

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 04-60573 CIV-MORENO/SIMONTON

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

MUTUAL BENEFITS CORP.,  
JOEL STEINGER a/k/a JOEL STEINER,  
LESLIE STEINGER a/k/a LESLIE STEINER,  
PETER LOMBARDI and STEVEN K. STEINER,

Defendants,

VIATICAL BENEFACTORS, LLC,  
VIATICAL SERVICES, INC.,  
KENSINGTON MANAGEMENT, INC.,  
RAINY CONSULTING CORP.,  
TWIN GROVES INVESTMENTS, INC.,  
P.J.L. CONSULTING, INC.,  
SKS CONSULTING, INC., and  
CAMDEN CONSULTING, INC.,

Relief Defendants.

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**COLSON HICKS EIDSON'S  
EIGHTH REQUEST FOR INTERIM COMPENSATION  
TO PAY ATTORNEYS' FEES AND COSTS  
AND THE RECEIVER'S FEES  
AND MEMORANDUM IN SUPPORT**

**(June 1, 2006 through January 31, 2007)**

**Pursuant to Court Order, all objections to this Application must be  
filed and served within ten (10) days of this Application.**

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Roberto Martínez, as court-appointed receiver (the "Receiver") of Mutual Benefits Corp. ("MBC"), Viatical Benefactors, LLC ("VBLLC"), Viatical Services, Inc. ("VSI") and Anthony Livoti, Jr. and Anthony Livoti, Jr., P.A. solely in their capacity as trustee (collectively the "Receivership Entities"), through undersigned counsel and pursuant to the Court's Order Appointing Receiver dated May 4, 2004 (the "OAR"), hereby requests the Court to enter an order authorizing the Receiver to pay to Colson Hicks Eidson ("CHE") (i) reasonable attorneys' fees and costs incurred by CHE; and (ii) the Receiver's fees, for the 8-month period between June 1, 2006 through January 31, 2007, and in support thereof states the following:

1. Attached as Exhibit 1 is a Summary of the Fees incurred by CHE in its representation of the Receiver, and the Receiver's fees, from June 1, 2006 through January 31, 2007 (the "Application Period"). Costs are also posted through January 31, 2007.

2. Attached as Exhibit 2 is a summary of all CHE timekeepers, including the Receiver, their billing rates and the total hours charged by each timekeeper.

3. Attached as Exhibit 3 is a summary of each timekeeper broken down by category. In many instances, time billed to one category could also have been appropriately billed to a different category or several different categories; however, in some instances, it was very difficult, if not impossible, to divide the time between categories. All time has been billed at the reduced agreed upon rate. Lawyers are billed at \$350/hour or \$300/hour, representing a reduction from their normal hourly rates of 30% for Mr. Martinez and 15% for Ms. Kane and Mr. Miner. In addition, the paralegal fees have been reduced by 15%. The total savings to the receivership reflected in these negotiated discounts for this time period is **\$24,911.50**.

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4. Attached as Exhibit 4 is a breakdown of the costs. Total costs for which CHE seeks reimbursement are \$14,693.31.

5. The services rendered in each major category can be summarized as follows:<sup>1</sup>

**I**  
**COLSON HICKS EIDSON**  
**LAWYERS and PARALEGALS**

a. Litigation-Third Party (R162): \$60,196.50. The Receiver has filed a number of proactive lawsuits seeking to recover funds for the benefit of MBC's investors and creditors. A number of these lawsuits have been brought to a conclusion either through settlements or by obtaining judgments in the Receiver's favor. However, the following lawsuits initiated by the Receiver remain pending either in part or in full:

(1) *Receiver v. Joel Steinger, et al.*, Case No. 05-61471 (action to recover the millions of dollars in payments wrongfully diverted from MBC to its former principals and insiders);

(2) *Receiver v. Shao-Feng Wang, et al.*, Case No. 06-60970 (action for breach of contract to recover advanced commissions paid to a number of sales agents on investors' pre-closing money that has now been returned to the investors by Union Planters Bank);

(3) *Receiver v. Spear Safer & Co.*, Case No. 06-60727 (action for professional negligence against MBC's former outside auditors);

(4) *Receiver v. American Express*, Case No. 06-61712 and *Receiver v. Ocala Breeder Sales*, Case No. 06-61713 (actions to recover fraudulent conveyances of funds from MBC to businesses for the benefit of the former principals of MBC).

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<sup>1</sup> CHE maintains detailed time records that are kept contemporaneously with the services performed. CHE will retain its detailed time records and will provide them to the Court for review *in camera* at the request of this Court.

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Each of these actions has required the Receiver's professionals to engage the various activities involved in pursuing federal civil actions, ranging from discovery and the taking of depositions, to motion practice and oral arguments to trial preparation.

Counsel for Receiver has also participated and managed all ancillary proceedings filed against the Receivership Entities subsequent to the Receivership. In particular, an action was filed by a group of insurance companies, captioned *American United Life Insurance Co., et al. v. Mutual Benefits Corp, et al.*, seeking to void an unspecified number of policies currently being administered by the Receivership Entities. During this application period, the Receiver's counsel argued the appeal in the Eleventh Circuit in response to the Plaintiffs' appeal in this matter.

The Receivership Entities also continue to receive subpoenas in connection with arbitrations and court actions related to MBC and its former sales agents, though not directly against the Receivership Entities. Finally, CHE professionals have had to periodically address matters that have arisen in the numerous civil lawsuits that remain pending, albeit stayed, against the Receivership Entities around the United States.

b. Investor and Agent Communications (R170): \$22,451.00. During this time period, Receiver's professionals, pursuant to this Court's Disposition Order, set up a system for the disposition of policies, coordinated with The Garden City Group the mailing out of Notices and Preference Forms to all investors, assisted in the design and implementation of a protocol for inter-investor policy purchase program; received, reviewed and responded to e-mails and calls from the press and prepared press releases; met with representatives of MBC and Receiver's accountants to set up a system for billing investors; and revised and updated the website and FAQs. As a result of the ongoing disposition process, the Receiver and his counsel received a very large volume of telephone

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calls, emails and letters from investors, their counsel and other interested parties raising questions and concerns about the disposition process. The Receiver's professionals also spent substantial time resolving disputes or other issues raised by investors in connection with the disposition process and their individual investments.

c. Litigation – SEC (R161): **\$17,222.00**. All time associated with the pending SEC litigation is included in this category. Although the SEC has entered into final settlements with Joel Steinger, Leslie Steinger and Peter Lombardi, the Receiver's counsel continued to participate in efforts to collect upon the Final Judgments against Joel and Leslie Steinger, particularly in connection with interpleader actions that have been initiated by banks in New Mexico and Minnesota, and in other limited ministerial matters. While time recorded in this category includes work specifically related to the SEC's action, it also includes work more generally related to the carrying out of the Receiver's responsibilities that must be carried out through Court proceedings in the SEC Action. This includes, generally, the review of pleadings, motions and memoranda, the preparation of motions and memoranda, assisting the Receiver in the preparation of reports, attendance at hearings, and production of documents and responses to other discovery requests.

d. Spear Safer Litigation: **\$13,348.00**. During this time period, CHE personnel pursued claims by the Receivership against MBC's former auditors, Spear Safer, for professional negligence. Receiver's personnel handled preliminary motion practice in the case and began the discovery process.

e. Business Litigation (R160): **\$9,038.00**. During this time period, Receiver's professionals had various telephone conferences with insurers' counsel re interpleader actions; had telephone conferences with counsel re Steiner settlement, and drafted the Steiner Settlement

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Agreement; reviewed revisions to the Lombardi settlement; reviewed all pending motions and prepared for status conference; reviewed the Reply Brief in the American United Life appeal; reviewed court orders; finalized the Receiver's Complaint against the Sales Agents and the Complaint against Lincoln National Life; had telephone conferences with counsel re class action suit; drafted fraudulent conveyance complaints against vendors; and reviewed production of documents, as well as other pleadings.

f. Asset Analysis and Recovery (R120): \$8,958.50. Time included in this category reflects the efforts of CHE professionals to identify and locate assets that properly belong to, or should be returned to, the Receivership Entities. Often, time spent on this category is closely related to the Receiver's third-party litigation efforts. Among other things, CHE professionals have investigated the books and records of MBC and VBLLC and have identified several million dollars in payments directly from MBC and VBLLC to vendors for the personal benefit of certain of the individual Defendants in the SEC Action. Many of these payments were disguised in MBC's and VBLLC's books and records as being for "purchaser commissions," when in fact they were for horse- and farm-related expenses for the personal benefit of certain of the individual Defendants.

In addition to carrying out these investigations, CHE professionals have taken steps to recover these assets by bringing (1) an action against the insider Defendants to seek to recover the millions of dollars in MBC and VBLLC assets that they drained from the companies in "consulting" fees or converted from the company for their personal uses, (2) fraudulent conveyance actions against Joel Steingers' horse farms, (3) an action against Steven Steiner for the recovery of a loan, (4) issuing demand letters and preparing actions to be filed against a number of businesses that were the recipients of fraudulent transfers from MBC and VBLLC, and (5) issuing demand letters and

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preparing actions to be filed against a number of former sales agents who received advances on commissions for money that was deposited by investors into the Union Planters Bank "pre-closing" purchaser escrow account and that has now been returned to the investors. CHE professionals have also been involved in investigating the viability of additional actions against third parties for the recovery of assets for the benefit of the Receivership estate, by subpoenaing relevant documents, reviewing documents, and conducting investigations.

g. Asset Disposition (R130): \$7,590.00. Time included in this category primarily reflects the efforts of CHE personnel to comply with this Court's Order on Disposition of Policies and Proceeds. In particular, counsel has had numerous telephone conferences with insurers' counsel regarding the distribution of death benefits and pending interpleader actions, and numerous telephone conferences with investors and their counsel regarding the procedures for distribution of death benefits. In addition, counsel has spent substantial amounts of time working with the staff of MBC and VSI to implement procedures to carry out the disposition process.

h. Fee Applications (R180): \$5,057.00. All time associated with preparing CHE's fee application, as well as the preparation of the fee applications of The Garden City Group and Integrity Services, and reviewing all other applications submitted by Receiver's professionals. This category also includes time spent reviewing bills from local counsel around the country and submitting an application to the Court on their behalf. Because the Receiver and his professionals have filed only two rounds of fee applications for all work performed in 2006, the amount of time reviewing the back-up and detailed time sheets is somewhat more than would be expected if the fee applications covered a shorter period of time.

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i. Business Operations (R150): \$2,747.00. CHE professionals continue to assist the Receiver in administering the business operations of the Receivership Entities, including addressing personnel issues, advising on miscellaneous bookkeeping and accounting issues, analyzing insurance policies and the premium obligations, assuring the uninterrupted payment of premiums for the policies and other operating expenses, effectuating bank transfers, and generally keeping in place systems to keep matters organized. In particular, myriad issues have arisen in connection with VSI's dealings with insurers, ranging from the payment of death benefits to changes of beneficiaries to the resolution of disputes, which require the attention of CHE professionals.

j. Litigation – Regulatory/Criminal (R163): \$1,971.00. CHE timekeepers continue to meet and confer regularly with regulatory and criminal law enforcement agencies in connection with ongoing regulatory and criminal law enforcement actions and investigations. Although the Receiver has brought the majority of the regulatory matters involving MBC or VBLLC to a conclusion, the Receiver continues to receive numerous inquiries and requests for information from regulators around the country who are involved in proceedings against MBC's former sales agents. In addition, the Receiver has received criminal law enforcement inquiries and requests for information that have required the attention of his professionals.

k. Case Administration (R110): \$640.00. Time included in this category is related attendance at MBC team meetings, file organization and reviews, and maintenance of list of active litigation and status of out of state cases.

l. Claims Administration & Objections (R140): \$183.00. Included in this category is time related to the review of Mutual Benefits Offshore materials for claims resolutions.



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II

RECEIVER

The Receiver is responsible for administering the Receivership Entities pursuant to the terms of the OAR and overseeing the work of the professionals and staff working on the receivership.

Since the last fee application the Receiver's has done the following, among other matters: prepared and filed the Sixteenth, Seventeenth and Eighteenth Reports of the Receiver; reviewed Motion to Dismiss in the Spear Safer matter; reviewed the Stalkinghouse Bidder Purchase Agreement; reviewed the status of the Receivership; updated the website; attended meetings with the MBC and VSI Managers relating to operational; and met with Receiver's accountants and counsel concerning tax issues.

The Receiver is requesting **\$10,587.50** for his hours.

6. For this application period CHE seeks reimbursement for 381.00 hours of time for lawyers, including the Receiver, and 347.45 hours of paralegal time. The total amount of fees sought during the application period is **\$159,989.50**, which amount reflects reductions totaling approximately **\$24,911.50**, and expenses of **\$14,693.31**. The total amount sought by CHE for this application period is **\$174,682.81**.

7. I have carefully reviewed the attached exhibits and I am responsible for supervising all of the attorneys in my firm on the case. I certify that the hours expended and the costs incurred were necessary and reasonable to represent the Receiver during the Application Period.

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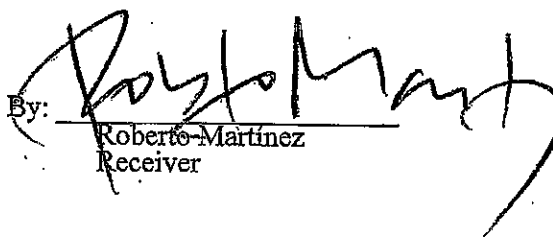
**MEMORANDUM OF LAW**

When determining the award of attorneys' fees, the Court should give consideration to the factors for compensation that the 11<sup>th</sup> Circuit articulated in *In re Norman v. Housing Authority of City of Montgomery*, 836 F.2d 1292 (11<sup>th</sup> Cir. 1988) - (1) the time and labor properly employed by the attorneys in processing the case; (2) the quality of services rendered; (3) the scope of the activity and conspiracy under attack; (4) the financial risk involved; (5) the magnitude, complexity and novelty of the issues involved; (6) the beneficial results obtained; and (7) the degree to which, if any, effort were supported by prior governmental action. CHE respectfully suggests that its application meets all the criteria for this interim request for compensation. The Receiver, with the assistance of CHE, has stabilized operations, secured assets, and, to the extent possible, maintained the status quo, while communicating regularly with all parties in interest.

**WHEREFORE**, COLSON HICKS EIDSON, by and through the undersigned counsel, respectfully requests that this Court enter an order authorizing the payment of **\$174,682.81** representing **\$159,989.50** in fees and reimbursement of **\$14,693.31** in costs for this Application Period. A proposed order is attached.

DATE: April 26, 2007.

Respectfully submitted,

By:   
Roberto Martinez  
Receiver

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**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that on this 26th day of April, 2007, I electronically filed the foregoing document with the Clerk of the Court using CM/ECF. I also certify that the foregoing document is being served this day on all counsel of record or pro se parties identified on the attached Service List in the manner specified, either via transmission of Notices of Electronic Filing generated by CM/ECF or in some other authorized manner for those counsel of parties who are not authorized to receive electronically Notices of Electronic Filing.

s/CURTIS B. MINER

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Counsel for Receiver Roberto Martínez

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**SERVICE LIST OF RECEIVER**

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|---|---|---|
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|---|---|---|
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**EXHIBIT 2**

**SUMMARY OF TIME BY TIMEKEEPER**

| <b>PROFFESIONAL LEGAL SERVICES RENDERED (TOTAL)</b> |             |               |                     |
|---|-------------|---------------|---------------------|
| <u>NAME</u>   | <u>RATE</u> | <u>HOURS</u>  | <u>TOTAL FEES</u>   |
| Roberto Martínez                                    | \$350.00    | 30.25         | 10,587.50           |
| Curtis Miner  | \$300.00    | 211.65        | 63,495.00           |
| Julie Braman Kane                                   | \$300.00    | 98.10         | 29,430.00           |
| Enid Duany Mendoza                                  | \$300.00    | 41.00         | 12,300.00           |
| <b>TOTAL BY PROFESSIONAL</b>                        |             | <b>381.00</b> | <b>\$115,812.50</b> |

| <b>PARAPROFFESIONAL LEGAL SERVICES RENDERED (TOTAL)</b> |             |               |                    |
|---|-------------|---------------|--------------------|
| <u>NAME</u>   | <u>RATE</u> | <u>HOURS</u>  | <u>TOTAL FEES</u>  |
| Michelle Roberto  | \$160.00    | 119.15        | \$19,064.00        |
| Maria A. Rodriguez                                      | \$110.00    | 48.30         | 5,313.00           |
| Jennie Hausler  | \$110.00    | 38.80         | 4,268.00           |
| Carol Endres  | \$110.00    | 118.45        | 13,029.50          |
| Lauren Rosen  | \$110.00    | 22.75         | 2,502.50           |
| <b>TOTAL BY PARAPROFESSIONAL</b>                        |             | <b>347.45</b> | <b>\$44,177.00</b> |

| <b>LEGAL SERVICES RENDERED (TOTAL)</b> |             |                      |                            |
|--|-------------|----------------------|----------------------------|
| <u>NAME</u>                            | <u>RATE</u> | <u>HOURS</u>         | <u>TOTAL FEES</u>          |
| Total Professional                     |             | 381.00               | \$115,812.50               |
| Total Paraprofessional                 |             | 347.45               | 44,177.00                  |
| <b>TOTAL LEGAL SERVICES</b>            |             | <b><u>728.45</u></b> | <b><u>\$159,989.50</u></b> |

**EXHIBIT 3**

**SUMMARY OF PROFESSIONAL AND PARAPROFESSIONAL  
TIME BY ACTIVITY CODE CATEGORY**

| <b>ACTIVITY CODE CATEGORY: Litigation – Third Party (R162)</b> |             |               |                    |
|--|-------------|---------------|--------------------|
| <u>NAME</u>  | <u>RATE</u> | <u>HOURS</u>  | <u>TOTAL FEES</u>  |
| Curtis Miner   | \$300.00    | 156.90        | 47,070.00          |
| Enid Mendoza   | \$300.00    | 54.30         | 8,688.00           |
| Carol Endres   | \$110.00    | 17.60         | 1,936.00           |
| Lauren Rosen   | \$110.00    | 22.75         | 2,502.50           |
| <b>ACTIVITY CODE TOTAL</b>                                     |             | <b>251.55</b> | <b>\$60,196.50</b> |

| <b>ACTIVITY CODE CATEGORY: Investor/Agent Communications (R170)</b> |             |               |                    |
|---|-------------|---------------|--------------------|
| <u>NAME</u>   | <u>RATE</u> | <u>HOURS</u>  | <u>TOTAL FEES</u>  |
| Julie Kane  | \$300.00    | 48.65         | 14,595.00          |
| Curtis Miner  | \$300.00    | 10.20         | 3,060.00           |
| Jennie Hausler  | \$110.00    | 38.80         | 4,268.00           |
| Maria A. Rodriguez  | \$110.00    | 2.90          | 319.00             |
| Carol Endres  | \$110.00    | 1.90          | 209.00             |
| <b>ACTIVITY CODE TOTAL</b>  |             | <b>102.45</b> | <b>\$22,451.00</b> |

| <b>ACTIVITY CODE CATEGORY: Litigation SEC (R161)</b> |             |              |                    |
|--|-------------|--------------|--------------------|
| <u>NAME</u>  | <u>RATE</u> | <u>HOURS</u> | <u>TOTAL FEES</u>  |
| Julie Kane   | \$300.00    | 48.65        | \$14,595.00        |
| Curtis Miner   | \$300.00    | 3.00         | 900.00             |
| Carol Endres   | \$110.00    | 15.70        | 1,727.00           |
| <b>ACTIVITY CODE TOTAL</b>                           |             | <b>67.35</b> | <b>\$17,222.00</b> |



| <b>ACTIVITY CODE CATEGORY: Spear Safer</b> |             |              |                    |
|--|-------------|--------------|--------------------|
| <u>NAME</u>                                | <u>RATE</u> | <u>HOURS</u> | <u>TOTAL FEES</u>  |
| Enid Duany Mendoza                         | \$300.00    | 41.00        | \$12,300.00        |
| Michelle Roberto                           | \$160.00    | 6.55         | 1,048.00           |
| <b>ACTIVITY CODE TOTAL</b>                 |             | <b>47.55</b> | <b>\$13,348.00</b> |

| <b>ACTIVITY CODE CATEGORY: Receiver (R200)</b> |             |              |                    |
|--|-------------|--------------|--------------------|
| <u>NAME</u>                                    | <u>RATE</u> | <u>HOURS</u> | <u>TOTAL FEES</u>  |
| Roberto Martínez                               | \$350.00    | 30.25        | 10,587.50          |
| <b>ACTIVITY CODE TOTAL</b>                     |             | <b>30.25</b> | <b>\$10,587.50</b> |

| <b>ACTIVITY CODE CATEGORY: Business Litigation (R160)</b> |             |              |                   |
|---|-------------|--------------|-------------------|
| <u>NAME</u>   | <u>RATE</u> | <u>HOURS</u> | <u>TOTAL FEES</u> |
| Julie Kane  | \$300.00    | .80          | \$240.00          |
| Michelle Roberto  | \$160.00    | 54.30        | 8,688.00          |
| Carol Endres  | \$110.00    | 1.00         | 110.00            |
| <b>ACTIVITY CODE TOTAL</b>                                |             | <b>56.10</b> | <b>\$9,038.00</b> |

| <b>ACTIVITY CODE CATEGORY: Asset Analysis &amp; Recovery (R120)</b> |             |              |                   |
|---|-------------|--------------|-------------------|
| <u>NAME</u>   | <u>RATE</u> | <u>HOURS</u> | <u>TOTAL FEES</u> |
| Curtis Miner  | \$300.00    | 1.50         | 450.00            |
| Carol Endres  | \$110.00    | 77.35        | 8,508.50          |
| <b>ACTIVITY CODE TOTAL</b>  |             | <b>78.85</b> | <b>\$8,958.50</b> |

| <b>ACTIVITY CODE CATEGORY: Asset Disposition (R130)</b> |             |              |                   |
|---|-------------|--------------|-------------------|
| <u>NAME</u>   | <u>RATE</u> | <u>HOURS</u> | <u>TOTAL FEES</u> |
| Curtis Miner  | \$300.00    | 25.30        | \$7,590.00        |
| <b>ACTIVITY CODE TOTAL</b>                              |             | <b>25.30</b> | <b>\$7,590.00</b> |

| <b>ACTIVITY CODE CATEGORY: Fee Applications (R180)</b> |             |              |                   |
|--|-------------|--------------|-------------------|
| <u>NAME</u>  | <u>RATE</u> | <u>HOURS</u> | <u>TOTAL FEES</u> |
| Curtis Miner   | \$300.00    | 1.20         | 360.00            |
| Mari Rodriguez   | \$110.00    | 41.40        | 4,554.00          |
| Carol Endres   | \$100.00    | 1.30         | 143.00            |
| <b>ACTIVITY CODE TOTAL</b>                             |             | <b>43.90</b> | <b>\$5,057.00</b> |

| <b>ACTIVITY CODE CATEGORY: Business Operations (R150)</b> |             |              |                   |
|---|-------------|--------------|-------------------|
| <u>NAME</u>   | <u>RATE</u> | <u>HOURS</u> | <u>TOTAL FEES</u> |
| Curtis Miner  | \$300.00    | 7.25         | 2,175.00          |
| Maria A. Rodriguez  | \$110.00    | 4.00         | 440.00            |
| Carol Endres  | \$110.00    | 1.20         | 132.00            |
| <b>ACTIVITY CODE TOTAL</b>                                |             | <b>12.45</b> | <b>\$2,747.00</b> |

| <b>ACTIVITY CODE CATEGORY: Litigation-Regulatory/Criminal (R163)</b> |             |              |                   |
|--|-------------|--------------|-------------------|
| <u>NAME</u>  | <u>RATE</u> | <u>HOURS</u> | <u>TOTAL FEES</u> |
| Curtis Miner   | \$300.00    | 5.80         | \$1,740.00        |
| Carol Endres   | \$110.00    | 2.10         | 231.00            |
| <b>ACTIVITY CODE TOTAL</b>   |             | <b>7.90</b>  | <b>\$1,971.00</b> |

| <b>ACTIVITY CODE CATEGORY: Case Administration (R110)</b> |             |              |                   |
|---|-------------|--------------|-------------------|
| <u>NAME</u>   | <u>RATE</u> | <u>HOURS</u> | <u>TOTAL FEES</u> |
| Michelle Roberto  | \$160.00    | 4.00         | \$640.00          |
| <b>ACTIVITY CODE TOTAL</b>                                |             | <b>4.00</b>  | <b>\$640.00</b>   |

| <b>ACTIVITY CODE CATEGORY: Claims Administration &amp; Objections (R140)</b> |             |              |                   |
|--|-------------|--------------|-------------------|
| <u>NAME</u>  | <u>RATE</u> | <u>HOURS</u> | <u>TOTAL FEES</u> |
| Curtis Miner   | \$300.00    | .50          | \$150.00          |
| Carol Endres   | \$110.00    | .30          | 33.00             |
| <b>ACTIVITY CODE TOTAL</b>   |             | <b>0.80</b>  | <b>\$183.00</b>   |