

## KIRTON | McCONKIE

October 8, 2012

ATTN: NELDON JOHNSON  
 XSUN ENERGY, LLC  
 4035 SOUTH 4000 WEST, SUITE 150  
 DESERET, UT 84624

Invoice #: 976636  
 Client #: 21200  
 Matter #: 2  
 Tax ID #: 87-0375296

## INVOICE SUMMARY

For Professional Services Rendered

Client.Matter: 21200 - 2

RE: TAX PLANNING

Prior Balance	\$ .00
Payments Received	\$ .00

BALANCE FORWARD		\$ .00
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## NEW CHARGES

Current Legal Fees	\$1,200.00
Current Costs Disbursed	\$ .00

TOTAL CURRENT CHARGES		\$ 1,200.00
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Current Late Fee on unpaid balance		\$ .00
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Total Balance Due		<u>\$ 1,200.00</u>
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ATTORNEYS AT LAW  
[www.kirtcon.com](http://www.kirtcon.com)

Kirtcon McConkie Building, 50 East South Temple, Salt Lake City, UT 84111  
 1800 Eagle Gate Tower, 60 East South Temple, Salt Lake City, UT 84111  
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EXHIBIT 364  
 WIT: Birrell  
 DATE: 2-14-17  
 CitiCourt, LLC

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PLEX00364

Kirtou | McConkie

Invoice #: 976636

October 8, 2012

Client.Matter: 21200 . 2

RE: TAX PLANNING

## PROFESSIONAL SERVICES

Date	Atty	Description	Hours
9/25/12	KWB	Conference with N. Johnson and J. Clement re: revisions to documents for standard transactions.	.70
9/26/12	KWB	Begin to revise agreements relating to standard transactions.	2.00
9/28/12	KWB	Continue to revise agreements relating to standard transactions.	1.30
TOTAL Fees			\$ 1,200.00
TOTAL THIS INVOICE			\$ 1,200.00

ALL LEGAL FEES AND COSTS DISBURSED ARE DUE UPON YOUR RECEIPT OF THIS INVOICE. ANY AMOUNTS WHICH ARE NOT PAID WITHIN THIRTY (30) DAYS OF THE DATE OF THIS INVOICE SHALL BEAR INTEREST AT THE RATE OF ONE & ONE-HALF PERCENT (1 1/2%) PER MONTH (18% PER YEAR).

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PLEX00364.0002

## KIRTON | McCONKIE

October 8, 2012

ATTN: NELDON JOHNSON  
 XSUN ENERGY, LLC  
 4035 SOUTH 4000 WEST, SUITE 150  
 DESERET, UT 84624

Invoice #: 976636  
 Client #: 21200  
 Matter #: 2  
 Tax ID #: 87-0375296

## REMITTANCE ADVICE

Client.Matter: 21200 - 2

RE: TAX PLANNING

Prior Balance	\$ .00
Payments Received	\$ .00
<b>BALANCE FORWARD</b>	<b>\$ .00</b>
<b>BALANCE DUE THIS INVOICE</b>	<b><u>\$ 1,200.00</u></b>
<b>TOTAL BALANCE DUE</b>	<b><u>\$ 1,200.00</u></b>

Please return this advice with payment to:

Kirton | McConkie  
 ATTN: Accounts Receivable  
 P.O. Box 45120  
 Salt Lake City, Utah 84145-0120

TERMS: NET 30 DAYS

*Thank you!*  
*Your business is greatly appreciated.*

ATTORNEYS AT LAW  
[www.kmclaw.com](http://www.kmclaw.com)

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PLEX00364.0003

## KIRTON | McCONKIE

November 6, 2012

ATTN: NELDON JOHNSON  
 XSUN ENERGY, LLC  
 4035 SOUTH 4000 WEST, SUITE 150  
 DESERET, UT 84624

Invoice #: 982809  
 Client #: 21200  
 Matter #: 2  
 Tax ID #: 87-0375296

## INVOICE SUMMARY

For Professional Services Rendered

Client.Matter: 21200 - 2

RE: TAX PLANNING

Prior Balance	\$1,200.00
Payments Received	\$-1,200.00

BALANCE FORWARD

\$ .00

## NEW CHARGES

Current Legal Fees	\$3,840.00
Current Costs Disbursed	\$2.30

TOTAL CURRENT CHARGES

\$ 3,842.30

Current Late Fee on unpaid balance

\$ .00

Total Balance Due

\$ 3,842.30

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PLEX00364.0004

Kirton | McConkie

Invoice #: 982809

November 6, 2012

Client Matter: 21200 . 2

RE: TAX PLANNING

## PROFESSIONAL SERVICES

Date	Atty	Description	Hours
10/08/12	KWB	Draft Commission Agreement with J. Clement and E. Kinsey relating to transaction with Mack Group; email correspondence with J. Clement re: same; continue to draft standard transaction documents.	2.20
10/19/12	KWB	Continue to draft generalized transaction documents and reasoned analysis relating to same; email correspondence with J. Clement re: same.	3.40
10/24/12	KWB	Continue to draft generalized transaction documents and reasoned analysis relating to same; email correspondence with J. Clement re: same.	2.20
10/30/12	KWB	Continue to draft generalized transaction documents; email correspondence with J. Clement re: same.	2.40
10/31/12	KWB	Continue to draft reasoned analysis relating to generalized transaction documents; email correspondence with J. Clement re: same.	2.60

TOTAL Fees

\$ 3,840.00

## DISBURSEMENTS

Description	Amount
Document Reproduction	2.30
TOTAL DISBURSEMENTS	\$ 2.30
TOTAL THIS INVOICE	\$ 3,842.30

ALL LEGAL FEES AND COSTS DISBURSED ARE DUE UPON YOUR RECEIPT OF THIS INVOICE. ANY AMOUNTS WHICH ARE NOT PAID WITHIN THIRTY (30) DAYS OF THE DATE OF THIS INVOICE SHALL BEAR INTEREST AT THE RATE OF ONE & ONE-HALF PERCENT (1 1/2%) PER MONTH (18% PER YEAR).

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PLEX00364.0005



**KIRTON | McCONKIE**

November 6, 2012

ATTN: NELDON JOHNSON  
 XSUN ENERGY, LLC  
 4035 SOUTH 4000 WEST, SUITE 150  
 DESERET, UT 84624

Invoice #: 982809  
 Client #: 21200  
 Matter #: 2  
 Tax ID #: 87-0375296

**REMITTANCE ADVICE**

Client.Matter: 21200 - 2

RE: TAX PLANNING

Prior Balance	\$1,200.00	
Payments Received	\$-1,200.00	
<b>BALANCE FORWARD</b>		<b>\$ .00</b>
<b>BALANCE DUE THIS INVOICE</b>		<b>\$ 3,842.30</b>
<b>TOTAL BALANCE DUE</b>		<b>\$ 3,842.30</b>

Please return this advice with payment to:

Kirton | McConkie  
 ATTN: Accounts Receivable  
 P.O. Box 45120  
 Salt Lake City, Utah 84145-0120

**TERMS: NET 30 DAYS**

*Thank you!*  
*Your business is greatly appreciated.*

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PLEX00364.0006

## KIRTON | McCONKIE

December 7, 2012

ATTN: NELDON JOHNSON  
 XSUN ENERGY, LLC  
 4035 SOUTH 4000 WEST, SUITE 150  
 DESERET, UT 84624

Invoice #: 989636  
 Client #: 21200  
 Matter #: 2  
 Tax ID #: 87-0375296

## INVOICE SUMMARY

For Professional Services Rendered

Client.Matter: 21200 - 2

RE: TAX PLANNING

Prior Balance	\$3,842.30	
Payments Received	\$-3,842.30	

BALANCE FORWARD

\$ .00

## NEW CHARGES

Current Legal Fees	\$510.00	
Current Costs Disbursed	\$ .00	

TOTAL CURRENT CHARGES

\$ 510.00

Current Late Fee on unpaid balance

\$ .00

Total Balance Due

\$ 510.00

ATTORNEYS AT LAW  
[www.kirtcon.com](http://www.kirtcon.com)

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PLEX00364.0007

Kirtan | McConkie

Invoice #: 989636

December 7, 2012

Client.Matter: 21200 . 2

RE: TAX PLANNING

## PROFESSIONAL SERVICES

Date	Atty	Description	Hours
11/08/12	KWB	Review questions and comments from J. Clement on standardized transaction documents and reasoned analysis relating to same.	.50
11/09/12	KWB	Telephone conference with J. Clement re: standard transaction documents and reasoned analysis relating to same; revise same; email correspondence with J. Clement re: same.	1.20
TOTAL Fees			\$ 510.00
TOTAL THIS INVOICE			\$ 510.00

ALL LEGAL FEES AND COSTS DISBURSED ARE DUE UPON YOUR RECEIPT OF THIS INVOICE. ANY AMOUNTS WHICH ARE NOT PAID WITHIN THIRTY (30) DAYS OF THE DATE OF THIS INVOICE SHALL BEAR INTEREST AT THE RATE OF ONE & ONE-HALF PERCENT (1 1/2%) PER MONTH (18% PER YEAR).

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www.kirtanmcconkie.com

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PLEX00364.0008



## KIRTON | McCONKIE

December 7, 2012

ATTN: NELDON JOHNSON  
 XSUN ENERGY, LLC  
 4035 SOUTH 4000 WEST, SUITE 150  
 DESERET, UT 84624

Invoice #: 989636  
 Client #: 21200  
 Matter #: 2  
 Tax ID #: 87-0375296

## REMITTANCE ADVICE

Client.Matter: 21200 - 2

RE: TAX PLANNING

Prior Balance	\$3,842.30	
Payments Received	\$-3,842.30	
<b>BALANCE FORWARD</b>		<b>\$ .00</b>
<b>BALANCE DUE THIS INVOICE</b>		<b>\$ 510.00</b>
<b>TOTAL BALANCE DUE</b>		<b>\$ 510.00</b>

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TERMS: NET 30 DAYS

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PLEX00364.0009

## KIRTON | McCONKIE

January 9, 2013

ATTN: NELDON JOHNSON  
 XSUN ENERGY, LLC  
 4035 SOUTH 4000 WEST, SUITE 150  
 DESERET, UT 84624

Invoice #: 994664  
 Client #: 21200  
 Matter #: 2  
 Tax ID #: 87-0375296

## INVOICE SUMMARY

For Professional Services Rendered

Client.Matter: 21200 - 2

RE: TAX PLANNING

Prior Balance	\$510.00
Payments Received	\$-510.00

BALANCE FORWARD

\$ .00

## NEW CHARGES

Current Legal Fees	\$120.00
Current Costs Disbursed	\$ .00

TOTAL CURRENT CHARGES

\$ 120.00

Current Late Fee on unpaid balance

\$ .00

Total Balance Due

\$ 120.00

ATTORNEYS AT LAW  
[www.kirtcon.com](http://www.kirtcon.com)

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PLEX00364.0010

Kirtan | McConkie

Invoice #: 994664

January 9, 2013

Client.Matter: 21200 . 2

RE: TAX PLANNING

## PROFESSIONAL SERVICES

Date	Atty	Description	Hours
12/27/12	KWB	Telephone conference with potential purchaser of solar lenses re: tax issues addressed in memorandum; discussing same.	.40
TOTAL Fees			\$ 120.00
TOTAL THIS INVOICE			\$ 120.00

ALL LEGAL FEES AND COSTS DISBURSED ARE DUE UPON YOUR RECEIPT OF THIS INVOICE. ANY AMOUNTS WHICH ARE NOT PAID WITHIN THIRTY (30) DAYS OF THE DATE OF THIS INVOICE SHALL BEAR INTEREST AT THE RATE OF ONE & ONE-HALF PERCENT (1 1/2%) PER MONTH (18% PER YEAR).

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www.kirtanlaw.com

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PLEX00364.0011

## KIRTON | McCONKIE

January 9, 2013

ATTN: NELDON JOHNSON  
 XSUN ENERGY, LLC  
 4035 SOUTH 4000 WEST, SUITE 150  
 DESERET, UT 84624

Invoice #: 994664  
 Client #: 21200  
 Matter #: 2  
 Tax ID #: 87-0375296

## REMITTANCE ADVICE

Client.Matter: 21200 - 2

RE: TAX PLANNING

Prior Balance	\$510.00	
Payments Received	\$-510.00	
<b>BALANCE FORWARD</b>		<b>\$ .00</b>
<b>BALANCE DUE THIS INVOICE</b>		<b>\$ 120.00</b>
<b>TOTAL BALANCE DUE</b>		<b>\$ 120.00</b>

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TERMS: NET 30 DAYS

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