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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.

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

22
 23 BG Law LLP, on behalf of Lucas, Horsfall, Murphy & Pindroh, LLP (“Lucas Horsfall”),
 24 hereby submits this supplement to the *First and Final Fee Application of Lucas, Horsfall, Murphy &*
 25 *Pindroh, LLP, as Accountant for the Debtor, for the Allowance of Compensation for Professional*
 26 *Services Rendered* [ECF No. 588] (the “Application”). The billing entries attached to the
 27 Application as Exhibit 1 inadvertently failed to include a description for tax services provided by
 28 Lucas Horsfall on August 15, 2022, September 15, 2022, and November 4, 2022.

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Accordingly, attached hereto as **Exhibit A** are Lucas Horsfall’s billing entries that include a description of the services performed on those dates.

DATED: December 23, 2022

BG LAW LLP

By: /s/ Jessica S. Wellington
Susan K. Seflin
Jessica S. Wellington
Attorneys for Chapter 11 Debtor

EXHIBIT A

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)
				Amount Due	<u>\$19,348.50</u>

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
	139.70 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

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

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

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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

Billing Client: BillingClient

Partner: Leslie Sobol

Manager: Nicole Kim

Billing Instructions Hours & comments detail invoice

Current DRS -\$30,000.00

<u>Date</u>	<u>Type</u>	<u>Analysis</u>	<u>Task</u>	<u>Staff Name</u>	<u>Hrs</u>	<u>Rate</u>	<u>Original</u>	<u>Outstanding</u>	<u>Description</u>
CAS - Client Accounting Services									
2022 Accounting - Annual - Leslie Sobol									
POSTED									
TIME									
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 none-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

Billing Guide For Front Sight Management, LLC

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

Code: 28797 Name: Front Sight Management, LLC

Billing Client: BillingClient

Partner: Leslie Sobol

Manager: Nicole Kim

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	Subtotal for TIME
					20.60		6,869.00	6,869.00	Subtotal for POSTED
					20.60		6,869.00	6,869.00	Subtotal for 2022 Accounting - Annual - Leslie Sobol

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	FSM review of potential creit applications
					1.30		702.00	702.00	Subtotal for TIME
					1.30		702.00	702.00	Subtotal for POSTED
					1.30		702.00	702.00	Subtotal for Special Accounting Project - 2020 & 2021 ERTC - Leslie Sobol

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

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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

Billing Client: BillingClient

Partner: Leslie Sobol

Manager: Nicole Kim

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 workpaper 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	Subtotal for TIME
					13.50		3,122.50	3,122.50	Subtotal for POSTED
					13.50		3,122.50	3,122.50	Subtotal for Special Accounting Project - PPP loan forgiveness - Leslie Sobol
				Total for Service	35.40		10,693.50	10,693.50	

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

Billing Client: BillingClient

Partner: Leslie Sobol

Manager: Nicole Kim

Billing Instructions Hours & comments detail invoice

Current DRS -\$30,000.00

<u>Date</u>	<u>Type</u>	<u>Analysis</u>	<u>Task</u>	<u>Staff Name</u>	<u>Hrs</u>	<u>Rate</u>	<u>Original</u>	<u>Outstanding</u>	<u>Description</u>
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

Billing Client: BillingClient

Partner: Leslie Sobol
 Manager: Nicole Kim

Billing Instructions Hours & comments detail invoice

Current DRS -\$30,000.00

<u>Date</u>	<u>Type</u>	<u>Analysis</u>	<u>Task</u>	<u>Staff Name</u>	<u>Hrs</u>	<u>Rate</u>	<u>Original</u>	<u>Outstanding</u>	<u>Description</u>
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 Attory;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

Billing Client: BillingClient

Partner: Leslie Sobol

Manager: Nicole Kim

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	Subtotal for TIME
					49.40		20,777.00	20,777.00	Subtotal for POSTED
					49.40		20,777.00	20,777.00	Subtotal for Misc Litigation Support - BK Support - Leslie Sobol
Total for Service					49.40		20,777.00	20,777.00	

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 workpaper
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

Billing Client: BillingClient

Partner: Leslie Sobol

Manager: Nicole Kim

Billing Instructions Hours & comments detail invoice

Current DRS -\$30,000.00

<u>Date</u>	<u>Type</u>	<u>Analysis</u>	<u>Task</u>	<u>Staff Name</u>	<u>Hrs</u>	<u>Rate</u>	<u>Original</u>	<u>Outstanding</u>	<u>Description</u>
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	Subtotal for TIME
					39.90		12,163.50	12,163.50	Subtotal for POSTED
					39.90		12,163.50	12,163.50	Subtotal for 2021 1120S S-Corporation Return - Leslie Sobol

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 Client: BillingClient

Partner: Leslie Sobol

Manager: Nicole Kim

Billing Instructions Hours & comments detail invoice

Current DRS -\$30,000.00

Date	Type	Analysis	Task	Staff Name	Hrs	Rate	Original	Outstanding	Description
POSTED									
TIME									
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	Subtotal for TIME
					3.40		1,139.50	1,139.50	Subtotal for POSTED
					3.40		1,139.50	1,139.50	Subtotal for 2021 Accounting Support - Leslie Sobol
				Total for Service	43.30		13,303.00	13,303.00	

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

TAX - Other Compliance

2020 Nevada Commerce Tax - Leslie Sobol

POSTED									
TIME									
10/31/2022	TIME	Chargeable Time	Detail Review	Aro Ter-Ghukasyan	0.40	370.00	148.00	148.00	review of the NV return 111.00 commerce tax
11/04/2022	TIME	Chargeable Time	Detail Review	Aro Ter-Ghukasyan	0.30	370.00	111.00		Preparation NV commerce tax reutr
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	Subtotal for TIME

Billing Guide For Front Sight Management, LLC

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

Code: 28797 Name: Front Sight Management, LLC

Billing Client: BillingClient

Partner: Leslie Sobol

Manager: Nicole Kim

Billing Instructions Hours & comments detail invoice

Current DRS -\$30,000.00

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	Tax returne review NV commerce return.
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
				Total for Service	11.60		4,575.00	4,575.00	

TAX NOTICE

Total Posted & Unposted for All Jobs	<u>139.70</u>	<u>49,348.50</u>	<u>49,348.50</u>
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Bill:	(Profit)/Loss:	c/f:
<input type="text"/>	<input type="text"/>	<input type="text"/>
Bill:	(Profit)/Loss:	c/f:
<input type="text"/>	<input type="text"/>	<input type="text"/>

CERTIFICATE OF SERVICE

I declare that I am over the age of 18 years and not a party to the within action. I am employed in the County of Los Angeles and my business address is 21650 Oxnard Street, Suite 500, Woodland Hills, California 91367.

On December 23, 2022, I served the following document:

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

Those designated "[NEF]" on the Court docket were served with the Notice by the Court via Electronic Mail, as follows:

- JASON BLUMBERG Jason.blumberg@usdoj.gov
- CANDACE C CARLYON ccarlyon@carlyoncica.com, CRobertson@carlyoncica.com;nrodriguez@carlyoncica.com;9232006420@filings.docketbird.com;Dcica@carlyoncica.com
- CHAPTER 11 - LV USTPRegion17.lv.ecf@usdoj.gov
- DAWN M. CICA dcica@carlyoncica.com, nrodriguez@carlyoncica.com;crobertson@carlyoncica.com;dmcica@gmail.com;dcica@carlyoncica.com;tosteen@carlyoncica.com;3342887420@filings.docketbird.com
- WILLIAM C DEVINE william@devine.legal, courtney@devine.legal;devinewr72773@notify.bestcase.com
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- U.S. TRUSTEE - LV - 11 USTPRegion17.lv.ecf@usdoj.gov
- JESSICA S. WELLINGTON jwellington@bg.law, ecf@bg.law

I declare that I am employed in the office of a member of the bar of this Court at whose direction the service was made. I declare under penalty of perjury under the laws of the United States of America and the State of California that the foregoing is true and correct.

Executed December 23, 2022, at Woodland Hills, California.

/s/ Jessica Studley
JESSICA STUDLEY