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Counsel for the Receiver

**UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY**

**SECURITIES AND EXCHANGE
COMMISSION,**

Plaintiff,

v.

**DWAYNE EDWARDS; TODD BARKER;
SENIOR SOLUTIONS OF SOCIAL
CIRCLE, LLC; OXTON PLACE OF
DOUGLAS, LLC, d/b/a OXTON REAL
ESTATE OF DOUGLAS, LLC; ROME
ALF, LLC; SAVANNAH ALF, LLC;
GAINESVILLE ALF, LLC; WATERFORD
PLACE ALF, LLC; MONTGOMERY ALF,
LLC; COLUMBUS ALF, LLC; and
OPELIKA ALF, LLC,**

Defendants,

-and-

**OXTON SENIOR LIVING, LLC; MANOR
HOUSE SENIOR LIVING, LLC; SUSAN
EDWARDS, a/k/a SUSAN ROGERS;
SHARON NUNAMAKER, a/k/a SHARON
HADDEN; and SDH DESIGN, LLC,**

Relief Defendants.

Case No. 2:17-cv-393-ES-SCM

**SUMMARY OF ELLIOTT DAVIS
LLC'S FIRST INTERIM FEE
APPLICATION**

Motion Day: June 18, 2018

Objection Deadline: June 4, 2018

Applicant:

Elliott Davis LLC

Authorized to provide professional services to:

Derek Pierce, as court-appointed receiver

Date of Retention	March 29, 2017, <i>nunc pro tunc</i> to March 1, 2017
Period for Which Compensation Sought:	March 1, 2017 through December 31, 2017
Total Fees Requested:	\$58,615.50
Total Expenses Requested:	\$5,715.36

This is an interim application.

Compensable Time by Professional

Timekeeper	Title	Hours	Fees
Johnson, C.	Staff	3.75	\$675.00
Johnson, JL.	Staff	0.25	\$45.00
Vinson, J.	Staff	188.00	\$33,240.00
Russell, WR	Shareholder	40.95	\$24,475.50
	Total	232.95	\$58,615.50

Expense Summary

Date	Description	Amount
8/23/2017	FedEx	\$13.29
8/23/2017	Form 1065 – Gainesville ALF, LLC	\$350.50
12/12/2017	Form 1065 – Manor House of Gainesville, LLC	\$250.00
12/12/2017	Form 1065 – Oxton Place of Gainesville, LLC	\$255.50
12/12/2017	Form 1065 – Manor House of Columbus, LLC	\$250.00
12/12/2017	Form 1065 – Oxton Place of Green Island, LLC	\$253.50
12/12/2017	Form 1065 – Opelika ALF, LLC	\$403.00
12/12/2017	Form 1065 – Oxton Place of Opelika, LLC	\$307.00
12/12/2017	FedEx	\$21.21
12/12/2017	Form 1065 – Oxton Place of Douglas, LLC	\$344.50
12/12/2017	Form 1065 – Oxton Place of Douglas Operations, LLC	\$255.00
12/12/2017	Form 1065 – Manor House of Douglas, LLC	\$250.50
12/12/2017	Form 1065 – Rome ALF, LLC	\$363.50
12/12/2017	Form 1065 – Oxton Place of Rome, LLC	\$252.50
12/12/2017	Form 1065 Manor House of Rome, LLC	\$251.50
12/12/2017	Form 1065 – Savannah ALF, LLC	\$354.00
12/12/2017	Form 1065 – Oxton Court of Savannah, LLC	\$253.50
12/12/2017	Form 1065 – Manor House of Savannah, LLC	\$250.00
12/12/2017	Form 1065 – Waterford Place ALF, LLC	\$402.00
12/12/2017	Form 1065 – Oxton Court at Waterford Place, LLC	\$309.00
12/21/2017	Form 1065 – Columbus ALF, LLC	\$63.35
12/21/2017	Form 1065 – Montgomery ALF, LLC	\$63.35
12/21/2017	Form 1065 – Senior Solutions of Social Circle, LLC	\$62.40

12/21/2017	Form 1065 – Oxton Village of Social Circle, LLC	\$60.45
12/21/2017	FedEx	\$15.36
12/21/2017	Form 1065 – Oxton Village Villas, LLC	\$60.45

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HADDEN; and SDH DESIGN, LLC,**

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Case No. 2:17-cv-393-ES-SCM

**ELLIOTT DAVIS LLC'S FIRST
INTERIM FEE APPLICATION**

Motion Day: June 18, 2018

Objection Deadline: June 4, 2018

Elliott Davis LLC ("*Elliott Davis*"), by and through the counsel to the court-appointed receiver (the "*Receiver*"), submits this interim fee application (the "*Interim Fee Application*"),

pursuant to paragraphs 62 through 65 of the *Order Appointing Receiver* (Dkt. No. 7) (the “*Receiver Order*”), for compensation for services rendered and reimbursement of costs and expenses incurred during the period from March 1, 2017 through and including December 31, 2017 (the “*Application Period*”) as accountants to the Receiver and ,in support of this application, states as follows:

BACKGROUND

1. On January 20, 2017, the Securities and Exchange Commission (the “*SEC*”) filed the *Complaint* (Dkt. No. 1), commencing the above-captioned action.

2. On the same day, the SEC filed the *Plaintiff’s Motion for an Order to Show Cause, Temporary Restraining Order, Receiver, Asset Freeze, and Other Relief* (Dkt. No. 2).

3. Following a hearing on January 20, 2017, this court entered the Receiver Order, pursuant to which the Receiver was appointed in this case.

4. Pursuant to the Federal Receiver Order, the Receiver was:

a. immediately granted exclusive jurisdiction and control over Senior Solutions of Social Circle, LLC, Montgomery ALF, LLC and all of their respective assets;

b. upon the dismissal of certain chapter 11 bankruptcy cases, granted exclusive jurisdiction and control over Oxtan Place of Douglas, LLC, d/b/a Oxtan Real Estate of Douglas, LLC, Gainesville ALF, LLC, and all of their respective assets; and

c. upon the entry of orders vacating the applicable State Receivership Orders, granted exclusive jurisdiction and control over Rome ALF, LLC, Savannah ALF, LLC, Waterford Place ALF, LLC, Columbus ALF, LLC, Opelika ALF, LLC, and all of their respective assets.

5. On January 25, 2017, the United States Bankruptcy Court for the Northern District of Georgia entered: (a) an *Order for Dismissal* in the chapter 11 bankruptcy proceeding for Oxtan Place of Douglas, LLC; and (b) an *Order for Dismissal* in the chapter 11 bankruptcy proceeding for Gainesville ALF, LLC.

6. As a result, Oxtan Place of Douglas, LLC, Gainesville ALF, LLC, and all of their respective assets have been within the exclusive jurisdiction and control of the Receiver, since January 25, 2017.

7. On February 9, 2017, the Receiver caused to be filed the *Receiver's Application for Order Approving Employment of Waller Lansden Dortch & Davis, LLP as Counsel for Receiver, Nunc Pro Tunc to Appointment Date* (Dkt. No. 44).

8. On March 29, 2017, this court entered the *Order Approving Receiver's Application for Order Approving Employment of Waller Lansden Dortch & Davis, LLP as Counsel for Receiver, Nunc Pro Tunc to Appointment Date* (Dkt. No. 83), authorizing the Receiver's retention of Waller as counsel in this case, effective as of January 20, 2017.

9. On April 6, 2017, the Circuit Court of Montgomery County, Alabama entered an *Order Vacating Receivership* in the Waterford Place Case.¹

10. As a result, Waterford Place ALF, LLC and all of its assets have been within the exclusive jurisdiction and control of the Receiver, since April 6, 2017.

11. On April 12, 2017, the Superior Court for Chatham County, Georgia entered an *Order Vacating Receivership* in the Savannah Case.

¹ Capitalized terms used in this Interim Fee Application but not otherwise defined shall have the meanings ascribed to them in the interim fee application filed by Waller for the time period from October 1, 2016 through March 31, 2017.

12. As a result, Savannah ALF, LLC and all of its assets have been within the exclusive jurisdiction and control of the Receiver, since April 12, 2017.

13. On April 26, 2017, the Superior Court for Floyd County, Georgia entered a *Consent Order Vacating Receivership* in the Rome Case.

14. As a result, Rome ALF, LLC and all of its assets have been within the exclusive jurisdiction and control of the Receiver in this court, since April 26, 2017.

15. On April 26, 2017, the Superior Court for Muscogee County, Georgia entered an order vacating the receivership in the Columbus Case.

16. As a result, Columbus ALF, LLC and all of its assets have been within the exclusive jurisdiction and control of the Receiver in this court, since April 26, 2017.

17. On June 2, 2017, the United States District Court for the Middle District of Alabama entered an order vacating the receivership in the Opelika Case.

18. As a result, Opelika ALF, LLC and all of its assets have been within the exclusive jurisdiction and control of the Receiver in this court, since June 2, 2017.

19. At all times during the Application Period, the Receiver has undertaken to take exclusive possession and control of all assets comprising the Receivership Estate.

20. As part of the Receiver's duties and responsibilities under the Receiver Order, the Receiver was required to perform necessary tax and other accounting services for the Receivership Estate.

21. To that end, on March 10, 2017, the Receiver caused to be filed the *Receiver's Application for Order Approving Employment of Elliott Davis Decosimo, Nunc Pro Tunc to March 1, 2017* (Dkt. No. 72).

22. On March 29, 2017, this court entered the *Order Approving Receiver's Application for Order Approving Employment of Elliott Davis Decosimo, Nunc Pro Tunc to March 1, 2017* (Dkt. No. 84).

RELIEF SOUGHT

23. By this Interim Fee Application, Elliott Davis seeks entry of an order granting interim approval, and directing payment without further order of this court, at such times as this Receiver determines in his absolute discretion that funds are available of: (a) compensation in the amount of **\$58,615.50** for professional services rendered in aid of the Receiver during the Application Period; and (b) reimbursement of actual and necessary out of pocket disbursements and charges in the amount of **\$5,715.36** incurred in rendering such professional services on behalf of the Receiver during the Application Period.

24. Since approval of Elliott Davis' retention, Elliott Davis has provided certain tax and other accounting services for the Receiver and for the benefit of the Receivership Estate.

25. In providing services to the Receiver and Receivership Estate, Elliott Davis has kept its time and expenses separated by the entity for which services were being rendered.

26. Elliott Davis maintains computerized time records of the time spent by all Elliott Davis professionals and paraprofessionals in connection with the services provided to the Receiver.

27. Elliott Davis' computerized time records reflect the service provided, the date the services were provided, the name of the professional and paraprofessionals who rendered services, the amount of time expended, and the cost of such services.

28. The data used in preparing this Interim Fee Application came directly from computer printouts that are kept on each Waller client.

4845-6500-9254.1

29. As set forth in the attached computerized records, Elliott Davis' activities on behalf of the Receiver with respect to the Receivership Estate were substantial, beneficial, and necessary for the Receiver and the fulfillment of the Receiver's duties and obligations as receiver.

30. Attached as **Exhibit A** are Elliott Davis' computerized time records reflecting the fees and expenses incurred during the Application Period.

31. The hourly rates charged are the hourly rates charged by Elliott Davis to its non-bankruptcy and bankruptcy clients

32. At all times, Elliott Davis worked to avoid any duplication of efforts between parties, and in instances where more than one professional billed for a project, there was a need for multiple professionals' involvement.

33. Elliott Davis has not previously submitted an interim fee application (or any other fee application) for the Application Period.

34. Subject to this court's approval, Elliott Davis seeks payment on an hourly basis, plus reimbursement of actual necessary expenses incurred by Elliott Davis during the Application Period.

35. As set forth in **Exhibit A**, during the Application Period, Elliott Davis rendered **241.95** hours of professional services, resulting in professional fees in the amount of **\$225,910.20** and associated reasonable and necessary expenses in the amount of **\$5,715.36**.

36. The fees and expenses sought in this Interim Fee Application were incurred solely in connection with Elliott Davis' services to the Receiver and Receivership Estate.

37. There are no agreements or understandings between Elliott Davis and any other person for the sharing of compensation to be received for services rendered as accountants to the Receiver during this case.

38. All services for which compensation is requested and expenses for which reimbursement is requested are reasonable, necessary, and were performed for and on behalf of the Receiver during the Application Period.

39. The fees and expenses incurred during the Application Period were incurred in the best interests of the Receivership Estate.

40. Elliott Davis is and remains a disinterested party and does not hold any adverse relationship with the Receiver, the Receivership Entities, or the Receivership Estate.

NOTICE

41. Elliott Davis has provided a copy of this Interim Fee Application (including all exhibits) and notice of this Interim Fee Application to: (a) the Receiver; (b) the SEC; (c) Dwayne Edwards; (d) Joseph Schramm, counsel for Todd Barker; and (e) all other parties in interest who have entered an appearance in this case and requested service of papers.

42. Elliott Davis has also caused this Interim Fee Application (including all exhibits) to be posted to the website maintained by the Receiver for this matter.

43. Given the relief sought in this Interim Fee Application, Elliott Davis submits that no other or further notice is necessary or required.

NO PRIOR REQUEST

44. No prior request for the relief sought in this Interim Fee Application has been made to this or any other court.

CONCLUSION

45. Based upon the foregoing, Elliott Davis respectfully requests that this court enter an order, substantially in the form attached to this Interim Fee Application as **Exhibit B**, approving this Interim Fee Application.

Dated: May 15, 2018

Respectfully submitted,

/s/ Blake D. Roth

Blake D. Roth

Ryan K. Cochran (admitted *pro hac vice*)

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Counsel for the Receiver

EXHIBIT A
COMPUTERIZED TIME RECORDS

Oxton/Minor House

Gainesville ALF, LLC

Date	Employee	Position	Memo	Hours	Fees	Expenses
5/23/2017	Vinson, J.	Staff	Created caseware and uploaded to Ichnael.	0.25	43.75	
6/8/2017	Vinson, J.	Staff	Entered PY return and rolled to CY	2.5	437.5	
8/4/2017	Vinson, J.	Staff	Entered information into tax return, cleared errors messages, flipped return.	3	540	
8/3/2017	Vinson, J.	Staff	Entered adjustments to TB and spoke with client about retained earnings issue.	2	360	
8/2/2017	Vinson, J.	Staff	Updated new TB, made changes to caseware, made changes to prosystems, contacted client again.	4	720	
8/8/2017	Russell,WR	Shareholder	Update as to info received versus that needed	0.5	245	
8/9/2017	Russell,WR	Shareholder	Info to Ward - questions	0.2	98	
8/21/2017	Russell,WR	Shareholder	Review	1	490	
8/21/2017	Vinson, J.	Staff	Cleared review notes.	1.5	270	
8/22/2017	Vinson, J.	Staff	Cleared review notes, correct the depreciation report, corrected caseware, updated workpapers.	2	360	
8/23/2017	Russell,WR	Shareholder	Submit to processing	0.5	245	
8/23/2017	EDC	Shareholder	FedEX	0	0	13.29
8/23/2017	PROFX CHATT	Shareholder	Form 1085 - Gainesville ALF, LLC	0	0	350.5
				17.45	3800.25	363.79
						4173.04

Manor House of Gainesville, LLC

8/9/2017	Russell,WR	Shareholder	Info to Ward - questions	0.2	98	
12/4/2017	Vinson, J.	Staff	Creating caseware, ALES, return prep.	1	180	
12/8/2017	Russell,WR	Shareholder	Review	0.5	245	
12/9/2017	Russell,WR	Shareholder	Submit to processing	0.5	245	
12/12/2017	PROFX CHATT	Shareholder	Form 1085 - Manor House of Gainesville, LLC	0	0	250
				2.2	768	250
						1018

Oxton Place of Gainesville, LLC

5/23/2017	Vinson, J.	Staff	Created caseware and uploaded to Ichnael.	0.25	43.75	
6/14/2017	Vinson, J.	Staff	Entered information from 2015 return into tax software and rolled forward to prepare 2016 return.	2.5	437.5	
7/17/2017	Russell,WR	Shareholder	Info received	0.5	245	
7/24/2017	Vinson, J.	Staff	Completed multiple TBs into one	2	360	
7/25/2017	Vinson, J.	Staff	Trial balance and made adjusting journal entries	2.5	450	
7/28/2017	Vinson, J.	Staff	Entered return into prosystems and sent PBC list for outstanding items.	3	540	
7/31/2017	Vinson, J.	Staff	Time spent making adjusting entries based on changed to equity, fixed assets, correcting issues	6	1080	
8/9/2017	Russell,WR	Shareholder	Info to Ward - questions	0.2	98	
11/28/2017	Vinson, J.	Staff	Uploading documents to caseware.	0.25	45	
12/8/2017	Russell,WR	Shareholder	Review	0.5	245	
12/9/2017	Russell,WR	Shareholder	Submit to processing	0.5	245	
12/12/2017	PROFX CHATTANNOGA	Shareholder	Form 1085 - Oxton Place of Gainesville, LLC	0	0	255.5
12/12/2017	Johnson, C.	Staff	Rolled CW forward	0.25	45	
				18.45	3834.25	255.5
						4089.75

Columbus ALE, LLC

5/23/2017	Vinson, J.	Staff	Created caseware and uploaded to channel.	0.25	43.75		
5/25/2017	Vinson, J.	Staff	Entered PY return	2.5	437.5		
6/8/2017	Vinson, J.	Staff	Entered PY return and rolled to CY	2	390		
7/20/2017	Vinson, J.	Staff	Gathered documents and placed in caseware.	1.5	270		
8/8/2017	Russell,WR	Shareholder	Initial planning - info received versus that needed	0.5	245		
11/27/2017	Vinson, J.	Staff	Entering TB, importing f/a, TLES, compiling client questions.	4.5	810		
11/21/2017	Vinson, J.	Staff	Finalizing return, corresponding with client about ALEs, resolving diagnostics.	2	360		
11/27/2017	Russell,WR	Shareholder	Assisting James Vinson re payroll issue	0.5	245		
11/28/2017	Vinson, J.	Staff	client email and made adjusting journal entry.	0.5	90		
12/10/2017	Russell,WR	Shareholder	Review	1	490		
12/11/2017	Vinson, J.	Staff	Cleared review notes.	0.5	90		
12/20/2017	Russell,WR	Shareholder	Disc w/James and clear review notes	1	490		
12/20/2017	Vinson, J.	Staff	Clear review notes, adding GA return, resolving issue with AMT adjustment.	2	360		
12/21/2017	PROFX CHATT	Shareholder	Form 1065 - Columbus ALE, LLC	0	0	63.35	
12/21/2017	Russell,WR	Shareholder	Submit to processing	0.5	245		63.35
				19.25	4526.25	63.35	4589.6

Manor House of Columbus, LLC

8/9/2017	Russell,WR	Shareholder	Info to Ward - questions	0.2	98		
12/4/2017	Vinson, J.	Staff	Creating caseware, ALEs, return prep.	1	180		
12/10/2017	Russell,WR	Shareholder	Review	0.5	245		
12/12/2017	PROFX CHATTANOOGA	Shareholder	Form 1065 - Manor House of Columbus, LLC	0	0	250	
12/12/2017	Russell,WR	Shareholder	Submit to processing	0.5	245		250
				2.2	768	250	1018

Oxton Place of Green Island, LLC

5/23/2017	Vinson, J.	Staff	Caseware setup	0.25	43.75		
6/14/2017	Vinson, J.	Staff	Review 2015 return and enter into system, prepare doc request list for client	2.5	437.5		
8/9/2017	Russell,WR	Shareholder	Info to Ward - questions	0.2	98		
11/28/2017	Vinson, J.	Staff	Return info, update caseware, adjusting entries	2	360		
12/10/2017	Russell,WR	Shareholder	Review	0.5	245		
12/12/2017	PROFX CHATTANOOGA	Shareholder	Form 1065 - Oxton Place of Green Island, LLC	0	0	253.5	
12/12/2017	Johnson, C.	Staff	Rolled CW forward	0.25	45		253.5
12/12/2017	Russell,WR	Shareholder	Submit to processing	0.5	245		253.5
				6.2	1474.25	253.5	1727.75

Montgomery AIF, LLC

5/23/2017	Vinson, J.	Staff	Caseware setup	0.25	43.75		
6/9/2017	Vinson, J.	Staff	Review 2015 return and enter into system, prepare doc request list for client	2.5	437.5		
8/8/2017	Russell,WR	Shareholder	Initial planning - info received versus that needed	0.5	245		
12/11/2017	Johnson, C.	Staff	Load CW	0.25	45		
12/19/2017	Vinson, J.	Staff	Imported TB, complete workpapers, TJE's.	3	540		
12/20/2017	Russell,WR	Shareholder	Review	1	490		
12/20/2017	Vinson, J.	Staff	Review	3	540		
12/21/2017	PROFX CHATTANOOGA	Shareholder	Cleared review notes	0	0	63.35	
12/21/2017	Russell,WR	Shareholder	Form 1065 - Montgomery Aif, LLC	0.25	122.5		
			Submit to processing	10.75	2463.75	63.35	2527.1
Oxton Place of Montgomery, LLC							
12/14/2017	Johnson, C.	Staff	Load CW	0.25	45		45

Opelika ALF, LLC

5/23/2017	Vinson, J.	Staff	Caseware setup	0.25	43.75		
6/1/2017	Vinson, J.	Staff	Review 2015 return and enter into system, prepare doc request list for client	2.5	437.5		
8/6/2017	Russell,WR	Shareholder	Initial planning - info received versus that needed	0.5	245		
11/27/2017	Russell,WR	Shareholder	Assisting James with issues	0.5	245		
11/30/2017	Vinson, J.	Staff	Importing TB, export codes, importing FA, depreciation reports, TUES, entering return.	6	1080		
12/10/2017	Russell,WR	Shareholder	Review	1	490		
12/11/2017	Johnson, C.	Staff	Rolled CW forward	0.25	45		
12/11/2017	Vinson, J.	Staff	Cleared review notes	0.5	90		
12/11/2017	Russell,WR	Shareholder	Submit to processing	0.5	245		
12/12/2017	PROFX CHATTANOOGA	Shareholder	Form 1065 - Opelika Alf, LLC	0	0		
				12	2921.25		3324.25

Oxton Court of Opelika, LLC

5/23/2017	Vinson, J.	Staff	Caseware setup	0.25	43.75		
5/24/2017	Vinson, J.	Staff	Review 2015 return and enter into system, prepare doc request list for client	3	525		
8/9/2017	Russell,WR	Shareholder	Info to Ward - questions	0.2	98		
11/30/2017	Vinson, J.	Staff	Documents to caseware, workpapers, ALES, entering return	1.5	270		
12/10/2017	Russell,WR	Shareholder	Review and submit to processing	0.5	245		
12/11/2017	Johnson, C.	Staff	Rolled CW forward	0.25	45		
12/11/2017	Russell,WR	Shareholder	Submit to processing	0.5	245		
12/12/2017	PROFX CHATTANOOGA	Shareholder	Form 1065 - Oxton Court of Opelika, LLC	0	0		
				6.2	1471.75		1778.75

Oxton Place of Douglas, LLC

5/23/2017	Vinson, J.	Staff	Created caseware and uploaded to lchannel.	0.25	43.75		
6/13/2017	Vinson, J.	Staff	Entered information for 2015 return, cleared error messages, rolled return to 2016.	2.5	437.5		
7/17/2017	Russell,WR	Shareholder	Assisting Jim	0.5	245		
7/27/2017	Vinson, J.	Staff	Downloaded documents and completed information for return.	2	360		
8/23/2017	Vinson, J.	Staff	Time spent on fixed assets, prior years tax depr, making ajls.	6	1080		
8/23/2017	Russell,WR	Shareholder	Assisting Jim	0.5	245		
8/24/2017	Vinson, J.	Staff	Review	1	490		
8/24/2017	Russell,WR	Shareholder	Cleared review notes, emailed client with questions, made adj to return after client responded.	2.5	450		
10/9/2017	Vinson, J.	Staff	Initial planning - info received versus that needed	0.5	245		
10/23/2017	Vinson, J.	Staff	2014 return to caseware and recreate PY 4562 FA	1.25	225		
11/2/2017	Vinson, J.	Staff	Recreate FA to match prior year returns and contacting client for more information.	2	360		
11/27/2017	Russell,WR	Shareholder	Resolved issue with prior depreciation not matching, finalized return, and submitted for review.	2	360		
11/28/2017	Vinson, J.	Staff	Review	0.5	245		
11/28/2017	Vinson, J.	Staff	Time spent uploading payroll documents to caseware.	0.25	45		
11/28/2017	Vinson, J.	Staff	Clearing review notes, documenting payroll adjustment, TJE, changing tax return	2.5	450		
12/9/2017	Russell,WR	Shareholder	Disc w/Liames and clear review notes	0.5	245		
12/12/2017	EDC		Fed Ex	0	0		21.21
12/12/2017	PROFX CHATTANOOGA		Form 1065 - Oxton Place of Douglas, LLC	0	0		344.5
12/12/2017	Johnson, C.	Staff	Rolled CW forward	0.25	45		
12/12/2017	Russell,WR	Shareholder	Submit to processing	0.5	245		
				25.5	5816.25		365.71
							6181.96

Oxton Place of Douglas Operations, LLC

5/23/2017	Vinson, J.	Staff	Caseware setup	0.25	43.75		
6/13/2017	Vinson, J.	Staff	Review 2015 return and enter into system, prepare doc request list for client	2.5	437.5		
8/9/2017	Russell,WR	Shareholder	Info to Ward - questions	0.2	98		
11/28/2017	Vinson, J.	Staff	Time spent preparing return.	1	180		
11/29/2017	Vinson, J.	Staff	Minor House of Douglas return preparation	2	360		
12/9/2017	Russell,WR	Shareholder	Review	1	490		
12/11/2017	Russell,WR	Shareholder	Disc w/Liames and clear review notes	0.5	245		
12/12/2017	PROFX CHATTANOOGA		Form 1065 - Oxton Place of Douglas Operations, LLC	0	0		255
12/12/2017	Johnson, C.	Staff	Rolled CW forward	0.25	45		
12/12/2017	Russell,WR	Shareholder	Submit to processing	0.5	245		
				8.2	2144.25		255
							2399.25

Minor House of Douglas, LLC

8/9/2017	Russell,WR	Shareholder	Info to Ward - questions	0.2	98		
12/4/2017	Vinson, J.	Staff	Creating caseware, AJEs, return prep.	1	180		
12/9/2017	Russell,WR	Shareholder	Review	0.5	245		
12/12/2017	PROFX CHATTANOOGA		Form 1065 - Manor House of Douglas, LLC	0	0		250.5
12/12/2017	Russell,WR	Shareholder	Submit to processing	0.5	245		
				2.2	788		250.5
							1018.5

Senior Solutions of Social Circle, LLC

5/23/2017	Vinson, J.	Staff	Created caseware and uploaded to tchannel.	0.25	43.75	
6/19/2017	Vinson, J.	Staff	Entered 2015 return into Prosystems and rolled to 2016 to prepare current year return.	2	350	
7/17/2017	Russell,WR	Shareholder	Initial planning - info received versus that needed	0.5	245	
8/8/2017	Russell,WR	Shareholder	Uploaded documents to caseware, entered trial balance, made adjusting entries.	0.5	245	
8/16/2017	Vinson, J.	Staff	Entered return into prosystems, adjusted retained earnings to agree to P/Y. Depreciation	2	360	
8/17/2017	Vinson, J.	Staff		5	900	
8/19/2017	Russell,WR	Shareholder	Depreciation and fixed assets	1	490	
8/18/2017	Vinson, J.	Staff	Cleared review notes.	2	360	
8/21/2017	Vinson, J.	Staff		4	720	
8/21/2017	Russell,WR	Shareholder	Issues with pre 2015 depreciable assets	1	490	
8/22/2017	Russell,WR	Staff	Cleared review notes, discussed questions with reviewer.	1	490	
8/24/2017	Vinson, J.	Staff	Uploaded new TB from client	2	360	
8/28/2017	Vinson, J.	Staff	Client documents to caseware, attempt to correct depreciation reports to match PY returns.	1	180	
10/3/2017	Vinson, J.	Staff	2014 tax return to caseware.	1.25	225	
10/9/2017	Vinson, J.	Staff	Time spent attempting to resolve issue with fixed assets not matching prior tax return.	0.25	45	
11/6/2017	Vinson, J.	Staff	Time adding new assets from detailed depreciation reports and resolving depreciation issue	2	360	
11/13/2017	Vinson, J.	Staff	Review	0.5	245	
11/27/2017	Russell,WR	Shareholder	Correct return	2	360	
11/28/2017	Vinson, J.	Staff	Cleared review notes.	1.5	270	
11/29/2017	Vinson, J.	Staff	Disc w/James and clear review notes	0.5	90	
12/20/2017	Russell,WR	Shareholder	Form 1065 - Senior Solutions of Social Circle, LLC	1	490	62.4
12/21/2017	PROFX CHATTANOOGA	Shareholder	Submit to processing	0	0	62.4
12/21/2017	Russell,WR	Shareholder		0.5	245	
				31.75	7563.75	62.4
						7626.15

Oxton Village of Social Circle, LLC

8/9/2017	Russell,WR	Shareholder	Info to Ward - questions	0.2	98	
11/29/2017	Vinson, J.	Staff	Created caseware, A/E's, tax return prep.	1.25	225	
12/20/2017	Russell,WR	Shareholder	Review	0.5	245	
12/21/2017	PROFX CHATTANOOGA	Shareholder	Form 1065 - Oxton Village of Social Circle, LLC	0	0	60.45
12/21/2017	Russell,WR	Shareholder	Submit to processing	0.25	122.5	
				2.2	690.5	60.45
						750.95

Oxton Senior Living, LLC

5/22/2017	Vinson, J.	Staff	Download info from client	2	350	
5/23/2017	Vinson, J.	Staff	Caseware setup	0.25	43.75	
6/15/2017	Vinson, J.	Staff	Entered 2015 return into Prosystems and rolled to 2016 to prepare current year return.	2	350	
8/9/2017	Russell,WR	Shareholder	Info to Ward - questions	0.1	49	
11/20/2017	Vinson, J.	Staff	Spoke with Derek Pierce and Lauren Douglas about P/B/C list.	0.25	45	
11/28/2017	Vinson, J.	Staff	Time spent on conference call with client.	0.5	90	
12/14/2017	Johnson, C.	Staff	Rolled CW forward	0.25	45	
				5.35	972.75	0
						972.75

Oxton Village Villas, LLC

5/23/2017	Vinson, J.	Staff	Created caseware and uploaded to tchannel.	0.25	43.75	
6/16/2017	Vinson, J.	Staff	Entered 2015 return into Prosystems and rolled to 2016 to prepare current year return.	2.5	437.5	
8/9/2017	Russell,WR	Shareholder	Info to Ward - questions	0.2	98	
11/29/2017	Vinson, J.	Staff	Completed return	1	180	
12/15/2017	Johnson, C.	Staff	Rolled CW forward	0.25	45	
12/20/2017	Russell,WR	Shareholder	Review	0.5	245	
12/21/2017	EDC	Shareholder	FedEx	0	0	15.36
12/21/2017	PROFX CHATTANOOGA	Shareholder	Form 1065 - Oxton Village Villas, LLC	0	0	60.45
12/21/2017	Russell,WR	Shareholder	Submit to processing	0.25	122.5	
				4.95	1171.75	75.81
						1247.56

Manor House of Social Circle, LLC
8/9/2017 Russell,WR
11/29/2017 Vinson, J.
12/12/2017 Russell,WR

Shareholder
Staff
Shareholder

Info to Ward - questions
Created caseware, ALES, tax return prep,
Review 1085

0.1	49		
1.25	225		
0.5	245		
1.85	519	0	519

Rome Alf, LLC

5/23/2017	Vinson, J.	Staff	Created caseware and uploaded to lchannel.	0.25	43.75	
6/16/2017	Vinson, J.	Staff	Entered 2015 return into Prosystems and rolled to 2016 to prepare current year return.	2.5	437.5	
8/8/2017	Russell,WR	Shareholder	Initial planning - info received versus that needed	0.5	245	
10/9/2017	Vinson, J.	Staff	Time spent adding 2014 tax return to caseware.	0.25	45	
11/27/2017	Russell,WR	Shareholder	Assisting James payroll issue	0.5	245	
12/1/2017	Vinson, J.	Staff	Import FA, issues with p/y depreciation, depr reports, uploading to caseware, workpapers, TB.	6	1080	
12/10/2017	Russell,WR	Shareholder	Review	1	490	
12/11/2017	Vinson, J.	Staff	Cleared Review notes	1	180	
12/12/2017	PROFX CHATTANOOGA	Shareholder	Form 1065 - Rome Alf, LLC	0	0	363.5
12/12/2017	Russell,WR	Shareholder	Submit to processing	0.5	245	
12/15/2017	Johnson, C.	Staff	Rolled CW forward	0.25	45	
				12.75	3096.25	363.5
						3419.75

Oxton Place of Rome, LLC

5/23/2017	Vinson, J.	Staff	Created caseware and uploaded to lchannel.	0.25	43.75	
6/15/2017	Vinson, J.	Staff	Entered 2015 return into Prosystems and rolled to 2016 to prepare current year return.	2.5	437.5	
8/9/2017	Russell,WR	Shareholder	Info to Ward - questions	0.2	98	
10/9/2017	Vinson, J.	Staff	Time spent adding 2014 tax return to caseware.	0.25	45	
11/28/2017	Vinson, J.	Staff	Time spent uploading payroll documents to caseware.	0.25	45	
12/1/2017	Vinson, J.	Staff	Made adjusting entry to record payroll and wages, marked up workpaper, entered return.	1	180	
12/11/2017	Russell,WR	Shareholder	Review and Submit to processing	0.5	245	
12/12/2017	PROFX CHATTANOOGA	Shareholder	Form 1065 - Oxton Place of Rome, LLC	0	0	252.5
12/12/2017	Johnson, C.	Staff	Rolled CW forward	0.25	45	
				5.2	1139.25	252.5
						1391.75

Manor House of Rome, LLC

8/9/2017	Russell,WR	Shareholder	Info to Ward - questions	0.2	98	
12/4/2017	Vinson, J.	Staff	Creating caseware, AIEs, return prep.	1	180	
12/10/2017	Russell,WR	Shareholder	Review	0.5	245	
12/12/2017	PROFX CHATTANOOGA	Shareholder	Form 1065 - Manor House of Rome, LLC	0	0	251.5
12/12/2017	Russell,WR	Shareholder	Submit to Processing	0.5	245	
				2.2	768	251.5
						1019.5

Savannah AIF, LLC

5/23/2017	Vinson, J.	Staff	Created caseware and uploaded to lchannel.	0.25	43.75		
6/16/2017	Vinson, J.	Staff	Entered 2015 return into ProSystems and rolled to 2016 to prepare current year return.	2.5	437.5		
8/6/2017	Russell, WR	Shareholder	Initial planning - info received versus that needed	0.5	245		
11/27/2017	Russell, WR	Shareholder	Assessing James payroll accounting issue	0.5	245		
12/4/2017	Vinson, J.	Staff	FAs, TB, AJEs, return prep.	6	1080		
12/5/2017	Russell, WR	Shareholder	Assist James	1	480		
12/6/2017	Russell, WR	Shareholder	Review	1	480		
12/6/2017	Russell, WR	Shareholder	Questions	0.5	245		
12/6/2017	Russell, WR	Shareholder	Clear Review	1	480		
12/9/2017	Russell, WR	Shareholder	Submit to Processing	0.5	245		
12/11/2017	Russell, WR	Shareholder	Form 1065 - Savannah AIF, LLC	0	0		354
12/12/2017	PROFX CHATTANOOGA		Rolled CW forward	0.25	45		
12/15/2017	Johnson, C.	Staff		14	4056.25		354

Oxon Court of Savannah, LLC

5/23/2017	Vinson, J.	Staff	Created caseware and uploaded to lchannel.	0.25	43.75		
6/12/2017	Vinson, J.	Staff	Entered 2015 return into ProSystems and rolled to 2016 to prepare current year return.	2.5	437.5		
8/9/2017	Russell, WR	Shareholder	Info to Ward - questions	0.2	98		
10/9/2017	Vinson, J.	Staff	Time spent adding 2014 tax return to caseware.	0.25	45		
11/28/2017	Vinson, J.	Staff	Time spent uploading payroll documents to caseware.	0.25	45		
12/4/2017	Vinson, J.	Staff	Time spent creating caseware, making TJE, and entering return.	1	180		
12/6/2017	Russell, WR	Shareholder	Review	0.5	245		
12/9/2017	Russell, WR	Shareholder	Clear Review	0.5	245		
12/11/2017	Russell, WR	Shareholder	Submit to Processing	0.5	245		
12/12/2017	PROFX CHATTANOOGA		Oxon Court of Savannah, LLC	0	0		253.5
12/12/2017	Johnson, C.	Staff	Rolled CW forward	0.25	45		

Manor House of Savannah, LLC

8/9/2017	Russell, WR	Shareholder	Info to Ward - questions	0.2	98		
12/4/2017	Vinson, J.	Staff	Caseware, AJEs, return prep.	1	180		
12/6/2017	Russell, WR	Shareholder	Review	0.5	245		
12/9/2017	Russell, WR	Shareholder	Clear Review	0.5	245		
12/11/2017	Russell, WR	Shareholder	Submit to Processing	0.5	245		
12/12/2017	PROFX CHATTANOOGA		Form 1065 - Manor House of Savannah, LLC	0	0		250
				2.7	1013		250

1263

Waterford Place ALE, LLC

5/23/2017	Vinson, J.	Staff	Created caseware and uploaded to lchannel.	0.25	43.75	0	
6/19/2017	Russell, WR	Staff	Entered 2015 return into ProSystems and rolled to 2016 to prepare current year return.	2.5	437.5	0	
8/6/2017	Russell, WR	Shareholder	Initial planning - info received versus that needed	0.5	245	0	
11/13/2017	Vinson, J.	Staff	Time spent gathering documents from emails from client and entering TB.	2	360	0	
11/15/2017	Vinson, J.	Staff	TB groupings.	0.75	135	0	
11/16/2017	Vinson, J.	Staff	Caseware, fixed assets, ALEs.	3	540	0	
11/17/2017	Vinson, J.	Staff	Finalizing return	2	360	0	
11/27/2017	Russell, WR	Shareholder	Review	1	490	0	
11/28/2017	Johnson, J.L.	Staff	CW rollover	0.25	45	0	
11/28/2017	Vinson, J.	Staff	clearing review notes	2	360	0	
12/11/2017	Vinson, J.	Staff	Cleared review notes.	0.5	90	0	
12/11/2017	Russell, WR	Staff	Clear review	1	490	0	
12/12/2017	PROFX CHATTANOOGA	Shareholder	Form 1065 - Waterford Place ALE, LLC	0	0	0	402
12/12/2017	Russell, WR	Shareholder	Submit to Processing	0.5	245	0	
				16.25	3841.25		402
							4243.25

Oxon Court at Waterford Place, LLC

5/23/2017	Vinson, J.	Staff	Created caseware and uploaded to lchannel.	0.25	43.75	0	
6/12/2017	Vinson, J.	Staff	Entered 2015 return into ProSystems and rolled to 2016 to prepare current year return.	2.5	437.5	0	
8/6/2017	Russell, WR	Shareholder	Info to Ward - questions	0.2	98	0	
11/29/2017	Vinson, J.	Staff	Caseware, ALEs, return prep.	1.5	270	0	
12/11/2017	Johnson, C.	Staff	Rolled CW forward	0.25	45	0	
12/11/2017	Russell, WR	Shareholder	Review	0.5	245	0	309
12/12/2017	PROFX CHATTANOOGA	Shareholder	Form 1065 - Oxon Court at Waterford Place, LLC	0	0	0	309
12/12/2017	Russell, WR	Shareholder	Submit to Processing	0.5	245	0	
				5.7	1384.25		309
							1693.25

Overall Recap by Person

Johnson, C	Staff	3.75	675.00	0	
Johnson, J.L.	Staff	0.25	45.00	0	
Vinson, J.	Staff	188	33420.00	0	
Russell, WR	Shareholder	49.95	24475.50	0	
PROFX CHATTANOOGA		0	0	5665.5	
EDC	FedEx	0	0	49.86	
		<u>241.95</u>	<u>58615.5</u>	<u>5715.36</u>	
					<u>64330.86</u>

EXHIBIT B
PROPOSED FORM OF ORDER

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

Case No. 2:17-cv-393-ES-SCM

DWAYNE EDWARDS; TODD BARKER;
SENIOR SOLUTIONS OF SOCIAL CIRCLE,
LLC; OXTON PLACE OF DOUGLAS, LLC,
d/b/a OXTON REAL ESTATE OF DOUGLAS,
LLC; ROME ALF, LLC; SAVANNAH ALF,
LLC; GAINESVILLE ALF, LLC; WATERFORD
PLACE ALF, LLC; MONTGOMERY ALF, LLC;
COLUMBUS ALF, LLC; and OPELIKA ALF,
LLC,

Defendants,

-and-

OXTON SENIOR LIVING, LLC; MANOR
HOUSE SENIOR LIVING, LLC; SUSAN
EDWARDS, a/k/a SUSAN ROGERS; SHARON
NUNAMAKER, a/k/a SHARON HADDEN; and
SDH DESIGN, LLC,

Relief Defendants.

ORDER APPROVING ELLIOTT DAVIS LLC'S FIRST INTERIM FEE APPLICATION

Upon consideration of *Elliott Davis LLC's First Interim Fee Application* (the "***Application***")¹ filed by Elliott Davis LLC (the "***Applicant***"); and upon consideration of all

¹ Capitalized terms used in this order and not otherwise defined shall have the meanings ascribed to them in the Application.
4845-6500-9254.1

responses and objections to the Application; and upon finding that the relief requested in the Application should be granted, it is therefore

1. **ORDERED** that the Application is GRANTED; and it is further
2. **ORDERED** that the Applicant is awarded interim compensation for the Application Period in the total amount of \$65,077.86, including compensation for necessary professional services rendered to the Receiver in the amount of \$58,615.50 and reimbursement for actual and necessary costs and expenses in the amount of \$5,715.36; and it is further
3. **ORDERED** that the Receiver is authorized to pay Applicant \$65,077.86; and it is further
4. **ORDERED** the Receiver is granted authority to pay Applicant the sum of \$65,077.86 without further order of this court at such times as the Receiver determines in his absolute discretion, after taking into account the cash reserves, that sufficient funds are available to fulfill the Receiver's duties and obligations under the Receiver Order; and it is further
5. **ORDERED** that this court shall retain exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, or enforcement of this order.

Dated: _____, 2018 _____

WALLER LANSDEN DORTCH & DAVIS, LLP

Blake D. Roth

Ryan K. Cochran (admitted *pro hac vice*)

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Nashville, Tennessee 37219

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ryan.cochran@wallerlaw.com

Counsel for the Receiver

**UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY**

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

DWAYNE EDWARDS; TODD BARKER;
SENIOR SOLUTIONS OF SOCIAL CIRCLE,
LLC; OXTON PLACE OF DOUGLAS, LLC,
d/b/a OXTON REAL ESTATE OF
DOUGLAS, LLC; ROME ALF, LLC;
SAVANNAH ALF, LLC; GAINESVILLE
ALF, LLC; WATERFORD PLACE ALF,
LLC; MONTGOMERY ALF, LLC;
COLUMBUS ALF, LLC; and OPELIKA ALF,
LLC,

Defendants,

-and-

OXTON SENIOR LIVING, LLC; MANOR
HOUSE SENIOR LIVING, LLC; SUSAN
EDWARDS, a/k/a SUSAN ROGERS;
SHARON NUNAMAKER, a/k/a SHARON
HADDEN; and SDH DESIGN, LLC,

Relief Defendants.

Case No. 2:17-cv-393-ES-SCM

DECLARATION OF SERVICE

I, the undersigned, declare that on this 15th day of May, 2018, I caused a true and correct copy of the following documents to be filed with this court's CM/ECF system, and this court's

CM/ECF system electronically served all parties entitled to receive notice of the following documents:

1. *Elliott Davis LLC's First Interim Fee Application* and all exhibits attached thereto; and
2. this Declaration of Service.

In addition, I caused true and correct copies of the foregoing to be served by regular United States mail, postage prepaid, and electronic mail on the following parties:

Dwayne Edwards
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edwards1687@gmail.com

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Princeton, NJ 08540
Email: joseph.schramm@fisherbroyles.com
(for defendant Todd Barker)

Dated: May 15, 2018

/s/ Blake D. Roth
Blake D. Roth
Ryan K. Cochran (admitted *pro hac vice*)
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Counsel for the Receiver