EXHIBIT KX29

(FILED UNDER SEAL)

From: Marylee Robinson on behalf of Marylee Robinson <mrobinson@stout.com>
To: Nichole Griffin
Subject: FW: LA Fraud Workpapers
Date: Wednesday, February 3, 2021 7:33:15 AM
Attachments: Workpapers 1.1-1.4 (Updated 2020.02.02).pdf
image001.png

For the call. Please send attached to Chris.

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RELENTLESS EXCELLENCE
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From: Tom Landwermeyer <tlandwermeyer@stout.com>
Sent: Tuesday, February 2, 2021 11:18 PM
To: Marylee Robinson <mrobinson@stout.com>
Subject: RE: LA Fraud Workpapers

One more minor update. 1.3 didn't have the updated time period to 11/30/20 in the header.

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RELENTLESS EXCELLENCE
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From: Tom Landwermeyer
Sent: Tuesday, February 2, 2021 11:15 PM
To: Marylee Robinson <mrobinson@stout.com>
Subject: RE: LA Fraud Workpapers

Updated. My category totals differ from yours, there were a few "Bluevine" items that were marked either SBA or PPP/SBA that I changed to PPP after cross referencing with the loan database. Let me know if you see any other edits.

Thanks!
Tom

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RELENTLESS EXCELLENCE
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From: Marylee Robinson <mrobinson@stout.com>
Sent: Tuesday, February 2, 2021 10:12 PM
To: Tom Landwermeyer <tlandwermeyer@stout.com>
Subject: RE: LA Fraud Workpapers

I would keep 1.1 like we had it before with THREE ROWS:
SBA $5,010,945
PPP $8,756,035
TOTAL $13,766,980

Otherwise looks good. Thanks.

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From: Tom Landwermeyer <tlandwermeyer@stout.com>
Sent: Tuesday, February 2, 2021 6:57 PM
To: Marylee Robinson <mrobinson@stout.com>
Subject: LA Fraud Workpapers

Hi Marylee,
Attached are the updated workpapers 1.1-1.4 with the additions we discussed (here on the drive). Let me know if you have any edits.

All of the additional accounts/time periods have been added to the combined file as well as the check/deposit detail Sophie was working on. I'll finalize any leftover normalization tomorrow and then work on finding/grouping the names/entities Chris sent over.

Thanks!
Tom

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LA Fraud Ring Investigation

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6.1-6.2	Cash Equivalents and Cash Withdrawals
7.1-7.2	Credit Card Payments

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LA Fraud Ring Investigation
Summary of PPP/EIDL Funds Received by Account
March 01, 2020 - November 30, 2020

Workpaper 1.1
DRAFT

Payor	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Total
PPP		$ 4,929,067	$ 3,048,560	$ 486,653	$ 660,700	$ 9,124,980
SBA	40,000	773,900	2,482,700	905,700	439,700	4,642,000
Total	**$ 40,000**	**$ 5,702,967**	**$ 5,531,260**	**$ 1,392,353**	**$ 1,100,400**	**$ 13,766,980**

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LA Fraud Ring Investigation
Summary of PPP/EIDL Funds Received by Account
March 01, 2020 - November 30, 2020

Workpaper 1.2
DRAFT

Account Name	Account	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Total
Lomtrans Inc	x0790		$ 5,000	$ 784,750	$ 149,900		$ 939,650
Neighborhood Home Health Care Inc	x8698		890,625				890,625
Basar Enterprises Inc	x2369			866,610			866,610
Arsa Medical Wholesale Inc	x9766		542,838	44,900			587,738
Turing Info Solutions Inc	x5268					534,000	534,000
Artem Zherdov DBA EM Construction Co	x1845		361,738		149,900		511,638
Select Lending Services Inc	x3700		476,772	10,000			486,772
Redline Auto Mechanics	x16271			435,500			435,500
Iuliia Zhadko dba Top Quality Contracting	x3517		433,000				433,000
Misak Arakelyan dba New World Trading	x9858			404,400			404,400
Anna Manukyan	x9297		10,000	149,900			159,900
Anna Manukyan	x3571			159,900			159,900
Journeyman Construction	x1191			299,800	18,000		317,800
Secureline Realty and Funding Inc	x1754		122,838	43,400			166,238
Secureline Realty and Funding Inc	x8935		137,500				137,500
Global Home Health Inc	x4864	10,000	135,321	149,900			295,221
Oleksandr Moroz	x7231			286,600			286,600
Time Line Transport Inc	x0172			282,300			282,300
Runyan Tax Service Inc	x9700				276,653		276,653
TM Events Inc	x6566					276,600	276,600
Artashes Grigoryan dba G&A Diamonds	x1964		113,750	149,900			263,650
Mod Interiors Inc, Armen Injijian, Richard Ayvazyan	x9103	2,000	260,000				262,000
Argamaan Inc DBA Italy 2000 Operating Account	x0834	10,000	248,275				258,275
Michael Hart dba Hart Construction Co	x1511		242,500				242,500
Roza Avakian Sole Prop DBA Escrow Doc Co	x1364		108,850	107,500			216,350
Samuel Sauza DDS Inc	x5355			159,900			159,900
Samuel Sauza DDS Inc	x0690		53,208				53,208
New Acre Farm Produce Inc	x5076				210,000		210,000
Alxas Xadarcov dba Alxas Catering Services	x0341		8,000	187,000	5,500		200,500
Comfort Diagnostics Inc	x5010		172,837	10,000			182,837
Fetch Industries Inc	x8387		182,637				182,637 [1]
VB Trucking Inc	x8980			182,600			182,600
VLA Construction Inc	x7997		182,000				182,000
Apex Safety and Health Consultants, Anna Manukyan	x8244			159,900			159,900
Gabriel Nazarian or Egisabeth Nazarian	x9696			149,900	10,000		159,900
Neighborhood Home Health Care Inc.	x8797	10,000		149,900			159,900
Viktoria Kauichko	x2085		157,900				157,900
Voyage Limo LLC	x7900		157,500				157,500
Redline Auto Collision Inc	x1732	4,000		149,900			153,900
Raisa Aytayan dba Byraya Mgn	x4622			149,900	3,000		152,900

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LA Fraud Ring Investigation
Summary of PPP/EIDL Funds Received by Account
March 01, 2020 - November 30, 2020

Workpaper 1.2
DRAFT

Account Name	Account	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Total
Super Lab Diagnostics Inc	x9351			8,000	142,900		150,900
Tamara Dadyan	x0531				149,900		149,900
Allstate Towing & Transport LLC	x7695				149,900		149,900
Mod Interiors Inc	x2395					149,900	149,900
Manuk Grigoryan	x6851					139,900	139,900
Tigran PetrosyandbaJobe Construction	x3957		131,195				131,195
Anna Manukyan dba Manukyan Construction	x7693		131,195				131,195
Dynamic Limousine Service LLC	x9198				126,700		126,700
Arthur Ayvazyan	x5135	2,000	124,000				126,000
ABC Realty Advisors Inc, Tamara T Dadyan	x2061		117,938				117,938
Diana Saakyan Sole Prop DBA Montadrath	x7227		113,750				113,750
Anton Kudiumov	x6078			48,900			48,900
15438 Hawthorne LLC	x8472	1,000	45,900				46,900
Rama	x9173	1,000	35,900				36,900
Total		$ 40,000	$ 5,702,967	$ 5,531,260	$ 1,392,353	$ 1,100,400	$ 13,766,980

Notes:
[1] Funds returned to PPP in their entirety.

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LA Fraud Ring Investigation
Summary of PPP/EIDL Funds Received by Account - Detail
March 01, 2020 - November 30, 2020

Workpaper 1.3
DRAFT

Account Name	Account	Payor	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Total
Lomtrans Inc	x0790	Paycheck Protection Program (PPP)			$ 784,750			$ 784,750
		Small Business Administration		5,000		149,900		154,900
	x0790 Total			5,000	784,750	149,900		939,650
Lomtrans Inc Total				5,000	784,750	149,900		939,650
Neighborhood Home Health Care inc	x8698	Loan/Line Disbursement From Account 1558 (PPP)		890,625				890,625
	x8698 Total			890,625				890,625
Neighborhood Home Health Care inc Total				890,625				890,625
Basar Enterprises Inc	x2369	Loan/Line Disbursement From Account 3050 (PPP)			866,610			866,610
	x2369 Total				866,610			866,610
Basar Enterprises Inc Total					866,610			866,610
Arsa Medical Wholesale Inc	x9766	ZB, NA (Zions Bancorporation)/Web Bankbank Corp (PPP)		182,500				182,500
		Liberty SFB (PPP)		182,500				182,500
		Square Inc (PPP)		172,838				172,838
		Small Business Administration		5,000	44,900			49,900
	x9766 Total			542,838	44,900			587,738
Arsa Medical Wholesale Inc Total				542,838	44,900			587,738
Turing Info Solutions Inc	x5268	Paycheck Protection Program (PPP)					384,100	384,100
		Small Business Administration					149,900	149,900
	x5268 Total						534,000	534,000
Turing Info Solutions Inc Total							534,000	534,000
Artem Zherdov DBA EM Construction Co	x1845	Small Business Administration		117,800		149,900		267,700
		Paycheck Protection Program (PPP)		243,938				243,938
	x1845 Total			361,738		149,900		511,638
Artem Zherdov DBA EM Construction Co Total				361,738		149,900		511,638
Select Lending Services Inc	x3700	Chemical Bank Loan (PPP)		476,772				476,772
		Small Business Administration			10,000			10,000
	x3700 Total			476,772	10,000			486,772
Select Lending Services Inc Total				476,772	10,000			486,772
Redline Auto Mechanics	x16271	Liberty SFB (PPP)			276,600			276,600
		Small Business Administration			158,900			158,900
	x16271 Total				435,500			435,500
Redline Auto Mechanics Total					435,500			435,500
Iuliia Zhadko dba Top Quality Contracting	x3517	Customers Bank (PPP)		185,000				185,000
		Celtic Bank (PPP)		130,000				130,000
		Small Business Administration		118,000				118,000
	x3517 Total			433,000				433,000
Iuliia Zhadko dba Top Quality Contracting Total				433,000				433,000
Misak Arakelyan dba New World Trading	x9858	Liberty SFB (PPP)			244,500			244,500
		Small Business Administration			159,900			159,900
	x9858 Total				404,400			404,400
Misak Arakelyan dba New World Trading Total					404,400			404,400
Anna Manukyan	x9297	Small Business Administration		10,000	149,900			159,900
	x9297 Total			10,000	149,900			159,900
	x3571	Small Business Administration			159,900			159,900
	x3571 Total				159,900			159,900
Anna Manukyan Total				10,000	309,800			319,800
Journeyman Construction	x1191	Small Business Administration			299,800	18,000		317,800
	x1191 Total				299,800	18,000		317,800
Journeyman Construction Total					299,800	18,000		317,800
Secureline Realty and Funding Inc	x1754	Paycheck Protection Program (PPP)		122,838				122,838
		Small Business Administration			43,400			43,400
	x1754 Total			122,838	43,400			166,238
	x8935	Commerical Loan Comerica (PPP)		137,500				137,500
	x8935 Total			137,500				137,500
Secureline Realty and Funding Inc Total				260,338	43,400			303,738
Global Home Health Inc	x4864	Small Business Administration	10,000		149,900			159,900
		Paycheck Protection Program (PPP)		135,321				135,321
	x4864 Total		10,000	135,321	149,900			295,221
Global Home Health Inc Total			10,000	135,321	149,900			295,221
Oleksandr Moroz	x7231	Liberty SFB (PPP)			276,600			276,600
		Small Business Administration			10,000			10,000
	x7231 Total				286,600			286,600
Oleksandr Moroz Total					286,600			286,600
Time Line Transport Inc	x0172	Small Business Administration			159,900			159,900

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LA Fraud Ring Investigation
Summary of PPP/EIDL Funds Received by Account - Detail
March 01, 2020 - November 30, 2020

Workpaper 1.3
DRAFT

Account Name	Account	Payor	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Total	
Time Line Transport Inc	x0172	Liberty SFB (PPP)			122,400			122,400	
	x0172 Total				282,300			282,300	
Time Line Transport Inc Total					282,300			282,300	
Runyan Tax Service Inc	x9700	Seattle Bank (PPP)				276,653		276,653	
	x9700 Total					276,653		276,653	
Runyan Tax Service Inc Total						276,653		276,653	
TM Events Inc	x6566	NEWTEK AB CORP PAY (PPP)					276,600	276,600	
	x6566 Total						276,600	276,600	
TM Events Inc Total							276,600	276,600	
Artashes Grigoryan dba G&A Diamonds	x1964	Small Business Administration			149,900			149,900	
		Cross River Bank - Bluevine (PPP)		113,750				113,750	
	x1964 Total			113,750	149,900			263,650	
Artashes Grigoryan dba G&A Diamonds Total				113,750	149,900			263,650	
Mod Interiors Inc, Armen Injijian, Richard Ayvazyan	x9103	Paycheck Protection Program (PPP)		260,000				260,000	
		Small Business Administration	2,000					2,000	
	x9103 Total		2,000	260,000				262,000	
Mod Interiors Inc, Armen Injijian, Richard Ayvazyan Total			2,000	260,000				262,000	
Argamaan Inc DBA Italy 2000 Operating Account	x0834	Small Business Administration	10,000	149,900				159,900	
		Paycheck Protection Program (PPP)		98,375				98,375	
	x0834 Total		10,000	248,275				258,275	
Argamaan Inc DBA Italy 2000 Operating Account Total			10,000	248,275				258,275	
Michael Hart dba Hart Construction Co	x1511	Celtic Bank (PPP)		130,000				130,000	
		Small Business Administration		112,500				112,500	
	x1511 Total			242,500				242,500	
Michael Hart dba Hart Construction Co Total				242,500				242,500	
Roza Avakian Sole Prop DBA Escrow Doc Co	x1364	Paycheck Protection Program (PPP)		108,850				108,850	
		Cross River Bank - Bluevine (PPP)			107,500			107,500	
	x1364 Total			108,850	107,500			216,350	
Roza Avakian Sole Prop DBA Escrow Doc Co Total				108,850	107,500			216,350	
Samuel Sauza DDS Inc	x5355	Small Business Administration			159,900			159,900	
	x5355 Total				159,900			159,900	
	x0690	Paycheck Protection Program (PPP)		45,208				45,208	
		Small Business Administration		8,000				8,000	
	x0690 Total			53,208				53,208	
Samuel Sauza DDS Inc Total				53,208	159,900			213,108	
New Acre Farm Produce Inc	x5076	Cross River Bank - Bluevine (PPP)				210,000		210,000	
	x5076 Total					210,000		210,000	
New Acre Farm Produce Inc Total						210,000		210,000	
Alxas Xadarcov dba Alxas Catering Services	x0341	Paycheck Protection Program (PPP)			187,000			187,000	
		Small Business Administration		8,000		5,500		13,500	
	x0341 Total			8,000	187,000	5,500		200,500	
Alxas Xadarcov dba Alxas Catering Services Total				8,000	187,000	5,500		200,500	
Comfort Diagnostics Inc	x5010	ZB, NA (Zions Bancorporation)/Web Bankbank Corp (PPP)		172,837				172,837	
		Small Business Administration			10,000			10,000	
	x5010 Total			172,837	10,000			182,837	
Comfort Diagnostics Inc Total				172,837	10,000			182,837	
Fetch Industries Inc	x8387	Paycheck Protection Program - Returned		182,637				182,637	[1]
	x8387 Total			182,637				182,637	
Fetch Industries Inc Total				182,637				182,637	
VB Trucking Inc	x8980	Liberty SFB (PPP)			182,600			182,600	
	x8980 Total				182,600			182,600	
VB Trucking Inc Total					182,600			182,600	
VLA Construction Inc	x7997	Liberty SFB (PPP)		182,000				182,000	
	x7997 Total			182,000				182,000	
VLA Construction Inc Total				182,000				182,000	
Apex Safety and Health Consultants, Anna Manukyan	x8244	Small Business Administration			159,900			159,900	
	x8244 Total				159,900			159,900	
Apex Safety and Health Consultants, Anna Manukyan Total					159,900			159,900	
Gabriel Nazarian or Egisabeth Nazarian	x9696	Small Business Administration			149,900	10,000		159,900	
	x9696 Total				149,900	10,000		159,900	
Gabriel Nazarian or Egisabeth Nazarian Total					149,900	10,000		159,900	
Neighborhood Home Health Care Inc.	x8797	Small Business Administration	10,000		149,900			159,900	
	x8797 Total		10,000		149,900			159,900	
Neighborhood Home Health Care Inc. Total			10,000		149,900			159,900	

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LA Fraud Ring Investigation
Summary of PPP/EIDL Funds Received by Account - Detail
March 01, 2020 - November 30, 2020

Workpaper 1.3
DRAFT

Account Name	Account	Payor	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Total
Viktoria Kauichko	x2085	Small Business Administration		157,900				157,900
	x2085 Total			157,900				157,900
Viktoria Kauichko Total				157,900				157,900
Voyage Limo LLC	x7900	Celtic Bank Bluevine (PPP)		157,500				157,500
	x7900 Total			157,500				157,500
Voyage Limo LLC Total				157,500				157,500
Redline Auto Collision Inc	x1732	Small Business Administration	4,000		149,900			153,900
	x1732 Total		4,000		149,900			153,900
Redline Auto Collision Inc Total			4,000		149,900			153,900
Raisa Aytayan dba Byraya Mgn	x4622	Small Business Administration			149,900	3,000		152,900
	x4622 Total				149,900	3,000		152,900
Raisa Aytayan dba Byraya Mgn Total					149,900	3,000		152,900
Super Lab Diagnostics Inc	x9351	Small Business Administration			8,000	142,900		150,900
	x9351 Total				8,000	142,900		150,900
Super Lab Diagnostics Inc Total					8,000	142,900		150,900
Tamara Dadyan	x0531	Small Business Administration				149,900		149,900
	x0531 Total					149,900		149,900
Tamara Dadyan Total						149,900		149,900
Allstate Towing & Transport LLC	x7695	Small Business Administration				149,900		149,900
	x7695 Total					149,900		149,900
Allstate Towing & Transport LLC Total						149,900		149,900
Mod Interiors Inc	x2395	Small Business Administration					149,900	149,900
	x2395 Total						149,900	149,900
Mod Interiors Inc Total							149,900	149,900
Manuk Grigoryan	x6851	Small Business Administration					139,900	139,900
	x6851 Total						139,900	139,900
Manuk Grigoryan Total							139,900	139,900
Tigran PetrosyandbaJobe Construction	x3957	Paycheck Protection Program (PPP)		131,195				131,195
	x3957 Total			131,195				131,195
Tigran PetrosyandbaJobe Construction Total				131,195				131,195
Anna Manukyan dba Manukyan Construction	x7693	Cross River Bank - Bluevine (PPP)		131,195				131,195
	x7693 Total			131,195				131,195
Anna Manukyan dba Manukyan Construction Total				131,195				131,195
Dynamic Limousine Service LLC	x9198	Small Business Administration				126,700		126,700
	x9198 Total					126,700		126,700
Dynamic Limousine Service LLC Total						126,700		126,700
Arthur Ayvazyan	x5135	Cross River Bank - Bluevine (PPP)		124,000				124,000
		Small Business Administration	2,000					2,000
	x5135 Total		2,000	124,000				126,000
Arthur Ayvazyan Total			2,000	124,000				126,000
ABC Realty Advisors Inc, Tamara T Dadyan	x2061	Paycheck Protection Program (PPP)		117,938				117,938
	x2061 Total			117,938				117,938
ABC Realty Advisors Inc, Tamara T Dadyan Total				117,938				117,938
Diana Saakyan Sole Prop DBA Montadrath	x7227	Celtic Bank Bluevine (PPP)		113,750				113,750
	x7227 Total			113,750				113,750
Diana Saakyan Sole Prop DBA Montadrath Total				113,750				113,750
Anton Kudiumov	x6078	Small Business Administration			48,900			48,900
	x6078 Total				48,900			48,900
Anton Kudiumov Total					48,900			48,900
15438 Hawthorne LLC	x8472	Small Business Administration	1,000	45,900				46,900
	x8472 Total		1,000	45,900				46,900
15438 Hawthorne LLC Total			1,000	45,900				46,900
Rama	x9173	Small Business Administration	1,000	35,900				36,900
	x9173 Total		1,000	35,900				36,900
Rama Total			1,000	35,900				36,900
Total			$ 40,000	$ 5,702,967	$ 5,531,260	$ 1,392,353	$ 1,100,400	$ 13,766,980

Notes:
[1] Funds returned to PPP in their entirety.

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LA Fraud Ring Investigation
Account Summary

Workpaper 1.4
DRAFT

		PPP/EIDL Total
Total # of Accounts:	153	N/A
Accounts with PPP/SBA Income:	54	$ 13,766,980

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Prepared by Stout

Prepared for and at the
Direction of Counsel