Mantyla MCREYNOLDS

178 S. RIO GRANDE STREET, SUITE 200
SALT LAKE CITY, UT 84101

Phone: (801) 269-1818
Web: www.mantylamcreynolds.com
E-mail: Rachel@mmacpa.com

BIGGER FASTER STRONGER

843 WEST 2400 SOUTH

SALT LAKE CITY, UT 84119

Invoice: 8930
Date: 12/31/2008
Due Date: 01/30/2009

For professional service rendered as follows:

SUMMARY: 320.00

RESEARCH ACTIVIE PARTICIPATION IN SOLAR ENERGY COMPANY

CORRESPONDENCE WITH CLIENT REGARDING 2008 TAX PLANNING

CORRESPONDENCE WITH CLIENT REGARDING ACTIVE PARTICIPATION IN SOLAR ENERGY COMPANY

CORRESPONDENCE WITH CLIENT REGARDING YEAR END ACCOUNTING QUESTIONS

RESEARCH PASSIVE ACTIVITY/ACTIVE PARTICIPANT RULES.

CORRESPONDENCE WITH GREG SHEPARD REGARDING AMENDING 2007 TAX RETURNS AND SECTION 179 DEPRECIATION

Billed Time & Expenses	$320.00
Invoice Total	$320.00

Beginning Balance	$0.00
Invoices	320.00
Receipts	0.00
Adjustments	0.00
Service Charges	0.00
Amount Due	$320.00

EXHIBIT 376
WIT: Oveson
DATE: 2-16-17
CitiCourt, LLC

MM004391

Mantyla McREYNOLDS LLC

Billing Worksheet

Wednesday, December 31, 2008

July 1, 2007 - December 31, 2008

BIGGE100 **BIGGER FASTER STRONG**

BIGGE100 **BIGGER FASTER STRONG**
BIGGER FASTER STRONGER

843 WEST 2400 SOUTH
SALT LAKE CITY, UT 84119

Client Level: B - Top 20%
Office: 001 Partner: DGM
Phone (Business): (801) 974-0460
E-mail: bob@bfsmail.com

Referred By: BIGGE100
Manager: DGM Associate: SJ

Aging WIP & A/R

	12/31/2008	11/30/2008	10/31/2008	09/30/2008	08/31/2008+	Total
WIP	233.75	0.00	0.00	0.00	0.00	233.75
A/R	0.00	0.00	0.00	0.00	0.00	0.00

Last Invoice & Receipt

	Date	Amount
Last Invoice	10/31/08	810.00
Last Receipt	11/12/08	(810.00)

*** Billing Instructions:**

BIGGE100 BIGGER FASTER STRONG **Time & Expenses Available to be billed**

Engagement	Project	Staff	Activity	Date	Rate	Hrs/Units	Cost	Amount	Bill Amount	Comment / Biller Note (*Biller:)
GENERAL ACTIVITIES										
GENERAL CORRESPONDENCE										
GENERAL		DDM	1100	12/11/08	Time: 115.00/hr	0.75	0.00	86.25		Comment: RESEARCH ACTIVIE PARTICIPATION IN SOLAR ENERGY COMPANY
GENERAL CORRESPONDENCE Totals						0.75	0.00	86.25		
E-MAIL CORREPONDENCE										
GENERAL		DDM	1101	12/04/08	Time: 115.00/hr	0.15	0.00	17.25		Comment: CORRESPONDENCE WITH CLIENT REGARDING 2008 TAX PLANNING
E-MAIL CORREPONDENCE Totals						0.15	0.00	17.25		
TELEPHONE CONVERSATION										
GENERAL		DDM	1103	12/11/08	Time: 115.00/hr	0.30	0.00	34.50		Comment: CORRESPONDENCE WITH CLIENT REGARDING ACTIVE PARTICIPATION IN SOLAR ENERGY COMPANY

MM004392

Mantyla McREYNOLDS LLC

Billing Worksheet

Wednesday, December 31, 2008

July 1, 2007 - December 31, 2008

BIGGE100 BIGGER FASTER STRONG

Time & Expenses Available to be billed

Engagement	Project	Staff	Activity	Date	Rate	Hrs/Units	Cost	Amount	Bill Amount	Comment / Biller Note (*Biller:)
GENERAL		DDM	1103	12/18/08	Time: 115.00/hr	0.20	0.00	23.00		Comment: CORRESPONDENCE WITH CLIENT REGARDING YEAR END ACCOUNTING QUESTIONS
GENERAL		DDM	1103	12/22/08	Time: 115.00/hr	0.25	0.00	28.75		Comment: CORRESPONDENCE WITH CLIENT REGARDING JANUARY MEETING
TELEPHONE CONVERSATION Totals						0.75	0.00	86.25		
PROJECT MANAGEMENT										
GENERAL		DGM	1910	12/10/08	Time: 220.00/hr	0.20	0.00	44.00		Comment: RESEARCH PASSIVE ACTIVITY/ACTIVE PARTICIPANT RULES.
PROJECT MANAGEMENT Totals						0.20	0.00	44.00		
GENERAL ACTIVITIES Totals						1.85	0.00	233.75		
Client BIGGER FASTER STRONG Totals						1.85	0.00	233.75		

Previous 24 Period History

	12/31/08	11/30/08	10/31/08	09/30/08	08/31/08	07/31/08	06/30/08	05/31/08	04/30/08	03/31/08	02/29/08	01/31/08	Total
Produced	233.75	0.00	417.70	109.25	23.00	103.50	244.75	51.75	0.00	571.50	474.75	474.60	2,704.55
Adjusted	0.00	0.00	7.18	55.75	2.71	44.36	7.72	0.00	0.00	63.18	12.92	204.86	398.68
Invoiced	0.00	0.00	424.88	165.00	25.71	147.86	304.22	0.00	0.00	634.68	487.67	679.46	2,869.48
Collected	0.00	424.88	165.00	25.71	147.86	304.22	0.00	0.00	634.68	1,167.13	0.00	310.00	3,179.48

	12/31/07	11/30/07	10/31/07	09/30/07	08/31/07	07/31/07	06/30/07	05/31/07	04/30/07	03/31/07	02/28/07	01/31/07	Total
Produced	260.25	34.05	4.80	587.30	34.16	42.00	0.00	0.00	0.00	0.00	0.00	0.00	962.56
Adjusted	15.70	0.00	-4.80	32.70	-1.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42.44
Invoiced	310.00	0.00	0.00	620.00	75.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,005.00
Collected	0.00	0.00	620.00	75.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	695.00

MM004393

Mantyla McREYNOLDS LLC

Billing Worksheet
Wednesday, December 31, 2008
July 1, 2007 - December 31, 2008

BIGGE100G **SHEPARD GREG & DIANA**
GREG & DIANA SHEPARD

GREG & DIANA SHEPARD
843 WEST 2400 SOUTH
SALT LAKE CITY, UT 84119

Client Level: B - Top 20%
Office: 001 Partner: DGM

Phone (Business):
E-mail:

Referred By: BIGGE100
Manager: DGM Associate:

Aging WIP & A/R

	12/31/2008	11/30/2008	10/31/2008	09/30/2008	08/31/2008+	Total
WIP	51.75	0.00	0.00	0.00	0.00	51.75
A/R	0.00	0.00	0.00	0.00	0.00	0.00

Last Invoice & Receipt

	Date	Amount
Last Invoice	N/A	N/A
Last Receipt	N/A	N/A

* **Billing Instructions:**

BIGGE100G SHEPARD GREG & DIANA **Time & Expenses Available to be billed**

Engagement	Project	Staff	Activity	Date	Rate	Hrs/Units	Cost	Amount	Bill Amount	Comment / Biller Note (*Biller:)
GENERAL ACTIVITIES										
TELEPHONE CONVERSATION										
GENERAL		DDM	1103	12/16/08	Time: 115.00/hr	0.30	0.00	34.50		Comment: CORRESPONDENCE WITH CLIENT REGARDING AMENDING 2007 RETURN AND SECTION 179 DEPRECIATION
GENERAL		DDM	1103	12/22/08	Time: 115.00/hr	0.15	0.00	17.25		Comment: CORRESPONDENCE WITH CLIENT REGARDING 2007 AMENDED RETURNS
TELEPHONE CONVERSATION Totals						0.45	0.00	51.75		
GENERAL ACTIVITIES Totals						0.45	0.00	51.75		
	Client SHEPARD GREG & DIANA Totals					0.45	0.00	51.75		

 MM004394

MM004394