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7 Attorneys for Chapter 11 Debtor

8 **UNITED STATES BANKRUPTCY COURT**  
 9 **DISTRICT OF NEVADA**

11 In re  
 12 Front Sight Management LLC,  
 13 Debtor.

Case No. 22-11824-abl  
 Chapter 11

**Hearing Date:** January 9, 2023  
**Hearing Time:** 9:30 a.m.

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 20 **FIRST AND FINAL FEE APPLICATION OF LUCAS, HORSFALL, MURPHY &**  
**PINDROH, LLP, AS ACCOUNTANT FOR THE DEBTOR, FOR THE ALLOWANCE OF**  
 21 **COMPENSATION FOR PROFESSIONAL SERVICES RENDERED**

**SUMMARY COVER SHEET**

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2	Fee Application:	First and Final Application
3	Applicant:	Lucas, Horsfall, Murphy & Pindroh, LLP
4	Capacity:	Accountant to Chapter 11 Debtor
5	Debtor:	Front Sight Management LLC
6	Covered Period:	May 24, 2022–December 2, 2022
7	Petition Date:	May 24, 2022
8	Retention Date:	May 24, 2022
9	Date of Order Approving Employment:	August 24, 2022 [ECF No. 326]
10	Previous Fees and Costs Requested:	\$0.00
11	Final Fees Requested:	\$49,348.50
12	Final Costs Requested:	\$0.00
13	Total Fees and Costs Requested:	\$49,348.50
14	Fees and Costs Paid Per Employment Order:	\$30,000.00
15	Number of Hours:	139.70
16	Blended Rate:	\$353.24
17	Summary of Fees By Professionals:	See <b>Exhibit 1</b>
18	Summary of Fees By Task Codes:	See <b>Exhibit 1</b>
19	Number or Professionals Included:	6
20	Number of Professionals Billing Less Than 15 Hrs:	3
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1 Lucas, Horsfall, Murphy & Pindroh, LLP (“Lucas Horsfall”), accountant for chapter 11  
 2 debtor Front Sight Management LLC (the “Debtor”), respectfully submits its first and final fee  
 3 application (the “Application”), pursuant to Sections<sup>1</sup> 330 and 331 of the Bankruptcy Code,  
 4 Bankruptcy Rule 2016, and Local Rule 2016, for the allowance of compensation for professional  
 5 services performed by Lucas Horsfall on behalf of the Debtor in this chapter 11 case. Lucas Horsfall  
 6 requests (i) allowance of fees in the amount of \$49,348.50 for services performed during the period  
 7 of May 24, 2022 through December 2, 2022 (the “Compensation Period”), and (ii) an order  
 8 authorizing the payment of \$19,348.50 to Lucas Horsfall, which is the total amount of fees Lucas  
 9 Horsfall incurred during the Compensation Period minus the amounts that have already been paid to  
 10 Lucas Horsfall (\$30,000.00) pursuant to the *Order Granting Debtor’s Application to Employ Lucas*  
 11 *Horsfall as Accountant Pursuant to 11 U.S.C. §§ 327(a), 328(a) and 330* [ECF No. 326] (the  
 12 “Employment Order”).

13 This Application is made and based upon the following Memorandum of Points and  
 14 Authorities, the declaration of Leslie Sobol (“Sobol Declaration”) and Ignatius Piazza (the “Piazza  
 15 Declaration”), the papers and pleadings on file herein, judicial notice of which is respectfully  
 16 requested pursuant to Federal Rule of Evidence 201, and any argument of counsel at the time of  
 17 hearing on the Application.

18 **I. SUMMARY OF COMPENSATION REQUESTED**

19 Total Fees Requested	\$49,348.50
20 Previously Paid Fees Per Employment Order	\$30,000.00
21 Number of Hours	139.70
22 Blended Rate	\$353.24
23 Summary of Fees by Professional & Task Code	See <b>Exhibit 1</b> attached hereto
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27 <sup>1</sup> All references to “Section” herein shall be to the Bankruptcy Code appearing in Title 11 of the U.S.  
 28 Code; all references to a “Bankruptcy Rule” shall refer to the Federal Rules of Bankruptcy  
 Procedure; and all references to a “Local Rule” shall refer to the Local Rules of Bankruptcy Practice  
 of the U.S. District Court for the District of Nevada.

1 **II. JURISDICTION AND VENUE**

2 1. This Court has jurisdiction over this case and this matter pursuant to 28 U.S.C. §§ 157  
3 and 1334.

4 2. This is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2)(A).

5 3. Venue is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409(a).

6 4. The statutory basis for the relief requested herein are Sections 327, 328, 330, 331,  
7 1107 and 1108 of the Bankruptcy Code, Bankruptcy Rule 2016, and Local Rule 2016.

8 5. Pursuant to Local Rule 9014.2, Lucas Horsfall consents to entry of a final order or  
9 judgment by the bankruptcy judge if it is determined that the bankruptcy judge, absent consent of the  
10 parties, cannot enter final orders for judgment consistent with Article III of the U.S. Constitution.

11 **III. RELEVANT FACTS**

12 6. On May 24, 2022 (the “Petition Date”), the Debtor filed a voluntary petition for relief  
13 under chapter 11 of the Bankruptcy Code. On November 29, 2022, the Court entered an order [ECF  
14 No. 556] confirming the *Debtor’s Second Amended Chapter 11 Plan of Reorganization* [ECF No.  
15 405] (the “Plan”). The effective date (“Effective Date”) of the Plan was December 2, 2022 [ECF  
16 No. 584].

17 7. On June 27, 2022, the Debtor filed its *Application to Lucas Horsfall as Accountant*  
18 *Pursuant to 11 U.S.C. §§ 327(a), 328(a) and 330 Effective as of the Petition Date* [ECF No. 200]  
19 (the “Employment Application”) pursuant to which the Debtor sought to employ Lucas Horsfall as  
20 its accountant. On August 24, 2022, the Employment Order was entered, which granted the  
21 Employment Application, subject to certain modifications set forth at the hearing on the  
22 Employment Application,

23 8. Pre-petition and prior to the Effective Date, the Debtor did not have a Chief Financial  
24 Officer or controller and relied on Lucas Horsfall to provide the Debtor with certain ordinary course  
25 accounting and bookkeeping services. Sameh Attia of Lucas Horsfall was primarily responsible for  
26 much of the Debtor’s ordinary course bookkeeping and other financial services (“Ordinary Course  
27 Services”).  
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1           9.       On August 24, 2022, the Court entered the Employment Order. Pursuant to the  
2 Employment Order, the Debtor was authorized to pay Lucas Horsfall up to \$5,000.00 per month for  
3 Ordinary Course Services pursuant to Section 328(a) without the need for a further fee application.  
4 With respect to tax preparation services, the Debtor's employment of Lucas Horsfall is subject to  
5 Sections 330 and 331 and Lucas Horsfall is required to file fee applications. Lucas Horsfall has  
6 included the time spent for Ordinary Course Services in this Application as well.

7 **IV.    SUMMARY OF SERVICES PROVIDED DURING THE COMPENSATION PERIOD**

8           10.       During the Compensation Period, Lucas Horsfall performed services which are  
9 summarized below by task category and itemized in detail in the attached **Exhibit 1**.

10           **A.    Client Accounting and Bookkeeping Services**

11           11.       During the Compensation Period, Lucas Horsfall spent 35.40 hours (\$10,639.50)  
12 providing accounting and bookkeeping services to the Debtor. This included time spent preparing  
13 the Debtor's payroll and providing bookkeeping services. Lucas Horsfall also spent time  
14 corresponding with the taxing authorities for the State of Texas to obtain a new tax ID for the  
15 Debtor. Lucas Horsfall also spent time preparing the Debtor's application for forgiveness of a PPP  
16 loan that the Debtor received pre-petition and corresponding with the SBA regarding the application.

17           **B.    Litigation Support**

18           12.       During the Compensation Period, Lucas Horsfall spent 49.40 hours (\$20,777.00)  
19 providing accounting services in connection with the Debtor's chapter 11 case. This included time  
20 spent preparing reports for the Debtor's financial advisors and general counsel and correspondence  
21 with taxing authorities regarding proofs of claim filed in the Debtor's bankruptcy case. Lucas  
22 Horsfall also spent time on tax consultation issues, including analyzing the Debtor's net operating  
23 loss position and the tax implications of the Debtor's Plan. Lucas Horsfall also attended meetings  
24 with the Debtor's financial advisors and general counsel to discuss these matters.

25           **C.    2021 Income Tax Return Preparation**

26           13.       During the Compensation Period, Lucas Horsfall spent 43.30 hours (\$13,303.00)  
27 preparing the Debtor's 2021 federal and state income tax returns. This included time spent obtaining  
28

1 and reviewing documents from the Debtor and analyzing the information provided in order to  
2 prepare and file the tax returns.

3 **D. Tax – Other Compliance**

4 14. During the Compensation Period, Lucas Horsfall spent 11.60 hours (\$4,575.00)  
5 preparing the Debtor’s 2020 and 2021 Nevada commerce tax return. Specifically, Lucas Horsfall  
6 spent 5.50 hours (\$2,367.00) preparing the Debtor’s 2020 Nevada commerce tax return and 6.10  
7 hours (\$2,208.00) preparing the Debtor’s 2021 Nevada commerce tax return. This included time  
8 spent obtaining and reviewing documents from the Debtor and analyzing the information provided in  
9 order to prepare and file the tax returns.

10 **V. THE REQUESTED COMPENSATION SHOULD BE ALLOWED**

11 15. Section 331 provides that a professional employed under Section 327 may apply to  
12 the Court “not more than 120 days after an order for relief in a case under this title, or more often if  
13 the court permits, for such compensation for services rendered before the date of such an application  
14 or reimbursement for expenses incurred before such date as is provided under Section 330 of this  
15 title.” 11 U.S.C. §331. More than 120 days have passed since the Petition Date and, thus, this  
16 Application is proper at this time. The Court may allow and disburse the requested compensation  
17 and reimbursements following notice and a hearing.

18 16. Section 330 provides that a court may award a professional employed pursuant to  
19 Section 327 “reasonable compensation for actual and necessary services rendered . . . and  
20 reimbursement for actual, necessary expenses.” 11 U.S.C. § 330(a)(1). Section 330(a)(3) elaborates  
21 that “[i]n determining the amount of reasonable compensation to be awarded to [a] . . . professional  
22 person, the court shall consider the nature, the extent, and the value of such services, taking into  
23 account all relevant factors,” including the following:

24 (A) the time spent on such services;

25 (B) the rates charged for such services;

26 (C) whether the services were necessary to the administration of, or  
27 beneficial at the time at which the service was rendered toward the  
28 completion of, a case under this title;

1 (D) whether the services were performed within a reasonable amount  
2 of time commensurate with the complexity, importance, and nature of  
3 the problem, issue, or task addressed;

4 (E) with respect to a professional person, whether the person is board  
5 certified or otherwise has demonstrated skill and experience in the  
6 bankruptcy field; and

7 (F) whether the compensation is reasonable based on the customary  
8 compensation charged by comparably skilled practitioners in cases  
9 other than cases under this title.

10 17. "A customary review of a fee application under § 330 starts with a determination of  
11 the 'lodestar,' by multiplying a reasonable number of hours expended by a reasonable hourly rate."  
12 *Unsecured Creditors' Committee v. Puget Sound Plywood, Inc.*, 924 F.2d 955, 960 (9th Cir. 1991);  
13 *In re Yermakov*, 718 F.2d 1465, 1471 (9th Cir. 1983). In addition, a bankruptcy court examines the  
14 circumstances and manner in which services are performed and results achieved to determine a  
15 reasonable fee. *See Roberts, Sheridan & Kotel, P.C. v. Bergen Brunswig Drug Co. (In re Mednet)*,  
16 251 B.R. 103, 108 (B.A.P. 9th Cir. 2000). Such examination includes a review of the following  
17 factors: (a) Were the services authorized? (b) Were the services necessary or beneficial to the  
18 administration of the estate at the time they were rendered? (c) Are the services adequately  
19 documented? (d) Are the fees required reasonable, taking into consideration the factors set forth in  
20 section 330(a)(3)? and (e) In making the determination, the court must consider whether the  
21 professional exercised reasonable billing judgment. *Id.*; *see also Leichty v. Neary (In re Strand)*, 375  
22 F.3d 854, 860 (9th Cir. 2004).

23 18. The professional services performed by Lucas Horsfall were necessary and  
24 appropriate to the administration of the Debtor's chapter 11 case and were in the best interests of the  
25 Debtor and the estate. Lucas Horsfall submits that the requested professional compensation during  
26 the Compensation Period is fair and reasonable under the circumstances of this case and its  
27 representation of the Debtor therein. Each Lucas Horsfall professional brought a high level of  
28 expertise and experience which inured to the benefit of the Debtor and their estate.

19 19. The professional services performed by Lucas Horsfall were necessary and  
20 appropriate to the administration of the Debtor's chapter 11 case and were in the best interests of the  
21 Debtor, the estate, creditors and other parties in interest. Compensation for the foregoing services as

1 requested is commensurate with the complexity, importance, and nature of the problems, issues, and  
2 tasks involved. The professional services were performed expeditiously, thoroughly, and in an  
3 efficient manner. Lucas Horsfall submits that its fees are reasonable based on the customary  
4 compensation charged by comparably skilled practitioners in a competitive market. Lucas Horsfall  
5 has carefully reviewed the detailed time records submitted with the Application and exercised  
6 appropriate billing judgment.

7 20. Lucas Horsfall has not entered into any arrangement or agreement with any person or  
8 entity with respect to the sharing of fees and expenses for which Lucas Horsfall is seeking  
9 compensation and reimbursement as set forth in this Application, except as permitted by section  
10 504(b)(1).


11 21. Lucas Horsfall submits that the professional fees for services rendered during the  
12 Compensation Period are reasonable, actual and necessary under the circumstances of this chapter 11  
13 case and therefore should be allowed.

14 **CONCLUSION**

15 Based on the foregoing, Lucas Horsfall respectfully requests that the Court enter an order: (i)  
16 approving the application; (ii) allowing on a final basis fees in the amount of \$49,348.50 for services  
17 performed during the Compensation Period; (iii) authorizing and instructing payment of \$19,348.50  
18 to Lucas Horsfall, which is the total amount of fees Lucas Horsfall incurred during the  
19 Compensation Period minus the amounts that have already been paid to Lucas Horsfall (\$30,000.00)  
20 pursuant to the Employment Order; and (iv) for such other and further relief as this Court deems just  
21 and proper.  
22

23 Dated: December 12, 2022

Lucas, Horsfall, Murphy & Pindroh, LLP

24  
25  
26 By:   
27 Leslie Sobol  
28 Accountant for the Chapter 11 Debtor



Submitted By:

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BG Law LLP

By: /s/ Jessica S. Wellington

Susan K. Seflin  
Jessica S. Wellington  
Attorneys for Chapter 11 Debtor

NVB 2016 (05/2022)

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEVADA

**Fee Application Cover Sheet**

Case No.: 22-11824 Chapter: 11 Hearing Date/Time: 1/9/2023 09:30

Debtor: Front Sight Management, LLC

Applicant: Lucas, Horsfall, Murphy & Pindroh, LLP

Date of Employment: May 24, 2022

Interim Fee Application No: \_\_\_\_\_ OR Final Fee Application 1

**Amounts Requested:**

Client Approval: Yes  No

Fees: \$ 49,348.50

Expenses: \$ 0.00

Total: \$ 49,348.50

Hours: 139.70

Blended Rate: \$ 353.24

Fees Previously Requested: \$ 0.00

Awarded: \$ 0.00

Expenses Previously Requested: \$ 0.00

Awarded: \$ 0.00

Total Previously Requested: \$ 0.00

Awarded: \$ 0.00


Total Amount Paid: \$ 30,000.00

**Chapter 13 Cases ONLY:**

Yes  No  Elected to accept the Chapter 13 Presumptive Fee pursuant to LR 2016.2, and filed the "Notice of Election to Accept the Presumptive Fee" on \_\_\_\_\_.

Yes  No  Participated in the Mortgage Mediation Program: **If yes**, amount received: \$ \_\_\_\_\_

I certify under penalty of perjury that the above is true.

  
\_\_\_\_\_  
Signature

Date 12/12/2022

Lucas Horsfall has received \$30,000.00 from the Debtor for Ordinary Course Services pursuant to the procedures in the order approving Lucas Horsfall's employment [ECF No. 326].

EXHIBIT “1”

# Lucas | Horsfall

ACCOUNTANTS + ADVISORS

Front Sight Management, LLC  
 1380 River Bend Drive Ste 136  
 Dallas, TX 75247

Client ID: 28797  
 For Payments Received Through: 12/10/2022

## STATEMENT OF ACCOUNT

*Please include client ID and invoice number on check*

Prior Invoice Activity

<u>Date</u>	<u>Type</u>	<u>Reference</u>	<u>Orig. inv Amount</u>	<u>Amounts Applied</u>	<u>Balance</u>
09/06/2022	Receipt	CHQ:1113	(\$15,000.00)	\$0.00	(\$15,000.00)
11/09/2022	Receipt	CHQ:1160	(\$10,000.00)	\$0.00	(\$10,000.00)
11/30/2022	Invoice	572853	\$49,348.50	\$0.00	\$49,348.50
12/05/2022	Receipt	CHQ:1207	(\$5,000.00)	\$0.00	(\$5,000.00)
				<b>Amount Due</b>	<b><u>\$19,348.50</u></b>

*To pay your invoice(s) by EFT or credit card please visit our secure payment portal*

*lhmp.com/payments*

Need more time to pay? Monthly Installments available for balances totaling \$5,000 or more, offered by QuickFee.

299 N Euclid Ave, 2nd Floor  
 Pasadena, CA 91101  
 (626) 744-5100 TEL • mrichardson@lhmp.com

# Lucas | Horsfall

ACCOUNTANTS + ADVISORS

Front Sight Management, LLC  
 1380 River Bend Drive Ste 136  
 Dallas, TX 75247

Invoice Date: November 30, 2022

Invoice Number: 572853

Client Number: 28797

For professional services rendered in connection with:

For the Period 5/24/2022 - 11/30/2022

CAS - Client Accounting Services	\$10,693.50
CONS - Litigation Support	20,777.00
TAX - Business Tax	13,303.00
TAX - Other Compliance	4,575.00

Total Amount Due \$49,348.50

Employee	Hours
Aro Ter-Ghukasyan	12.40
Eric Wang	6.50
Leslie Sobol	53.40
Sameh Attia	31.60
Usman Hasan	7.80
Vahan Armen	28.00
	<u>139.70</u> hrs

Please make checks payable to Lucas, Horsfall and mail to:  
 299 N Euclid Ave, 2nd Floor Pasadena, CA 91101  
 To pay your invoice(s) by EFT or credit card please visit our secure payment portal

***lhmp.com/payments***

Need more time to pay? Monthly Installments available for balances totaling \$5,000 or more, offered by QuickFee.

299 N Euclid Ave, 2nd Floor  
 Pasadena, CA 91101  
 (626) 744-5100 TEL • mrichardson@lhmp.com

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PLEASE RETURN THIS PORTION WITH YOUR PAYMENT

**Client ID:** 28797  
Front Sight Management, LLC

**Invoice Number:** 572853

**Invoice Date:** November 30, 2022

Total Amount Due \$49,348.50

Amount Paid \$ \_\_\_\_\_

Please make checks payable to Lucas, Horsfall and mail to:  
299 N Euclid Ave, 2nd Floor Pasadena, CA 91101  
To pay your invoice(s) by EFT or credit card please visit our secure payment portal

***lhmp.com/payments***

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Pasadena, CA 91101  
(626) 744-5100 TEL • mrichardson@lhmp.com

**Billing Guide For Front Sight Management, LLC**

Entries From 01/01/1980 to 11/30/2022

Code: 28797 Name: Front Sight Management, LLC

Billing Instructions Hours & comments detail invoice

Current DR\$ -\$30,000.00

Partner: Leslie Sobol  
 Manager: Nicole Kim

Billing Client: BillingClient

Date	Type	Analysis	Task	Staff Name	Hrs	Rate	Original	Outstanding	Description
05/25/2022	TIME	Chargeable Time	Client communication/meetings	Leslie Sobol	0.70	460.00	322.00	322.00	Strategy teleconference with Sean and the reports team.
05/25/2022	TIME	Chargeable Time	Client communication/meetings	Leslie Sobol	0.80	460.00	368.00	368.00	Teleconference with Sean.
05/28/2022	TIME	Chargeable Time	Preparation	Leslie Sobol	0.40	460.00	184.00	184.00	Payroll support - terminating employee salary checks.
06/18/2022	TIME	Chargeable Time	Client communication/meetings	Leslie Sobol	0.90	460.00	414.00	414.00	Teleconference with Texas department of workforce regarding a notice of non-filing response which had not been processed. Texas cleared the issue regarding \$243.00 but had not yet assigned the new Texas ID to the workforce account, causing the Q4 2021 report to be processed two times.
06/20/2022	TIME	Chargeable Time	Client communication/meetings	Leslie Sobol	0.30	460.00	138.00	138.00	Follow up and document the newly issued Texas Tax ID.
10/13/2022	TIME	Chargeable Time	Client communication/meetings	Leslie Sobol	0.70	460.00	322.00	322.00	complete Texas POA for ADP for Texas workforce department
11/28/2022	TIME	Chargeable Time	Preparation	Leslie Sobol	1.00	460.00	460.00	460.00	Payroll processing.
05/24/2022	TIME	Chargeable Time	Preparation	Sameh Attia	1.40	295.00	413.00	413.00	Calls with Griff. Obtain a new copy of QB. Prepare reports and make some changes to correct bookkeeper
07/12/2022	TIME	Chargeable Time	Information Gathering	Sameh Attia	1.00	295.00	295.00	295.00	Help adjust books
07/19/2022	TIME	Chargeable Time	Preparation	Sameh Attia	4.30	295.00	1,268.50	1,268.50	Restore books: fix client version and make changes that prior bookkeeper didn't make. tie client version to the latest version LHMP has, prepare reports for June 2022
07/22/2022	TIME	Chargeable Time	Preparation	Sameh Attia	0.70	295.00	206.50	206.50	communications with Dani. sent Accountant copy back
07/26/2022	TIME	Chargeable Time	UNKNOWN	Sameh Attia	2.30	295.00	678.50	678.50	Bookkeeping help and reports
08/04/2022	TIME	Chargeable Time	Preparation	Sameh Attia	0.30	295.00	88.50	88.50	Bookkeeping
08/12/2022	TIME	Chargeable Time	Review	Sameh Attia	1.20	295.00	354.00	354.00	Review entries QBO

**CAS - Client Accounting Services**

**2022 Accounting - Annual - Leslie Sobol**

POSTED

TIME

**Billing Guide For Front Sight Management, LLC**

Entries From 01/01/1980 to 11/30/2022

**Code:** 28797 **Name:** Front Sight Management, LLC

**Partner:** Leslie Sobol  
**Manager:** Nicole Kim

**Billing Client:** BillingClient

**Billing Instructions** Hours & comments detail invoice

**Current DRS** -\$30,000.00

Date	Type	Analysis	Task	Staff Name	Hrs	Rate	Original	Outstanding	Description
08/22/2022	TIME	Chargeable Time	Preparation	Sameh Attia	1.20	295.00	354.00	354.00	Meeting with Vahan and Leslie for payroll rec. checking the books for the missing payroll
08/23/2022	TIME	Chargeable Time	Preparation	Sameh Attia	0.70	295.00	206.50	206.50	bookkeeping
09/06/2022	TIME	Chargeable Time	Review	Sameh Attia	0.70	295.00	206.50	206.50	Bookkeeping reports
10/07/2022	TIME	Chargeable Time	Client communication/meetings	Sameh Attia	0.50	295.00	147.50	147.50	communications with Amanda regarding FS for insurance purposes and review books
10/20/2022	TIME	Chargeable Time	Review	Sameh Attia	0.80	295.00	236.00	236.00	Books review
10/27/2022	TIME	Chargeable Time	Preparation	Sameh Attia	0.70	295.00	206.50	206.50	examine the books and prepare reports for Leslie
					20.60		6,869.00	6,869.00	<b>Subtotal for TIME</b>
					20.60		6,869.00	6,869.00	<b>Subtotal for POSTED</b>
					20.60		6,869.00	6,869.00	<b>Subtotal for 2022 Accounting - Annual - Leslie Sobol</b>

**Special Accounting Project - 2020 & 2021 ERTC - Leslie Sobol**

**POSTED**

**TIME**

09/12/2022	TIME	Chargeable Time	Admin	Usman Hasan	0.30	540.00	162.00	162.00	Frontsight discussion on where we are with the project with Eric.
09/15/2022	TIME	Chargeable Time	Review	Usman Hasan	1.00	540.00	540.00	540.00	
					1.30		702.00	702.00	<b>Subtotal for TIME</b>
					1.30		702.00	702.00	<b>Subtotal for POSTED</b>
					1.30		702.00	702.00	<b>Subtotal for Special Accounting Project - 2020 &amp; 2021 ERTC - Leslie Sobol</b>

**Special Accounting Project - PPP loan forgiveness - Leslie Sobol**

**POSTED**

**TIME**

05/25/2022	TIME	Chargeable Time	Preparation	Eric Wang	1.00	175.00	175.00	175.00	test online portal and fill out the application. except for the supporting documents
05/31/2022	TIME	Chargeable Time	Preparation	Eric Wang	2.00	175.00	350.00	350.00	
06/02/2022	TIME	Chargeable Time	Preparation	Eric Wang	1.00	175.00	175.00	175.00	submission



**Billing Guide For Front Sight Management, LLC**

Entries From 01/01/1980 to 11/30/2022

Code: 28797 Name: Front Sight Management, LLC

Partner: Leslie Sobol  
 Manager: Nicole Kim

Billing Client: BillingClient

Billing Instructions Hours & comments detail invoice

Current DRS -\$30,000.00

Date	Type	Analysis	Task	Staff Name	Hrs	Rate	Original	Outstanding	Description
06/13/2022	TIME	Chargeable Time	Preparation	Eric Wang	0.50	175.00	87.50	87.50	discuss with Usman on lender follow up questions
06/15/2022	TIME	Chargeable Time	Preparation	Eric Wang	2.00	175.00	350.00	350.00	
06/18/2022	TIME	Chargeable Time	Client communication/meetings	Leslie Sobol	0.50	460.00	230.00	230.00	Locate and send PPP loan forgiveness information to Aryn
05/25/2022	TIME	Chargeable Time	Admin	Usman Hasan	0.30	270.00	81.00	81.00	meet regarding SBA login with Fountainhead. Check with Eric whether it works.
05/31/2022	TIME	Chargeable Time	Review	Usman Hasan	3.00	270.00	810.00	810.00	
06/01/2022	TIME	Chargeable Time	Admin	Usman Hasan	0.30	270.00	81.00	81.00	coordinate wrap up of forgiveness.
06/02/2022	TIME	Chargeable Time	Review	Usman Hasan	0.70	270.00	189.00	189.00	meeting with Eric to see submission of PPP Loan forgiveness application on online website.
06/13/2022	TIME	Chargeable Time	Review	Usman Hasan	1.00	270.00	270.00	270.00	Review SBA's additional document request list to see how we can pull the information. Discuss further with Eric and Leslie.
06/15/2022	TIME	Chargeable Time	Client communication/meetings	Usman Hasan	1.00	270.00	270.00	270.00	Meeting with Eric discuss items for additional documents with the SBA. Prepare paperwork regarding revenue.
07/06/2022	TIME	Chargeable Time	Admin	Usman Hasan	0.20	270.00	54.00	54.00	reach out to lender to check on the status of ppp loan.
					13.50		3,122.50	3,122.50	<b>Subtotal for TIME</b>
					13.50		3,122.50	3,122.50	<b>Subtotal for POSTED</b>
					13.50		3,122.50	3,122.50	<b>Subtotal for Special Accounting Project - PPP loan forgiveness - Leslie Sobol</b>
					35.40		10,693.50	10,693.50	<b>Total for Service</b>

Bill:  (Profit)/Loss:  c/f:

**CONS - Litigation Support**

Misc Litigation Support - BK Support - Leslie Sobol

POSTED TIME

06/07/2022	TIME	Chargeable Time	Client communication/meetings	Leslie Sobol	1.60	460.00	736.00	736.00	Generate reports at the request of Aryn and Tanner.
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**Billing Guide For Front Sight Management, LLC**

Entries From 01/01/1980 to 11/30/2022

Code: 28797 Name: Front Sight Management, LLC

Partner: Leslie Sobol  
 Manager: Nicole Kim

Billing Client: BillingClient

**Billing Instructions** Hours & comments detail invoice

Current DRS -\$30,000.00

Date	Type	Analysis	Task	Staff Name	Hrs	Rate	Original	Outstanding	Description
06/08/2022	TIME	Chargeable Time	Client communication/meetings	Leslie Sobol	0.40	460.00	184.00	184.00	Generate reports for Tanner
06/08/2022	TIME	Chargeable Time	Client communication/meetings	Leslie Sobol	2.50	460.00	1,150.00	1,150.00	Teleconference regarding detail on April balance sheet and P/L with follow-up.
06/08/2022	TIME	Chargeable Time	Client communication/meetings	Leslie Sobol	1.50	460.00	690.00	690.00	Update and correct Quickbooks accounts, and reconcile bank transactions.
06/10/2022	TIME	Chargeable Time	Report/Memo	Leslie Sobol	1.40	460.00	644.00	644.00	Generate reports requested by Providence.
06/20/2022	TIME	Chargeable Time	Report/Memo	Leslie Sobol	1.40	460.00	644.00	644.00	Generate reports for Tanner, and discuss reports with Tanner.
06/21/2022	TIME	Chargeable Time	Report/Memo	Leslie Sobol	0.50	460.00	230.00	230.00	Print three months of bank charges and discuss them with Tanner.
07/28/2022	TIME	Chargeable Time	Client communication/meetings	Leslie Sobol	0.30	460.00	138.00	138.00	Search for LV development documents for Susie.
07/29/2022	TIME	Chargeable Time	Client communication/meetings	Leslie Sobol	0.80	460.00	368.00	368.00	Locate PPP loan information for Aryn and send on a rush basis.
08/30/2022	TIME	Chargeable Time	Document management	Leslie Sobol	0.40	460.00	184.00	184.00	E-mails copies of payroll reports to Tanner at his request
09/09/2022	TIME	Chargeable Time	Client communication/meetings	Leslie Sobol	0.40	460.00	184.00	184.00	Locate and upload paystubs for Brad
09/12/2022	TIME	Chargeable Time	Client communication/meetings	Leslie Sobol	1.00	460.00	460.00	460.00	Teleconference with Mr. Garbe claimants accountant and Tanner.
09/21/2022	TIME	Chargeable Time	Client communication/meetings	Leslie Sobol	0.90	460.00	414.00	414.00	E-mails to provide information on IRS Penalty for failure to file form W-2.
09/30/2022	TIME	Chargeable Time	Document management	Leslie Sobol	0.40	460.00	184.00	184.00	Send copies of payroll returns to Tanner at his request.
10/12/2022	TIME	Chargeable Time	Client communication/meetings	Leslie Sobol	0.80	460.00	368.00	368.00	Teleconference with the Nevada dept of taxation Dana Snow regarding the NV bankruptcy claim.
10/12/2022	TIME	Chargeable Time	Client communication/meetings	Leslie Sobol	1.10	460.00	506.00	506.00	Teleconference with ADP support to find out why ADP has not submitted the NV payroll MBT tax returns. Start a formal inquiry with ADP. Download state reports.
10/12/2022	TIME	Chargeable Time	Client communication/meetings	Leslie Sobol	0.90	460.00	414.00	414.00	Follow up with Susie regarding the results of the conversation with ADP and the Nevada department of Taxation.

**Billing Guide For Front Sight Management, LLC**

Entries From 01/01/1980 to 11/30/2022

**Code:** 28797 **Name:** Front Sight Management, LLC

**Partner:** Leslie Sobol  
**Manager:** Nicole Kim

**Billing Client:** BillingClient

**Billing Instructions** Hours & comments detail invoice

**Current DRS** -\$30,000.00

Date	Type	Analysis	Task	Staff Name	Hrs	Rate	Original	Outstanding	Description
10/27/2022	TIME	Chargeable Time	Client communication/meetings	Leslie Sobol	2.50	460.00	1,150.00	1,150.00	Teleconference with the Attorney team regarding asset classifications.
10/27/2022	TIME	Chargeable Time	Client communication/meetings	Leslie Sobol	1.50	460.00	690.00	690.00	Teleconference with team regarding P&L and balance sheet
10/28/2022	TIME	Chargeable Time	Client communication/meetings	Leslie Sobol	4.80	460.00	2,208.00	2,208.00	Review spreadsheets for tax projections from sale of assets for attorney.
10/31/2022	TIME	Chargeable Time	Client communication/meetings	Leslie Sobol	0.80	460.00	368.00	368.00	Call with Eric regarding NOL
11/01/2022	TIME	Chargeable Time	Client communication/meetings	Leslie Sobol	2.50	460.00	1,150.00	1,150.00	Evaluation of tax effects of BK and teleconference.
11/11/2022	TIME	Chargeable Time	Client communication/meetings	Leslie Sobol	0.70	460.00	322.00	322.00	Teleconference with BK attorneys regarding various issues.
11/14/2022	TIME	Chargeable Time	Client communication/meetings	Leslie Sobol	2.10	460.00	966.00	966.00	Research and phone calls to remove the ACA penalty notice.
11/15/2022	TIME	Chargeable Time	Client communication/meetings	Leslie Sobol	3.20	460.00	1,472.00	1,472.00	Multiple e-mails and phone calls to arrange for the ACA tax forms to be prepared for 2018 to 2021 in response to an IRS notice.
11/15/2022	TIME	Chargeable Time	Report/Memo	Leslie Sobol	0.40	460.00	184.00	184.00	Locate and send tax notices to attorneys for filing.
11/28/2022	TIME	Chargeable Time	Client communication/meetings	Leslie Sobol	2.80	460.00	1,288.00	1,288.00	Review and address notice regarding progress on forms 1095 and 1094
06/03/2022	TIME	Chargeable Time	Client communication/meetings	Sameh Attia	0.60	295.00	177.00	177.00	Call with Leslie. prepare a report
06/08/2022	TIME	Chargeable Time	Client communication/meetings	Sameh Attia	2.00	295.00	590.00	590.00	Meeting with Leslie about workscope. prepare reports and QB file. call with Griff
06/10/2022	TIME	Chargeable Time	Client communication/meetings	Sameh Attia	1.70	295.00	501.50	501.50	Meeting with Griff and connect to books to correct transactions per Attorney's request. call with Leslie to confirm changes. receive and restore QB file to generate reports
06/13/2022	TIME	Chargeable Time	Client communication/meetings	Sameh Attia	5.30	295.00	1,563.50	1,563.50	Meeting with Leslie to go over changes requested by the financial advisor revise the books meeting with Tanner

**Billing Guide For Front Sight Management, LLC**

Entries From 01/01/1980 to 11/30/2022

Code: 28797 Name: Front Sight Management, LLC

Partner: Leslie Sobol  
 Manager: Nicole Kim

Billing Client: BillingClient

Billing Instructions Hours & comments detail invoice

Current DRS -\$30,000.00

Date	Type	Analysis	Task	Staff Name	Hrs	Rate	Original	Outstanding	Description
06/16/2022	TIME	Chargeable Time	Client communication/meetings	Sameh Attia	1.80	295.00	531.00	531.00	Make adjustments to FS and payroll and
07/15/2022	TIME	Chargeable Time	Detail Review	Sameh Attia	0.40	295.00	118.00	118.00	Communications with Dani about reports and guide on how to send QB file. communications with Leslie to prepare a sharedfile
					49.40		20,777.00	20,777.00	<b>Subtotal for TIME</b>
					49.40		20,777.00	20,777.00	<b>Subtotal for POSTED</b>
					49.40		20,777.00	20,777.00	<b>Subtotal for Misc Litigation Support - BK Support - Leslie Sobol</b>
					49.40		20,777.00	20,777.00	<b>Total for Service</b>

Bill: (Profit)/Loss: c/f:

**TAX - Business Tax**

**2021 1120S S-Corporation Return - Leslie Sobol**

**POSTED**

**TIME**

07/19/2022	TIME	Chargeable Time	Information Gathering	Aro Ter-Ghukasyan	0.50	370.00	185.00	185.00	call with Sameh and Vahan to go over the financials
08/31/2022	TIME	Chargeable Time	Detail Review	Aro Ter-Ghukasyan	0.50	370.00	185.00	185.00	call with staff to go over open items
09/01/2022	TIME	Chargeable Time	Detail Review	Aro Ter-Ghukasyan	0.30	370.00	111.00	111.00	begin detail review
09/06/2022	TIME	Chargeable Time	Detail Review	Aro Ter-Ghukasyan	4.30	370.00	1,591.00	1,591.00	detail review of the return : looking into PY Fixed asset issues
09/06/2022	TIME	Chargeable Time	Detail Review	Aro Ter-Ghukasyan	0.60	370.00	222.00	222.00	reviewing the gift card accrual paperwork
09/07/2022	TIME	Chargeable Time	Detail Review	Aro Ter-Ghukasyan	2.40	370.00	888.00	888.00	call with staff to go over questions, clearing my notes
09/08/2022	TIME	Chargeable Time	Detail Review	Aro Ter-Ghukasyan	0.40	370.00	148.00	148.00	clearing my notes
06/01/2022	TIME	Chargeable Time	Client communication/meetings	Leslie Sobol	1.40	460.00	644.00	644.00	Telephone call with Texas Secretary of state to resolve issues and complete the state registration.
09/10/2022	TIME	Chargeable Time	Signature Review	Leslie Sobol	2.30	460.00	1,058.00	1,058.00	Final review of 2021 income tax return.
07/19/2022	TIME	Chargeable Time	Client communication/meetings	Sameh Attia	0.50	295.00	147.50	147.50	Meeting with Aro and Vahan to go over financials for tax prep

**Billing Guide For Front Sight Management, LLC**

Entries From 01/01/1980 to 11/30/2022

**Code:** 28797 **Name:** Front Sight Management, LLC

**Partner:** Leslie Sobol  
**Manager:** Nicole Kim

**Billing Client:** BillingClient

**Billing Instructions** Hours & comments detail invoice

**Current DRS** -\$30,000.00

Date	Type	Analysis	Task	Staff Name	Hrs	Rate	Original	Outstanding	Description
08/29/2022	TIME	Chargeable Time	Preparation	Sameh Attia	0.60	295.00	177.00	177.00	completed payroll Rec. communications with Vahan
09/07/2022	TIME	Chargeable Time	Information Gathering	Sameh Attia	0.60	295.00	177.00	177.00	Meeting with Aro and Vahan RE: Tax return
07/14/2022	TIME	Chargeable Time	Preparation	Vahan Armen	1.50	260.00	390.00	390.00	2021 1120S S-Corporation Return Preparation
07/19/2022	TIME	Chargeable Time	Preparation	Vahan Armen	1.00	260.00	260.00	260.00	2021 1120S S-Corp Return Preparation
08/03/2022	TIME	Chargeable Time	Preparation	Vahan Armen	2.80	260.00	728.00	728.00	2021 1120S S-Corporation Return Preparation
08/04/2022	TIME	Chargeable Time	Preparation	Vahan Armen	1.00	260.00	260.00	260.00	2021 1120S S-Corporation Return Preparation
08/05/2022	TIME	Chargeable Time	Preparation	Vahan Armen	1.50	260.00	390.00	390.00	2021 1120S S-Corporation Return Preparation
08/08/2022	TIME	Chargeable Time	Preparation	Vahan Armen	2.50	260.00	650.00	650.00	2021 1120S S-Corporation Return Preparation
08/11/2022	TIME	Chargeable Time	Preparation	Vahan Armen	1.00	260.00	260.00	260.00	2021 1120S S-Corporation Return Preparation
08/12/2022	TIME	Chargeable Time	Preparation	Vahan Armen	4.00	260.00	1,040.00	1,040.00	2021 1120S S-Corporation Return Preparation
08/19/2022	TIME	Chargeable Time	Research	Vahan Armen	0.80	260.00	208.00	208.00	2021 1120S S-Corporation Return Preparation
08/22/2022	TIME	Chargeable Time	Preparation	Vahan Armen	1.00	260.00	260.00	260.00	2021 1120S S-Corporation Return Preparation
08/26/2022	TIME	Chargeable Time	Preparation	Vahan Armen	3.50	260.00	910.00	910.00	2021 1120S S-Corporation Return Preparation
08/30/2022	TIME	Chargeable Time	Preparation	Vahan Armen	0.60	260.00	156.00	156.00	2021 1120S S-Corporation Return Preparation
08/31/2022	TIME	Chargeable Time	Preparation	Vahan Armen	1.00	260.00	260.00	260.00	2021 1120S S-Corporation Return Preparation
09/01/2022	TIME	Chargeable Time	Preparation	Vahan Armen	2.70	260.00	702.00	702.00	2021 1120S S-Corporation Return Preparation
09/07/2022	TIME	Chargeable Time	Preparation	Vahan Armen	0.60	260.00	156.00	156.00	2021 1120S S-Corporation Return Preparation
					39.90		12,163.50	12,163.50	<b>Subtotal for TIME</b>
					39.90		12,163.50	12,163.50	<b>Subtotal for POSTED</b>
					39.90		12,163.50	12,163.50	<b>Subtotal for 2021 1120S S-Corporation Return - Leslie Sobol</b>

**2021 Accounting Support - Leslie Sobol**

**Billing Guide For Front Sight Management, LLC**

Entries From 01/01/1980 to 11/30/2022

**Code:** 28797 **Name:** Front Sight Management, LLC

**Billing Instructions** Hours & comments detail invoice

**Current DRS** -\$30,000.00

**Billing Client:** BillingClient

**Partner:** Leslie Sobol  
**Manager:** Nicole Kim

Date	Type	Analysis	Task	Staff Name	Hrs	Rate	Original	Outstanding	Description
08/11/2022	TIME	Chargeable Time	Detail Review	Aro Ter-Ghukasyan	0.20	370.00	74.00	74.00	responding to staff questions regarding PPP loans
08/12/2022	TIME	Chargeable Time	Detail Review	Aro Ter-Ghukasyan	0.30	370.00	111.00	111.00	discussing payroll issues with the team
05/31/2022	TIME	Chargeable Time	Client communication/meetings	Leslie Sobol	0.60	460.00	276.00	276.00	ADP Payroll terminate two employees on executive payroll.
08/11/2022	TIME	Chargeable Time	UNKNOWN	Sameh Attia	0.50	295.00	147.50	147.50	Meeting with Vahan to go over open items and accounting related to tax prep
08/15/2022	TIME	Chargeable Time	Preparation	Sameh Attia	1.80	295.00	531.00	531.00	Payroll reconciliation for 2021.
					3.40		1,139.50	1,139.50	<b>Subtotal for TIME</b>
					3.40		1,139.50	1,139.50	<b>Subtotal for POSTED</b>
					3.40		1,139.50	1,139.50	<b>Subtotal for 2021 Accounting Support - Leslie Sobol</b>
					43.30		13,303.00	13,303.00	<b>Total for Service</b>

Bill:  (Profit)/Loss:  c/f:

**TAX - Other Compliance**

**2020 Nevada Commerce Tax - Leslie Sobol**

POSTED TIME	Chargeable Time	Task	Staff Name	Hrs	Rate	Original	Outstanding	Description	
10/31/2022	TIME	Chargeable Time	Detail Review	Aro Ter-Ghukasyan	0.40	370.00	148.00	148.00	review of the NV return
11/04/2022	TIME	Chargeable Time	Detail Review	Aro Ter-Ghukasyan	0.30	370.00	111.00	111.00	
11/11/2022	TIME	Chargeable Time	Preparation	Leslie Sobol	0.90	460.00	414.00	414.00	Nevada Commerce tax 2020.
11/17/2022	TIME	Chargeable Time	Preparation	Leslie Sobol	2.20	460.00	1,012.00	1,012.00	Nevada commerce tax reutr
11/18/2022	TIME	Chargeable Time	Signature Review	Leslie Sobol	1.20	460.00	552.00	552.00	Review and submit to NV taxing authority the 2020 NV commerce tax return.
10/20/2022	TIME	Chargeable Time	Preparation	Vahan Armen	0.50	260.00	130.00	130.00	2020 Nevada Commerce Tax Return
					5.50		2,367.00	2,367.00	<b>Subtotal for TIME</b>

**Billing Guide For Front Sight Management, LLC**

Entries From 01/01/1980 to 11/30/2022

Code: 28797 Name: Front Sight Management, LLC

Billing Instructions Hours & comments detail invoice

Current DRS -\$30,000.00

Partner: Leslie Sobol  
 Manager: Nicole Kim

Billing Client: BillingClient

Date	Type	Analysis	Task	Staff Name	Hrs	Rate	Original	Outstanding	Description
					5.50		2,367.00	2,367.00	Subtotal for POSTED
					5.50		2,367.00	2,367.00	Subtotal for 2020 Nevada Commerce Tax - Leslie Sobol

**2021 Nevada Commerce Tax - Leslie Sobol**

POSTED

TIME

08/12/2022	TIME	Chargeable Time	Detail Review	Aro Ter-Ghukasyan	0.40	370.00	148.00	148.00	call with staff to go over questions
08/12/2022	TIME	Chargeable Time	Detail Review	Aro Ter-Ghukasyan	0.20	370.00	74.00	74.00	detail review of the NV commerce tax return
08/13/2022	TIME	Chargeable Time	Detail Review	Aro Ter-Ghukasyan	0.60	370.00	222.00	222.00	detail review of the Nevada commerce return
08/15/2022	TIME	Chargeable Time	Detail Review	Aro Ter-Ghukasyan	1.00	370.00	370.00	370.00	detail review of the return
08/15/2022	TIME	Chargeable Time	Signature Review	Leslie Sobol	0.90	460.00	414.00	414.00	
10/11/2022	TIME	Chargeable Time	Client communication/meetings	Leslie Sobol	1.00	460.00	460.00	460.00	Teleconference with Nevada department of revenue regarding notice of unfiled commerce tax.
08/12/2022	TIME	Chargeable Time	Preparation	Vahan Armen	2.00	260.00	520.00	520.00	2021 Nevada Commerce Tax Preparation
					6.10		2,208.00	2,208.00	Subtotal for TIME
					6.10		2,208.00	2,208.00	Subtotal for POSTED
					6.10		2,208.00	2,208.00	Subtotal for 2021 Nevada Commerce Tax - Leslie Sobol
					11.60		4,575.00	4,575.00	TAXNOTICE

Total for Service

Bill: (Profit)/Loss: c/f: [ ] [ ] [ ]  
 Bill: (Profit)/Loss: c/f: [ ] [ ] [ ]

<b>Total Posted &amp; Unposted for All Jobs</b>	<b>139.70</b>	<b>49,348.50</b>	<b>49,348.50</b>
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