

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

In re:

GLOBAL WOUND CARE MEDICAL GROUP, a  
Professional Corporation,<sup>1</sup>

Debtor and Debtor in Possession.

Chapter 11

Case No. 24-34908 (CML)

**THIRD MONTHLY FEE STATEMENT OF  
ANKURA CONSULTING GROUP, LLC, FOR COMPENSATION FOR  
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED  
AS FINANCIAL AND RESTRUCTURING ADVISOR AND  
FOR THE PROVISION OF ISAAC LEE AS CHIEF RESTRUCTURING OFFICER TO  
THE DEBTOR AND DEBTOR IN POSSESSION FOR THE PERIOD  
FROM JANUARY 1, 2025 THROUGH AND INCLUDING JANUARY 31, 2025**

<b>Name of Applicant:</b>	Ankura Consulting Group, LLC as Financial and Restructuring Advisor and for the provision of Isaac Lee as Chief Restructuring Officer to the Debtor and Debtor in Possession
<b>Date of Retention Order:</b>	January 14, 2025, effective as of October 21, 2024 ( <i>i.e.</i> , the Petition Date) [Docket No. 104] <sup>23</sup>
<b>Period for which Fees and Expenses were Incurred:</b>	January 1, 2025 through and including January 31, 2025
<b>Fees Incurred:</b>	\$568,647.50
<b>Payment of Fees Incurred (80%):</b>	\$454,918.00
<b>Holdback of Fees Incurred (20%):</b>	\$113,729.50

<sup>1</sup> The last four digits of the Debtor's tax identification number in the jurisdiction in which it operates is 3572.

<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the *Order Granting Debtor's Application for Entry of an Order Authorizing the Employment and Retention of Isaac Lee as Chief Restructuring Officer and Ankura Consulting Group, LLC as Financial and Restructuring Advisor* [Docket No. 104] (the "Retention Order").

<sup>3</sup> The Retention Order authorized the Debtor to employ and retain (i) Ankura as its Financial and Restructuring Advisor as of the Petition Date, and (ii) Isaac Lee as its Chief Restructuring Advisor is effective as of November 26, 2024.



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<b>Expenses Incurred:</b>	\$0.00
<b>Total Fees (80%) and Expenses (100%) Due:</b>	\$454,918.00

This is a(n): monthly   X   interim        final application       

**In accordance with the *Order Granting Debtors' Motion for Entry of an Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals* [Docket No. 68] (the "Interim Compensation Order"), each Notice Party (as defined therein) or any other party in interest will have until 4:00 p.m. (prevailing Central Time) on the day that is fourteen (14) days after the filing of this Fee Statement (the "Objection Deadline") to object to the requested fees and expenses in accordance with the procedures described in the Interim Compensation Order. Upon the expiration of the Objection Deadline, the Debtors are authorized to promptly pay the applicable Professional (as defined in the Interim Compensation Order) an amount equal to eighty percent (80%) of the fees and one hundred percent (100%) of the expenses requested in the Fee Statement.**

## **INTRODUCTION**

Ankura Consulting Group, LLC (“Ankura”), as Financial and Restructuring Advisor to Global Wound Care Medical Group, a Professional Corporation, the debtor and debtor in possession in the above-captioned case (the “Debtor”), hereby files this monthly fee statement (the “Monthly Fee Statement”), seeking compensation and reimbursement of expenses for the period from January 1, 2025 through and including January 31, 2025 (the “Third Monthly Period”), pursuant to § 328, 330, and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Rule 2016-1 of the Bankruptcy Local Rules for the Southern District of Texas (the “Bankruptcy Local Rules”), the *Order Granting Debtors’ Motion for Entry of an Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals* [Docket No. 68] (the “Interim Compensation Order”), and the Retention Order. By this Monthly Fee Statement, Ankura seeks allowance of compensation for actual and necessary professional services rendered during the Third Monthly Period in the amount of \$568,647.50 and payment in the amount of \$454,918.00, which is equal to eighty percent (80%) of the total amount of compensation sought herein.

**ITEMIZATION OF SERVICES RENDERED<sup>4</sup>**

1. In support of this Monthly Fee Statement, Ankura has attached the following:
  - A summary of hours and compensation earned by professional for the Third Monthly Period as **Exhibit A**;<sup>5</sup>
  - A summary of hours and compensation earned by project category for the Third Monthly Period as **Exhibit B**; and
  - Detailed time entries for the Third Monthly Period as **Exhibit C**.

**NOTICE**

2. Pursuant to the Interim Compensation Order, notice of this Monthly Fee Statement will be provided to the following Notice Parties via electronic mail:

- a. the Debtor: % Global Wound Care Medical Group, a Professional Corporation, Attn: C. Keith Greer, Esq., General Counsel, Greer & Associates, APC, 16855 West Bernardo Drive, Suite 255, San Diego, California 92127-1626 ([keith.greer@greerlaw.biz](mailto:keith.greer@greerlaw.biz));
- b. the proposed attorneys to the Debtor: Dentons US LLP, Attn: Casey Doherty, 1300 Post Oak Blvd., Suite 650, Houston, TX 77056 ([casey.doherty@dentons.com](mailto:casey.doherty@dentons.com)) and Tania Moyron, 601 South Figueroa Street, Suite 2500, Los Angeles, CA 90017 ([tania.moyron@dentons.com](mailto:tania.moyron@dentons.com));
- c. the Office of the U.S. Trustee for the Southern District of Texas, Attn: Ha Nguyen, 515 Rusk Street, Suite 3516, Houston, Texas 77002 ([ha.nguyen@usdoj.gov](mailto:ha.nguyen@usdoj.gov)); and
- d. any other parties that the Court may designate.

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<sup>4</sup> Although every effort has been made to include all fees and expenses incurred in the Third Monthly Period, some fees and expenses might not be included in this Monthly Fee Statement due to delays caused by accounting and processing during the Third Monthly Period. Ankura reserves the right to seek allowance of such fees and expenses not included herein. Subsequent monthly fee statements will be submitted in accordance with the Interim Compensation Order.

<sup>5</sup> Consistent with Ankura's contemplated annual rate increases under the Engagement Letter, Ankura's hourly billing rates increased beginning on January 1, 2025.

**CONCLUSION**

3. WHEREFORE, Ankura respectfully requests allowance of compensation for professional services rendered and expenses incurred during the Third Monthly Period in the total amount of \$568,647.50, with payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order in the amount of \$454,918.00, which is eighty percent (80%) of the fees incurred by the Debtors for reasonable and necessary professional services rendered by Ankura.

Dated: April 18, 2025

Respectfully submitted,

/s/ Isaac Lee  
Isaac Lee  
Managing Director  
Ankura Consulting Group, LLC

**CERTIFICATE OF SERVICE**

This is to certify that I have on April 18, 2025, I caused a copy of the foregoing document to be served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas.

**DENTONS US LLP**

/s/ Casey Doherty

Casey Doherty

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*Counsel to the Debtor and Debtor-in-Possession*

**EXHIBIT A****GLOBAL WOUND CARE MEDICAL GROUP, *et al.* - CASE NO. 24-34908 (CML)****SUMMARY OF COMPENSATION EARNED BY PROFESSIONAL  
FOR THE PERIOD JANUARY 1, 2025 TO JANUARY 31, 2025**

<b>Restructuring</b>	<b>Position</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
Robichaux, Louis	Senior Managing Director	1,455.00	1.0	\$ 1,455.00
Lee, Isaac	Managing Director	1,205.00	108.1	130,260.50
Wagner, Andrew	Senior Director	965.00	1.5	1,447.50
Tran, Timothy	Director	795.00	59.4	47,223.00
Lau, Justin	Senior Associate	640.00	130.6	83,584.00
Petruolo, Michelle	Paraprofessional	410.00	9.5	3,895.00
<b>Subtotal</b>			<b>310.1</b>	<b>\$267,865.00</b>
<b>Forensics</b>				
Johnston, Josh	Senior Managing Director	1,040.00	7.9	\$ 8,216.00
Patel, Dhara	Senior Director	700.00	115.9	81,130.00
Van Zandt, Taylor	Director	575.00	89.8	51,635.00
Frederick, Carter	Associate	440.00	3.6	1,584.00
<b>Subtotal</b>			<b>217.2</b>	<b>\$142,565.00</b>
<b>Healthcare</b>				
Ford, Bernard	Senior Managing Director	800.00	64.3	\$ 51,440.00
Elswick, Lisa	Senior Managing Director	800.00	40.4	32,320.00
Miller, Carrie	Managing Director	700.00	1.5	1,050.00
Schoen, Carolyn	Director	500.00	4.1	2,050.00
Zaknoun, Monica	Director	500.00	101.3	50,650.00
O'Brien, Fiona	Senior Associate	400.00	1.8	720.00
Licari, Joey	Associate	325.00	37.0	12,025.00
Ramirez, Angie	Associate	325.00	24.5	7,962.50
<b>Subtotal</b>			<b>274.9</b>	<b>\$158,217.50</b>
<b>Grand Total</b>			<b>802.2</b>	<b>\$568,647.50</b>

**EXHIBIT B**

**GLOBAL WOUND CARE MEDICAL GROUP, et al. - CASE NO. 24-34908 (CML)**  
**SUMMARY OF COMPENSATION EARNED BY CATEGORY**  
**FOR THE PERIOD JANUARY 1, 2025 TO JANUARY 31, 2025**

<b>Code</b>	<b>Time Category</b>	<b>Hours</b>	<b>Fees</b>
1	Case Administration	11.7	\$ 6,061.50
2	Claims Analysis and Administration	3.2	2,335.00
3	Case-Related Reporting and Compliance	11.2	7,416.00
6	Interim Management - Business Operations	3.7	3,555.50
7	Interim Management - Financial Management and Liquidity	200.5	159,167.50
9	Litigation and Adversary Proceedings	568.2	386,796.50
10	General Meetings and Communications with Client and Advisors	3.7	3,315.50
<b>Subtotal</b>		<b>802.2</b>	<b>\$ 568,647.50</b>
<b>Grand Total</b>		<b>802.2</b>	<b>\$ 568,647.50</b>



## EXHIBIT C

GLOBAL WOUND CARE MEDICAL GROUP, et al. - CASE NO. 24-34908 (CML)

## COMPLETE ACCOUNTING OF PROFESSIONAL FEES FOR ADDITIONAL PERSONNEL INCLUDING ITEMIZED

## TIME RECORDS BY CATEGORY IN CHRONOLOGICAL ORDER

FOR THE PERIOD JANUARY 1, 2025 TO JANUARY 31, 2025

Code	Date	Professional	Activity	Hours	Rate	Fees
1	1/6/25	Tran, Timothy	Participate on call with J. Lau (ACG) to review and coordinate workstreams.	0.3	795.00	238.50
1	1/6/25	Lau, Justin	Participate on call with T. Tran (ACG) to review and coordinate workstreams.	0.3	640.00	192.00
1	1/7/25	Petruolo, Michelle	Compile exhibit C for the time period 12/2 - 12/4 for inclusion in the December monthly fee statement.	0.8	410.00	328.00
1	1/7/25	Petruolo, Michelle	Correspond with ACG team regarding open items for inclusion in the December monthly fee statement.	0.3	410.00	123.00
1	1/7/25	Petruolo, Michelle	Create the December monthly fee statement including latest time report.	0.3	410.00	123.00
1	1/7/25	Petruolo, Michelle	Update the December fee statement for time detail provided by ACG team.	0.4	410.00	164.00
1	1/10/25	Wagner, Andrew	Prepare and revise Business Association Agreement; participate in telephone call with I. Lee (ACG) regarding agreement execution.	0.7	965.00	675.50
1	1/10/25	Lee, Isaac	Review draft Business Association Agreement; participate on call with A. Wagner (ACG) regarding execution of agreement; correspond with L. Poss, B. Ford (ACG) regarding draft agreement.	0.4	1,205.00	482.00
1	1/10/25	Wagner, Andrew	Draft email communication to R. Cetrulo (GWC) regarding review and execution of Business Association Agreement.	0.1	965.00	96.50
1	1/16/25	Petruolo, Michelle	Compile exhibit C for the time period 12/5 - 12/6 for inclusion in the December monthly fee statement.	0.4	410.00	164.00
1	1/17/25	Petruolo, Michelle	Compile exhibit C for the time period 12/7 - 12/9 for inclusion in the December monthly fee statement.	0.6	410.00	246.00
1	1/21/25	Petruolo, Michelle	Compile exhibit C for the time period 12/10 - 12/17 for inclusion in the December monthly fee statement.	2.1	410.00	861.00
1	1/22/25	Petruolo, Michelle	Compile exhibit C for the time period 12/18 - 12/31 for inclusion in the December monthly fee statement.	2.8	410.00	1,148.00
1	1/24/25	Lee, Isaac	Review draft Ankura December fee statement exhibits and provide comments.	0.4	1,205.00	482.00
1	1/27/25	Petruolo, Michelle	Update draft December monthly fee statement exhibits A, B and C, prior to sending to I. Lee (ACG) for review and comment.	0.5	410.00	205.00
1	1/28/25	Petruolo, Michelle	Correspond with ACG team regarding open items for inclusion in the January monthly fee statement.	0.5	410.00	205.00
1	1/28/25	Petruolo, Michelle	Create the January monthly fee statement including latest time report.	0.3	410.00	123.00
1	1/28/25	Petruolo, Michelle	Update the January monthly fee statement for time detail provided by ACG team.	0.5	410.00	205.00
<b>1 Subtotal</b>				<b>11.7</b>		<b>6,061.50</b>
2	1/7/25	Lee, Isaac	Participate on call with D. Schumacher, C. Oppenheim, C. Wicker (HLB), B. Ford, L. Elswick (ACG) regarding update on DOJ discussions, analysis of Medicare claims overpayments.	0.8	1,205.00	964.00
2	1/7/25	Lee, Isaac	Participate on call with A. Wagner (ACG) regarding patient list and potential noticing.	0.3	1,205.00	361.50
2	1/7/25	Wagner, Andrew	Participate on call with I. Lee (ACG) regarding patient list and potential noticing.	0.3	965.00	289.50
2	1/14/25	O'Brien, Fiona	Remove duplicates from provider list.	0.9	400.00	360.00
2	1/23/25	O'Brien, Fiona	Write SQL query to prepare for analysis.	0.9	400.00	360.00
<b>2 Subtotal</b>				<b>3.2</b>		<b>2,335.00</b>
3	1/27/25	Lau, Justin	Prepare December monthly operating report.	1.1	640.00	704.00
3	1/27/25	Lau, Justin	Reconcile financials and professional fees top-side entry.	0.7	640.00	448.00
3	1/27/25	Lau, Justin	Review financials and disbursement activity for December MOR.	0.5	640.00	320.00
3	1/28/25	Lau, Justin	Review supporting financial lead sheets and update December MOR.	0.8	640.00	512.00
3	1/29/25	Tran, Timothy	Participate on call with J. Lau (ACG) to discuss December MOR and reconciling financials.	1.6	795.00	1,272.00
3	1/29/25	Lau, Justin	Participate on call with T. Tran (ACG) to discuss December MOR and reconciling financials.	1.6	640.00	1,024.00
3	1/29/25	Lau, Justin	Review payroll files and update related individual compliance schedule.	0.6	640.00	384.00
3	1/29/25	Lau, Justin	Update December MOR for professional fee top-side adjustments.	0.5	640.00	320.00
3	1/30/25	Lau, Justin	Review and update December MOR for updated financials.	0.3	640.00	192.00
3	1/31/25	Lau, Justin	Reconcile financials for professional fee accruals and retained earnings rollforward for the December MOR.	0.5	640.00	320.00
3	1/31/25	Lau, Justin	Update and prepare December monthly operating report exhibits.	1.8	640.00	1,152.00
3	1/31/25	Lau, Justin	Update December MOR for accrued employer taxes and insider payments.	1.2	640.00	768.00
<b>3 Subtotal</b>				<b>11.2</b>		<b>7,416.00</b>
6	1/3/25	Tran, Timothy	Participate on call with I. Lee (ACG) regarding Flagstar banking relationship letter.	0.1	795.00	79.50
6	1/3/25	Lee, Isaac	Participate on call with T. Tran (ACG) regarding Flagstar banking relationship letter.	0.1	1,205.00	120.50
6	1/10/25	Lee, Isaac	Participate on call with L. Veras (Flagstar Bank) regarding bank account limit increase approvals, ACH capabilities; review and email Veras stipulation orders for process approvals.	0.6	1,205.00	723.00
6	1/14/25	Lee, Isaac	Review PCO report, disbursement schedule for COGS expenses, bank account correspondence; profit analysis expense schedules.	0.4	1,205.00	482.00
6	1/20/25	Tran, Timothy	Participate on call with I. Lee, J. Lau (ACG) regarding operating KPIs, preparation of February operating budget, MRA bank account services.	0.7	795.00	556.50
6	1/20/25	Lau, Justin	Participate on call with I. Lee, T. Tran (ACG) regarding operating KPIs, preparation of February operating budget, MRA bank account services.	0.7	640.00	448.00
6	1/20/25	Lee, Isaac	Participate on call with T. Tran, J. Lau (ACG) regarding operating KPIs, preparation of February operating budget, MRA bank account services.	0.7	1,205.00	843.50
6	1/20/25	Tran, Timothy	Participate on call with J. Lau (ACG) to discuss KPI output and biologics revenue.	0.1	795.00	79.50
6	1/20/25	Lau, Justin	Participate on call with T. Tran (ACG) to discuss KPI output and biologics revenue.	0.1	640.00	64.00
6	1/30/25	Tran, Timothy	Review GWC and WP payroll information and correspondence on same.	0.2	795.00	159.00
<b>6 Subtotal</b>				<b>3.7</b>		<b>3,555.50</b>
7	1/2/25	Tran, Timothy	Participate on call with I. Lee, J. Lau (ACG) regarding weekly disbursements update.	0.5	795.00	397.50
7	1/2/25	Lau, Justin	Participate on call with I. Lee, T. Tran (ACG) regarding weekly disbursements update.	0.5	640.00	320.00
7	1/2/25	Lee, Isaac	Participate on call with T. Tran, J. Lau (ACG) regarding weekly disbursements update.	0.5	1,205.00	602.50

**EXHIBIT C**  
**GLOBAL WOUND CARE MEDICAL GROUP, et al. - CASE NO. 24-34908 (CML)**  
**COMPLETE ACCOUNTING OF PROFESSIONAL FEES FOR ADDITIONAL PERSONNEL INCLUDING ITEMIZED**  
**TIME RECORDS BY CATEGORY IN CHRONOLOGICAL ORDER**  
**FOR THE PERIOD JANUARY 1, 2025 TO JANUARY 31, 2025**

Code	Date	Professional	Activity	Hours	Rate	Fees
7	1/2/25	Tran, Timothy	Participate on call with S. Maizel, T. Moyron (Dentons), R. Cetrulo (GWC), S. Weyler, K. Manning, R. Millien (WP), K. Greer (KG), I. Lee (ACG), J. Lau (ACG) regarding Medicare receipts, Medicare receivables account, operating disbursements, DOJ email discussing disbursements process.	1.9	795.00	1,510.50
7	1/2/25	Lau, Justin	Participate on call with S. Maizel, T. Moyron (Dentons), R. Cetrulo (GWC), S. Weyler, K. Manning, R. Millien (WP), K. Greer (KG), I. Lee, T. Tran (ACG) regarding Medicare receipts, Medicare receivables account, operating disbursements, DOJ email discussing disbursements process (partial attendance).	0.5	640.00	320.00
7	1/2/25	Lee, Isaac	Participate on call with S. Maizel, T. Moyron (Dentons), R. Cetrulo (GWC), S. Weyler, K. Manning, R. Millien (WP), K. Greer (KG), T. Tran, J. Lau (ACG) regarding Medicare receipts, Medicare receivables account, operating disbursements, DOJ email discussing disbursements process.	1.9	1,205.00	2,289.50
7	1/2/25	Tran, Timothy	Participate on call with I. Lee, J. Lau (ACG) regarding review and analysis of disbursements schedule, disbursements process email disclosure to DOJ.	1.5	795.00	1,192.50
7	1/2/25	Lau, Justin	Participate on call with I. Lee, T. Tran (ACG) regarding review and analysis of disbursements schedule, disbursements process email disclosure to DOJ.	1.5	640.00	960.00
7	1/2/25	Lee, Isaac	Participate on call with T. Tran, J. Lau (ACG) regarding review and analysis of disbursements schedule, disbursements process email disclosure to DOJ.	1.5	1,205.00	1,807.50
7	1/2/25	Tran, Timothy	Participate on call with I. Lee, J. Lau (ACG) regarding review of draft weekly reporting for operating budget, prepare comments.	1.3	795.00	1,033.50
7	1/2/25	Lau, Justin	Participate on call with I. Lee, T. Tran (ACG) regarding review of draft weekly reporting for operating budget, prepare comments.	1.3	640.00	832.00
7	1/2/25	Lee, Isaac	Participate on call with T. Tran, J. Lau (ACG) regarding review of draft weekly reporting for operating budget, prepare comments.	1.3	1,205.00	1,566.50
7	1/2/25	Tran, Timothy	Participate on call with J. Lau (ACG), J. Blake (WP), S. Weyler (WP) to discuss disbursements and invoice process.	1.1	795.00	874.50
7	1/2/25	Lau, Justin	Participate on call with T. Tran (ACG), J. Blake (WP), S. Weyler (WP) to discuss disbursements and invoice process.	1.1	640.00	704.00
7	1/2/25	Lau, Justin	Draft disbursement disclosure email and weekly report disclosure.	0.6	640.00	384.00
7	1/2/25	Lau, Justin	Prepare weekly schedule of disbursements for other cost of goods vendors.	1.1	640.00	704.00
7	1/2/25	Lau, Justin	Review and update weekly variance report.	0.6	640.00	384.00
7	1/2/25	Lau, Justin	Update disbursement schedule and compare against budget line items.	0.7	640.00	448.00
7	1/3/25	Tran, Timothy	Participate on calls with I. Lee, J. Lau (ACG) regarding review of weekly receipts and disbursements schedules, revised draft of weekly reporting; provide comments to schedules and reporting.	1.8	795.00	1,431.00
7	1/3/25	Lau, Justin	Participate on calls with I. Lee, T. Tran (ACG) regarding review of weekly receipts and disbursements schedules, revised draft of weekly reporting; provide comments to schedules and reporting.	1.8	640.00	1,152.00
7	1/3/25	Lee, Isaac	Participate on calls with T. Tran, J. Lau (ACG) regarding review of weekly receipts and disbursements schedules, revised draft of weekly reporting; provide comments to schedules and reporting.	1.8	1,205.00	2,169.00
7	1/3/25	Tran, Timothy	Participate on calls with I. Lee, J. Lau (ACG), S. Weyler (WP) regarding review of draft disbursements schedule and proposed wires, comments to draft weekly reporting.	1.0	795.00	795.00
7	1/3/25	Lau, Justin	Participate on calls with I. Lee, T. Tran (ACG), S. Weyler (WP) regarding review of draft disbursements schedule and proposed wires, comments to draft weekly reporting.	1.0	640.00	640.00
7	1/3/25	Lee, Isaac	Participate on calls with T. Tran, J. Lau (ACG), S. Weyler (WP) regarding review of draft disbursements schedule and proposed wires, comments to draft weekly reporting.	1.0	1,205.00	1,205.00
7	1/3/25	Lau, Justin	Prepare budget mapping for credit card transactions.	0.8	640.00	512.00
7	1/3/25	Lee, Isaac	Review and revise draft disbursements and receipts update email; analyze and compare disbursements to budget; correspond with Flagstar regarding banking relationship letter, wiring instructions; review and execute online registration agreement.	1.5	1,205.00	1,807.50
7	1/3/25	Lee, Isaac	Review and revise draft weekly operating report.	1.0	1,205.00	1,205.00
7	1/3/25	Lau, Justin	Review GWC bank activity to determine total Medicare receipts in the week.	0.4	640.00	256.00
7	1/3/25	Lau, Justin	Update disbursement schedule for the latest bank activity.	0.6	640.00	384.00
7	1/3/25	Lau, Justin	Update format of weekly variance report for the two weeks ending 12/28.	0.7	640.00	448.00
7	1/6/25	Lau, Justin	Prepare weekly disbursement trend based on invoice tracker file.	0.8	640.00	512.00
7	1/6/25	Lau, Justin	Review credit card statements and transaction details.	0.3	640.00	192.00
7	1/6/25	Lau, Justin	Review Mid Penn bank statements for recurring payments.	2.1	640.00	1,344.00
7	1/6/25	Lee, Isaac	Review profits financials, prior week disbursements schedule, bank activity.	0.6	1,205.00	723.00
7	1/7/25	Lau, Justin	Participate in meeting with I. Lee (ACG) regarding update on receipts and disbursements process.	0.4	640.00	256.00
7	1/7/25	Lee, Isaac	Participate in meeting with J. Lau (ACG) regarding update on receipts and disbursements process.	0.4	1,205.00	482.00
7	1/7/25	Lau, Justin	Compile and review Mid Penn bank statements for recurring payments.	0.5	640.00	320.00
7	1/7/25	Lau, Justin	Review and summarize last week's disbursements and latest Medicare receipts.	0.8	640.00	512.00
7	1/7/25	Lau, Justin	Review credit card transaction history and map to budget line items.	1.4	640.00	896.00
7	1/7/25	Lau, Justin	Update tracker for disbursements and budget mapping in week ended 1/11.	0.4	640.00	256.00
7	1/8/25	Tran, Timothy	Participate on call with I. Lee (ACG) regarding update on Medicare claims analysis, weekly report, disbursements process, accounting of Amex charges.	0.9	795.00	715.50
7	1/8/25	Lee, Isaac	Participate on call with T. Tran (ACG) regarding update on Medicare claims analysis, weekly report, disbursements process, accounting of Amex charges.	0.9	1,205.00	1,084.50
7	1/8/25	Tran, Timothy	Participate on call with J. Lau (ACG) to discuss historical invoice and disbursement weekly build for the budget.	0.5	795.00	397.50
7	1/8/25	Lau, Justin	Participate on call with T. Tran (ACG) to discuss historical invoice and disbursement weekly build for the budget.	0.5	640.00	320.00

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Code	Date	Professional	Activity	Hours	Rate	Fees
7	1/8/25	Lau, Justin	Participate on call with A. Curtis, A. Warner (DOJ), T. Moyron (Dentons), I. Lee (ACG) regarding review of Week 2 reporting, Week 3 activity.	0.4	640.00	256.00
7	1/8/25	Lee, Isaac	Participate on call with A. Curtis, A. Warner (DOJ), T. Moyron (Dentons), J. Lau (ACG) regarding review of Week 2 reporting, Week 3 activity.	0.4	1,205.00	482.00
7	1/8/25	Lau, Justin	Participate on call with I. Lee (ACG) regarding update on draft weekly reporting.	0.3	640.00	192.00
7	1/8/25	Lee, Isaac	Participate on call with J. Lau (ACG) regarding update on draft weekly reporting.	0.3	1,205.00	361.50
7	1/8/25	Lau, Justin	Prepare disbursement schedule for Releford related payments.	1.1	640.00	704.00
7	1/8/25	Lau, Justin	Prepare updated disclosure email for Releford related payments.	0.4	640.00	256.00
7	1/8/25	Lau, Justin	Review current week's Mid Penn activity and update weekly variance reporting.	0.7	640.00	448.00
7	1/8/25	Lee, Isaac	Review WCC schedule of transactions, revise schedule and prepare comments.	0.6	1,205.00	723.00
7	1/9/25	Tran, Timothy	Participate on call with I. Lee, J. Lau (ACG) regarding to prepare final draft of Week 3 reporting, provide comments.	1.2	795.00	954.00
7	1/9/25	Lau, Justin	Participate on call with I. Lee, T. Tran (ACG) regarding to prepare final draft of Week 3 reporting, provide comments.	1.2	640.00	768.00
7	1/9/25	Lee, Isaac	Participate on call with T. Tran, J. Lau (ACG) regarding to prepare final draft of Week 3 reporting, provide comments.	1.2	1,205.00	1,446.00
7	1/9/25	Tran, Timothy	Participate in working session with I. Lee, J. Lau (ACG) to review the revised draft of Week 3 reporting, provide comments.	1.4	795.00	1,113.00
7	1/9/25	Lau, Justin	Participate in working session with I. Lee, T. Tran (ACG) to review the revised draft of Week 3 reporting, provide comments.	1.4	640.00	896.00
7	1/9/25	Lee, Isaac	Participate in working session with T. Tran, J. Lau (ACG) to review the revised draft of Week 3 reporting, provide comments.	1.4	1,205.00	1,687.00
7	1/9/25	Tran, Timothy	Participate on call with I. Lee (ACG) regarding update on weekly report, wires for Medicare receipts and disbursements.	0.5	795.00	397.50
7	1/9/25	Lee, Isaac	Participate on call with T. Tran (ACG) regarding update on weekly report, wires for Medicare receipts and disbursements.	0.5	1,205.00	602.50
7	1/9/25	Lau, Justin	Correspond with I. Lee, T. Tran (ACG) regarding weekly variance reporting.	0.3	640.00	192.00
7	1/9/25	Lee, Isaac	Correspond with J. Lau (ACG) regarding Dentons comments to draft Week 3 reporting.	0.1	1,205.00	120.50
7	1/9/25	Lau, Justin	Follow up on ACH services for Flagstar account.	0.2	640.00	128.00
7	1/9/25	Lee, Isaac	Participate on call with T. Moyron (Dentons) regarding comments to draft Week 3 reporting.	0.6	1,205.00	723.00
7	1/9/25	Tran, Timothy	Review Amex payments and discrete expenses for Releford.	1.1	795.00	874.50
7	1/9/25	Tran, Timothy	Review and prepare historical cash activity.	0.3	795.00	238.50
7	1/9/25	Lee, Isaac	Review and revise draft weekly report, current week draft disbursements schedule, prepare comments.	0.4	1,205.00	482.00
7	1/9/25	Tran, Timothy	Review budget to actuals and prepare variance reporting for prior week.	0.6	795.00	477.00
7	1/9/25	Tran, Timothy	Review Medicare receipts and transfers and prepare reconciliation of Medicare funding.	0.4	795.00	318.00
7	1/9/25	Lau, Justin	Update weekly variance reporting for requested changes.	1.3	640.00	832.00
7	1/10/25	Tran, Timothy	Participate on call with J. Lau (ACG) to discuss current week disbursements and WP funding.	0.3	795.00	238.50
7	1/10/25	Lau, Justin	Participate on call with T. Tran (ACG) to discuss current week disbursements and WP funding.	0.3	640.00	192.00
7	1/10/25	Tran, Timothy	Participate on call with I. Lee, J. Lau (ACG) to discuss Medicare funds transfer to receivable account.	0.3	795.00	238.50
7	1/10/25	Lau, Justin	Participate on call with I. Lee, T. Tran (ACG) to discuss Medicare funds transfer to receivable account.	0.3	640.00	192.00
7	1/10/25	Lee, Isaac	Participate on call with T. Tran, J. Lau (ACG) to discuss Medicare funds transfer to receivable account.	0.3	1,205.00	361.50
7	1/10/25	Tran, Timothy	Participate on call with J. Lau (ACG) to discuss week ending 1/11 variance reporting.	0.8	795.00	636.00
7	1/10/25	Lau, Justin	Participate on call with T. Tran (ACG) to discuss week ending 1/11 variance reporting.	0.8	640.00	512.00
7	1/10/25	Lau, Justin	Prepare bridge to explain the difference between reimbursement and actual disbursements amount.	0.8	640.00	512.00
7	1/10/25	Lau, Justin	Prepare calculation to determine amount of reimbursement for current week's disbursements.	1.4	640.00	896.00
7	1/10/25	Lau, Justin	Prepare schedule of Medicare receipts less GWC disbursements for transfer to Medicare bank account.	0.9	640.00	576.00
7	1/10/25	Lau, Justin	Review credit card transaction details and map to budget line items.	1.2	640.00	768.00
7	1/10/25	Lee, Isaac	Review disbursements schedule; approve wires out or Medicare Receivables Account, review emails related to support schedules for wire amounts, disbursements detail, preliminary weekly report draft.	0.8	1,205.00	964.00
7	1/13/25	Lau, Justin	Participate on call with I. Lee (ACG) regarding review of draft of weekly reporting, Amex charge activity, provide comments.	0.9	640.00	576.00
7	1/13/25	Lee, Isaac	Participate on call with J. Lau (ACG) regarding review of draft of weekly reporting, Amex charge activity, provide comments.	0.9	1,205.00	1,084.50
7	1/13/25	Tran, Timothy	Participate on call with I. Lee, J. Lau (ACG) regarding operating budget workplan for the week, Flagstar ACH capabilities, draft weekly reporting, WP bank activity.	0.9	795.00	715.50
7	1/13/25	Lau, Justin	Participate on call with I. Lee, T. Tran (ACG) regarding operating budget workplan for the week, Flagstar ACH capabilities, draft weekly reporting, WP bank activity.	0.9	640.00	576.00
7	1/13/25	Lee, Isaac	Participate on call with T. Tran, J. Lau (ACG) regarding operating budget workplan for the week, Flagstar ACH capabilities, draft weekly reporting, WP bank activity.	0.9	1,205.00	1,084.50
7	1/13/25	Tran, Timothy	Participate on call with J. Lau (ACG) to discuss revisions to budget to actual reporting.	0.3	795.00	238.50
7	1/13/25	Lau, Justin	Participate on call with T. Tran (ACG) to discuss revisions to budget to actual reporting.	0.3	640.00	192.00
7	1/13/25	Lee, Isaac	Participate on call with T. Moyron (Dentons) regarding update on weekly reporting, CNO for Ankura retention application, motion for impending litigation.	0.2	1,205.00	241.00
7	1/13/25	Tran, Timothy	Prepare bank activity for cash analysis.	0.7	795.00	556.50
7	1/13/25	Lau, Justin	Prepare funded disbursement and WP transfer bridge.	0.6	640.00	384.00

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7	1/13/25	Lau, Justin	Prepare weekly variance report for week ending 1/18 and disclosure email.	1.8	640.00	1,152.00
7	1/13/25	Tran, Timothy	Review budget to actuals reporting and reconcile various line items.	0.4	795.00	318.00
7	1/13/25	Lee, Isaac	Review HLB email regarding claims analysis, revisions to claims data; review drafts of weekly operating reports, prepare comments; review Amex statements.	0.6	1,205.00	723.00
7	1/14/25	Tran, Timothy	Participate on call with S. Maizel, T. Moyron (Dentons), I. Lee, J. Lau (ACG) regarding review of draft weekly report; provide comments.	1.0	795.00	795.00
7	1/14/25	Lau, Justin	Participate on call with S. Maizel, T. Moyron (Dentons), I. Lee, T. Tran (ACG) regarding review of draft weekly report; provide comments.	1.0	640.00	640.00
7	1/14/25	Lee, Isaac	Participate on call with S. Maizel, T. Moyron (Dentons), T. Tran, J. Lau (ACG) regarding review of draft weekly report; provide comments.	1.0	1,205.00	1,205.00
7	1/14/25	Tran, Timothy	Participate on call with J. Lau (ACG) to review and coordinate disbursements for week ending 1/18.	1.0	795.00	795.00
7	1/14/25	Lau, Justin	Participate on call with T. Tran (ACG) to review and coordinate disbursements for week ending 1/18.	1.0	640.00	640.00
7	1/14/25	Tran, Timothy	Correspond with I. Lee, J. Lau (ACG) regarding Amex activity.	0.3	795.00	238.50
7	1/14/25	Lau, Justin	Participate on call with Flagstar to discuss ACH and wire payments.	0.1	640.00	64.00
7	1/14/25	Tran, Timothy	Prepare reconciliation of cash activity.	0.4	795.00	318.00
7	1/14/25	Lau, Justin	Review and update weekly variance reporting.	0.2	640.00	128.00
7	1/15/25	Tran, Timothy	Participate on call with J. Lau (ACG) to discuss historical and trended cash activity.	0.4	795.00	318.00
7	1/15/25	Lau, Justin	Participate on call with T. Tran (ACG) to discuss historical and trended cash activity.	0.4	640.00	256.00
7	1/15/25	Tran, Timothy	Participate in working session with J. Lau (ACG) to analyze and reconcile Amex statement activity.	1.1	795.00	874.50
7	1/15/25	Lau, Justin	Participate in working session with T. Tran (ACG) to analyze and reconcile Amex statement activity.	1.1	640.00	704.00
7	1/15/25	Tran, Timothy	Participate in working session with I. Lee, J. Lau (ACG) regarding review of credit card expenses, update on DOJ meeting and follow up information request.	1.8	795.00	1,431.00
7	1/15/25	Lau, Justin	Participate in working session with I. Lee, T. Tran (ACG) regarding review of credit card expenses, update on DOJ meeting and follow up information request.	1.8	640.00	1,152.00
7	1/15/25	Lee, Isaac	Participate in working session with T. Tran, J. Lau (ACG) regarding review of credit card expenses, update on DOJ meeting and follow up information request.	1.8	1,205.00	2,169.00
7	1/15/25	Lau, Justin	Reconcile statement ending balances and prepare Amex disbursements schedule for further investigation.	1.9	640.00	1,216.00
7	1/15/25	Lau, Justin	Review Amex expenses for recurring and non-recurring charges.	0.9	640.00	576.00
7	1/15/25	Lau, Justin	Review and update other COGS vendors and invoice aging schedules.	0.7	640.00	448.00
7	1/16/25	Tran, Timothy	Participate on call with S. Maizel, T. Moyron (Dentons), R. Cetrulo (GWC), S. Weyler (WP), I. Lee, J. Lau, D. Patel (ACG) review of credit card expenses, preliminary profits analysis.	1.3	795.00	1,033.50
7	1/16/25	Lau, Justin	Participate on call with S. Maizel, T. Moyron (Dentons), R. Cetrulo (GWC), S. Weyler (WP), I. Lee, T. Tran, D. Patel (ACG) review of credit card expenses, preliminary profits analysis.	1.3	640.00	832.00
7	1/16/25	Lee, Isaac	Participate on call with S. Maizel, T. Moyron (Dentons), R. Cetrulo (GWC), S. Weyler (WP), T. Tran, J. Lau, D. Patel (ACG) review of credit card expenses, preliminary profits analysis (partial attendance).	1.1	1,205.00	1,325.50
7	1/16/25	Lee, Isaac	Participate on call with B. Releford (WP), D. Patel, T. Tran, J. Lau (ACG) regarding review of credit card expenses and general ledger entries.	0.9	1,205.00	1,084.50
7	1/16/25	Tran, Timothy	Participate on call with B. Releford (WP), I. Lee, D. Patel, J. Lau (ACG) regarding review of credit card expenses and general ledger entries (partial attendance).	0.5	795.00	397.50
7	1/16/25	Lau, Justin	Participate on call with B. Releford (WP), I. Lee, D. Patel, T. Tran (ACG) regarding review of credit card expenses and general ledger entries.	0.9	640.00	576.00
7	1/16/25	Lau, Justin	Participate on call with I. Lee (ACG) regarding weekly disbursements, expense reimbursement.	0.3	640.00	192.00
7	1/16/25	Lee, Isaac	Participate on call with J. Lau (ACG) regarding weekly disbursements, expense reimbursement.	0.3	1,205.00	361.50
7	1/16/25	Tran, Timothy	Participate on call with I. Lee (ACG) regarding corporate card activity; review credit card schedules of activity.	0.4	795.00	318.00
7	1/16/25	Lee, Isaac	Participate on call with T. Tran (ACG) regarding corporate card activity; review credit card schedules of activity.	0.4	1,205.00	482.00
7	1/16/25	Tran, Timothy	Participate on call with J. Lau (ACG) to discuss cash budget.	0.6	795.00	477.00
7	1/16/25	Lau, Justin	Participate on call with T. Tran (ACG) to discuss cash budget.	0.6	640.00	384.00
7	1/16/25	Lau, Justin	Participate on call with I. Lee (ACG) regarding review of schedule of credit card expenses.	0.4	640.00	256.00
7	1/16/25	Lee, Isaac	Participate on call with J. Lau (ACG) regarding review of schedule of credit card expenses, provide comments.	0.5	1,205.00	602.50
7	1/16/25	Lau, Justin	Participate on call with S. Weyler (WP), I. Lee (ACG) regarding review of disbursements, wires and payment process.	0.5	640.00	320.00
7	1/16/25	Lee, Isaac	Participate on call with S. Weyler (WP), J. Lau (ACG) regarding review of disbursements, wires and payment process.	0.5	1,205.00	602.50
7	1/16/25	Lau, Justin	Draft email to Dentons regarding request to use GWC cash to fund WP disbursements.	0.6	640.00	384.00
7	1/16/25	Lee, Isaac	Participate on calls with T. Moyron (Dentons) regarding Medicare receipts, expense reimbursement, GWC cash funding.	0.2	1,205.00	241.00
7	1/16/25	Lau, Justin	Prepare schedule and disclosure email for weekly disbursement process.	0.7	640.00	448.00
7	1/16/25	Lau, Justin	Prepare weekly trend of recurring expenses and credit card charges for the February budget.	2.2	640.00	1,408.00
7	1/17/25	Tran, Timothy	Participate on call with I. Lee, J. Lau (ACG) regarding update on DOJ call, WP and GWC cash position, MRA account wire/ACH capabilities, Amex expense reimbursement.	0.9	795.00	715.50

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7	1/17/25	Lau, Justin	Participate on call with I. Lee, T. Tran (ACG) regarding update on DOJ call, WP and GWC cash position, MRA account wire/ACH capabilities, Amex expense reimbursement.	0.9	640.00	576.00
7	1/17/25	Lee, Isaac	Participate on call with T. Tran, J. Lau (ACG) regarding update on DOJ call, WP and GWC cash position, MRA account wire/ACH capabilities, Amex expense reimbursement.	0.9	1,205.00	1,084.50
7	1/17/25	Tran, Timothy	Participate on call with J. Lau (ACG) to discuss week ending 1/18 disbursements and Medicare funding.	0.5	795.00	397.50
7	1/17/25	Lau, Justin	Participate on call with T. Tran (ACG) to discuss week ending 1/18 disbursements and Medicare funding.	0.4	640.00	256.00
7	1/17/25	Lau, Justin	Participate on call with S. Weyler (WP), I. Lee (ACG) regarding review of weekly disbursements schedule, receipts wires.	0.3	640.00	192.00
7	1/17/25	Lee, Isaac	Participate on call with S. Weyler (WP), J. Lau (ACG) regarding review of weekly disbursements schedule, receipts wires.	0.3	1,205.00	361.50
7	1/17/25	Tran, Timothy	Participate on call with I. Lee (ACG) regarding disbursement wire, expense reimbursement schedule.	0.1	795.00	79.50
7	1/17/25	Lee, Isaac	Participate on call with T. Tran (ACG) regarding disbursement wire, expense reimbursement schedule.	0.1	1,205.00	120.50
7	1/17/25	Tran, Timothy	Participate on call with J. Lau (ACG) to review weekly liquidity.	0.2	795.00	159.00
7	1/17/25	Lau, Justin	Participate on call with T. Tran (ACG) to review weekly liquidity.	0.2	640.00	128.00
7	1/17/25	Lau, Justin	Participate on call with S. Weyler (WP) to discuss disbursement funding and reconciling items.	0.4	640.00	256.00
7	1/17/25	Lau, Justin	Prepare cash rollforward and AP aging status.	0.8	640.00	512.00
7	1/17/25	Lau, Justin	Prepare preview of weekly variance reporting for week ending 1/25.	0.9	640.00	576.00
7	1/17/25	Lau, Justin	Prepare reimbursable Amex transactions and disclosure email.	0.7	640.00	448.00
7	1/17/25	Lau, Justin	Review and prepare Medicare Receivable Account transfer and disbursement funding.	1.2	640.00	768.00
7	1/17/25	Lee, Isaac	Review draft of profits analysis, disbursements schedule.	0.5	1,205.00	602.50
7	1/17/25	Lee, Isaac	Review WP and GWC cash and disbursement schedules; respond to Dentons question regarding liquidity.	0.2	1,205.00	241.00
7	1/17/25	Lau, Justin	Update disbursement schedule for additional reconciling items for WP funding from the MRA.	0.2	640.00	128.00
7	1/17/25	Lau, Justin	Update weekly trend of recurring expenses from bank activity and invoice tracker for the February budget.	0.7	640.00	448.00
7	1/21/25	Tran, Timothy	Participate in working session with J. Lau (ACG) on revise February budget.	1.8	795.00	1,431.00
7	1/21/25	Lau, Justin	Participate in working session with T. Tran (ACG) on revise February budget.	1.8	640.00	1,152.00
7	1/21/25	Tran, Timothy	Continue working session with J. Lau (ACG) to reconcile historical disbursements and revise February budget.	1.3	795.00	1,033.50
7	1/21/25	Lau, Justin	Continue working session with T. Tran (ACG) to reconcile historical disbursements and revise February budget.	1.3	640.00	832.00
7	1/21/25	Tran, Timothy	Participate in working session with J. Lau (ACG) to discuss February cash budget methodology.	1.0	795.00	795.00
7	1/21/25	Lau, Justin	Participate in working session with T. Tran (ACG) to discuss February cash budget methodology.	1.0	640.00	640.00
7	1/21/25	Lau, Justin	Prepare schedule of Releford's additionally identified reimbursable expenses.	0.2	640.00	128.00
7	1/21/25	Lau, Justin	Review and prepare weekly budget variance reporting.	0.8	640.00	512.00
7	1/21/25	Lau, Justin	Review and update February cash budget for recurring vendor disbursements.	1.2	640.00	768.00
7	1/21/25	Lee, Isaac	Review disbursement schedule; and expenses schedule, provide comments.	0.2	1,205.00	241.00
7	1/21/25	Tran, Timothy	Review historical bank activity and prepare trended spend on same.	0.6	795.00	477.00
7	1/22/25	Lau, Justin	Prepare schedule of Medicare receipts trend to determine potential need to use GWC cash.	0.5	640.00	320.00
7	1/22/25	Lau, Justin	Review and update weekly budget variance reporting and prepare funding bridge.	1.9	640.00	1,216.00
7	1/22/25	Tran, Timothy	Review reverse wiring instructions and correspond with J. Lau (ACG) and S. Weyler (WP) on same.	0.6	795.00	477.00
7	1/22/25	Tran, Timothy	Review weekly liquidity reporting and provide comments on same.	0.3	795.00	238.50
7	1/22/25	Lau, Justin	Update February cash budget for additional bank activity and updated invoice tracker.	1.7	640.00	1,088.00
7	1/22/25	Lau, Justin	Update February cash budget for latest payroll and additional recurring vendors.	1.8	640.00	1,152.00
7	1/22/25	Lau, Justin	Update weekly budget variance reporting for comments.	0.7	640.00	448.00
7	1/23/25	Tran, Timothy	Participate in working session with J. Lau (ACG) to discuss current weeks disbursements, budget, and variance.	1.2	795.00	954.00
7	1/23/25	Lau, Justin	Participate in working session with T. Tran (ACG) to discuss current weeks disbursements, budget, and variance.	1.2	640.00	768.00
7	1/23/25	Tran, Timothy	Participate on call with J. Lau (ACG) and Flagstar banking to discuss wiring and ACH.	0.4	795.00	318.00
7	1/23/25	Lau, Justin	Participate on call with T. Tran (ACG) and Flagstar banking to discuss wiring and ACH.	0.4	640.00	256.00
7	1/23/25	Tran, Timothy	Participate on call with I. Lee, J. Lau (ACG) regarding UST filings, weekly disbursements, February operating budget preparation.	1.0	795.00	795.00
7	1/23/25	Lau, Justin	Participate on call with T. Tran, I. Lee (ACG) regarding UST filings, weekly disbursements, February operating budget preparation.	1.0	640.00	640.00
7	1/23/25	Lee, Isaac	Participate on call with T. Tran, J. Lau (ACG) regarding UST filings, weekly disbursements, February operating budget preparation.	1.0	1,205.00	1,205.00
7	1/23/25	Tran, Timothy	Participate in working session with J. Lau (ACG) to discuss current week's disbursements and variance reporting.	1.6	795.00	1,272.00
7	1/23/25	Lau, Justin	Participate in working session with T. Tran (ACG) to discuss current week's disbursements and variance reporting.	1.6	640.00	1,024.00
7	1/23/25	Tran, Timothy	Participate on call with S. Maizel, T. Moyron (Dentons), R. Cetrulo (GWC), K. Manning, R. Millien, S. Weyler (WP), K. Greer (Greer), I. Lee, J. Lau (ACG) regarding payroll disbursement, receipts timing, billing claims analysis, weekly disbursements.	0.7	795.00	556.50
7	1/23/25	Lau, Justin	Participate on call with S. Maizel, T. Moyron (Dentons), R. Cetrulo (GWC), K. Manning, R. Millien, S. Weyler (WP), K. Greer (Greer), I. Lee, T. Tran (ACG) regarding payroll disbursement, receipts timing, billing claims analysis, weekly disbursements.	0.7	640.00	448.00



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Code	Date	Professional	Activity	Hours	Rate	Fees
7	1/23/25	Lee, Isaac	Participate on call with S. Maizel, T. Moyron (Dentons), R. Cetrulo (GWC), K. Manning, R. Millien, S. Weyler (WP), K. Greer (Greer), T. Tran, J. Lau (ACG) regarding payroll disbursement, receipts timing, billing claims analysis, weekly disbursements.	0.7	1,205.00	843.50
7	1/23/25	Lau, Justin	Participate on call with I. Lee (ACG) regarding comments to draft weekly operating budget report.	0.1	640.00	64.00
7	1/23/25	Lee, Isaac	Participate on call with J. Lau (ACG) regarding comments to draft weekly operating budget report.	0.1	1,205.00	120.50
7	1/23/25	Lau, Justin	Build weekly rent schedule and update biologics aging for the February cash budget.	1.1	640.00	704.00
7	1/23/25	Lau, Justin	Review 1/24 payroll files and resolve disbursement variances.	0.9	640.00	576.00
7	1/23/25	Lee, Isaac	Review and revise draft weekly operating budget report; draft email to HLB regarding update on profits analysis.	0.6	1,205.00	723.00
7	1/23/25	Lau, Justin	Review disbursement file received from S. Weyler (WP) and compare to operating budget for compliance.	0.7	640.00	448.00
7	1/23/25	Lee, Isaac	Review draft compliance schedules, prepare comments.	0.3	1,205.00	361.50
7	1/23/25	Lau, Justin	Review other COGS aging schedules to update February cash budget.	0.6	640.00	384.00
7	1/24/25	Tran, Timothy	Participate on call with I. Lee, J. Lau (ACG) regarding review of draft February operating budget.	1.5	795.00	1,192.50
7	1/24/25	Lau, Justin	Participate on call with I. Lee, T. Tran (ACG) regarding review of draft February operating budget.	1.5	640.00	960.00
7	1/24/25	Lee, Isaac	Participate on call with T. Tran, J. Lau (ACG) regarding review of draft February operating budget.	1.5	1,205.00	1,807.50
7	1/24/25	Tran, Timothy	Participate in working session with J. Lau (ACG) to discuss budget disbursement timing and discrete expenses.	0.5	795.00	397.50
7	1/24/25	Lau, Justin	Participate in working session with T. Tran (ACG) to discuss budget disbursement timing and discrete expenses.	0.5	640.00	320.00
7	1/24/25	Tran, Timothy	Participate on call with I. Lee (ACG) regarding January payroll.	0.5	795.00	397.50
7	1/24/25	Lee, Isaac	Participate on call with T. Tran (ACG) regarding January payroll.	0.5	1,205.00	602.50
7	1/24/25	Tran, Timothy	Participate on call with I. Lee, J. Lau (ACG) regarding weekly disbursements and funding wires.	0.5	795.00	397.50
7	1/24/25	Lau, Justin	Participate on call with I. Lee, T. Tran (ACG) regarding weekly disbursements and funding wires.	0.5	640.00	320.00
7	1/24/25	Lee, Isaac	Participate on call with T. Tran, J. Lau (ACG) regarding weekly disbursements and funding wires.	0.5	1,205.00	602.50
7	1/24/25	Lau, Justin	Resolve wire approval limit to transfer Medicare funds from Flagstar to Mid Penn.	0.4	640.00	256.00
7	1/24/25	Lau, Justin	Review and update for GWC bank activity to determine weekly disbursement transfers to Flagstar and Mid Penn.	1.8	640.00	1,152.00
7	1/24/25	Lee, Isaac	Review revised draft of disbursements schedules, wire transfers, bank statement support.	0.3	1,205.00	361.50
7	1/24/25	Lau, Justin	Update February accrual budget to incorporate disbursement timing and discrete payments identified in the cash budget.	1.5	640.00	960.00
7	1/24/25	Lau, Justin	Update February cash budget for discrete professional fee disbursements.	1.6	640.00	1,024.00
7	1/26/25	Tran, Timothy	Review February budget and correspond with J. Lau (ACG).	0.7	795.00	556.50
7	1/26/25	Lau, Justin	Update February accrual budget for comments.	0.3	640.00	192.00
7	1/27/25	Tran, Timothy	Participate on call with J. Lau (ACG) to discuss February budget, professional fees tracker, and weekly variance report.	1.0	795.00	795.00
7	1/27/25	Lau, Justin	Participate on call with T. Tran (ACG) to discuss February budget, professional fees tracker, and weekly variance report.	1.0	640.00	640.00
7	1/27/25	Lau, Justin	Review and update last week's budget to actual report.	1.5	640.00	960.00
7	1/27/25	Lau, Justin	Review and update professional fees tracker.	0.9	640.00	576.00
7	1/27/25	Lau, Justin	Review last week bank statements and disbursement activity.	0.5	640.00	320.00
7	1/28/25	Lau, Justin	Review recurring rent payments to update February accrual budget.	0.7	640.00	448.00
7	1/28/25	Tran, Timothy	Review weekly reporting and provide comments on same.	0.4	795.00	318.00
7	1/29/25	Tran, Timothy	Participate on call with J. Lau to review disbursements.	0.3	795.00	238.50
7	1/29/25	Lau, Justin	Participate on call with T. Tran (ACG) to review disbursements.	0.3	640.00	192.00
7	1/29/25	Tran, Timothy	Participate on call with J. Lau (ACG) to discuss comments for the February budget received from R. Cetrulo (GWC).	0.4	795.00	318.00
7	1/29/25	Lau, Justin	Participate on call with T. Tran (ACG) to discuss comments for the February budget received from R. Cetrulo (GWC).	0.4	640.00	256.00
7	1/29/25	Tran, Timothy	Participate on call with J. Lau (ACG), R. Cetrulo (GWC), S. Weyler, G. Velasco (WP) to review February budget and discrete adjustments.	0.7	795.00	556.50
7	1/29/25	Lau, Justin	Participate on call with T. Tran (ACG), R. Cetrulo (GWC), S. Weyler, G. Velasco (WP) to review February budget and discrete adjustments.	0.7	640.00	448.00
7	1/29/25	Lau, Justin	Finalize variance report for last week's disbursement activity.	0.3	640.00	192.00
7	1/29/25	Lau, Justin	Review and update February cash and accrual budget.	1.1	640.00	704.00
7	1/29/25	Lau, Justin	Update February budget to incorporate comments.	0.3	640.00	192.00
7	1/30/25	Tran, Timothy	Participate on call with I. Lee, J. Lau (ACG) regarding UST filings, weekly disbursements, February operating budget preparation.	1.4	795.00	1,113.00
7	1/30/25	Lau, Justin	Participate on call with I. Lee, T. Tran (ACG) regarding UST filings, weekly disbursements, February operating budget preparation.	1.4	640.00	896.00
7	1/30/25	Lee, Isaac	Participate on call with T. Tran, J. Lau (ACG) regarding UST filings, weekly disbursements, February operating budget preparation.	1.4	1,205.00	1,687.00
7	1/30/25	Tran, Timothy	Participate on call with J. Lau (ACG) to review disbursements activity, liquidity, and February budget.	0.6	795.00	477.00
7	1/30/25	Lau, Justin	Participate on call with T. Tran (ACG) to review disbursements activity, liquidity, and February budget.	0.6	640.00	384.00
7	1/30/25	Lau, Justin	Participate on calls with I. Lee (ACG) regarding comments to draft weekly operating budget report.	0.3	640.00	192.00

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**TIME RECORDS BY CATEGORY IN CHRONOLOGICAL ORDER**  
**FOR THE PERIOD JANUARY 1, 2025 TO JANUARY 31, 2025**

Code	Date	Professional	Activity	Hours	Rate	Fees
7	1/30/25	Lee, Isaac	Participate on calls with J. Lau (ACG) regarding comments to draft weekly operating budget report.	0.3	1,205.00	361.50
7	1/30/25	Lau, Justin	Review February budget for recurring disbursements and discrete bonuses.	0.6	640.00	384.00
7	1/30/25	Lee, Isaac	Participate on calls with J. Lau (ACG) regarding review draft February operating budget.	1.7	1,205.00	2,048.50
7	1/30/25	Lau, Justin	Participate on calls with I. Lee (ACG) regarding review draft February operating budget.	1.7	640.00	1,088.00
7	1/30/25	Lau, Justin	Correspond with T. Tran (ACG) regarding February accrual budget updates.	0.3	640.00	192.00
7	1/30/25	Lau, Justin	Prepare preliminary draft of variance report for week ending 1/31 to determine compliance with budgeted amounts.	0.9	640.00	576.00
7	1/30/25	Lau, Justin	Review updated biologics schedule and update February budget.	0.6	640.00	384.00
7	1/30/25	Lau, Justin	Update Weekly Report for latest Medicare receipts from bank statements.	0.3	640.00	192.00
7	1/31/25	Lau, Justin	Participate on calls with I. Lee (ACG) regarding draft December MOR; weekly reporting.	0.8	640.00	512.00
7	1/31/25	Lee, Isaac	Participate on calls with J. Lau (ACG) regarding draft December MOR; weekly reporting.	0.8	1,205.00	964.00
7	1/31/25	Lau, Justin	Participate on calls with I. Lee (ACG) regarding review of revised draft February operating budget, weekly wire amount.	0.7	640.00	448.00
7	1/31/25	Lee, Isaac	Participate on calls with J. Lau (ACG) regarding review of revised draft February operating budget, weekly wire amount.	0.7	1,205.00	843.50
7	1/31/25	Lau, Justin	Adjust February budget for 1/31 disbursements.	0.2	640.00	128.00
7	1/31/25	Lau, Justin	Correspond with I. Lee (ACG) regarding weekly operating disbursement transfers.	0.1	640.00	64.00
7	1/31/25	Lau, Justin	Participate on call with L. Veras (Flagstar) to increase approval limit and update account address.	0.3	640.00	192.00
7	1/31/25	Lau, Justin	Review and circulate 2 week February budget pursuant to stipulation extension.	0.3	640.00	192.00
7	1/31/25	Lau, Justin	Review current week rent payments and prepare January rent schedule for discussion.	0.7	640.00	448.00
7	1/31/25	Lee, Isaac	Review final draft of February 2 week budget.	0.2	1,205.00	241.00
7	1/31/25	Lau, Justin	Review finalized disbursement schedule and current week Medicare receipts to prepare MRA transfer and Mid Penn funding.	1.3	640.00	832.00
7	1/31/25	Lau, Justin	Update 2 week February budget for additional comments and adjust for stub month reporting.	0.9	640.00	576.00
<b>7 Subtotal</b>				<b>200.5</b>		<b>159,167.50</b>
9	1/3/25	Lee, Isaac	Participate on call with D. Patel, T. Tran, J. Lau (ACG) regarding data information need for profits analysis for claim quantification, update on background of case.	0.8	1,205.00	964.00
9	1/3/25	Tran, Timothy	Participate on call with I. Lee, D. Patel, J. Lau (ACG) regarding data information need for profits analysis for claim quantification, update on background of case.	0.8	795.00	636.00
9	1/3/25	Lau, Justin	Participate on call with I. Lee, D. Patel, T. Tran (ACG) regarding data information need for profits analysis for claim quantification, update on background of case.	0.8	640.00	512.00
9	1/3/25	Lau, Justin	Participate on calls with I. Lee, T. Tran (ACG) regarding preparation of schedule for WCC payments, description of WCC transactions (partial attendance).	0.3	640.00	192.00
9	1/3/25	Tran, Timothy	Participate on calls with J. Lau, I. Lee (ACG) regarding preparation of schedule for WCC payments, description of WCC transactions.	0.8	795.00	636.00
9	1/3/25	Lee, Isaac	Participate on calls with J. Lau, T. Tran (ACG) regarding preparation of schedule for WCC payments, description of WCC transactions.	0.8	1,205.00	964.00
9	1/3/25	Lau, Justin	Participate on calls with I. Lee, T. Tran (ACG) regarding false claims quantification analysis.	0.4	640.00	256.00
9	1/3/25	Tran, Timothy	Participate on calls with J. Lau, I. Lee (ACG) regarding false claims quantification analysis.	0.4	795.00	318.00
9	1/3/25	Lee, Isaac	Participate on calls with J. Lau, T. Tran (ACG) regarding false claims quantification analysis.	0.4	1,205.00	482.00
9	1/3/25	Tran, Timothy	Participate on calls with I. Lee (ACG) regarding follow up discussion on false claims quantification analysis.	0.3	795.00	238.50
9	1/3/25	Lee, Isaac	Participate on calls with T. Tran (ACG) regarding follow up discussion on false claims quantification analysis.	0.3	1,205.00	361.50
9	1/3/25	Lee, Isaac	Participate on call with J. Johnston (ACG) regarding profits analysis for claim quantification, case update.	0.7	1,205.00	843.50
9	1/3/25	Lee, Isaac	Participate on call with S. Maizel, T. Moyron (Dentons), C. Wicker, D. Schumacher, C. Oppenheim (HLB) regarding settlement calculation analysis, CMS meeting follow-up.	0.9	1,205.00	1,084.50
9	1/3/25	Lee, Isaac	Participate on calls with T. Moyron (Dentons) regarding disbursements and wiring process, Medicare receipts, analysis for false claims calculation, DOJ disclosure email review, weekly reporting comments.	1.0	1,205.00	1,205.00
9	1/6/25	Lee, Isaac	Participate on call with D. Patel, T. Tran, J. Lau (ACG) regarding data information need for profits analysis for claim quantification, update on background of case.	0.8	1,205.00	964.00
9	1/6/25	Tran, Timothy	Participate on call with I. Lee, D. Patel, J. Lau (ACG) regarding data information need for profits analysis for claim quantification, update on background of case.	0.8	795.00	636.00
9	1/6/25	Lau, Justin	Participate on call with I. Lee, D. Patel, T. Tran (ACG) regarding data information need for profits analysis for claim quantification, update on background of case.	0.8	640.00	512.00
9	1/6/25	Patel, Dhara	Participate on call with I. Lee, T. Tran, J. Lau (ACG) regarding data information need for profits analysis for claim quantification, update on background of case.	0.8	700.00	560.00
9	1/6/25	Tran, Timothy	Participate on calls with I. Lee, J. Lau (ACG) regarding preparation of schedule for WCC payments, description of WCC transactions.	0.8	795.00	636.00
9	1/6/25	Lau, Justin	Participate on calls with I. Lee, T. Tran (ACG) regarding preparation of schedule for WCC payments, description of WCC transactions.	0.8	640.00	512.00
9	1/6/25	Lee, Isaac	Participate on calls with J. Lau, T. Tran (ACG) regarding preparation of schedule for WCC payments, description of WCC transactions.	0.8	1,205.00	964.00
9	1/6/25	Johnston, Josh	Participate on call with I. Lee (ACG) regarding profits analysis for claim quantification, case update.	0.5	1,040.00	520.00
9	1/6/25	Lee, Isaac	Participate on call with J. Johnston (ACG) regarding profits analysis for claim quantification, case update.	0.5	1,205.00	602.50

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**FOR THE PERIOD JANUARY 1, 2025 TO JANUARY 31, 2025**

Code	Date	Professional	Activity	Hours	Rate	Fees
9	1/6/25	Lee, Isaac	Participate on call with R. Cetrulo (GWC), S. Weyler (WP), D. Patel, J. Lau (ACG) regarding profits analysis for claim quantification, WCC transactions.	0.5	1,205.00	602.50
9	1/6/25	Lau, Justin	Participate on call with R. Cetrulo (GWC), S. Weyler (WP), I. Lee, D. Patel (ACG) regarding profits analysis for claim quantification, WCC transactions.	0.5	640.00	320.00
9	1/6/25	Patel, Dhara	Participate on call with R. Cetrulo (GWC), S. Weyler (WP), I. Lee, J. Lau (ACG) regarding profits analysis for claim quantification, WCC transactions.	0.5	700.00	350.00
9	1/6/25	Tran, Timothy	Participate on call with T. Moyron (Dentons), R. Cetrulo (GWC), S. Weyler (WP), I. Lee (ACG), regarding WCC potential transactions.	0.8	795.00	636.00
9	1/6/25	Lee, Isaac	Participate on call with T. Moyron (Dentons), R. Cetrulo (GWC), S. Weyler (WP), T. Tran (ACG), regarding WCC potential transactions.	0.8	1,205.00	964.00
9	1/6/25	Patel, Dhara	Read Day 1 Declaration and review initial files provided.	2.7	700.00	1,890.00
9	1/7/25	Lee, Isaac	Participate on call with R. Cetrulo (GWC), S. Weyler (WP), D. Patel, J. Lau (ACG) regarding review of historical financial statements and activity for profits analysis.	1.1	1,205.00	1,325.50
9	1/7/25	Lau, Justin	Participate on call with R. Cetrulo (GWC), S. Weyler (WP), I. Lee, D. Patel (ACG) regarding review of historical financial statements and activity for profits analysis.	1.1	640.00	704.00
9	1/7/25	Patel, Dhara	Participate on call with R. Cetrulo (GWC), S. Weyler (WP), I. Lee, J. Lau (ACG) regarding review of historical financial statements and activity for profits analysis.	1.1	700.00	770.00
9	1/7/25	Lee, Isaac	Participate on call with B. Ford, L. Elswick (ACG) regarding analysis of Medicare claims overpayments.	0.8	1,205.00	964.00
9	1/7/25	Elswick, Lisa	Participate on call with I. Lee, B. Ford (ACG) regarding analysis of Medicare claims overpayments.	0.8	800.00	640.00
9	1/7/25	Ford, Bernard	Participate on call with I. Lee, L. Elswick (ACG) regarding analysis of Medicare claims overpayments.	0.8	800.00	640.00
9	1/7/25	Elswick, Lisa	Participate on call with D. Schumacher, C. Oppenheim, C. Wicker (HLB), I. Lee, B. Ford (ACG) regarding update on DOJ discussions, analysis of Medicare claims overpayments.	0.8	800.00	640.00
9	1/7/25	Ford, Bernard	Participate on call with D. Schumacher, C. Oppenheim, C. Wicker (HLB), I. Lee, L. Elswick (ACG) regarding update on DOJ discussions, analysis of Medicare claims overpayments.	0.8	800.00	640.00
9	1/7/25	Lee, Isaac	Participate on call with D. Patel (ACG) regarding information needs for profit analysis.	0.3	1,205.00	361.50
9	1/7/25	Patel, Dhara	Participate on call with I. Lee (ACG) regarding information needs for profit analysis.	0.3	700.00	210.00
9	1/7/25	Van Zandt, Taylor	Participate on calls with D. Patel (ACG) for project onboarding and overview of profits analysis.	0.8	575.00	460.00
9	1/7/25	Patel, Dhara	Participate on calls with T. Van Zandt (ACG) for project onboarding and overview of profits analysis.	0.8	700.00	560.00
9	1/7/25	Van Zandt, Taylor	Analyze 2024 credit card transactions using client November through December 2024 personal versus business-related expense identification for use in add-back calculations.	1.1	575.00	632.50
9	1/7/25	Van Zandt, Taylor	Analyze 2024 credit card transactions using professional judgment and experience to determine personal versus business-related expenses for use in add-back calculations.	1.3	575.00	747.50
9	1/7/25	Lee, Isaac	Analyze Medicare claims schedules, draft presentation on Medicare claims.	0.3	1,205.00	361.50
9	1/7/25	Van Zandt, Taylor	Correspond with D. Patel (ACG) regarding update on credit card analysis.	0.3	575.00	172.50
9	1/7/25	Patel, Dhara	Correspond with J. Johnston (ACG) regarding document request and workplan for profits analysis.	0.2	700.00	140.00
9	1/7/25	Lee, Isaac	Participate on call with D. Schumacher, C. Oppenheim (HLB) regarding preparation of false claims analysis.	0.3	1,205.00	361.50
9	1/7/25	Elswick, Lisa	Review documents following call with B. Ford (ACG) for planning.	0.8	800.00	640.00
9	1/7/25	Patel, Dhara	Review General Ledger data and analyses performed by Ankura Team to date.	0.6	700.00	420.00
9	1/7/25	Ford, Bernard	Review materials received from counsel.	0.5	800.00	400.00
9	1/7/25	Patel, Dhara	Review of 2024 general ledger, analyses performed to date, and documents provided by WP for profits analysis.	2.9	700.00	2,030.00
9	1/8/25	Lee, Isaac	Participate on call with R. Cetrulo (GWC), D. Patel, J. Lau (ACG) regarding review of historical expenses for profit analysis.	1.0	1,205.00	1,205.00
9	1/8/25	Lau, Justin	Participate on call with R. Cetrulo (GWC), I. Lee, D. Patel (ACG) regarding review of historical expenses for profit analysis.	1.0	640.00	640.00
9	1/8/25	Patel, Dhara	Participate on call with R. Cetrulo (GWC), I. Lee, J. Lau (ACG) regarding review of historical expenses for profit analysis.	1.0	700.00	700.00
9	1/8/25	Van Zandt, Taylor	Participate on call with D. Patel (ACG) to discuss profit analysis related to 2024 Amex credit card transactions.	0.3	575.00	172.50
9	1/8/25	Patel, Dhara	Participate on call with T. Van Zandt (ACG) to discuss profit analysis related to 2024 Amex credit card transactions.	0.3	700.00	210.00
9	1/8/25	Tran, Timothy	Participate on call with R. Cetrulo, (GWC), T. Moyron (Dentons), I. Lee, J. Lau (ACG) regarding review of WCC transactions, revise draft email regarding WCC transactions.	0.8	795.00	636.00
9	1/8/25	Lau, Justin	Participate on call with R. Cetrulo, (GWC), T. Moyron (Dentons), I. Lee, T. Tran (ACG) regarding review of WCC transactions, revise draft email regarding WCC transactions (partial attendance).	0.6	640.00	384.00
9	1/8/25	Lee, Isaac	Participate on call with R. Cetrulo, (GWC), T. Moyron (Dentons), J. Lau, T. Tran (ACG) regarding review of WCC transactions, revise draft email regarding WCC transactions.	0.8	1,205.00	964.00
9	1/8/25	Tran, Timothy	Participate on call with T. Moyron (Dentons), I. Lee, J. Lau (ACG) regarding review of draft schedule of WCC transactions.	0.8	795.00	636.00
9	1/8/25	Lau, Justin	Participate on call with T. Moyron (Dentons), I. Lee, T. Tran (ACG) regarding review of draft schedule of WCC transactions.	0.8	640.00	512.00
9	1/8/25	Lee, Isaac	Participate on call with T. Moyron (Dentons), J. Lau, T. Tran (ACG) regarding review of draft schedule of WCC transactions.	0.8	1,205.00	964.00
9	1/8/25	Van Zandt, Taylor	Analyze 2024 credit card transactions using professional judgment and experience to determine personal versus business-related expenses for use in add-back calculations.	0.7	575.00	402.50



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Code	Date	Professional	Activity	Hours	Rate	Fees
9	1/8/25	Van Zandt, Taylor	Analyze February 2024 credit card transactions to determine a percentage of total credit card transactions that were identified as "Personal" to understand personal versus business usage.	1.6	575.00	920.00
9	1/8/25	Lee, Isaac	Participate on calls with T. Moyron (Dentons) regarding preparation for DOJ call to review weekly reporting, WCC transactions.	0.4	1,205.00	482.00
9	1/8/25	Ford, Bernard	Review documents from counsel; calls with counsel; calls with CRO; calls with project staff.	3.2	800.00	2,560.00
9	1/8/25	Patel, Dhara	Review of 2024 general ledger, analyses performed to date, and documents provided by WP for profits analysis.	1.5	700.00	1,050.00
9	1/9/25	Lee, Isaac	Participate on call with D. Patel (ACG) regarding profits analysis diligence follow up.	0.2	1,205.00	241.00
9	1/9/25	Patel, Dhara	Participate on call with I. Lee (ACG) regarding profits analysis diligence follow up.	0.2	700.00	140.00
9	1/9/25	Lee, Isaac	Participate on call with R. Cetrulo (GWC), S. Weyler (WP), D. Patel (ACG) regarding profits analysis diligence.	0.3	1,205.00	361.50
9	1/9/25	Patel, Dhara	Participate on call with R. Cetrulo (GWC), S. Weyler (WP), I. Lee (ACG) regarding profits analysis diligence.	0.3	700.00	210.00
9	1/9/25	Johnston, Josh	Participate on call with D. Patel, T. Van Zandt (ACG) to discuss profits analysis.	1.0	1,040.00	1,040.00
9	1/9/25	Van Zandt, Taylor	Participate on call with J. Johnston, D. Patel (ACG) to discuss profits analysis.	1.0	575.00	575.00
9	1/9/25	Patel, Dhara	Participate on call with J. Johnston, T. Van Zandt (ACG) to discuss profits analysis (partial attendance).	0.8	700.00	560.00
9	1/9/25	Lee, Isaac	Participate on call with B. Ford, L. Elswick (ACG) regarding update on analysis of Medicare claims.	0.9	1,205.00	1,084.50
9	1/9/25	Elswick, Lisa	Participate on call with I. Lee, B. Ford (ACG) regarding update on analysis of Medicare claims.	0.9	800.00	720.00
9	1/9/25	Ford, Bernard	Participate on call with I. Lee, L. Elswick (ACG) regarding update on analysis of Medicare claims.	0.9	800.00	720.00
9	1/9/25	Johnston, Josh	Participate on call with I. Lee, D. Patel (ACG) regarding review of preliminary profits analysis for claim quantification, case update.	0.5	1,040.00	520.00
9	1/9/25	Patel, Dhara	Participate on call with I. Lee, J. Johnston (ACG) regarding review of preliminary profits analysis for claim quantification, case update.	0.5	700.00	350.00
9	1/9/25	Lee, Isaac	Participate on call with J. Johnston, D. Patel (ACG) regarding review of preliminary profits analysis for claim quantification, case update.	0.5	1,205.00	602.50
9	1/9/25	Van Zandt, Taylor	Analyze 2024 credit card transactions using professional judgment and experience to determine personal versus business-related expenses for use in add-back calculations.	2.0	575.00	1,150.00
9	1/9/25	Van Zandt, Taylor	Correspond with D. Patel (ACG) regarding next steps to credit card transaction analysis.	0.1	575.00	57.50
9	1/9/25	Lee, Isaac	Participate on call with S. Maizel, T. Moyron (Dentons) regarding update on Medicare claims analysis, DOJ email regarding transactions disclosure.	0.5	1,205.00	602.50
9	1/9/25	Van Zandt, Taylor	Perform additional research into 2024 credit card transactions marked as "Unknown" in regards to personal versus business for use in add-back calculations.	1.8	575.00	1,035.00
9	1/9/25	Patel, Dhara	Review 2024 Amex credit card transactions and GL transactions for profits analysis.	1.3	700.00	910.00
9	1/9/25	Elswick, Lisa	Review all counsel provided materials and call with counsel and their client for introductions.	0.2	800.00	160.00
9	1/9/25	Patel, Dhara	Review Amex credit card transactions and GL transactions for profits analysis.	3.7	700.00	2,590.00
9	1/9/25	Ford, Bernard	Review and analyze overpayment data from counsel; calls with counsel and CRO.	2.4	800.00	1,920.00
9	1/9/25	Elswick, Lisa	Review documents and prepare for calls with counsel and client.	0.2	800.00	160.00
9	1/9/25	Lee, Isaac	Review HLB memo, DOJ presentations and support schedules regarding Medicare claims analysis; participate on call with D. Schumacher (HLB) regarding follow up steps.	0.6	1,205.00	723.00
9	1/9/25	Van Zandt, Taylor	Update the 2024 credit card transaction analysis based on Senior Director's call with client regarding transactions classified as "Unknown" in regards to personal versus business.	0.5	575.00	287.50
9	1/10/25	Lee, Isaac	Participate on call with H. Mohan, T. Kumar (DocsXpress), K. Greer (Greer), D. Schumacher, C. Oppenheim, C. Wicker (HLB), B. Ford, L. Elswick (ACG), S. Maizel, T. Moyron (Dentons), B. Relford (WP) regarding kick off meeting with DocsExpress regarding Medicare claims data.	1.9	1,205.00	2,289.50
9	1/10/25	Elswick, Lisa	Participate on call with H. Mohan, T. Kumar (DocsXpress), K. Greer (Greer), D. Schumacher, C. Oppenheim, C. Wicker (HLB), I. Lee, B. Ford (ACG), S. Maizel, T. Moyron (Dentons), B. Relford (WP) regarding kick off meeting with DocsExpress regarding Medicare claims data.	1.9	800.00	1,520.00
9	1/10/25	Ford, Bernard	Participate on call with H. Mohan, T. Kumar (DocsXpress), K. Greer (Greer), D. Schumacher, C. Oppenheim, C. Wicker (HLB), I. Lee, L. Elswick (ACG), S. Maizel, T. Moyron (Dentons), B. Relford (WP) regarding kick off meeting with DocsExpress regarding Medicare claims data.	1.9	800.00	1,520.00
9	1/10/25	Lee, Isaac	Participate on call with D. Schumacher, C. Oppenheim, C. Wicker, A. Hayes (HLB), B. Ford, L. Elswick (ACG), S. Maizel, T. Moyron (Dentons), regarding initial views on Medicare claims data source and process, profits analysis for overpayment claim; review report on claims.	1.3	1,205.00	1,566.50
9	1/10/25	Elswick, Lisa	Participate on call with D. Schumacher, C. Oppenheim, C. Wicker, A. Hayes (HLB), I. Lee, B. Ford (ACG), S. Maizel, T. Moyron (Dentons), regarding initial views on Medicare claims data source and process, profits analysis for overpayment claim; review report on claims.	1.3	800.00	1,040.00
9	1/10/25	Ford, Bernard	Participate on call with D. Schumacher, C. Oppenheim, C. Wicker, A. Hayes (HLB), I. Lee, L. Elswick (ACG), S. Maizel, T. Moyron (Dentons), regarding initial views on Medicare claims data source and process, profits analysis for overpayment claim; review report on claims.	1.3	800.00	1,040.00
9	1/10/25	Johnston, Josh	Participate on call with D. Patel, T. Van Zandt (ACG) to discuss profit analysis.	0.5	1,040.00	520.00
9	1/10/25	Van Zandt, Taylor	Participate on call with J. Johnston, D. Patel (ACG) to discuss profit analysis.	0.5	575.00	287.50
9	1/10/25	Patel, Dhara	Participate on call with J. Johnston, T. Van Zandt (ACG) to discuss profit analysis.	0.5	700.00	350.00

**EXHIBIT C**  
**GLOBAL WOUND CARE MEDICAL GROUP, et al. - CASE NO. 24-34908 (CML)**  
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**TIME RECORDS BY CATEGORY IN CHRONOLOGICAL ORDER**  
**FOR THE PERIOD JANUARY 1, 2025 TO JANUARY 31, 2025**

Code	Date	Professional	Activity	Hours	Rate	Fees
9	1/10/25	Van Zandt, Taylor	Participate on call with D. Patel (ACG) to discuss profit analysis related to Amex credit card transactions.	0.4	575.00	230.00
9	1/10/25	Patel, Dhara	Participate on call with T. Van Zandt (ACG) to discuss profit analysis related to Amex credit card transactions.	0.4	700.00	280.00
9	1/10/25	Van Zandt, Taylor	Analyze 2024 credit card transactions using professional judgment and experience to determine personal versus business-related expenses for use in add-back calculations.	1.5	575.00	862.50
9	1/10/25	Van Zandt, Taylor	Analyze April to December 2023 Wound Pros Management credit card transactions using client November through December 2024 personal versus business-related expense identification for use in add-back calculations.	1.8	575.00	1,035.00
9	1/10/25	Van Zandt, Taylor	Continue research into 2024 credit card transactions marked as "Unknown" in regards to personal versus business for use in add-back calculations.	1.6	575.00	920.00
9	1/10/25	Lee, Isaac	Correspond with D. Patel (ACG) regarding GL data for profits analysis.	0.2	1,205.00	241.00
9	1/10/25	Lee, Isaac	Correspond with T. Tran (ACG) regarding wire amount and disbursements schedule.	0.3	1,205.00	361.50
9	1/10/25	Patel, Dhara	Participate on call and related correspondence with S. Imtiaz, F. Feroz (WP) regarding general ledger accounting.	0.6	700.00	420.00
9	1/10/25	Lee, Isaac	Participate on call with D. Schumacher, C. Oppenheim, C. Wicker, A. Hayes (HLB), S. Maizel, T. Moyron (Dentons), regarding Wound Care Consultants entity.	1.4	1,205.00	1,687.00
9	1/10/25	Patel, Dhara	Review 2024 Amex credit card transactions and GL transactions for profits analysis.	2.3	700.00	1,610.00
9	1/10/25	Ford, Bernard	Review and analyze data to prepare for call with counsel and I. Lee (ACG).	1.2	800.00	960.00
9	1/10/25	Zaknoun, Monica	Review data files received from DocsXpress.	1.6	500.00	800.00
9	1/10/25	Elswick, Lisa	Review data reports and existing analyses.	2.1	800.00	1,680.00
9	1/11/25	Van Zandt, Taylor	Analyze April to December 2023 Wound Pros Management credit card transactions using professional judgment and experience to identify personal versus business-related transactions for use in add-back calculations.	0.4	575.00	230.00
9	1/11/25	Patel, Dhara	Summarize 2024 Amex credit card transactions and GL transactions identified for further discussions with WPs.	1.3	700.00	910.00
9	1/12/25	Van Zandt, Taylor	Analyze April to December 2023 Wound Pros Management credit card transactions using 2024 credit card transaction analysis to identify personal versus business-related transactions for use in add-back calculations.	1.9	575.00	1,092.50
9	1/12/25	Van Zandt, Taylor	Analyze April to December 2023 Wound Pros Management credit card transactions using professional judgment and experience to identify personal versus business-related transactions for use in add-back calculations.	1.6	575.00	920.00
9	1/12/25	Patel, Dhara	Review 2023 and 2024 General Ledger and credit card expenses.	3.5	700.00	2,450.00
9	1/13/25	Van Zandt, Taylor	Participate on call with D. Patel (ACG) to discuss tax return review.	0.2	575.00	115.00
9	1/13/25	Patel, Dhara	Participate on call with T. Van Zandt (ACG) to discuss tax return review.	0.2	700.00	140.00
9	1/13/25	Zaknoun, Monica	Participate in meeting with B. Ford, L. Elswick (ACG) to discuss project objectives and next steps.	1.1	500.00	550.00
9	1/13/25	Elswick, Lisa	Participate in meeting with B. Ford, M. Zaknoun (ACG) to discuss project objectives and next steps.	1.1	800.00	880.00
9	1/13/25	Ford, Bernard	Participate in meeting with L. Elswick, M. Zaknoun (ACG) to discuss project objectives and next steps.	1.1	800.00	880.00
9	1/13/25	Lee, Isaac	Participate on call with D. Patel (ACG) to review draft summary schedules, provide comments.	0.9	1,205.00	1,084.50
9	1/13/25	Patel, Dhara	Participate on call with I. Lee (ACG) to review draft summary schedules, provide comments.	0.9	700.00	630.00
9	1/13/25	Lee, Isaac	Participate on call with B. Ford, L. Elswick (ACG) regarding status on review of Medicare claims dataset, claims analysis methodology.	0.8	1,205.00	964.00
9	1/13/25	Elswick, Lisa	Participate on call with I. Lee, B. Ford (ACG) regarding status on review of Medicare claims dataset, claims analysis methodology (partial attendance).	0.5	800.00	400.00
9	1/13/25	Ford, Bernard	Participate on call with I. Lee, L. Elswick (ACG) regarding status on review of Medicare claims dataset, claims analysis methodology.	0.8	800.00	640.00
9	1/13/25	Lee, Isaac	Participate on call with D. Patel (ACG), F. Feroz, S. Imtiaz (WP) regarding follow up questions on financial data review.	0.2	1,205.00	241.00
9	1/13/25	Patel, Dhara	Participate on call with I. Lee (ACG), F. Feroz, S. Imtiaz (WP) regarding follow up questions on financial data review.	0.2	700.00	140.00
9	1/13/25	Zaknoun, Monica	Analyze 1099 data to understand underlying methodology and takeaways.	1.5	500.00	750.00
9	1/13/25	Van Zandt, Taylor	Analyze April to December 2023 Wound Pros Management credit card transactions using professional judgment and experience to identify personal versus business-related transactions for use in add-back calculations.	1.4	575.00	805.00
9	1/13/25	Zaknoun, Monica	Analyze original GWC Incident To data by replicating and constructing distributions by metrics.	1.6	500.00	800.00
9	1/13/25	Zaknoun, Monica	Analyze original Wound Pros Incident To data by replicating and constructing distributions by metrics.	1.9	500.00	950.00
9	1/13/25	Zaknoun, Monica	Construct combined Incident To analysis to have master data workbook.	1.1	500.00	550.00
9	1/13/25	Patel, Dhara	Correspond with S. Imtiaz (WP) to inquire about 2023 credit card transactions.	0.2	700.00	140.00
9	1/13/25	Patel, Dhara	Download tax returns from client SharePoint.	0.1	700.00	70.00
9	1/13/25	Lee, Isaac	Participate on call with S. Maizel, T. Moyron (Dentons), R. Cetrulo (GWC), B. Releford, K. Manning, R. Millien (WP), D. Schumacher (HLB) regarding DOJ settlement discussions update, DOJ information request.	0.9	1,205.00	1,084.50
9	1/13/25	Lee, Isaac	Participate on call with T. Moyron (Dentons) regarding update on DOJ meeting, draft weekly reporting, Medicare claims analysis.	0.4	1,205.00	482.00
9	1/13/25	Van Zandt, Taylor	Perform additional research into 2023 credit card transactions marked as "Unknown" in regards to personal versus business for use in add-back calculations.	0.8	575.00	460.00
9	1/13/25	Patel, Dhara	Review 2019 to 2022 tax return summary prepared by T. Van Zandt (ACG).	0.4	700.00	280.00
9	1/13/25	Patel, Dhara	Review 2023 credit card and general ledger transaction classifications for profit analysis.	2.2	700.00	1,540.00
9	1/13/25	Ford, Bernard	Review claims data and damages methodology.	1.8	800.00	1,440.00

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**TIME RECORDS BY CATEGORY IN CHRONOLOGICAL ORDER**  
**FOR THE PERIOD JANUARY 1, 2025 TO JANUARY 31, 2025**

Code	Date	Professional	Activity	Hours	Rate	Fees
9	1/13/25	Elswick, Lisa	Review new GWC information received including company ppt and prior DOJ communications.	0.2	800.00	160.00
9	1/13/25	Van Zandt, Taylor	Tie-out of general ledger to tax return for 2024 to determine reliability of general ledger.	0.8	575.00	460.00
9	1/14/25	Lee, Isaac	Participate on call with S. Maizel, T. Moyron (Dentons), A. Hayes, S. Xavier, D. Schumacher, C. Oppenheim (HLB), J. Bergin, L. Hill, D. Thiess, C. Curtis, A. Warner (DOJ), B. Ford, L. Elswick (ACG) regarding Medicare and enrollment claim analysis timeline.	1.5	1,205.00	1,807.50
9	1/14/25	Elswick, Lisa	Participate on call with S. Maizel, T. Moyron (Dentons), A. Hayes, S. Xavier, D. Schumacher, C. Oppenheim (HLB), J. Bergin, L. Hill, D. Thiess, C. Curtis, A. Warner (DOJ), I. Lee, B. Ford (ACG) regarding Medicare and enrollment claim analysis timeline (partial attendance).	1.2	800.00	960.00
9	1/14/25	Ford, Bernard	Participate on call with S. Maizel, T. Moyron (Dentons), A. Hayes, S. Xavier, D. Schumacher, C. Oppenheim (HLB), J. Bergin, L. Hill, D. Thiess, C. Curtis, A. Warner (DOJ), I. Lee, L. Elswick (ACG) regarding Medicare and enrollment claim analysis timeline.	1.5	800.00	1,200.00
9	1/14/25	Lee, Isaac	Participate on call with R. Cetrulo (GWC), S. Weyler (WP), D. Patel (ACG) regarding review of 2024 transactions.	1.0	1,205.00	1,205.00
9	1/14/25	Patel, Dhara	Participate on call with R. Cetrulo (WCG), S. Weyler (WCG), I. Lee (ACG) to discuss review of 2024 credit card and GL transactions.	1.0	700.00	700.00
9	1/14/25	Elswick, Lisa	Participate on call with B. Ford (ACG) to discuss approach to damages; existing work by DocXpress, and review data summaries provided to understand existing approach and gaps.	1.1	800.00	880.00
9	1/14/25	Ford, Bernard	Participate on call with L. Elswick (ACG) to discuss approach to damages; existing work by DocXpress, and review data summaries provided to understand existing approach and gaps.	1.1	800.00	880.00
9	1/14/25	Zaknoun, Monica	Participate in meeting with B. Ford (ACG) to discuss next steps and further analyses.	0.8	500.00	400.00
9	1/14/25	Ford, Bernard	Participate in meeting with M. Zaknoun (ACG) to discuss next steps and further analyses.	0.8	800.00	640.00
9	1/14/25	Lee, Isaac	Participate on call with D. Patel (ACG) follow-ups on transaction review call.	0.4	1,205.00	482.00
9	1/14/25	Patel, Dhara	Participate on call with I. Lee (ACG) follow-ups on transaction review call.	0.4	700.00	280.00
9	1/14/25	Lee, Isaac	Participate on call with D. Patel (ACG) regarding sampling and bank account reconciliation.	0.4	1,205.00	482.00
9	1/14/25	Patel, Dhara	Participate on call with I. Lee (ACG) regarding sampling and bank account reconciliation.	0.4	700.00	280.00
9	1/14/25	Johnston, Josh	Participate on call with D. Patel (ACG) to provide status update on analyses.	0.5	1,040.00	520.00
9	1/14/25	Patel, Dhara	Participate on call with J. Johnston (ACG) to provide status update on analyses.	0.5	700.00	350.00
9	1/14/25	Van Zandt, Taylor	Participate on call with D. Patel (ACG) to discuss updates to credit card analysis.	0.3	575.00	172.50
9	1/14/25	Patel, Dhara	Participate on call with T. Van Zandt (ACG) to discuss updates to credit card analysis.	0.3	700.00	210.00
9	1/14/25	Zaknoun, Monica	Analyze rendering providers and treating clinicians in Incident To findings.	2.0	500.00	1,000.00
9	1/14/25	Zaknoun, Monica	Construct data validations for questions to DocsXpress.	1.3	500.00	650.00
9	1/14/25	Licari, Joey	Create GWC (1099 Overlap with Incident-to-Billing) based on updater provider specialty.	1.8	325.00	585.00
9	1/14/25	Zaknoun, Monica	Create master list of all provider types and standardizing names.	1.6	500.00	800.00
9	1/14/25	Licari, Joey	Create Woundpros (1099 Overlap with Incident-to-billing) schedule based on updated provider specialty.	2.1	325.00	682.50
9	1/14/25	Zaknoun, Monica	Import data to SQL for further analysis.	1.6	500.00	800.00
9	1/14/25	Lee, Isaac	Participate on call with C. Oppenheim (HLB) regarding profits analysis.	0.4	1,205.00	482.00
9	1/14/25	Lee, Isaac	Participate on call with D. Schumacher (HLB), S. Maizel (Dentons) regarding preparation for DOJ call.	0.3	1,205.00	361.50
9	1/14/25	Lee, Isaac	Participate on calls with S. Maizel, T. Moyron (Dentons) regarding DOJ call follow up, profits analysis delivery timeline.	1.0	1,205.00	1,205.00
9	1/14/25	Patel, Dhara	Prepare for call with WCG to discuss the 2024 credit card and GL transaction classifications.	0.4	700.00	280.00
9	1/14/25	Licari, Joey	Report Category schedules containing 3 tables, related charge and receipt totals to see a wholistic view of the data by table.	1.2	325.00	390.00
9	1/14/25	Licari, Joey	Review 1099 Provider Overall Biologic Report to ensure data received is accurate.	1.8	325.00	585.00
9	1/14/25	Ford, Bernard	Review claims data and damages methodology.	0.9	800.00	720.00
9	1/14/25	Elswick, Lisa	Review correspondence from DocXpress including provider validation and data summaries to understand providers in universe for damages model.	1.1	800.00	880.00
9	1/14/25	Patel, Dhara	Update 2023 general ledger and credit card transaction classifications.	1.4	700.00	980.00
9	1/14/25	Patel, Dhara	Update 2024 general ledger and credit card transaction classifications based on call with WCG.	1.7	700.00	1,190.00
9	1/14/25	Van Zandt, Taylor	Update the 2023 credit card transaction analysis based on Senior Director's call with client regarding transactions classified as "Unknown" in regards to personal versus business.	0.6	575.00	345.00
9	1/15/25	Zaknoun, Monica	Participate on call with B. Ford, L. Elswick, J. Licari (ACG) to discuss approach to damages calculation and universe of claims at issue.	1.0	500.00	500.00
9	1/15/25	Elswick, Lisa	Participate on call with B. Ford, M. Zaknoun, J. Licari (ACG) to discuss approach to damages calculation and universe of claims at issue.	1.0	800.00	800.00
9	1/15/25	Licari, Joey	Participate on call with B. Ford, M. Zaknoun, L. Elswick (ACG) to discuss approach to damages calculation and universe of claims at issue.	1.0	325.00	325.00
9	1/15/25	Ford, Bernard	Participate on call with M. Zaknoun, L. Elswick, J. Licari (ACG) to discuss approach to damages calculation and universe of claims at issue.	1.0	800.00	800.00
9	1/15/25	Van Zandt, Taylor	Participate on call with J. Johnston, D. Patel, B. Woofley (ACG) to discuss profits analysis.	0.6	575.00	345.00
9	1/15/25	Patel, Dhara	Participate on call with J. Johnston, T. Van Zandt, B. Woofley (ACG) to discuss profits analysis.	0.6	700.00	420.00
9	1/15/25	Johnston, Josh	Participate on call with T. Van Zandt, D. Patel, B. Woofley (ACG) to discuss profits analysis.	0.6	1,040.00	624.00
9	1/15/25	Van Zandt, Taylor	Participate on call with D. Patel (ACG) to discuss expense categories and review 2024 classifications.	0.3	575.00	172.50

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Code	Date	Professional	Activity	Hours	Rate	Fees
9	1/15/25	Patel, Dhara	Participate on call with T. Van Zandt (ACG) to discuss expense categories and review 2024 classifications.	0.3	700.00	210.00
9	1/15/25	Lee, Isaac	Participate on call with D. Patel (ACG) regarding review of profits analysis presentation, information request follow up.	0.8	1,205.00	964.00
9	1/15/25	Patel, Dhara	Participate on call with I. Lee (ACG) regarding review of profits analysis presentation, information request follow up.	0.8	700.00	560.00
9	1/15/25	Lee, Isaac	Participate on call with B. Ford, L. Elswick (ACG) regarding review of claims data for Medicare claims analysis.	0.9	1,205.00	1,084.50
9	1/15/25	Elswick, Lisa	Participate on call with I. Lee, B. Ford (ACG) regarding review of claims data for Medicare claims analysis.	0.9	800.00	720.00
9	1/15/25	Ford, Bernard	Participate on call with I. Lee, L. Elswick (ACG) regarding review of claims data for Medicare claims analysis.	0.9	800.00	720.00
9	1/15/25	Lee, Isaac	Participate on call with S. Maizel, T. Moyron (Dentons), D. Schumacher (HLB), B. Ford, L. Elswick (ACG) regarding update on claims database review.	0.8	1,205.00	964.00
9	1/15/25	Elswick, Lisa	Participate on call with S. Maizel, T. Moyron (Dentons), D. Schumacher (HLB), I. Lee, B. Ford (ACG) regarding update on claims database review.	0.8	800.00	640.00
9	1/15/25	Ford, Bernard	Participate on call with S. Maizel, T. Moyron (Dentons), D. Schumacher (HLB), I. Lee, L. Elswick (ACG) regarding update on claims database review.	0.8	800.00	640.00
9	1/15/25	Lee, Isaac	Participate on call with D. Patel (ACG) regarding profit analysis deliverable and timing.	0.3	1,205.00	361.50
9	1/15/25	Patel, Dhara	Participate on call with I. Lee (ACG) regarding profit analysis deliverable and timing.	0.3	700.00	210.00
9	1/15/25	Johnston, Josh	Participate on call with I. Lee (ACG) regarding update on profits analysis for claim quantification, general ledger testing process.	0.4	1,040.00	416.00
9	1/15/25	Lee, Isaac	Participate on call with J. Johnston (ACG) regarding update on profits analysis for claim quantification, general ledger testing process.	0.4	1,205.00	482.00
9	1/15/25	Zaknoun, Monica	Analyze data received from DocsXpress.	2.0	500.00	1,000.00
9	1/15/25	Zaknoun, Monica	Analyze data regarding treating clinicians.	1.9	500.00	950.00
9	1/15/25	Patel, Dhara	Correspond with J. Johnston (ACG) regarding presentation of profits analysis.	0.1	700.00	70.00
9	1/15/25	Van Zandt, Taylor	Draft of 2023 - 2024 Profits Analysis Procedures Performed report as requested by DOJ, focusing on 2023 procedures and findings.	1.9	575.00	1,092.50
9	1/15/25	Van Zandt, Taylor	Draft of 2023 - 2024 Profits Analysis Procedures Performed report as requested by DOJ, focusing on 2024 procedures and findings.	1.4	575.00	805.00
9	1/15/25	Patel, Dhara	Draft summary of procedures performed for 2023 and 2024 profits analysis.	2.7	700.00	1,890.00
9	1/15/25	Zaknoun, Monica	Gain access to and understand Smartsheets nursing notes software.	1.7	500.00	850.00
9	1/15/25	Licari, Joey	Generate compiled missing data in Wound Pros Diligence schedule.	1.6	325.00	520.00
9	1/15/25	Zaknoun, Monica	Participate in meeting with DocsXpress to ask questions about original analyses and billing systems.	1.0	500.00	500.00
9	1/15/25	Lee, Isaac	Participate on call with S. Maizel, T. Moyron (Dentons), D. Schumacher, J. Bergin, D. Thiess, C. Curtis, A. Warner (DOJ) regarding credit card disbursements.	1.1	1,205.00	1,325.50
9	1/15/25	Lee, Isaac	Participate on call with T. Moyron (Dentons) regarding DOJ call follow up information request.	0.4	1,205.00	482.00
9	1/15/25	Lee, Isaac	Participate on call with T. Moyron (Dentons) regarding update on profits analysis, credit card expenses analysis.	0.4	1,205.00	482.00
9	1/15/25	Lee, Isaac	Participate on call with T. Moyron (Dentons) regarding update on profits analysis, DOJ follow up analysis request.	0.7	1,205.00	843.50
9	1/15/25	Lee, Isaac	Participate on call with T. Moyron (Dentons), R. Cetrulo (GWC), F. Feroz (WP) regarding debrief on DOJ call, follow up information requests and analysis.	1.0	1,205.00	1,205.00
9	1/15/25	Patel, Dhara	Prepare final summary file for 2023 and 2024 profits analysis.	2.9	700.00	2,030.00
9	1/15/25	Zaknoun, Monica	Refine data validations for DocsXpress.	0.5	500.00	250.00
9	1/15/25	Miller, Carrie	Research specific billing guidelines and governmental waivers for PHE.	1.5	700.00	1,050.00
9	1/15/25	Ford, Bernard	Review claims data and damages methodology.	1.5	800.00	1,200.00
9	1/15/25	Licari, Joey	Review schedules from the Summary tab to ensure accuracy in findings.	1.0	325.00	325.00
9	1/15/25	Van Zandt, Taylor	Tie-out of general ledger to tax return for 2023 to determine reliability of general ledger.	0.3	575.00	172.50
9	1/15/25	Van Zandt, Taylor	Update 2023 credit card transaction analysis based on Senior Director's call with client regarding transactions classified as "Unknown" in regards to personal versus business.	1.0	575.00	575.00
9	1/16/25	Lee, Isaac	Participate on call with D. Patel (ACG) regarding preparation of assumptions page, review of draft profits analysis, provide comments.	2.5	1,205.00	3,012.50
9	1/16/25	Patel, Dhara	Participate on call with I. Lee (ACG) regarding preparation of assumptions page, review of draft profits analysis, provide comments.	2.5	700.00	1,750.00
9	1/16/25	Patel, Dhara	Participate on call with S. Maizel, T. Moyron (Dentons), R. Cetrulo (GWC), S. Weyler (WP), I. Lee, T. Tran, J. Lau (ACG) review of credit card expenses, preliminary profits analysis.	1.3	700.00	910.00
9	1/16/25	Zaknoun, Monica	Participate on calls with B. Ford, L. Elswick (ACG) to discuss plan work steps and approach to data analysis.	1.0	500.00	500.00
9	1/16/25	Elswick, Lisa	Participate on calls with B. Ford, M. Zaknoun (ACG) to discuss plan work steps and approach to data analysis.	1.0	800.00	800.00
9	1/16/25	Ford, Bernard	Participate on calls with L. Elswick, M. Zaknoun (ACG) to discuss plan work steps and approach to data analysis.	1.0	800.00	800.00
9	1/16/25	Patel, Dhara	Participate on call with B. Releford (WP), I. Lee, T. Tran, J. Lau (ACG) regarding review of credit card expenses and general ledger entries.	0.9	700.00	630.00
9	1/16/25	Van Zandt, Taylor	Participate on call with D. Patel (ACG) to discuss profits analysis.	0.4	575.00	230.00
9	1/16/25	Patel, Dhara	Participate on call with T. Van Zandt (ACG) to discuss profits analysis.	0.4	700.00	280.00
9	1/16/25	Patel, Dhara	Participate on call with I. Lee (ACG) regarding comments to analysis.	0.3	700.00	210.00
9	1/16/25	Lee, Isaac	Review draft of profits analysis and revise for comments; participate on call with D. Patel (ACG) regarding comments to analysis.	0.6	1,205.00	723.00
9	1/16/25	Lee, Isaac	Participate on call with D. Patel (ACG) regarding expense categorizations for profit analysis.	0.2	1,205.00	241.00

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**TIME RECORDS BY CATEGORY IN CHRONOLOGICAL ORDER**  
**FOR THE PERIOD JANUARY 1, 2025 TO JANUARY 31, 2025**

Code	Date	Professional	Activity	Hours	Rate	Fees
9	1/16/25	Patel, Dhara	Participate on call with I. Lee (ACG) regarding expense categorizations for profit analysis.	0.2	700.00	140.00
9	1/16/25	Zaknoun, Monica	Analysis of GWC Claims Universe data.	0.7	500.00	350.00
9	1/16/25	Van Zandt, Taylor	Analyze April to December 2023 Wound Pros Management debit card transactions using 2024 credit card transaction analysis to identify personal versus business-related transactions for use in add-back calculations.	2.0	575.00	1,150.00
9	1/16/25	Van Zandt, Taylor	Analyze April to December 2023 Wound Pros Management debit card transactions using professional judgment and experience to identify personal versus business-related transactions for use in add-back calculations.	2.0	575.00	1,150.00
9	1/16/25	Licari, Joey	Build a Rendering Providers schedule and two individual schedules, one for MDs, DOs and DPMs, one with NPs, PAs, and DPTs to more clearly see overall summaries.	2.1	325.00	682.50
9	1/16/25	Van Zandt, Taylor	Correspond with D. Patel (ACG) regarding updates to credit/debit card transaction analysis after meeting with Releford.	0.1	575.00	57.50
9	1/16/25	Licari, Joey	Create a summary report compiling tables of new data and comparing them to see how significant totals are in comparison to each other.	1.6	325.00	520.00
9	1/16/25	Licari, Joey	Create DOS Tab from new data at service level to ensure there wasn't overinflation in comparison.	1.5	325.00	487.50
9	1/16/25	Van Zandt, Taylor	Draft of 2023-2024 Profits Analysis Procedures Performed report as requested by DOJ, focusing on 2024 procedures and findings.	0.3	575.00	172.50
9	1/16/25	Patel, Dhara	Draft summary of procedures performed and final profits analysis file.	1.3	700.00	910.00
9	1/16/25	Zaknoun, Monica	Load data into SQL to complete analytical work.	1.0	500.00	500.00
9	1/16/25	Zaknoun, Monica	Reconstruct 1099 damages using GWC Claims Universe data.	1.8	500.00	900.00
9	1/16/25	Patel, Dhara	Review 2023 and 2024 general ledger and credit card classifications.	1.2	700.00	840.00
9	1/16/25	Ford, Bernard	Review claims data and damages methodology.	2.7	800.00	2,160.00
9	1/16/25	Elswick, Lisa	Review GWC claims data and document (presentations on company) to understand.	1.6	800.00	1,280.00
9	1/16/25	Zaknoun, Monica	Review newly received data files.	1.9	500.00	950.00
9	1/16/25	Johnston, Josh	Review summary of procedures performed for profits analysis.	1.2	1,040.00	1,248.00
9	1/16/25	Van Zandt, Taylor	Update 2023 debit and credit card transaction analysis based on Senior Director's call with Releford regarding transactions classified as "Unknown" in regards to personal versus business.	0.2	575.00	115.00
9	1/16/25	Patel, Dhara	Update general ledger and credit card transaction classifications based on call with WP.	1.1	700.00	770.00
9	1/16/25	Licari, Joey	Update GWC Overall Rendering Type Tab to incorporate additions proposed by B. Ford (ACG).	2.1	325.00	682.50
9	1/17/25	Lee, Isaac	Participate on call with S. Maizel, T. Moyron (Dentons), D. Schumacher, C. Oppenheim (HLB), R. Cetrulo (GWC), S. Weyler (WP), D. Patel, J. Lau (ACG) regarding review of draft profits analysis for enrollment claim.	1.0	1,205.00	1,205.00
9	1/17/25	Lau, Justin	Participate on call with S. Maizel, T. Moyron (Dentons), D. Schumacher, C. Oppenheim (HLB), R. Cetrulo (GWC), S. Weyler (WP), I. Lee, D. Patel (ACG) regarding review of draft profits analysis for enrollment claim.	1.0	640.00	640.00
9	1/17/25	Patel, Dhara	Participate on call with S. Maizel, T. Moyron (Dentons), D. Schumacher, C. Oppenheim (HLB), R. Cetrulo (GWC), S. Weyler (WP), I. Lee, J. Lau (ACG) regarding review of draft profits analysis for enrollment claim.	1.0	700.00	700.00
9	1/17/25	Elswick, Lisa	Participate on call with B. Ford, M. Zaknoun, J. Licari (ACG) to discuss updates to model and approach to calculating damages.	1.0	800.00	800.00
9	1/17/25	Zaknoun, Monica	Participate on call with L. Elswick, B. Ford, J. Licari (ACG) to discuss updates to model and approach to calculating damages (partial attendance).	0.4	500.00	200.00
9	1/17/25	Licari, Joey	Participate on call with L. Elswick, B. Ford, M. Zaknoun (ACG) to discuss updates to model and approach to calculating damages.	1.0	325.00	325.00
9	1/17/25	Ford, Bernard	Participate on call with L. Elswick, M. Zaknoun, J. Licari (ACG) to discuss updates to model and approach to calculating damages.	1.0	800.00	800.00
9	1/17/25	Lee, Isaac	Participate on call with S. Maizel, T. Moyron (Dentons), A. Hayes, S. Xavier, D. Schumacher, C. Oppenheim (HLB), J. Bergin, L. Hill, D. Thiess, C. Curtis, A. Warner (DOJ), B. Ford, L. Elswick, D. Patel (ACG) regarding Medicare and enrollment claim analysis timeline.	1.4	1,205.00	1,687.00
9	1/17/25	Elswick, Lisa	Participate on call with S. Maizel, T. Moyron (Dentons), A. Hayes, S. Xavier, D. Schumacher, C. Oppenheim (HLB), J. Bergin, L. Hill, D. Thiess, C. Curtis, A. Warner (DOJ), I. Lee, B. Ford, D. Patel (ACG) regarding Medicare and enrollment claim analysis timeline.	1.4	800.00	1,120.00
9	1/17/25	Patel, Dhara	Participate on call with S. Maizel, T. Moyron (Dentons), A. Hayes, S. Xavier, D. Schumacher, C. Oppenheim (HLB), J. Bergin, L. Hill, D. Thiess, C. Curtis, A. Warner (DOJ), I. Lee, B. Ford, L. Elswick (ACG) regarding Medicare and enrollment claim analysis timeline.	1.4	700.00	980.00
9	1/17/25	Ford, Bernard	Participate on call with S. Maizel, T. Moyron (Dentons), A. Hayes, S. Xavier, D. Schumacher, C. Oppenheim (HLB), J. Bergin, L. Hill, D. Thiess, C. Curtis, A. Warner (DOJ), I. Lee, L. Elswick, D. Patel (ACG) regarding Medicare and enrollment claim analysis timeline.	1.4	800.00	1,120.00
9	1/17/25	Lee, Isaac	Participate on call with D. Patel (ACG) regarding review of revised draft of profits analysis, provide comments.	0.5	1,205.00	602.50
9	1/17/25	Patel, Dhara	Participate on call with I. Lee (ACG) regarding review of revised draft of profits analysis, provide comments.	0.5	700.00	350.00
9	1/17/25	Lee, Isaac	Participate on call with S. Maizel, T. Moyron (Dentons), D. Schumacher, C. Oppenheim (HLB), D. Patel (ACG) regarding follow up from DOJ call.	0.4	1,205.00	482.00
9	1/17/25	Patel, Dhara	Participate on call with S. Maizel, T. Moyron (Dentons), D. Schumacher, C. Oppenheim (HLB), I. Lee (ACG) regarding follow up from DOJ call.	0.4	700.00	280.00
9	1/17/25	Lee, Isaac	Participate on call with D. Patel (ACG) regarding preparation of part 2 of profit analysis, testing of general ledgers.	0.2	1,205.00	241.00



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Code	Date	Professional	Activity	Hours	Rate	Fees
9	1/17/25	Patel, Dhara	Participate on call with I. Lee (ACG) regarding preparation of part 2 of profit analysis, testing of general ledgers.	0.2	700.00	140.00
9	1/17/25	Zaknoun, Monica	Analysis of data using billing universe.	1.9	500.00	950.00
9	1/17/25	Licari, Joey	Generate a DOS tab for new data including the average payment per record and encounter ID to not overinflate in comparisons.	1.7	325.00	552.50
9	1/17/25	Zaknoun, Monica	Match Smartsheets treating clinician with billing universe claims to explore and understand functionality.	2.1	500.00	1,050.00
9	1/17/25	Zaknoun, Monica	Participate in meeting with DocsXpress to discuss data integrity points in GWC Overall data set.	0.5	500.00	250.00
9	1/17/25	Lee, Isaac	Participate on calls with T. Moyron (Dentons) regarding profits analysis comments, expense reimbursement analysis.	0.6	1,205.00	723.00
9	1/17/25	Licari, Joey	Perform table filtering rendering provider specialty, including claim count and dollar amounts for each.	1.8	325.00	585.00
9	1/17/25	Van Zandt, Taylor	Prepare 2023-2024 Profits Analysis Procedures Performed report as requested by DOJ, focusing on 2024 procedures and findings.	0.3	575.00	172.50
9	1/17/25	Licari, Joey	Prepare for ACG meeting with DOJ.	1.0	325.00	325.00
9	1/17/25	Patel, Dhara	Prepare for call with DOJ.	0.8	700.00	560.00
9	1/17/25	Ramirez, Angie	Record the reported clinical staff member from Smartsheet site and match it with patient visits to compare the reported clinical staff in GWC data and the visit records for Georgia in July 2023 for clinicians with last names start with A-I.	1.9	325.00	617.50
9	1/17/25	Ramirez, Angie	Record the reported clinical staff member from Smartsheet site and match it with patient visits to compare the reported clinical staff in GWC data and the visit records for Georgia in July 2023 for clinicians with last names start with K-R.	1.6	325.00	520.00
9	1/17/25	Ramirez, Angie	Record the reported clinical staff member from Smartsheet site and match it with patient visits to compare the reported clinical staff in GWC data and the visit records for Georgia in July 2023 for clinicians with last names start with S-Z.	1.8	325.00	585.00
9	1/17/25	Elswick, Lisa	Review coding to understand all services rendered by company and identify trends with practice patterns.	0.9	800.00	720.00
9	1/17/25	Ford, Bernard	Review data to prepare for meeting with DOJ.	0.6	800.00	480.00
9	1/17/25	Johnston, Josh	Review updated profits analysis.	0.8	1,040.00	832.00
9	1/17/25	Patel, Dhara	Review updates made in 2024 and 2023 general ledger and credit card classifications.	0.9	700.00	630.00
9	1/17/25	Patel, Dhara	Update 2023 and 2024 profits analysis and summary of procedures performed based on call with Dentons and HL.	2.2	700.00	1,540.00
9	1/18/25	Ford, Bernard	Analyze data and communicate with project team regarding same.	1.2	800.00	960.00
9	1/19/25	Ford, Bernard	Communicate with project team regarding case workstream.	0.8	800.00	640.00
9	1/19/25	Patel, Dhara	Review files available for 2019 to 2022.	1.8	700.00	1,260.00
9	1/20/25	Elswick, Lisa	Participate on call with B. Ford (ACG) to discuss approach and inclusion of universe of claims at issue in damages.	0.8	800.00	640.00
9	1/20/25	Ford, Bernard	Participate on call with L. Elswick (ACG) to discuss approach and inclusion of universe of claims at issue in damages.	0.8	800.00	640.00
9	1/20/25	Van Zandt, Taylor	Analyze 2021 and 2022 debit and credit card transactions using client November through December 2024 personal versus business-related expense identification for use in add-back calculations.	0.8	575.00	460.00
9	1/20/25	Ford, Bernard	Communication with project team regarding data and analytic tasks.	0.5	800.00	400.00
9	1/20/25	Patel, Dhara	Review 2021 and 2022 general ledger transactions.	2.6	700.00	1,820.00
9	1/20/25	Patel, Dhara	Review Amex credit card statement.	0.8	700.00	560.00
9	1/20/25	Elswick, Lisa	Review data file - skin substitutes coding and billing to understand utilization and providers performing services.	0.6	800.00	480.00
9	1/21/25	Lee, Isaac	Participate on call with D. Patel (ACG) regarding update on profits analysis, data required for testing exercise.	0.7	1,205.00	843.50
9	1/21/25	Patel, Dhara	Participate on call with I. Lee (ACG) regarding update on profits analysis, data required for testing exercise.	0.7	700.00	490.00
9	1/21/25	Lee, Isaac	Participate on call with S. Maizel, T. Moyron (Dentons), R. Cetrulo (GWC), K. Manning, R. Millien, S. Weyler (WP), K. Greer (Greer), I. Lee, A. Wagner, D. Patel, T. Tran, J. Lau (ACG) D. Schumacher (HLB) regarding DOJ settlement discussions update, DOJ information request.	0.4	1,205.00	482.00
9	1/21/25	Lau, Justin	Participate on call with S. Maizel, T. Moyron (Dentons), R. Cetrulo (GWC), K. Manning, R. Millien, S. Weyler (WP), K. Greer (Greer), I. Lee, A. Wagner, D. Patel, T. Tran (ACG) D. Schumacher (HLB) regarding DOJ settlement discussions update, DOJ information request.	0.4	640.00	256.00
9	1/21/25	Patel, Dhara	Participate on call with S. Maizel, T. Moyron (Dentons), R. Cetrulo (GWC), K. Manning, R. Millien, S. Weyler (WP), K. Greer (Greer), I. Lee, A. Wagner, T. Tran, J. Lau (ACG) D. Schumacher (HLB) regarding DOJ settlement discussions update, DOJ information request.	0.4	700.00	280.00
9	1/21/25	Elswick, Lisa	Participate on call with B. Ford (ACG) and project team to discuss planning of quantifying damages calculation.	0.8	800.00	640.00
9	1/21/25	Ford, Bernard	Participate on call with L. Elswick (ACG) and project team to discuss planning of quantifying damages calculation.	0.8	800.00	640.00
9	1/21/25	Van Zandt, Taylor	Participate on call with D. Patel (ACG) to discuss 2021 and 2022 general ledger review.	0.2	575.00	115.00
9	1/21/25	Patel, Dhara	Participate on call with T. Van Zandt (ACG) to discuss 2021 and 2022 general ledger review.	0.2	700.00	140.00
9	1/21/25	Patel, Dhara	Participate on call with C. Frederick (ACG) to discuss bank statement conversion.	0.3	700.00	210.00
9	1/21/25	Frederick, Carter	Participate on call with D. Patel (ACG) to discuss bank statement conversion.	0.3	440.00	132.00
9	1/21/25	Van Zandt, Taylor	Analyze 2021 and 2022 debit and credit card transactions using 2023 and 2024 credit card transaction analysis to identify personal versus business-related transactions for use in add-back calculations.	1.9	575.00	1,092.50

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Code	Date	Professional	Activity	Hours	Rate	Fees
9	1/21/25	Van Zandt, Taylor	Analyze 2021 and 2022 debit and credit card transactions using client November through December 2024 personal versus business-related expense identification for use in add-back calculations.	1.0	575.00	575.00
9	1/21/25	Van Zandt, Taylor	Analyze 2021 debit card transactions using professional judgment and experience to identify personal versus business-related transactions for use in add-back calculations.	1.8	575.00	1,035.00
9	1/21/25	Van Zandt, Taylor	Analyze 2022 credit card transactions using professional judgment and experience to identify personal versus business-related transactions for use in add-back calculations.	1.8	575.00	1,035.00
9	1/21/25	Van Zandt, Taylor	Analyze 2022 debit card transactions using professional judgment and experience to identify personal versus business-related transactions for use in add-back calculations.	1.2	575.00	690.00
9	1/21/25	Zaknoun, Monica	Analyze data questions raised by team.	1.1	500.00	550.00
9	1/21/25	Zaknoun, Monica	Analyze methodology questions raised by team.	1.6	500.00	800.00
9	1/21/25	Ford, Bernard	Communicate with project staff and 3-P biller following call with L. Elswick (ACG).	0.6	800.00	480.00
9	1/21/25	Frederick, Carter	Convert PDF Bank Statements into excel files to tie them back to the reconciliation excel files provided by client.	1.5	440.00	660.00
9	1/21/25	Patel, Dhara	Correspond with R. Cetrulo, S. Weyler (WCG), F. Feroz (WP) and I. Lee (ACG) to discuss document requests.	0.4	700.00	280.00
9	1/21/25	Licari, Joey	Create GWC Schedules that display data by clinician credentials, year, as well as location to develop certain assumptions to use in the overall analysis.	1.3	325.00	422.50
9	1/21/25	Patel, Dhara	Perform 2023 reconciliation for Amex credit card.	0.9	700.00	630.00
9	1/21/25	Patel, Dhara	Review 2021 general ledger and debit card transactions for profits analysis.	0.8	700.00	560.00
9	1/21/25	Patel, Dhara	Review 2022 tax returns.	0.2	700.00	140.00
9	1/21/25	Patel, Dhara	Review bank statements for bank statement reconciliation.	0.7	700.00	490.00
9	1/21/25	Elswick, Lisa	Review credentialing summary to understand provider types and the services they rendered.	0.8	800.00	640.00
9	1/21/25	Patel, Dhara	Review responses from F. Feroz (WP) regarding general ledger transactions.	0.2	700.00	140.00
9	1/21/25	Patel, Dhara	Review select bank statements for cash withdrawals.	1.3	700.00	910.00
9	1/22/25	Zaknoun, Monica	Participate on call with B. Ford, L. Elswick (ACG) to review data analysis of claims at issue to quantify damages calculation.	1.0	500.00	500.00
9	1/22/25	Elswick, Lisa	Participate on call with B. Ford, M. Zaknoun (ACG) to review data analysis of claims at issue to quantify damages calculation.	1.0	800.00	800.00
9	1/22/25	Ford, Bernard	Participate on call with L. Elswick, M. Zaknoun (ACG) to review data analysis of claims at issue to quantify damages calculation.	1.0	800.00	800.00
9	1/22/25	Zaknoun, Monica	Participate on call with B. Ford, L. Elswick (ACG) to discuss status with damages calculation model and challenges with data.	1.2	500.00	600.00
9	1/22/25	Elswick, Lisa	Participate on call with B. Ford, M. Zaknoun (ACG) to discuss status with damages calculation model and challenges with data.	1.2	800.00	960.00
9	1/22/25	Ford, Bernard	Participate on call with L. Elswick, M. Zaknoun (ACG) to discuss status with damages calculation model and challenges with data (partial attendance).	1.0	800.00	800.00
9	1/22/25	Licari, Joey	Record meeting notes from call with B. Ford, L. Elswick, M. Zaknoun (ACG) discussing various approaches regarding the case.	1.7	325.00	552.50
9	1/22/25	Van Zandt, Taylor	Participate on call with D. Patel (ACG) to discuss 2023 Amex credit card statement reconciliation for Otiko.	0.3	575.00	172.50
9	1/22/25	Patel, Dhara	Participate on call with T. Van Zandt (ACG) to discuss 2023 Amex credit card statement reconciliation for Otiko.	0.3	700.00	210.00
9	1/22/25	Lee, Isaac	Participate on call with D. Patel (ACG) regarding update on profits analysis, data required for testing exercise.	0.6	1,205.00	723.00
9	1/22/25	Patel, Dhara	Participate on call with I. Lee (ACG) regarding update on profits analysis, data required for testing exercise.	0.6	700.00	420.00
9	1/22/25	Lee, Isaac	Participate on call with D. Schumacher, A. Hayes (HLB), D. Patel (ACG) regarding update on extension of profits analysis, predecessor legal entities.	0.6	1,205.00	723.00
9	1/22/25	Patel, Dhara	Participate on call with D. Schumacher, A. Hayes (HLB), I. Lee (ACG) regarding update on extension of profits analysis, predecessor legal entities.	0.6	700.00	420.00
9	1/22/25	Lee, Isaac	Participate on call with D. Patel, T. Fletcher (ACG) regarding review of draft support schedules for profits analysis, provide comments.	0.9	1,205.00	1,084.50
9	1/22/25	Van Zandt, Taylor	Participate on call with I. Lee, D. Patel (ACG) regarding review of draft support schedules for profits analysis, provide comments.	0.9	575.00	517.50
9	1/22/25	Patel, Dhara	Participate on call with I. Lee, T. Fletcher (ACG) regarding review of draft support schedules for profits analysis, provide comments.	0.9	700.00	630.00
9	1/22/25	Zaknoun, Monica	Analysis of potential damages resulting from Georgia exercise.	2.1	500.00	1,050.00
9	1/22/25	Licari, Joey	Clean and import the overall GWC dataset into SQL to better analyze the data.	1.7	325.00	552.50
9	1/22/25	Frederick, Carter	Convert PDF Bank Statements into excel files to tie them back to the reconciliation excel files provided by client.	1.8	440.00	792.00
9	1/22/25	Patel, Dhara	Correspond with C. Frederick (ACG) regarding bank statement conversion.	0.1	700.00	70.00
9	1/22/25	Van Zandt, Taylor	Finalize credit card statement reconciliation to general ledger for Releford's December 2023 credit card usage, started by D. Patel (ACG) as requested by DOJ to confirm credit card transactions are being reflected in the general ledger.	0.6	575.00	345.00
9	1/22/25	Licari, Joey	Generate additional schedules based on new that was missing from client to ensure accuracy.	2.1	325.00	682.50
9	1/22/25	Zaknoun, Monica	Georgia July 2023 Treating clinician analysis.	2.0	500.00	1,000.00
9	1/22/25	Patel, Dhara	Participate on call with F. Feroz, S. Imtiaz (WP) to discuss data requests.	0.8	700.00	560.00
9	1/22/25	Patel, Dhara	Prepare detailed follow-up email to F. Feroz, S. Imtiaz (WP) with open data requests and next steps.	0.4	700.00	280.00
9	1/22/25	Patel, Dhara	Reconcile 2022 general ledger and Tax Return based on documents provided by WPs.	1.2	700.00	840.00
9	1/22/25	Van Zandt, Taylor	Reconcile credit card statement to general ledger for Otiko December 2023 credit card usage as requested by DOJ to confirm credit card transactions are being reflected in the general ledger.	2.0	575.00	1,150.00

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9	1/22/25	Patel, Dhara	Review 2022 debit card transaction classifications for profits analysis.	0.4	700.00	280.00
9	1/22/25	Zaknoun, Monica	Review claims in Smartsheets data to complete Georgia analysis.	1.9	500.00	950.00
9	1/22/25	Patel, Dhara	Update 2021 and 2022 profits analysis based on call.	0.4	700.00	280.00
9	1/22/25	Patel, Dhara	Update profits analysis summary for legacy years.	2.0	700.00	1,400.00
9	1/22/25	Van Zandt, Taylor	Update the 2021 debit card transaction analysis based on call with I. Lee (ACG) for use in add-back calculations.	1.5	575.00	862.50
9	1/22/25	Van Zandt, Taylor	Update the 2022 debit and credit card transaction analysis based on call with I. Lee for use in add-back calculations.	1.2	575.00	690.00
9	1/22/25	Van Zandt, Taylor	Update the 2024 Other general ledger testing based on client responses to Ankura's requests for more information for use in add-back calculations.	0.5	575.00	287.50
9	1/23/25	Van Zandt, Taylor	Participate on call with D. Patel (ACG) to discuss Amex credit card statement reconciliation.	0.3	575.00	172.50
9	1/23/25	Patel, Dhara	Participate on call with T. Van Zandt (ACG) to discuss Amex credit card statement reconciliation.	0.3	700.00	210.00
9	1/23/25	Lee, Isaac	Participate on call with D. Patel (ACG) regarding update on profits analysis.	0.2	1,205.00	241.00
9	1/23/25	Patel, Dhara	Participate on call with I. Lee (ACG) regarding update on profits analysis.	0.2	700.00	140.00
9	1/23/25	Lee, Isaac	Participate on call with B. Ford (ACG) regarding update on review of claims data.	0.5	1,205.00	602.50
9	1/23/25	Ford, Bernard	Participate on call with I. Lee (ACG) regarding update on review of claims data.	0.5	800.00	400.00
9	1/23/25	Lee, Isaac	Participate on call with T. Moyron, S. Maizel (Dentons), B. Ford, D. Patel (ACG) update on claims analysis, profits analysis.	1.0	1,205.00	1,205.00
9	1/23/25	Patel, Dhara	Participate on call with T. Moyron, S. Maizel (Dentons), I. Lee, B. Ford (ACG) update on claims analysis, profits analysis.	1.0	700.00	700.00
9	1/23/25	Ford, Bernard	Participate on call with T. Moyron, S. Maizel (Dentons), I. Lee, D. Patel (ACG) update on claims analysis, profits analysis.	1.0	800.00	800.00
9	1/23/25	Lee, Isaac	Participate on call with D. Schumacher (HLB), B. Ford (ACG) update on review of claims data, billing claims analysis.	0.6	1,205.00	723.00
9	1/23/25	Ford, Bernard	Participate on call with D. Schumacher (HLB), I. Lee (ACG) update on review of claims data, billing claims analysis.	0.6	800.00	480.00
9	1/23/25	Elswick, Lisa	Participate on call with B. Ford, M. Zaknoun (ACG) regarding data analyses findings.	0.6	800.00	480.00
9	1/23/25	Zaknoun, Monica	Participate on call with L. Elswick, B. Ford (ACG) regarding data analyses findings.	0.6	500.00	300.00
9	1/23/25	Ford, Bernard	Participate on call with L. Elswick, M. Zaknoun (ACG) regarding data analyses findings.	0.6	800.00	480.00
9	1/23/25	Elswick, Lisa	Participate on follow-up call with B. Ford, M. Zaknoun (ACG) to discuss planning and next steps.	0.4	800.00	320.00
9	1/23/25	Zaknoun, Monica	Participate on follow-up call with L. Elswick, B. Ford (ACG) to discuss planning and next steps.	0.4	500.00	200.00
9	1/23/25	Ford, Bernard	Participate on follow-up call with L. Elswick, M. Zaknoun (ACG) to discuss planning and next steps.	0.4	800.00	320.00
9	1/23/25	Ford, Bernard	Analyze data to prepare for calls with I. Lee (ACG).	0.2	800.00	160.00
9	1/23/25	Zaknoun, Monica	Analyze Wound Pros billing universe data set.	1.3	500.00	650.00
9	1/23/25	Zaknoun, Monica	Calculate damages to quantify billing errors identified and present to client.	1.5	500.00	750.00
9	1/23/25	Zaknoun, Monica	Construct Nevada Analysis to assess potential billing errors in population.	1.8	500.00	900.00
9	1/23/25	Licari, Joey	Create a GWC Overall schedule showing the record and claim counts for each group of physician codes to see if billing was correct.	1.6	325.00	520.00
9	1/23/25	Licari, Joey	Create an All Data schedule which showed the record and claim counts for each group of physician codes to easily see how individual instances in physician codes compare to the overall data.	1.6	325.00	520.00
9	1/23/25	Patel, Dhara	Draft procedures performed summary for 2022 profits analysis.	0.8	700.00	560.00
9	1/23/25	Zaknoun, Monica	Load data into SQL to complete analytical work.	1.6	500.00	800.00
9	1/23/25	Licari, Joey	Prepare analysis of total revenue from the summary tabs compared to the revenue reported in previous file.	1.9	325.00	617.50
9	1/23/25	Van Zandt, Taylor	Reconcile bank statement to general ledger for weeks 1 and 2 of December 2023 bank activity in account ending in 8891, as requested by DOJ.	2.4	575.00	1,380.00
9	1/23/25	Van Zandt, Taylor	Reconcile bank statement to general ledger of remaining December 2023 bank activity in account ending in 8891, as requested by DOJ.	2.3	575.00	1,322.50
9	1/23/25	Elswick, Lisa	Review data analyses findings.	0.7	800.00	560.00
9	1/24/25	Zaknoun, Monica	Participate on call with B. Ford, L. Elswick (ACG) to discuss progress updates and variances in data as compared to billing company and next steps to tweak model (partial attendance).	0.7	500.00	350.00
9	1/24/25	Elswick, Lisa	Participate on call with B. Ford, M. Zaknoun (ACG) to discuss progress updates and variances in data as compared to billing company and next steps to tweak model.	1.6	800.00	1,280.00
9	1/24/25	Ford, Bernard	Participate on call with L. Elswick, M. Zaknoun (ACG) to discuss progress updates and variances in data as compared to billing company and next steps to tweak model.	1.6	800.00	1,280.00
9	1/24/25	Lee, Isaac	Participate on call with S. Maizel, T. Moyron (Dentons), A. Hayes, S. Xavier, D. Schumacher, C. Oppenheim (HLB), J. Bergin, L. Hill, D. Thiess, C. Curtis, A. Warner (DOJ), B. Ford, L. Elswick, D. Patel (ACG) regarding Medicare and enrollment claim analysis timeline.	1.1	1,205.00	1,325.50
9	1/24/25	Elswick, Lisa	Participate on call with S. Maizel, T. Moyron (Dentons), A. Hayes, S. Xavier, D. Schumacher, C. Oppenheim (HLB), J. Bergin, L. Hill, D. Thiess, C. Curtis, A. Warner (DOJ), I. Lee, B. Ford, D. Patel (ACG) regarding Medicare and enrollment claim analysis timeline.	1.1	800.00	880.00
9	1/24/25	Patel, Dhara	Participate on call with S. Maizel, T. Moyron (Dentons), A. Hayes, S. Xavier, D. Schumacher, C. Oppenheim (HLB), J. Bergin, L. Hill, D. Thiess, C. Curtis, A. Warner (DOJ), I. Lee, L. Elswick, B. Ford (ACG) regarding Medicare and enrollment claim analysis timeline.	1.1	700.00	770.00



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Code	Date	Professional	Activity	Hours	Rate	Fees
9	1/24/25	Ford, Bernard	Participate on call with S. Maizel, T. Moyron (Dentons), A. Hayes, S. Xavier, D. Schumacher, C. Oppenheim (HLB), J. Bergin, L. Hill, D. Thiess, C. Curtis, A. Warner (DOJ), I. Lee, L. Elswick, D. Patel (ACG) regarding Medicare and enrollment claim analysis timeline.	1.1	800.00	880.00
9	1/24/25	Lee, Isaac	Participate on call with S. Maizel, T. Moyron (Dentons), D. Schumacher (HLB), B. Ford, L. Elswick (ACG) R. Cetrulo (GWC), B. Releford (WP), K. Greer (Greer), regarding Medicare claims analysis update (partial attendance).	0.5	1,205.00	602.50
9	1/24/25	Elswick, Lisa	Participate on call with S. Maizel, T. Moyron (Dentons), D. Schumacher (HLB), I. Lee, B. Ford (ACG) R. Cetrulo (GWC), B. Releford (WP), K. Greer (Greer), regarding Medicare claims analysis update.	0.7	800.00	560.00
9	1/24/25	Ford, Bernard	Participate on call with S. Maizel, T. Moyron (Dentons), D. Schumacher (HLB), I. Lee, L. Elswick (ACG) R. Cetrulo (GWC), B. Releford (WP), K. Greer (Greer), regarding Medicare claims analysis update.	0.7	800.00	560.00
9	1/24/25	Lee, Isaac	Participate on call with D. Patel (ACG) regarding preparation for DOJ call.	0.5	1,205.00	602.50
9	1/24/25	Patel, Dhara	Participate on call with I. Lee (ACG) regarding preparation for DOJ call.	0.5	700.00	350.00
9	1/24/25	Van Zandt, Taylor	Participate on call with D. Patel (ACG) to discuss bank statement and credit statement reconciliations.	0.4	575.00	230.00
9	1/24/25	Patel, Dhara	Participate on call with T. Van Zandt (ACG) to discuss bank statement and credit statement reconciliations.	0.4	700.00	280.00
9	1/24/25	Lee, Isaac	Participate on call with D. Patel (ACG) regarding follow up DOJ request.	0.2	1,205.00	241.00
9	1/24/25	Patel, Dhara	Participate on call with I. Lee (ACG) regarding follow up DOJ request.	0.2	700.00	140.00
9	1/24/25	Zaknoun, Monica	Analyze SQL data for billing errors.	2.1	500.00	1,050.00
9	1/24/25	Zaknoun, Monica	Combine billing universe data from three sources into one table.	1.9	500.00	950.00
9	1/24/25	Van Zandt, Taylor	Compile client-provided 2024 general ledger activity into quarterly spreadsheets due to high volume of activity.	0.6	575.00	345.00
9	1/24/25	Zaknoun, Monica	Construct SQL queries to analyze and understand universal data.	1.8	500.00	900.00
9	1/24/25	Licari, Joey	Isolate practice's claims and show payment by year as well as the number of clinicians listed on the credentialing spreadsheet to use the Georgia practice as a sample element.	1.8	325.00	585.00
9	1/24/25	Zaknoun, Monica	Load data into SQL to complete analytical work.	0.9	500.00	450.00
9	1/24/25	Van Zandt, Taylor	Reconcile credit card statement to general ledger for Otiko May 2024 credit card usage as requested by DOJ to confirm credit card transactions are being reflected in the general ledger.	1.7	575.00	977.50
9	1/24/25	Van Zandt, Taylor	Reconcile credit card statement to general ledger for Releford's May 2024 credit card usage as requested by DOJ to confirm credit card transactions are being reflected in the general ledger.	1.3	575.00	747.50
9	1/24/25	Patel, Dhara	Review data to prepare for meeting with DOJ.	1.0	700.00	700.00
9	1/24/25	Van Zandt, Taylor	Tie-out of quarterly general ledger activity to profit and loss statement for 2024 to determine reliability of general ledger activity.	1.2	575.00	690.00
9	1/25/25	Ford, Bernard	Communication with counsel and project staff regarding profit analysis; review claims data; review damages analyses.	1.6	800.00	1,280.00
9	1/26/25	Van Zandt, Taylor	Begin reconciliation of bank statement to general ledger for July 2024 bank activity in account ending in 923 as requested by DOJ to confirm credit card transactions are being reflected in the general ledger.	0.8	575.00	460.00
9	1/26/25	Ford, Bernard	Communication with project team; analysis of damages modeling.	1.5	800.00	1,200.00
9	1/26/25	Van Zandt, Taylor	Continue to reconcile credit card statement to general ledger for Otiko May 2024 credit card usage as requested by DOJ to confirm credit card transactions are being reflected in the general ledger.	0.9	575.00	517.50
9	1/26/25	Patel, Dhara	Prepare cash withdrawals spreadsheet.	1.3	700.00	910.00
9	1/27/25	Elswick, Lisa	Participate on call with B. Ford, M. Zaknoun (ACG) to discuss updates with model and approach to damages model; review of CPT and HCPCS codes to understand services and practice patterns with WP.	0.6	800.00	480.00
9	1/27/25	Zaknoun, Monica	Participate on call with L. Elswick, L. Elswick (ACG) to discuss updates with model and approach to damages model; review of CPT and HCPCS codes to understand services and practice patterns with WP.	0.6	500.00	300.00
9	1/27/25	Ford, Bernard	Participate on call with L. Elswick, M. Zaknoun (ACG) to discuss updates with model and approach to damages model; CPT code review - review of CPT and HCPCS codes to understand services and practice patterns with WP.	0.6	800.00	480.00
9	1/27/25	Lee, Isaac	Participate on calls with D. Patel (ACG) regarding update on cash withdrawal analysis.	0.5	1,205.00	602.50
9	1/27/25	Patel, Dhara	Participate on calls with I. Lee (ACG) regarding update on cash withdrawal analysis.	0.5	700.00	350.00
9	1/27/25	Van Zandt, Taylor	Participate on call with D. Patel (ACG) to discuss the bank reconciliation test for 2024.	0.3	575.00	172.50
9	1/27/25	Patel, Dhara	Participate on call with T. Van Zandt (ACG) to discuss the bank reconciliation test for 2024.	0.3	700.00	210.00
9	1/27/25	Zaknoun, Monica	Participate on check-in call with B. Ford, L. Elswick (ACG) to discuss project objectives and next steps.	0.8	500.00	400.00
9	1/27/25	Elswick, Lisa	Participate on check-in call with B. Ford, M. Zaknoun (ACG) to discuss project objectives and next steps.	0.8	800.00	640.00
9	1/27/25	Ford, Bernard	Participate on check-in call with L. Elswick, M. Zaknoun (ACG) to discuss project objectives and next steps.	0.8	800.00	640.00
9	1/27/25	Patel, Dhara	Analysis of cash withdrawals and review of bank statements in 2021 and 2022.	1.9	700.00	1,330.00
9	1/27/25	Patel, Dhara	Analysis of cash withdrawals and review of bank statements in 2023 and 2024.	3.7	700.00	2,590.00
9	1/27/25	Zaknoun, Monica	Analysis of Patient biologics dates/number of services.	2.4	500.00	1,200.00
9	1/27/25	Zaknoun, Monica	Analysis of Universe data to understand billing patterns.	1.6	500.00	800.00
9	1/27/25	Van Zandt, Taylor	Analyze 2022 Elite Signature credit card transactions using 2021, 2023, and 2024 credit card transaction analyses to determine personal versus business expense identification for use in add-back calculations.	1.7	575.00	977.50
9	1/27/25	Zaknoun, Monica	Analyze CPT data to identify billing patterns.	0.7	500.00	350.00

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9	1/27/25	Zaknoun, Monica	Analyze revenue to confirm reported overpayments.	0.8	500.00	400.00
9	1/27/25	Van Zandt, Taylor	Complete reconciliation of bank statement to general ledger for July 2024 bank activity in account ending in 923 as requested by DOJ to confirm credit card transactions are being reflected in the general ledger.	2.0	575.00	1,150.00
9	1/27/25	Van Zandt, Taylor	Continue reconciliation of bank statement to general ledger for July 2024 bank activity in account ending in 923 as requested by DOJ to confirm credit card transactions are being reflected in the general ledger.	1.7	575.00	977.50
9	1/27/25	Patel, Dhara	Correspond with R. Cetrulo (WCG), F. Feroz (WP) to discuss historical P&Ls.	0.5	700.00	350.00
9	1/27/25	Zaknoun, Monica	Georgia July 2023 Clinical Staff Provider analysis.	0.3	500.00	150.00
9	1/27/25	Lee, Isaac	Participate in meeting with T. Moyron (Dentons) regarding update on billing claims analysis, profits analysis, draft February operating budget, case strategy.	1.3	1,205.00	1,566.50
9	1/27/25	Ford, Bernard	Participate in meetings with project team; communication with counsel; analysis of data.	1.1	800.00	880.00
9	1/27/25	Patel, Dhara	Participate on call with T. Moyron (Dentons) to discuss status of profits analysis.	0.1	700.00	70.00
9	1/27/25	Patel, Dhara	Reconcile 2021 tax return to general ledger.	1.3	700.00	910.00
9	1/27/25	Patel, Dhara	Review American Express credit card and bank statement reconciliations for 2023 and 2024.	1.0	700.00	700.00
9	1/27/25	Patel, Dhara	Review cash withdrawals analysis.	0.6	700.00	420.00
9	1/27/25	Elswick, Lisa	Review GWC claims to identify practice and billing trends.	0.7	800.00	560.00
9	1/27/25	Van Zandt, Taylor	Review of 2021 and 2022 general ledger responses by client and updates to testing.	0.5	575.00	287.50
9	1/28/25	Elswick, Lisa	Participate on call with B. Ford, M. Zaknoun (ACG) to discuss updates to model and handling of variances.	0.7	800.00	560.00
9	1/28/25	Zaknoun, Monica	Participate on call with L. Elswick, B. Ford (ACG) to discuss updates to model and handling of variances (partial attendance).	0.4	500.00	200.00
9	1/28/25	Ford, Bernard	Participate on call with L. Elswick, M. Zaknoun (ACG) to discuss updates to model and handling of variances.	0.7	800.00	560.00
9	1/28/25	Zaknoun, Monica	Analysis of SQL claims by NPPs.	1.2	500.00	600.00
9	1/28/25	Van Zandt, Taylor	Analyze 2023 Wound Pros general ledger credit card transactions using prior analyses to identify personal versus business-related transactions for use in add-back calculations.	1.6	575.00	920.00
9	1/28/25	Van Zandt, Taylor	Analyze 2023 Wound Pros general ledger debit card transactions using prior analyses to identify personal versus business-related transactions for use in add-back calculations.	2.0	575.00	1,150.00
9	1/28/25	Patel, Dhara	Correspond with F. Feroz (WP) regarding outstanding document requests.	0.3	700.00	210.00
9	1/28/25	Zaknoun, Monica	Create Medicare effective data lookup tables in SQL.	1.6	500.00	800.00
9	1/28/25	Patel, Dhara	Draft correspondence to counsel and DOJ provides updates to profits analysis and cash withdrawals analysis.	0.6	700.00	420.00
9	1/28/25	Ford, Bernard	Participate in meetings with project staff to review analyses; communication with counsel; communication with project staff.	0.9	800.00	720.00
9	1/28/25	Zaknoun, Monica	Perform Medicare enrollment damages analysis.	1.8	500.00	900.00
9	1/28/25	Van Zandt, Taylor	Prepare 2019-2024 Updated Profits Analysis Procedures Performed report, as requested by DOJ.	1.8	575.00	1,035.00
9	1/28/25	Ramirez, Angie	Record the reported clinical staff member from Smartsheet site and match it with patient visits to compare the reported clinical staff in GWC data and the visit records for California in 2021 for clinicians with last names start with A-I.	1.8	325.00	585.00
9	1/28/25	Ramirez, Angie	Record the reported clinical staff member from Smartsheet site and match it with patient visits to compare the reported clinical staff in GWC data and the visit records for California in 2021 for clinicians with last names start with K-R.	1.9	325.00	617.50
9	1/28/25	Ramirez, Angie	Record the reported clinical staff member from Smartsheet site and match it with patient visits to compare the reported clinical staff in GWC data and the visit records for California in 2021 for clinicians with last names start with S-Z.	1.5	325.00	487.50
9	1/28/25	Zaknoun, Monica	Review California treating clinician analysis.	1.9	500.00	950.00
9	1/28/25	Van Zandt, Taylor	Review figures in 2023-2024 Profits Analysis Procedures Performed report to ensure correct figures used based on testing performed.	1.7	575.00	977.50
9	1/28/25	Zaknoun, Monica	Review of data analysis related to Georgia analysis findings performed by J. Licari (ACG).	0.9	500.00	450.00
9	1/28/25	Van Zandt, Taylor	Tie-out of 2023 general ledger activity for Wound Pros LLC and state entities to profit and loss statement for 2023 to determine reliability of general ledger activity.	1.8	575.00	1,035.00
9	1/29/25	Johnston, Josh	Participate on call with I. Lee, D. Patel (ACG) regarding comments to draft profits analysis.	1.1	1,040.00	1,144.00
9	1/29/25	Patel, Dhara	Participate on call with I. Lee, J. Johnston (ACG) regarding comments to draft profits analysis.	1.1	700.00	770.00
9	1/29/25	Lee, Isaac	Participate on call with J. Johnston, D. Patel (ACG) regarding comments to draft profits analysis.	1.1	1,205.00	1,325.50
9	1/29/25	Van Zandt, Taylor	Participate on call with D. Patel (ACG) to discuss the Wound Pros Other General Ledger testing.	0.4	575.00	230.00
9	1/29/25	Patel, Dhara	Participate on call with T. Van Zandt (ACG) to discuss the Wound Pros Other General Ledger testing.	0.4	700.00	280.00
9	1/29/25	Lee, Isaac	Participate on call with D. Patel (ACG) regarding additional comments to draft profits analysis.	0.4	1,205.00	482.00
9	1/29/25	Patel, Dhara	Participate on call with I. Lee (ACG) regarding additional comments to draft profits analysis.	0.4	700.00	280.00
9	1/29/25	Lee, Isaac	Participate on call with B. Ford (ACG) regarding update on billing claims analysis, call with legal counsel.	0.4	1,205.00	482.00
9	1/29/25	Ford, Bernard	Participate on call with I. Lee (ACG) regarding update on billing claims analysis, call with legal counsel.	0.4	800.00	320.00
9	1/29/25	Johnston, Josh	Participate on call with D. Patel (ACG) to discuss updated profits analysis.	0.8	1,040.00	832.00
9	1/29/25	Patel, Dhara	Participate on call with J. Johnston (ACG) to discuss updated profits analysis.	0.8	700.00	560.00

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Code	Date	Professional	Activity	Hours	Rate	Fees
9	1/29/25	Zaknoun, Monica	Participate on call with B. Ford, L. Elswick (ACG) to discuss new data analysis of one month of claims and providers performing and revisions to damages modeling (partial attendance).	1.0	500.00	500.00
9	1/29/25	Elswick, Lisa	Participate on call with B. Ford, M. Zaknoun (ACG) to discuss new data analysis of one month of claims and providers performing and revisions to damages modeling.	1.2	800.00	960.00
9	1/29/25	Ford, Bernard	Participate on call with I. Lee, M. Zaknoun (ACG) to discuss new data analysis of one month of claims and providers performing and revisions to damages modeling.	1.2	800.00	960.00
9	1/29/25	Van Zandt, Taylor	Address reviewer comments on 2023 bank reconciliation testing, search for original expense transactions for transactions run through Suspense or Accounts Payable accounts.	0.6	575.00	345.00
9	1/29/25	Van Zandt, Taylor	Analyze 2023 Wound Pros LLC other general ledger transactions to determine personal versus business expenses based on prior years' analyses performed, testing to be used in add-back calculations.	1.3	575.00	747.50
9	1/29/25	Van Zandt, Taylor	Continue analysis of 2023 Wound Pros LLC other general ledger transactions to determine personal versus business expenses based on prior years' analyses performed, testing to be used in add-back calculations.	0.8	575.00	460.00
9	1/29/25	Zaknoun, Monica	Assign damages categories to all claims in original analyses.	1.4	500.00	700.00
9	1/29/25	Van Zandt, Taylor	Compare all cash withdrawals found within the bank statements to the general ledger activity for all years to ensure add-back calculations are all-inclusive.	1.7	575.00	977.50
9	1/29/25	Lee, Isaac	Correspond with T. Tran (ACG) regarding update on draft February operating budget.	0.2	1,205.00	241.00
9	1/29/25	Zaknoun, Monica	Create distribution schedules for MD-level treating clinicians.	1.9	500.00	950.00
9	1/29/25	Zaknoun, Monica	Create schedules for additional overpayments for already identified categories.	1.6	500.00	800.00
9	1/29/25	Zaknoun, Monica	Reconcile data in 1099 against Wound Pros billing universe.	1.9	500.00	950.00
9	1/29/25	Ramirez, Angie	Record the reported clinical staff member from Smartsheet site and match it with patient visits to compare the reported clinical staff in GWC data and the visit records for Nevada in 2022 for clinicians with last names start with A-I.	1.6	325.00	520.00
9	1/29/25	Ramirez, Angie	Record the reported clinical staff member from Smartsheet site and match it with patient visits to compare the reported clinical staff in GWC data and the visit records for Nevada in 2022 for clinicians with last names start with K-R.	1.7	325.00	552.50
9	1/29/25	Ramirez, Angie	Record the reported clinical staff member from Smartsheet site and match it with patient visits to compare the reported clinical staff in GWC data and the visit records for Nevada in 2022 for clinicians with last names start with S-Z.	1.4	325.00	455.00
9	1/29/25	Patel, Dhara	Review 2022 Elite Signature Card transactions.	2.6	700.00	1,820.00
9	1/29/25	Ford, Bernard	Review claims data and damages methodology.	1.3	800.00	1,040.00
9	1/29/25	Elswick, Lisa	Review data analysis and update incident to regulations.	1.4	800.00	1,120.00
9	1/29/25	Van Zandt, Taylor	Review figures in 2019-2024 Updated Profits Analysis Procedures Performed report for accuracy purposes.	0.5	575.00	287.50
9	1/29/25	Van Zandt, Taylor	Review figures in 2019-2024 Updated Profits Analysis Procedures Performed spreadsheet for accuracy purposes.	2.0	575.00	1,150.00
9	1/29/25	Van Zandt, Taylor	Review of 2019-2024 Updated Profits Analysis Procedures Performed report to be sent to the DOJ.	0.7	575.00	402.50
9	1/29/25	Patel, Dhara	Review of 2023 general ledger provided by WP.	1.4	700.00	980.00
9	1/29/25	Van Zandt, Taylor	Search bank statements for ATM cash withdrawals for use in add-back calculations.	1.5	575.00	862.50
9	1/29/25	Patel, Dhara	Update profits analysis summary spreadsheet for 2021 and 2022.	1.6	700.00	1,120.00
9	1/29/25	Patel, Dhara	Update profits analysis summary spreadsheet for 2023.	2.3	700.00	1,610.00
9	1/29/25	Patel, Dhara	Update summary of procedures performed for profits analysis.	1.4	700.00	980.00
9	1/30/25	Zaknoun, Monica	Participate on check-in call with B. Ford, L. Elswick (ACG).	1.0	500.00	500.00
9	1/30/25	Ford, Bernard	Participate on check-in call with L. Elswick, M. Zaknoun (ACG).	1.0	800.00	800.00
9	1/30/25	Lee, Isaac	Participate on call with S. Maizel, T. Moyron (Dentons), A. Hayes, S. Xavier, D. Schumacher, C. Oppenheim (HLB), J. Bergin, L. Hill, D. Thiess, C. Curtis, A. Warner (DOJ), B. Ford, L. Elswick (ACG) regarding Medicare and enrollment claim analysis timeline.	1.1	1,205.00	1,325.50
9	1/30/25	Elswick, Lisa	Participate on call with S. Maizel, T. Moyron (Dentons), A. Hayes, S. Xavier, D. Schumacher, C. Oppenheim (HLB), J. Bergin, L. Hill, D. Thiess, C. Curtis, A. Warner (DOJ), I. Lee, B. Ford (ACG) regarding Medicare and enrollment claim analysis timeline.	1.1	800.00	880.00
9	1/30/25	Ford, Bernard	Participate on call with S. Maizel, T. Moyron (Dentons), A. Hayes, S. Xavier, D. Schumacher, C. Oppenheim (HLB), J. Bergin, L. Hill, D. Thiess, C. Curtis, A. Warner (DOJ), I. Lee, L. Elswick (ACG) regarding Medicare and enrollment claim analysis timeline.	1.1	800.00	880.00
9	1/30/25	Lee, Isaac	Participate on call with R. Cetrulo (GWC), S. Weyler (WP), D. Patel (ACG), D. Schumacher, C. Wicker (HLB) regarding review of draft profits analysis.	1.0	1,205.00	1,205.00
9	1/30/25	Patel, Dhara	Participate on call with R. Cetrulo (GWC), S. Weyler (WP), I. Lee (ACG), D. Schumacher, C. Wicker (HLB) regarding review of draft profits analysis.	1.0	700.00	700.00
9	1/30/25	Lee, Isaac	Participate on calls with D. Patel (ACG) regarding comments to revised draft profits analysis.	0.9	1,205.00	1,084.50
9	1/30/25	Patel, Dhara	Participate on calls with I. Lee (ACG) regarding comments to revised draft profits analysis.	0.9	700.00	630.00
9	1/30/25	Lee, Isaac	Participate on call with D. Patel (ACG) regarding DOJ follow up information request.	0.2	1,205.00	241.00
9	1/30/25	Patel, Dhara	Participate on call with I. Lee (ACG) regarding DOJ follow up information request.	0.2	700.00	140.00
9	1/30/25	Zaknoun, Monica	Analyze Medicare Effective dates for top 5 NPP providers.	0.8	500.00	400.00
9	1/30/25	Zaknoun, Monica	Analyze overpayments associated with Ebot Manga by month to determine gaps indicating additional missing payments.	2.1	500.00	1,050.00
9	1/30/25	Zaknoun, Monica	Analyze Top 5 performing NPP treating clinicians.	1.8	500.00	900.00
9	1/30/25	Zaknoun, Monica	Calculate monthly distribution for all top 5 NPPs with highest overpayments and look for Gaps.	1.6	500.00	800.00
9	1/30/25	Van Zandt, Taylor	Correspond with D. Patel (ACG) regarding 2019-2024 Updated Profits Analysis Procedures Performed spreadsheet.	0.2	575.00	115.00

## EXHIBIT C

## GLOBAL WOUND CARE MEDICAL GROUP, et al. - CASE NO. 24-34908 (CML)

## COMPLETE ACCOUNTING OF PROFESSIONAL FEES FOR ADDITIONAL PERSONNEL INCLUDING ITEMIZED

## TIME RECORDS BY CATEGORY IN CHRONOLOGICAL ORDER

## FOR THE PERIOD JANUARY 1, 2025 TO JANUARY 31, 2025

Code	Date	Professional	Activity	Hours	Rate	Fees
9	1/30/25	Ford, Bernard	Data analysis regarding non-enrolled clinicians; calls with project staff; prep for, follow up and meeting with counsel and DOJ.	1.7	800.00	1,360.00
9	1/30/25	Patel, Dhara	Review data to prepare for meeting with DOJ.	0.3	700.00	210.00
9	1/30/25	Ramirez, Angie	Reconcile earliest Medicare effective date and NPI with provider name to track when each provider was credentialed for providers with last names that start with A-M.	2.0	325.00	650.00
9	1/30/25	Ramirez, Angie	Reconcile earliest Medicare effective date and NPI with provider name to track when each provider was credentialed for providers with last names that start with N-Z.	1.9	325.00	617.50
9	1/30/25	Lee, Isaac	Review draft profits analysis, prepare comments.	0.6	1,205.00	723.00
9	1/30/25	Lee, Isaac	Review draft weekly operating budget report, revise for comments.	0.3	1,205.00	361.50
9	1/30/25	Van Zandt, Taylor	Review figures in 2019-2024 Updated Profits Analysis Procedures Performed spreadsheet for accuracy purposes.	0.6	575.00	345.00
9	1/30/25	Elswick, Lisa	Review high frequency skin subs for one patient.	0.8	800.00	640.00
9	1/30/25	Van Zandt, Taylor	Review invoice support provided by client for 2024 Other General Ledger transactions testing to determine personal versus business expense identification for use in add-back calculations.	0.7	575.00	402.50
9	1/30/25	Zaknoun, Monica	Review Smartsheet data to explain and understand gaps in monthly payments to rule out missing claims.	1.9	500.00	950.00
9	1/30/25	Patel, Dhara	Update profits analysis and summary of procedures performed based on review call with counsel and WCG.	0.3	700.00	210.00
9	1/30/25	Patel, Dhara	Update profits analysis summary spreadsheet received from T. Van Zandt (ACG).	1.9	700.00	1,330.00
9	1/31/25	Zaknoun, Monica	Participate in meeting with B. Ford (ACG) to discuss project objectives and next steps.	1.3	500.00	650.00
9	1/31/25	Ford, Bernard	Participate in meeting with M. Zaknoun (ACG) to discuss project objectives and next steps.	1.3	800.00	1,040.00
9	1/31/25	Lee, Isaac	Participate on call with B. Ford, M. Zaknoun (ACG), D. Schumacher (HLB) regarding billing claims analysis.	0.8	1,205.00	964.00
9	1/31/25	Zaknoun, Monica	Participate on call with I. Lee, B. Ford (ACG), D. Schumacher (HLB) regarding billing claims analysis.	0.8	500.00	400.00
9	1/31/25	Ford, Bernard	Participate on call with I. Lee, M. Zaknoun (ACG), D. Schumacher (HLB) regarding billing claims analysis.	0.8	800.00	640.00
9	1/31/25	Robichaux, Louis	Participate on call with I. Lee (ACG) regarding update on billing claims analysis.	0.5	1,455.00	727.50
9	1/31/25	Lee, Isaac	Participate on call with L. Robichaux (ACG) regarding update on billing claims analysis.	0.5	1,205.00	602.50
9	1/31/25	Zaknoun, Monica	Participate on call with A. Ramirez (ACG) to review Medicare effective date task to reconcile provider credentials.	0.3	500.00	150.00
9	1/31/25	Ramirez, Angie	Participate on call with M. Zaknoun (ACG) to review Medicare effective date task to reconcile provider credentials.	0.3	325.00	97.50
9	1/31/25	Zaknoun, Monica	Construct Georgia Expanded Analysis to assess potential billing errors in population.	1.7	500.00	850.00
9	1/31/25	Lee, Isaac	Participate on call with T. Moyron (Dentons) regarding update on DOJ call.	0.4	1,205.00	482.00
9	1/31/25	Ford, Bernard	Perform data analysis; meetings with project staff; meeting with counsel and project team.	3.0	800.00	2,400.00
9	1/31/25	Zaknoun, Monica	Perform NPP credentialing analysis.	1.4	500.00	700.00
9	1/31/25	Zaknoun, Monica	Quantify overpayments using DocsXpress methodology.	1.0	500.00	500.00
9	1/31/25	Ramirez, Angie	Reconcile Medicare effective date and NPI with state, practice name, and provider name to track where and when each provider was credentialed for providers with last names start with A-I.	1.9	325.00	617.50
9	1/31/25	Ramirez, Angie	Reconcile Medicare effective date and NPI with state, practice name, and provider name to track where and when each provider was credentialed for providers with last names start with K-R.	1.4	325.00	455.00
9	1/31/25	Ramirez, Angie	Reconcile Medicare effective date and NPI with state, practice name, and provider name to track where and when each provider was credentialed for providers with last names start with S-Z.	1.8	325.00	585.00
9	1/31/25	Robichaux, Louis	Review CRO options to advance settlement progress.	0.2	1,455.00	291.00
9	1/31/25	Robichaux, Louis	Review of Ankura's CRO retention terms.	0.3	1,455.00	436.50
9	1/31/25	Zaknoun, Monica	Review Smartsheet for expanded Georgia analysis to match treating clinicians.	1.8	500.00	900.00
9	1/31/25	Schoen, Carolyn	Analyze healthcare claims data for NP-level claims in Georgia from March - August 2023.	4.1	500.00	2,050.00
<b>9 Subtotal</b>				<b>568.2</b>		<b>386,796.50</b>
10	1/7/25	Lee, Isaac	Participate on call with R. Cetrulo (GWC), S. Weyler (WP), S. Maizel, V. Durrer, T. Moyron (Dentons) regarding update on disbursements process.	0.5	1,205.00	602.50
10	1/9/25	Lee, Isaac	Participate on call with S. Maizel, T. Moyron (Dentons), R. Cetrulo (GWC), S. Weyler, R. Millien, (WP), K. Greer (KG), A. Wagner, T. Tran, J. Lau (ACG) regarding update on bank account issue, Patient Care Ombudsman diligence request.	0.4	1,205.00	482.00
10	1/9/25	Tran, Timothy	Participate on call with S. Maizel, T. Moyron (Dentons), R. Cetrulo (GWC), S. Weyler, R. Millien, (WP), K. Greer (KG), I. Lee, A. Wagner, J. Lau (ACG) regarding update on bank account issue, Patient Care Ombudsman diligence request.	0.4	795.00	318.00
10	1/9/25	Lau, Justin	Participate on call with S. Maizel, T. Moyron (Dentons), R. Cetrulo (GWC), S. Weyler, R. Millien, (WP), K. Greer (KG), I. Lee, A. Wagner, T. Tran (ACG) regarding update on bank account issue, Patient Care Ombudsman diligence request.	0.4	640.00	256.00
10	1/9/25	Wagner, Andrew	Participate on call with S. Maizel, T. Moyron (Dentons), R. Cetrulo (GWC), S. Weyler, R. Millien, (WP), K. Greer (KG), I. Lee, T. Tran, J. Lau (ACG) regarding update on bank account issue, Patient Care Ombudsman diligence request.	0.4	965.00	386.00
10	1/14/25	Tran, Timothy	Participate on call with J. Lau (ACG) to discuss DOJ stipulation, disbursements, and ongoing issues.	0.5	795.00	397.50
10	1/14/25	Lau, Justin	Participate on call with T. Tran (ACG) to discuss DOJ stipulation, disbursements, and ongoing issues.	0.5	640.00	320.00
10	1/30/25	Lee, Isaac	Participate on call with S. Maizel, T. Moyron (Dentons), R. Cetrulo (GWC), K. Manning, S. Weyler (WP), J. Lau (ACG) regarding DOJ discussions, weekly receipts and disbursements.	0.3	1,205.00	361.50

## EXHIBIT C

GLOBAL WOUND CARE MEDICAL GROUP, et al. - CASE NO. 24-34908 (CML)

COMPLETE ACCOUNTING OF PROFESSIONAL FEES FOR ADDITIONAL PERSONNEL INCLUDING ITEMIZED

TIME RECORDS BY CATEGORY IN CHRONOLOGICAL ORDER

FOR THE PERIOD JANUARY 1, 2025 TO JANUARY 31, 2025

Code	Date	Professional	Activity	Hours	Rate	Fees
10	1/30/25	Lau, Justin	Participate on call with S. Maizel, T. Moyron (Dentons), R. Cetrulo (GWC), K. Manning, S. Weyler (WP), T. Tran (ACG) regarding DOJ discussions, weekly receipts and disbursements.	0.3	640.00	192.00
<b>10 Subtotal</b>				<b>3.7</b>		<b>3,315.50</b>
<b>Grand Total</b>				<b>802.2</b>		<b>\$ 568,647.50</b>