. to IRS re status of turnover petition; conference call with R. Wright and A. Calascibetta, Wiss re: same; review tax data for 2009 return.	2.30
05/18/11	Prepare draft 2009 return; review 2007 and 2008 return.	2.40
05/19/11	Attn to filing NJ, NYS POA; telephone call re: NJ 2009, NJ tax paid in; conference call with A. Calascibetta and R. Wright, Wiss, re: filings; review re data; Ichannel update.	2.70
05/19/11	Attorney to filing NJ and NY POA; research re basis for s corp converted from c corp; conference with A. Calascibetta and R. Wright, Wiss, re filings.	1.50
05/23/11	Review 07 return; XCM update; conference with A. Calascibetta and R. Wright, Wiss re returns.	0.40
05/24/11	Meeting with A. Calascibetta and R. Wright, Wiss, re filings and status; additional research re embezzlement income.	5.00

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DATE	DESCRIPTION	HOURS
05/26/11	Additional research re embezzlement income and deductions; meeting with E. Townsend, A. Calascibetta and R. Wright, Wiss.	4.00
05/31/11	Additional research re misappropriation income/deductions.	5.80
06/01/11	Re meeting; meeting with A. Calascibetta, E. Townsend and R. Wright, Wiss re filings; add'l research re protective claim for s/1040 filing coordination.	3.00
06/02/11	Meeting with A. Calascibetta, E. Townsend and R. Wright, Wiss, re filings; conference call attnys; additional research re MFS/MFJ filings.	1.50
06/02/11	Review 2008 1040 re additional data for 09 return; email to A. Calascibetta and R. Wright, Wiss, re: same.	0.40
06/08/11	Conference with R. Wright, Wiss, re data for the returns.	0.50
06/14/11	Review NYS notice; re-filing POA with trustee appointment.	0.70
06/14/11	Changes to return.	0.50
06/16/11	Conference with R. Wright, Wiss, AT re status; filings.	0.50
06/17/11	2007 tax return preparation.	1.10
06/17/11	2007 tax return preparation.	1.10
06/20/11	Meeting with A. Calascibetta, E. Townsend and R. Wright, Wiss re status of tax returns.	1.20
06/21/11	Information for A. Calascibetta and R. Wright, Wiss re 2007 amended return; return preparation.	4.60
06/22/11	Review return and filings; discussion with E. Townsend and R. Wright, Wiss, regarding tax return; telephone call with IRS regarding correct address, mailing instructions, etc.	4.50
06/28/11	Meeting with R. Wright, Wiss regarding remaining 2007 and 2009 filings.	1.10
06/29/11	Review data regarding NYS form IT-2663 and horse farm; conference call with R. Wright, Wiss regarding same.	0.90
06/30/11	Assigned preparation of 2007 amended return; help preparer.	0.50
07/05/11	Review amended 2007 return.	0.30
07/06/11	Review amended returns.	1.20
07/07/11	Prepare memo regarding status; conference with preparer regarding New Jersey return; prepare changes to return; discuss status with R. Wright, Wiss.	2.40
07/08/11	Conference with R. Wright, Wiss, regarding new data; review return.	0.30
07/11/11	Conference with R. Wright, Wiss regarding draft 2007 amended return for Schwartz, including additional deductions for rentals; research regarding horse boarding reporting Schedule F vs. C.	1.20
07/18/11	Conference regarding amended return; review changes regarding New Jersey return; discuss status of tax returns.	2.10
07/19/11	Prepare final changes, exhibits, review additional miscellaneous income.	2.40
07/20/11	Review research regarding New Jersey filing for March 2007; process return.	1.80
07/21/11	Conference with E. Townsend and A. Calascibetta, Wiss regarding New Jersey Corporate filing.	0.30
07/22/11	Review information for K. Kerrigan, Wiss; conference with K. Kerrigan, Wiss regarding C Corp return.	0.50
08/16/11	Discussion with R. Wright, Wiss, re status.	0.40
Total		94.20

CALABRESE, F.

01/11/11	Discussed preparation of FYE 3/31/10 Form 5500 with R. Wright, Wiss.	0.30
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WISS & COMPANY, LLP

**SUMMARY OF HOURS
SEPTEMBER 7, 2010 THROUGH AUGUST 31, 2011**

DATE	DESCRIPTION	HOURS
01/12/11	Reviewed drafts of FYE 3/31/10 Form 5500; sent e-mail to R. Wright, Wiss.	0.50
01/13/11	Preparation of Form 5500-SF for FYE 3/30/2010; registered Trustee for EFAST2 credentials; set up pdf attachments; discussed with R. Wright, Wiss.	3.00
01/14/11	Finalized Form 5500-SF filing for FYE 3/30/2010.	0.30
Total		4.10
<u>KENNON, S.</u>		
05/17/11	Enter deposits & checks onto spreadsheet.	3.50
05/18/11	Input 2006/2007/2008 deposits & checks from bank statements.	4.20
05/19/11	Input 2008/2009 deposits & checks from bank statements.	4.80
05/23/11	Review 2007 amended info for debtor Allied.	1.80
05/23/11	Enter 2010 checks & deposits for Sugar Farms on spreadsheet.	3.20
05/24/11	Recalculate excel file for 2007 for period of April - December 2007.	1.90
06/03/11	Enter checks from bank statements to excel Jan-April 2007.	6.80
06/06/11	Enter checks April, May, June, July 2007.	6.50
06/08/11	Enter checks for July, August and September 2007.	6.20
06/09/11	Enter checks for October 2007.	3.50
06/10/11	Enter November and December checks for 2007.	5.50
Total		47.90
<u>KENNEDY, M.</u>		
10/14/10	Review files and prepare index of addresses.	5.30
10/15/10	Review debtor's files and update index of addresses.	5.50
10/18/10	Prepare an Index of boxes.	6.20
Total		17.00
<u>PUPKOV, E.</u>		
09/09/10	Review and organize bank statements from debtor's records for R. Wright, Wiss	4.20
09/15/10	Review records received from counsel - Organizing Lease Contracts for debtor.	5.80
Total		10.00
<u>SCHMITZ, L.</u>		
11/15/10	Indexed Box of Folders relating to records from L. Schwartz office.	2.50
11/16/10	Indexed Box of Folders relating to records from L. Schwartz office.	7.50
11/18/10	Indexed box from L. Schwartz's office.	6.50
11/22/10	Reviewed 2007 disbursements with debtor's QuickBooks file to find errors/anything unusual.	7.30
11/23/10	Reviewed 2007 Checks to QuickBooks report and created additional schedule for vendors.	7.00
11/24/10	Matched 2008 Checks to QB report.	7.30

WISS & COMPANY, LLP

**SUMMARY OF HOURS
SEPTEMBER 7, 2010 THROUGH AUGUST 31, 2011**

DATE	DESCRIPTION	HOURS
11/24/10	Finished 2007 additional schedule.	3.40
11/29/10	Entered Valley Nat'l Bank deposits and checks into schedule.	4.80
11/30/10	Bank account summary for BOA account	5.30
11/30/10	Entered Valley Nat'l Bank deposits and checks into schedule.	2.40
12/01/10	BOA checks/wire transfers listed in schedule for AHCS.	6.70
12/02/10	Indexed Boxes from Allied Office.	5.60
12/03/10	Indexed boxes from Allied's office.	6.80
12/06/10	Indexed box of docs from Laurie Schwartz's office.	6.20
12/09/10	Payroll schedule for 2009 using Paychex report.	6.00
12/10/10	Created payroll schedule from Paychex report.	7.00
Total		92.30

BLOSE, K.

11/15/10	Review and index of Documents.	7.50
11/16/10	Review and index of Documents.	6.40
11/23/10	2007 Transaction schedule.	5.20
11/24/10	2008 transaction schedule.	4.80
11/29/10	Bank account analysis.	3.30
11/30/10	Bank account analysis.	5.50
12/01/10	Document index; Bank statement analysis.	7.30
12/02/10	Bank statement summaries.	6.40
12/03/10	Bank statement summaries.	7.50
12/06/10	Review and index of records and boxes.	4.90
12/07/10	Document index; Bank statement analysis.	5.20
12/08/10	Bank statement analysis.	1.70
12/09/10	Bank statement analysis.	5.20
12/10/10	Prepare payroll summaries for 2009.	4.30
12/16/10	Review records for financial documents, organize and create index of records and boxes for storage.	6.10
12/17/10	Review records for financial documents, organize and create index of records and boxes for storage.	5.70
01/05/11	Review records for financial documents, organize and create index of records and boxes for storage.	3.50
01/06/11	Review records for financial documents, organize and create index of records and boxes for storage.	4.50
01/10/11	Review records for financial documents, organize and create index of records and boxes for storage.	4.30
01/11/11	Review records for financial documents, organize and create index of records and boxes for storage.	5.80
01/12/11	Review records for financial documents, organize and create index of records and boxes for storage.	4.60
01/13/11	Review records for financial documents, organize and create index of records and boxes for storage.	5.30
01/14/11	Review records for financial documents, organize and create index of records and boxes for storage.	6.30

WISS & COMPANY, LLP

**SUMMARY OF HOURS
SEPTEMBER 7, 2010 THROUGH AUGUST 31, 2011**

DATE	DESCRIPTION	HOURS
01/17/11	Review records for financial documents, organize and create index of records and boxes for storage.	8.00
01/18/11	Review records for financial documents, organize and create index of records and boxes for storage.	7.00
01/19/11	Review records for financial documents, organize and create index of records and boxes for storage.	1.00
01/24/11	Preparation of invoice analysis.	5.70
01/25/11	Preparation of invoice analysis.	6.50
01/26/11	Preparation of invoice analysis.	3.50
01/27/11	Preparation of invoice analysis.	1.80
02/02/11	Preparation of invoice analysis.	4.30
02/17/11	Bank statement summary of check deposits.	8.50
02/18/11	Bank statement summary of check deposits.	8.00
02/19/11	Review and analysis of claims.	4.60
04/11/11	Search through debtor's records for information for R. Wright, Wiss.	0.80
Total		181.00

GATARZ, J.

10/20/10	Indexing files from L. Schwartz's office.	2.00
10/21/10	Packing up files at location.	3.00
11/15/10	Reconciling 2009 Deposit worksheet with bank statements.	5.60
11/16/10	Indexing files in boxes from L. Schwartz's office.	1.00
11/16/10	Travel time to debtor's office location in Orange, NJ.	0.40
11/16/10	Packing and indexing boxes for storage.	2.00
11/16/10	Reconciling 2009 Deposit worksheet with bank statements.	0.80
11/18/10	Indexing and Searching Cancelled Checks and Bank Statements.	4.30
11/19/10	Printing and reading subpoenaed documents provided on CD.	1.50
11/24/10	Packing up boxes from warehouse.	4.00
Total		24.60

DUTCHER, J.

09/09/10	Assist R. Wright, Wiss at Debtor's office to catalog boxes.	3.00
09/13/10	Cataloging boxes from various offices at debtor's location.	1.50
09/13/10	Allied Health Care Services cataloging.	1.50
10/14/10	Review files for address listings for notice purposes.	3.00
10/25/10	Sorting through deposit slips.	2.50
10/26/10	Enter deposit slips into excel noting amounts that had no supporting documentation.	7.50
10/27/10	Going through deposit slips and determining which have evidence and which are unsupported.	7.50
10/28/10	Sorting through deposit slips seeing which are unsupported.	2.20
10/28/10	Going through offices to box financial data.	3.50
11/16/10	Indexing boxes from debtor's location.	6.00

WISS & COMPANY, LLP

**SUMMARY OF HOURS
SEPTEMBER 7, 2010 THROUGH AUGUST 31, 2011**

DATE	DESCRIPTION	HOURS
11/18/10	Searching through boxes for cancelled checks.	1.00
11/22/10	Entering checks into excel spreadsheet.	3.50
11/23/10	Inputting checks into excel.	2.00
11/24/10	Assist R. Wright, Wiss with removal of boxes.	4.00
12/10/10	Inputting employee payroll into excel.	2.50
Total		51.20
<u>GUZZI, C.</u>		
03/04/11	Posting and summarizing wire transfers into excel.	5.80
03/05/11	Posting and summarizing wire transfers into excel.	2.50
03/07/11	Posting and summarizing wire transfers and checks into excel.	5.00
03/08/11	Inputting check information and invoices & serial numbers into excel.	5.20
Total		18.50
<u>JAWORSKI, S.</u>		
09/08/10	Onsite server and workstation examination.	4.00
09/09/10	Setup of server and workstation for evaluation.	0.30
09/14/10	Evaluate workstation content regarding needed financial data.	0.30
09/15/10	Assist Rob Wright, Wiss with QuickBooks file.	0.30
09/16/10	On site network setup for employees. Help Rob Wright, Wiss with QuickBooks files and searching for other files related to matter.	2.50
09/17/10	Go through Workstations and servers (search for files in question).	0.50
09/21/10	Configure workstation and server to open design software for Rob Wright, Wiss.	0.50
09/23/10	Transfer Sever\Workstations to Orange location (billing done by Marisol, Joanna and Bianca).	2.00
Total		10.40
<u>BODINE, B.</u>		
01/28/11	Prepare 1099 and W-2 for year 2010.	0.40
02/02/11	Prepare 1099 and W-2 for year 2010.	0.40
02/25/11	Prepare 1099 and W-2 for year 2010.	0.30
06/30/11	Prepare amended tax return for 2007.	1.80
07/05/11	Amend tax return for 2007.	1.50
07/07/11	Prepare amended NJ tax return for 2007.	0.80
08/18/11	Summarize bank account activity February and March 2006.	6.00
08/19/11	Summarize bank account activity April and May checks for 2006	4.00
08/23/11	summarize bank account activity - May 2006 checks	1.00
Total		16.20
<u>SCHWARTZ, J.</u>		

WISS & COMPANY, LLP

**SUMMARY OF HOURS
SEPTEMBER 7, 2010 THROUGH AUGUST 31, 2011**

<u>DATE</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
09/16/10	Cross Reference lease information to verify addresses for service list.	7.00
09/22/10	Create address database for potential claimants.	4.00
11/11/10	Catalogue boxes for R. Wright, Wiss.	7.00
11/16/10	Catalogued boxes for R. Wright, Wiss.	4.00
	Total	22.00
<u>TORRES, A.</u>		
01/31/11	Prepare summary of sales invoices from Donner.	3.50
02/28/11	Prepare summary of sales invoices from Donner.	4.00
03/02/11	Entered Payee and check information for R. Wright, Wiss	3.10
03/21/11	Summary of Sales Invoices for Donner Medical.	3.80
03/23/11	Summary of Sales Invoices for Donner Medical.	7.80
	Total	22.20
<u>CARMANO, J.</u>		
02/25/11	Review bank statements and copies of checks and inputted payee names and amounts from written checks into excel spreadsheet	7.00
03/24/11	Recorded bank account activity into excel.	7.00
03/25/11	Review bank statements and copies of checks and inputted.	1.80
	Total	15.80
<u>MOY, R.</u>		
07/25/11	Inputted checks into spreadsheet for 2006.	8.00
07/27/11	Inputted checks into spreadsheet for 2006.	4.50
07/29/11	Inputted checks into spreadsheet for 2006.	5.50
08/05/11	Inputted checks into spreadsheet for 2006.	4.00
	Total	22.00
	Grand Total	<u>2,182.80</u>