

EXHIBIT B-3



136 East South Temple, Suite 1300
Salt Lake City, Utah 84111
(801) 363-5678
Facsimile (801) 364-5678
www.mc2b.com

Wayne Klein
RaPower-3, LLC Receivership
KLEIN & ASSOCIATES, PLLC
P.O. Box 1836
Salt Lake City, UT 84110

Page No: 1
Statement Date: 07/31/2021
Account No: 21868-00030
Statement No: 63255

Donald Reay, Reay Law, PLLP

Fees

		Hours	
07/14/2021	MML Review Offer of Judgment from Reay and analyze issues re same.	0.30	66.00
	DCC Read emails from Don Reay re settlement and re stay; identify follow up needed re same; draft e-mail to receiver re same.	0.50	175.00
07/15/2021	DCC E-mail exchange with Don Reay and review file re timing of previous settlements; review and respond to e-mail from MMLongson re same; follow up e-mail with Don Reay re same.	0.50	175.00
07/16/2021	MML Phone call with Reay re extension and settlement; analyze issues re same.	0.30	66.00
	DCC Telephone conference with Don Reay re settlement and re discovery issues; review e-mail from Don Reay re motion to extend discovery and draft response re same.	0.60	210.00
07/19/2021	DCC Draft e-mail to Don Reay re stipulated motion; Read motion to amend scheduling order filed with court; read draft order		

RaPower-3, LLC Receivership

Page No: 2
 Statement Date: 07/31/2021
 Account No: 21868-00030
 Statement No: 63255

		Hours	
	re same filed with court.	0.40	140.00
07/20/2021			
DCC	Review docket entries re scheduling order requests' review follow up e-mail from counsel and from chambers re same; review order on motion re scheduling order and review follow up email re same.	0.50	175.00
07/21/2021			
DCC	Telephone conference with receiver re settlement in case and outstanding discovery issues; review e-mail from Reay re stay in case.	0.40	140.00
07/22/2021			
DCC	E-mail exchanges with Don Reay re settlement; e-mail exchanges with MMLongson re settlement history and discussions; draft comprehensive email to Reay outlining history of settlement discussions; review counteroffer from Reay; draft e-mail to receiver re same.	1.10	385.00
07/23/2021			
DCC	Read emails and attachments from receiver re settlement; draft e-mail to receiver re same.	0.20	70.00
07/26/2021			
DCC	Draft e-mail to receiver re settlement; review materials and settlement agreement; draft e-mail to Don Reay re settlement; read e-mail from Reay's office re settlement.	<u>0.70</u>	<u>245.00</u>
	For Current Services Rendered	5.50	1,847.00

Recapitulation

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
David C. Castleberry	4.90	\$350.00	\$1,715.00
Mitch M. Longson	0.60	220.00	132.00
Total Current Work			1,847.00
Previous Balance			\$22,265.60

RaPower-3, LLC Receivership

Page No: 3
Statement Date: 07/31/2021
Account No: 21868-00030
Statement No: 63255

Payments

07/21/2021	Payment Received Wayne Klein Receiver for RaPower Check # 1289	-9,701.06
	Balance Due	<u>\$14,411.54</u>

Taxpayer ID # 84-1395129



136 East South Temple, Suite 1300
Salt Lake City, Utah 84111
(801) 363-5678
Facsimile (801) 364-5678
www.mc2b.com

Wayne Klein
RaPower-3, LLC Receivership
KLEIN & ASSOCIATES, PLLC
P.O. Box 1836
Salt Lake City, UT 84110

Page No: 1
Statement Date: 08/31/2021
Account No: 21868-00030
Statement No: 63459

Donald Reay, Reay Law, PLLP

Fees

		Hours	
08/02/2021	DCC Review e-mail and attachments from Reay re settlement; analyze edits; draft e-mail to receiver re same; telephone conference with receiver re settlement edits.	0.50	175.00
08/03/2021	DCC Draft e-mail to Don Reay re settlement; review court order setting hearing; telephone conference with Don Reay re settlement and re hearing; draft e-mail to receiver re same; review e-mail from receiver re same.	0.80	280.00
08/04/2021	DCC Read e-mail and signed agreement from opposing party; draft e-mail to receiver re same; review e-mail from receiver re same; review signed agreement from Reay and e-mail re same; review signed agreement from receiver.	0.50	175.00
08/06/2021	DCC E-mail exchange with Reay re executed agreement; follow up with chambers re hearing; e-mail exchange with court clerk and telephone call with court clerk re same.	0.40	140.00
08/10/2021	DCC Telephone call with court clerk re settlement; read e-mail from receiver re motion to approve settlements.	0.40	140.00

RaPower-3, LLC Receivership

Page No: 2
 Statement Date: 08/31/2021
 Account No: 21868-00030
 Statement No: 63459

Hours

08/12/2021

DCC	Read order re vacating hearing.	0.20	70.00
	For Current Services Rendered	2.80	980.00

Recapitulation

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
David C. Castleberry	2.80	\$350.00	\$980.00

Total Current Work	980.00
--------------------	--------

Previous Balance	\$14,411.54
------------------	-------------

Balance Due	<u>\$15,391.54</u>
-------------	--------------------

Taxpayer ID # 84-1395129



136 East South Temple, Suite 1300
Salt Lake City, Utah 84111
(801) 363-5678
Facsimile (801) 364-5678
www.mc2b.com

Wayne Klein
RaPower-3, LLC Receivership
KLEIN & ASSOCIATES, PLLC
P.O. Box 1836
Salt Lake City, UT 84110

Page No: 1
Statement Date: 09/30/2021
Account No: 21868-00030
Statement No: 63774

Donald Reay, Reay Law, PLLP

Fees

		Hours	
09/09/2021	DCC	Read order from court re mootness re motions in light of settlement.	0.20
			70.00
		For Current Services Rendered	0.20
			70.00

Recapitulation

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
David C. Castleberry	0.20	\$350.00	\$70.00
Total Current Work			70.00
Previous Balance			\$15,391.54
Balance Due			<u>\$15,461.54</u>

Taxpayer ID # 84-1395129



136 East South Temple, Suite 1300
Salt Lake City, Utah 84111
(801) 363-5678
Facsimile (801) 364-5678
www.mc2b.com

Wayne Klein
RaPower-3, LLC Receivership
KLEIN & ASSOCIATES, PLLC
P.O. Box 1836
Salt Lake City, UT 84110

Page No: 1
Statement Date: 07/31/2021
Account No: 21868-00020
Statement No: 63254

Heideman and Associates

Fees

		Hours	
07/01/2021	DCC	Draft deposition notice for counter expert; draft stipulated motion to extend discovery for experts; draft e-mail to opposing counsel re same.	0.50 175.00
07/02/2021	MML	Proof and finalize draft Stipulated Motion for Extension; communicate with opposing counsel re same.	0.30 66.00
	DCC	Conference with MMLongson re motion to extend discovery re experts and provide direction re same; edit motion and order; read follow up emails re same; serve deposition notice in case.	0.70 245.00
07/06/2021	MML	Correspond with opposing counsel re Stipulated Motion to Extend Expert Discovery.	0.20 44.00
	DCC	Read e-mail exchange between MMLongson and Justin Elswick re case.	0.20 70.00
07/07/2021	MML	Draft/revise Motion to Exclude Legal Expert Reports.	2.00 440.00
	DCC	Read e-mail from MMLongson and from Justin Elswick re	

RaPower-3, LLC Receivership

Page No: 2
Statement Date: 07/31/2021
Account No: 21868-00020
Statement No: 63254

		Hours	
	motion re discovery.	0.20	70.00
07/08/2021	DCC Read order on motion to extend time in case; read follow up e-mail re same.	0.20	70.00
07/13/2021	DCC Read e-mail from opposing counsel; read deposition notice from opposing counsel.	0.20	70.00
07/14/2021	DCC Draft e-mail to Rick Hoffman and Cristian Gomez re deposition.	0.20	70.00
07/15/2021	DCC Review e-mail and questions from receiver re expert deposition and draft e-mail following up re same.	0.40	140.00
07/16/2021	DCC Email exchanges with receiver and Cristian Gomez re deposition questions.	0.20	70.00
07/19/2021	MML Revise Motion to Exclude Boley and Adkisson and finalize draft of same for DCCastleberry review.	0.40	88.00
	DCC Analyze arguments to raise in motion to exclude and conference with MMLongson re same; review email and draft from MMLongson re motion to exclude.	0.50	175.00
07/20/2021	NLR Locate copies of files for deposition preparation and correspond with DCalacino and CAJones re same.	0.30	46.50
	DCC Prepare to defend Rick Hoffman's deposition; prepare to take Derk Rasmussen's deposition; outline questions and issues re follow up; review binders re reports and schedules; review e-mail from Wayne Klein and from Cristian Gomez.	2.50	875.00
07/21/2021	MML Analyze issues re summary judgment on smaller amount of fees and trial strategy; analyze issues re expert exclusion.	1.20	264.00

Page No: 3
 Statement Date: 07/31/2021
 Account No: 21868-00020
 Statement No: 63254

RaPower-3, LLC Receivership

Hours

NLR	Add and organize documents received from expert firm on server and update index of file re same.	0.30	46.50
DCC	Telephone conference with Cristian Gomez re expert issues; analyze damages and arguments in case in light of admissions; telephone conference with receiver re legal issues; preparation for expert deposition preparation; Read e-mail from Cristian Gomez re link to documents reviewed for opinion and follow up re same; review follow up emails from CAJones re same; review and analyze documents re billing in case and color coded entries by Heideman; review updated questions re expert deposition from Gomez; telephone conference with Cristian Gomez.	4.00	1,400.00
07/22/2021			
DCC	Prepare for meeting with Rick Hoffman re deposition preparation; meeting with Rick Hoffman re same; Read e-mail from Cristian Gomez re expert issues and questions re data.	2.90	1,015.00
07/26/2021			
MML	Research re recovery of attorney expense reimbursements as fraudulent transfers.	0.80	176.00
DCC	Draft e-mail to Gomez re expert follow up.	0.20	70.00
07/27/2021			
DCC	Read e-mail from Cristian Gomez re deposition issues related to experts and begin to read attachments re same; review issues re motion to exclude experts and scheduling order re same.	0.60	210.00
07/28/2021			
DCC	Review materials for expert deposition of Rasmussen.	0.50	175.00
	For Current Services Rendered	19.50	6,071.00

Recapitulation

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
David C. Castleberry	14.00	\$350.00	\$4,900.00
Natalie L. Redd	0.60	155.00	93.00

RaPower-3, LLC Receivership

Page No: 4
 Statement Date: 07/31/2021
 Account No: 21868-00020
 Statement No: 63254

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Mitch M. Longson	4.90	220.00	1,078.00

Expenses

Photocopies	119.80
Color Photocopies	0.50
Computer Research Westlaw	118.91
Total Expenses	239.21
 Total Current Work	 6,310.21
 Previous Balance	 \$47,232.61

Payments

07/21/2021	Payment Received Wayne Klein Receiver for RaPower Check # 1289	-24,758.80
	Balance Due	<u>\$28,784.02</u>

Taxpayer ID # 84-1395129



136 East South Temple, Suite 1300
Salt Lake City, Utah 84111
(801) 363-5678
Facsimile (801) 364-5678
www.mc2b.com

Wayne Klein
RaPower-3, LLC Receivership
KLEIN & ASSOCIATES, PLLC
P.O. Box 1836
Salt Lake City, UT 84110

Page No: 1
Statement Date: 08/31/2021
Account No: 21868-00020
Statement No: 63458

Heideman and Associates

Fees

		Hours	
08/02/2021			
DCC	Prepare deposition outline and update exhibits for use in deposition; telephone conference with Rick Hoffman.	3.50	1,225.00
MML	Draft/revise Motion for Summary Judgment per discussion with DCCastleberry about undisputed reduced fee amount; compile evidence for Statement of Material Facts related to reduced fee amount.	0.90	198.00
08/03/2021			
DCC	Defend expert witness; travel related to same; update deposition outline for expert; prepare exhibits for deposition of opposing expert; review e-mail from Gomez and exhibit; telephone conference with Hoffman and Gomez; legal research re possible defenses in case and draft e-mail to receiver re same; follow up e-mail exchanges with Gomez re calculations.	10.10	3,535.00
08/04/2021			
DCC	Prepare for and take deposition of Defendant's expert; analyze issues re fraudulent transfer defenses and conference with receiver re same; identify follow up research; conference with MMLongson re follow up research.	6.50	2,275.00
MML	Research re antecedent debt argument and statute of frauds		

RaPower-3, LLC Receivership

Page No: 2
 Statement Date: 08/31/2021
 Account No: 21868-00020
 Statement No: 63458

		Hours	
	response; analyze issues re defense expert's testimony on Findings of Fact and Conclusions of Law.	2.80	616.00
08/06/2021	MML Research re antecedent debt argument; draft/revise Motion for Summary Judgment argument and fact sections.	2.30	506.00
08/09/2021	MML Research re antecedent debt arguments; review and revise Motion for Summary Judgment based on same.	2.00	440.00
08/11/2021	MML Revise Motion for Summary Judgment argument section based on undisputed amount at issue; research re antecedent debt issues.	1.10	242.00
08/12/2021	MML Analyze issues re insolvency testimony and excludability of defense experts; research re standards under Rule 702 where expert disregards evidence; research re antecedent debt; revise argument and fact sections of Motion for Summary Judgment on UFTA good faith defense and reduced amounts in dispute.	4.70	1,034.00
	DCC Analyze issues re Heideman expert disclosures; review email from MMLongson re dockets.	0.80	280.00
08/13/2021	MML Draft research summary for DCCastleberry re expert exclusion issue based on disregard of Findings of Fact; draft/revise Motion for Summary Judgment argument section.	2.20	484.00
	DCC Work on issues re motion for summary judgment and re experts; follow up re same; read case law and analysis from MMLongson re expert issues.	1.00	350.00
08/16/2021	MML Draft/revise Motion for Summary Judgment argument section to include responses to expert opinion issues.	1.90	418.00

Page No: 3
 Statement Date: 08/31/2021
 Account No: 21868-00020
 Statement No: 63458

RaPower-3, LLC Receivership

		Hours	
08/17/2021			
MML	Draft/revise Motion for Summary Judgment fact and argument sections; confer with DCCastleberry re same and opposing counsel's proposed extension; research re reasonably equivalent value in antecedent debt context.	2.80	616.00
DCC	Read e-mail from opposing counsel re discovery and motion issues; analyze issues to address in upcoming motions.	0.70	245.00
08/18/2021			
DCC	E-mail exchange with receiver re discovery request extension; review file re same; email exchange with opposing counsel re same; further follow up e-mail re same and review scheduling order in case and analyze issues re current deadlines; review e-mail from MMLongson re draft motion for summary judgment and other motions re experts; read follow up emails from opposing counsel.	1.10	385.00
MML	Revise and finalize draft Motion for Summary Judgment.	1.50	330.00
08/20/2021			
MML	Review draft Stipulated Motion to Extend received from opposing counsel and provide input re same; confer with DCCastleberry re same.	0.50	110.00
DCC	Read e-mails and proposed drafts re stipulated motion; follow up re same with MMLongson.	0.40	140.00
08/23/2021			
MML	Review draft Stipulated Motion to Extend Deadlines and make redline edits to same; correspond with opposing counsel re same.	0.60	132.00
DCC	Read motion for extension filed with court; read emails with opposing counsel re same; read emails from MMLongson re same and conference with MMLongson re same.	0.60	210.00
08/24/2021			
DCC	Read court orders on extension requests; follow up re same.	0.30	105.00
08/26/2021			
MML	Analyze issues re timing of MSJ and motion to exclude		

RaPower-3, LLC Receivership

Page No: 4
 Statement Date: 08/31/2021
 Account No: 21868-00020
 Statement No: 63458

	Hours	
experts filing.	0.80	176.00
DCC Read emails re dockets in case in light of new court order; review and respond to e-mail from MMLongson re upcoming filings.	0.40	140.00
For Current Services Rendered	<u>49.50</u>	<u>14,192.00</u>

Recapitulation

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
David C. Castleberry	25.40	\$350.00	\$8,890.00
Mitch M. Longson	24.10	220.00	5,302.00

Expenses

Photocopies	137.20
Computer Research Westlaw	495.19
Total Expenses	<u>632.39</u>
Total Current Work	14,824.39
Previous Balance	\$28,784.02
Balance Due	<u>\$43,608.41</u>

Taxpayer ID # 84-1395129



136 East South Temple, Suite 1300
Salt Lake City, Utah 84111
(801) 363-5678
Facsimile (801) 364-5678
www.mc2b.com

Wayne Klein
RaPower-3, LLC Receivership
KLEIN & ASSOCIATES, PLLC
P.O. Box 1836
Salt Lake City, UT 84110

Page No: 1
Statement Date: 09/30/2021
Account No: 21868-00020
Statement No: 63773

Heideman and Associates

Fees

		Hours	
09/03/2021	MML Revise Motion for Summary Judgment argument section on antecedent debt; research re value determination in antecedent debt and analyze potential responses to antecedent debt argument.	1.70	374.00
09/07/2021	MML Compile Appendix of Evidence for Motion for Summary Judgment; edit citations in Motion.	1.80	396.00
09/13/2021	MML Analyze issues re Jameson case and potential exclusion of Adkisson and Boley reports.	0.40	88.00
	DCC Conference with MMLongson re receivership motions to exclude and re motion for partial summary judgment and legal research and analysis re same; Read e-mail and attachments from receiver re expert issues; follow up e-mail exchanges re issues.	0.80	280.00
09/16/2021	MML Prepare for and attend conference with Parr Brown attorneys re expert issues; revise Motion to Exclude to include reference to Jameson exclusion and revise and separate motion to comply with page limitations.	2.90	638.00

Page No: 2
 Statement Date: 09/30/2021
 Account No: 21868-00020
 Statement No: 63773

RaPower-3, LLC Receivership

Hours

	DCC	Prepare for and conduct meeting re expert issues; Read e-mail from MMLongson re update re arguments to include and citations to make; read new draft of motion; read e-mail from MMLongson re separated expert motions and motion re Rasmussen; draft e-mail to receiver re motions to exclude and follow up emails re same.	2.20	770.00
09/17/2021	MML	Review client edits to Motion to Exclude and correspond re same; phone call with DCCastleberry analyzing issues re same and Motion for Summary Judgment; finalize draft Motion for Summary Judgment and exhibits for DCCastleberry review of same.	1.00	220.00
	DCC	Edit and revise motions; review e-mail from receiver re edits to same from receiver; draft e-mail to receiver re documents in case and re updated motions; review motion filed by Plaintiff for overlength.	1.40	490.00
09/20/2021	DCC	Edit and revise motions to exclude experts; Edit and revise motion for summary judgment; legal research re same; review and analyze evidence and record re same; review order from court allowing for overlength brief; review updated brief from MMLongson re expert exclusion; draft e-mail to receiver re expert exclusion motions.	4.60	1,610.00
	MML	Draft Motion to Exclude Improper Opinion Testimony of Derk Rasmussen; research re prior Nuffer opinion excluding Rasmussen; research re improper expert opinion testimony on a party's belief or state of mind; analyze issues re summary judgment strategy and begin revision of Motion for Summary Judgment.	4.90	1,078.00
09/21/2021	MML	Draft/revise Motion for Partial Summary Judgment argument and fact sections per discussion with DCCastleberry; research re King & King & Jones and Cornelius cases; research re FFCL and tax memorandum and decision re indemnity clause reference; incorporate research into Motion for Partial Summary Judgment.	3.00	660.00

RaPower-3, LLC Receivership

Page No: 3
 Statement Date: 09/30/2021
 Account No: 21868-00020
 Statement No: 63773

Hours

DCC	Read e-mail from receiver re edits to motions to exclude three expert and read edits re same; read e-mail from MMLongson re updated motion for partial summary judgment and read new draft of motion and work on these motions and follow up with MMLongson re same; follow up e-mail exchanges with MMLongson re research and case law in case.	1.20	420.00
09/22/2021			
DCC	Analyze rulings from Judge Nuffer re expert exclusion on legal issues; edit and revise motion for summary judgment; conference with MMLongson re motion for summary judgment and analysis re same, including arguments to include; draft e-mail to receiver re draft of motion for summary judgment; review e-mail from receiver re edits to motion for summary judgment; review suggested edits re same.	3.00	1,050.00
MML	Incorporate client edits to motions to exclude experts; review and analyze issues raised in client edits to motion for summary judgment.	1.20	264.00
09/23/2021			
MML	Analyze issues re MPSJ arguments to reserve for reply or make affirmatively.	0.30	66.00
DCC	Read and analyze e-mail from receiver re motion for summary judgment; work on motion for summary judgment and conference with MMLongson re need for edits and follow up re same; read e-mail from receiver re expert issues; draft e-mail to receiver re strategy re motion for summary judgment.	2.10	735.00
09/24/2021			
MML	Incorporate client edits into MPSJ; review and proof same and eliminate unnecessary exhibits from Civil Enforcement Case; compile and direct LLAnderson re exhibits and creation of Appendix of Evidence; research re Nuffer instructions on hyperlinks and enhanced briefs; direct NLRedd re same for motions to exclude and MPSJ.	2.10	462.00

RaPower-3, LLC Receivership

Page No: 4
 Statement Date: 09/30/2021
 Account No: 21868-00020
 Statement No: 63773

		Hours		
	DCC	Work on issues re motion for partial summary judgment; work on issues re motions to exclude experts; e-mail exchanges with receiver re same.	2.00	700.00
09/25/2021	NLR	Begin preparing hyperlinked versions of four briefs for filing and confer with LAnderson re same.	1.50	232.50
09/27/2021	MML	Review, proof and finalize Motions for Partial Summary Judgment and to Exclude Defense Experts; direct NLRedd re exhibits and filing of same; revise Appendix of Evidence; read/analyze Motion for Summary Judgment filed by Heideman.	2.70	594.00
	NLR	Prepare and finalize hyperlinked versions of motions to exclude experts, motion to exclude improper testimony, and motion for partial summary judgment and coordinate filing of same with LAnderson.	4.30	666.50
	DCC	Review filings in case; conference with MMLongson re same.	0.50	175.00
09/28/2021	MML	Review/analyze Heideman filings re experts and summary judgment.	0.50	N/C
	DCC	Analyze issues re motion for summary judgment and other filings in case by Defendant; conference with MMLongson re same.	0.50	N/C
	DCC	Review and analyze motion to strike; legal research re same; conference with MMLongson re research to perform and arguments to address; conference with Receiver re same.	1.00	N/C
	MML	Draft Opposition to Motion to Strike and Motion for Retroactive Extension of Time.	3.80	N/C
09/29/2021	CAJ	Prepare hyperlinked version of opposition to motion to strike and motion for extension of time.	1.30	N/C

Page No: 5
 Statement Date: 09/30/2021
 Account No: 21868-00020
 Statement No: 63773

RaPower-3, LLC Receivership

Hours

DCC	Legal research re motion to strike issues; conference with MMLongson re same; review and edit draft opposition to motion to strike and review and edit motion for enlargement of time; telephone conference with Wayne Klein re opposition and motion and review e-mail re same; follow up with MMLongson re factual issues and arguments; review filings re same.	2.00	N/C
MML	Draft/revise Opposition to Motion to Strike and Motion for Extension of Time; finalize and file same.	2.00	N/C
NLR	Receive instruction from CAJones and prepare hyperlinked version of opposition memorandum for filing.	0.80	N/C

09/30/2021

DCC	Review order denying motion to strike and motion for stay; telephone conference with Wayne Klein re same.	0.50	N/C
For Current Services Rendered		45.60	11,969.00

Recapitulation

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
David C. Castleberry	17.80	\$350.00	\$6,230.00
Natalie L. Redd	5.80	155.00	899.00
Mitch M. Longson	22.00	220.00	4,840.00

Expenses

Photocopies	21.20
Computer Research Westlaw	654.41
Total Expenses	675.61
Total Current Work	12,644.61
Previous Balance	\$43,608.41
Balance Due	\$56,253.02

Taxpayer ID # 84-1395129