

EXHIBIT L

[Plante Moran Invoices for November 2019 and December 2019]

(see attached)

Summary of Fees

Timekeeper Name	Sum of Hours Billed Hours	Sum of Billed Amount
Craig Maksymiak	7.3	\$3,937.50
Sean Fleming	7.75	\$1,550.00
Grand Total	15.05	\$5,487.50

Date	Professional	Hours	Rate	Extended Amount	Discounted Rate	Discounted Extended	Detail
11/18/2019	Sean Fleming	0.75	268.00	201.00	200.00	150.00	initial call to discuss structuring
11/18/2019	Craig Maksymiak	1.00	530.00	530.00	450.00	450.00	initial call to discuss structuring
11/19/2019	Sean Fleming	0.25	268.00	67.00	200.00	50.00	setting up sharepoint site
11/21/2019	Sean Fleming	2.50	268.00	670.00	200.00	500.00	review of 5 entities' tax returns to summarize and look for changes
				1,468.00		1,150.00	

Date	Professional	Hours	Rate	Extended Amount	Discounted Rate	Discounted Extended	Detail
12/2/2019	Craig Maksymiak	2.50	530.00	1,325.00	450.00	1,125.00	review entity tax returns
12/2/2019	Sean Fleming	1.00	268.00	268.00	200.00	200.00	review of returns
12/3/2019	Craig Maksymiak	1.25	530.00	662.50	450.00	562.50	Discussion with Ryan on return findings, discuss structuring with Sean
12/3/2019	Sean Fleming	1.75	268.00	469.00	200.00	350.00	Discussion with Ryan on return findings, discuss structuring with Craig
12/4/2019	Sean Fleming	1.50	268.00	402.00	200.00	300.00	reviewing returns (final)
12/6/2019	Craig Maksymiak	0.25	530.00	132.50	450.00	112.50	call with Terry on IRA FMV question
12/20/2019	Craig Maksymiak	2.75	530.00	1,457.50	450.00	1,237.50	review old returns, discuss structure, call with Ryan and Nevell
12/20/2019	Craig Maksymiak	1.00	530.00	530.00	450.00	450.00	research structuring for potential treatment
				5,246.50		4,337.50	