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10 *Attorneys for Receiver*  
*Geoff Winkler of American Fiduciary Services*

11  
12 UNITED STATES DISTRICT COURT  
13 DISTRICT OF NEVADA

14 SECURITIES AND EXCHANGE  
COMMISSION,

15 Plaintiff,

16 v.

17 PROFIT CONNECT WEALTH  
18 SERVICES, INC., JOY I. KOVAR, and  
19 BRENT CARSON KOVAR,

20 Defendants.

Case No. 2:21-cv-01298-JAD-BNW

**RECEIVER GEOFF WINKLER'S  
MOTION FOR ORDER AUTHORIZING  
RECEIVER TO EMPLOY COUNSEL  
AND COMPUTER FORENSIC  
EXPERTS**

21  
22 In accordance with this Court's August 6, 2021, order (ECF No. 26) (the  
23 "Receiver Order") appointing Geoff Winkler of American Fiduciary Services as the  
24 permanent receiver of Profit Connect Wealth Services, Inc. and any of its subsidiaries  
25 and affiliates (together, "Profit Connect"), and LR 66-6, Geoff Winkler, now as the  
26 permanent receiver of Profit Connect, moves this Court for an order authorizing him  
27 to retain the law firms of Smiley Wang-Ekvall, LLP and Ballard Spahr LLP as  
28

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1 counsel and Stroz Friedberg, Inc. as computer forensic experts (together, the  
2 “Professionals”).

3 **MEMORANDUM OF POINTS AND AUTHORITIES**

4 The Receiver is not a licensed attorney and does not have in-house counsel.  
5 Nor is he a computer expert and he does not otherwise employ computer experts.  
6 Considering the complexity and urgency of the numerous legal, factual, and  
7 computer-related issues facing Profit Connect, and pursuant to sections X(G) and XV  
8 of the Receiver Order authorizing the Receiver’s engagement of attorneys and  
9 technical specialists, the Receiver has—subject to the Court’s approval—engaged  
10 Smiley Wang-Ekval, LLP and Ballard Spahr LLP as counsel and Stroz Friedberg,  
11 Inc. to provide computer forensic services. The Receiver now asks that the Court  
12 formally authorize and approve these engagements and the Professionals’ respective  
13 compensation in accordance with the terms presented below and in the proposed  
14 appointment order submitted with this Motion.

15 This Motion is based on the below written argument below, the declarations of  
16 Kyra E. Andrassy, Esq., Maria A. Gall, Esq., and Sergio Kopelev, all papers on file,  
17 and any argument the Court may call and consider.

18 **I. RELEVANT BACKGROUND AND PROCEDURAL HISTORY**

19 The Securities and Exchange Commission initiated this action against Profit  
20 Connect, Joy Kovar, and Brent Kovar on July 8, 2021, by the sealed, ex parte filing  
21 of a complaint and motion for temporary restraining order seeking, among other  
22 things, the freezing of defendants’ assets and the appointment of a receiver over Profit  
23 Connect. The Court granted the ex parte temporary restraining order, in part, by  
24 allowing the asset freeze to proceed but set the motion for a hearing in order to  
25 provide defendants an opportunity to be heard on the temporary receivership request.

26 On July 23, 2021, defendants stipulated to modify the temporary restraining  
27 order to appoint Geoff Winkler as temporary receiver of Profit Connect, and on  
28 August 6, 2021, following another of defendants’ stipulations, the Court converted

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1 the temporary restraining to a preliminary injunction appointing Geoff Winkler as  
2 permanent receiver of Profit Connect. Among other things, the Court has charged  
3 the Receiver with assuming full control of Profit Connect and, in that regard, to locate  
4 and account for all its assets, to assess its viability and future profitability, and to  
5 take all action as is necessary and appropriate to preserve, take control of, and  
6 prevent the dissipation, concealment, or disposition of its assets.

7 **II. LEGAL AUTHORITY**

8 **a. The District Court has broad power to administer receiverships.**

9 “The power of a district court to impose a receivership ... derives from the  
10 inherent power of a court of equity to fashion effective relief.” *SEC v. Wencke*, 622  
11 F.2d 1363, 1369 (9th Cir. 1980). “The primary purpose of equity receiverships is to  
12 promote orderly and efficient administration of the Receivership Estate by the  
13 district court for the benefit of creditors.” *SEC v. Hardy*, 803 F.2d 1034, 1038 (9th  
14 Cir. 1986.) “[T]he practice in administering an estate by a receiver ... must accord  
15 with the historical practice in federal courts or with a local rule.” Fed. R. Civ. P. 66.

16 As the Ninth Circuit explained:

17 A district court’s power to supervise an equity receivership  
18 and to determine the appropriate action to be taken in the  
19 administration of the receivership is extremely broad. The  
20 district court has broad powers and wide discretion to  
21 determine the appropriate relief in an equity receivership.  
The basis for this broad deference to the district court's  
supervisory role in equity receiverships arises out of the  
fact that most receiverships involve multiple parties and  
complex transactions.

22 *SEC v. Capital Consultants, LLC*, 397 F.3d 733, 738 (9th Cir. 2005) (citations  
23 omitted); *see also CFTC v. Topworth Int’l, Ltd.*, 205 F.3d 1107, 1115 (9th Cir. 1999)  
24 (“This court affords ‘broad deference’ to the court’s supervisory role, and ‘we generally  
25 uphold reasonable procedures instituted by the district court that serve th[e] purpose  
26 of orderly and efficient administration of the receivership for the benefit of  
27 creditors.”).

28 ///

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1           **b. The District Court typically defers to the receiver’s business judgment.**  
2           In the estate administration context, courts are deferential to the business  
3 judgment of trustees, receivers, and similar estate custodians. *See, e.g., Bennett v.*  
4 *Williams*, 892 F.2d 822, 824 (9th Cir. 1989) (“[W]e are deferential to the business  
5 management decisions of a bankruptcy trustee.”); *Southwestern Media, Inc. v. Rau*,  
6 708 F.2d 419, 425 (9th Cir. 1983) (“The decision concerning the form of ... [estate  
7 administration] ... rested with the business judgment of the trustee.”); *In re Thinking*  
8 *Machines Corp.*, 182 B.R. 365, 368 (D. Mass. 1995) (“The application of the business  
9 judgment rule ... and the high degree of deference usually afforded purely economic  
10 decisions of trustees, makes court refusal unlikely.”) (rev’d on other grounds, *In re*  
11 *Thinking Machines Corp.*, 67 F.3d 1021 (1st Cir. 1995)).

12           **III. THE RECEIVER’S REQUEST TO EMPLOY COUNSEL**

13           Based on the Receiver’s reasonable business judgment, the Receiver seeks to  
14 employ Smiley Wang-Ekval and Ballard Spahr as counsel to assist the Receiver with  
15 his responsibilities and obligations under the Receiver Order. Although the Receiver  
16 seeks to employ both firms as counsel, each firm presents unique competencies, as  
17 set forth below, and the Receiver, together with these attorneys, will strive to realize  
18 synergies and efficiencies between counsel to eliminate duplication of effort.

19           **a. Employment of Smiley Wang-Ekval**

20                   ***i. Grounds for employing Smiley Wang-Ekval***

21           As noted above, the Receiver is not a licensed attorney and does not have in-  
22 house counsel. In the Receiver’s reasonable business judgment, the business and  
23 financial transactions in which Profit Connect has engaged, along with the numerous  
24 practical and legal issues Profit Connect faces, require immediate legal attention.  
25 For instance, the Receiver anticipates in the near future the issuance of document  
26 demands, subpoenas, and the preparation of a report to the Court. Such obligations  
27 all militate in favor of the prompt employment and compensation of well-qualified  
28 legal counsel and other professionals, to assist the Receiver with, among other things:

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1 (a) identifying, marshaling, preserving, managing, and appropriately administering  
2 Profit Connect's assets, including any cash, personal property, and real property; (b)  
3 addressing legal issues related to the administration of such assets; (c) providing legal  
4 advice and support in connection with the Receiver's investigation and attempts to  
5 marshal these assets, however and wherever held, including making demands for  
6 identification and turnover of such assets as contemplated in the Receiver Order and  
7 evaluating any available methods of recovering Receivership Assets where necessary;  
8 and (d) preparing the submissions to the Court required by the Receiver Order,  
9 including a verified report and account of the Receiver's administration that  
10 addresses operations, inventory and valuation of assets, receipts and disbursements,  
11 and all known obligations, interests and claims, if any.

12 While the Receiver Order contemplates the Receiver's employment of legal  
13 counsel and other professionals, LR 66-6 requires Court authorization. The Receiver,  
14 therefore, asks that the Court specifically authorize and approve the employment and  
15 compensation of Smiley Wang-Ekval as the Receiver's counsel pursuant to the terms  
16 described below.

17 *ii. Selection of Smiley Wang-Ekval as counsel*

18 The Receiver selected Smiley Wang-Ekval, and specifically Kyra E. Andrassy,  
19 Esq., as counsel because Ms. Andrassy is highly qualified to represent the Receiver  
20 in connection with this receivership and the complex issues its presents. Ms.  
21 Andrassy has substantial experience in federal equity receiverships and bankruptcy  
22 and insolvency matters that will benefit the receivership estate. Ms. Andrassy's  
23 insolvency-related work has included representing Chapter 7 and Chapter 11  
24 trustees, whose work is similar in many ways to that of a receiver. She also has a  
25 business litigation practice that includes a broad range of disputes in state and  
26 federal court, including breach of contract and fraud.

27 Attached as Ex. A, is Ms. Andrassy's declaration, which itself includes her  
28 biography and an overview of Smiley Wang-Ekval as attachments. Ms. Andrassy's

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1 declaration details how she and Ballard Spahr have already coordinated to ensure  
 2 that they do not unnecessarily duplicate efforts. Neither Ms. Andrassy nor Smiley  
 3 Wang-Ekval has represented any of the litigants in this matter and neither has any  
 4 relationship to the litigants.

5 ***iii. Proposed terms of Smiley Wang-Ekval's compensation***

6 In addition to the cost savings and benefits to the Receivership Estate of  
 7 retaining experienced legal counsel, Smiley Wang-Ekval has agreed to discount its  
 8 standard billing rates on this matter by 15%. Thus, the Receiver and the  
 9 Receivership Estate will benefit from a 15% across-the-board discount for the  
 10 duration of Smiley Wang-Ekval's representation of the Receiver.

11 Smiley Wang-Ekval understands and agrees that payment of its fees and  
 12 reimbursement of its expenses will be made only after service of monthly statements  
 13 of fees and expenses on all the parties, subject to written objection, in accordance with  
 14 the terms of the Receiver Oder.

15 ***iv. Anticipated Smiley Wang-Ekval legal team***

16 At present, the Receiver anticipates that in addition to Ms. Andrassy, the  
 17 attorneys principally staffed on this matter from Smiley Wang-Ekval will be two  
 18 associates: Michael Simon and Timothy Evanston, both of whom have experience  
 19 with federal equity receiverships.

20

Attorney	Service Description	Standard Rate	Special Rate
Kyra E. Andrassy	Primary attorney Receivership issues	\$630.00	\$535.50
Michael Simon	Receivership issues	\$390.00	\$331.50
Timothy Evanston	Receivership issues	\$340.00	\$289.00

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**b. Employment of Ballard Spahr**

*i. Grounds for employing Ballard Spahr*

In addition to employing Smiley Wang-Ekval, the Receiver seeks to employ Ballard Spahr as receiver counsel because the Receiver requires Nevada counsel to assist him with carrying out the duties and responsibilities reflected in the Receiver Order. This includes those matters requiring knowledge of Nevada law and practice and other matters requested by the Receiver. Ballard Spahr and Smiley Wang-Ekval have agreed to coordinate their efforts as counsel to avoid any unnecessary duplication of services.

*ii. Selection of Ballard Spahr as counsel*

The Receiver selected Ballard Spahr, and specifically Maria A. Gall, Esq., as counsel because Ms. Gall is highly qualified to represent the Receiver in connection with this receivership and the complex issues its presents, including without limitation, as Nevada counsel. Ms. Gall's practice focuses heavily on complex commercial litigation, with an emphasis on securities enforcement and corporate governance litigation and high-value collection matters where she litigates complex fraudulent transfer claims. She has previously represented federal equity receivers in this district, including as Nevada counsel.

In addition to Ms. Gall's experience, Ballard Spahr is a full-service law firm, with practices including labor and employment, employee benefits, mortgage banking, zoning and land use, real estate development, intellectual property, and tax. As the Receiver administers the Receivership Estate, the Receiver may require legal advice from specialized counsel in such areas in order to maximize value for the Estate. As a full-service firm with fifteen offices across the country, Ballard Spahr is well-positioned to provide that counsel and will allow the Receiver to avoid hiring another set of legal professionals.

Attached as Ex. B, is Ms. Gall's declaration, which itself includes her biography and an overview of Ballard Spahr as attachments. Ms. Gall's declaration details how



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1 she and Ballard Spahr have already coordinated to ensure that they do not  
 2 unnecessarily duplicate efforts. Neither Ms. Gall nor Ballard Spahr has represented  
 3 any of the litigants in this matter and neither has any relationship to the litigants.

4 ***iii. Proposed terms of Ballard Spahr’s compensation***

5 In addition to the cost savings and benefits to the Receivership Estate of  
 6 retaining experienced legal counsel based in Nevada and with the ability to provide  
 7 counsel across a wide range of practice areas, Ballard Spahr has agreed to discount  
 8 its standard billing rates on this matter by 15%. Thus, the Receiver and the  
 9 Receivership Estate will benefit from a 15% across-the-board discount for the  
 10 duration of Ballard Spahr’s representation of the Receiver.

11 Ballard Spahr understands and agrees that payment of its fees and  
 12 reimbursement of its expenses will be made only after service of monthly statements  
 13 of fees and expenses on all the parties, subject to written objection, in accordance with  
 14 the terms of the Receiver Oder.

15 ***iv. Anticipated Ballard Spahr team***

16 Ms. Gall will be the primary attorney from Ballard Spahr responsible for  
 17 handling the Receiver’s representation. She may utilize the assistance of associates  
 18 in her office where appropriate to leverage work, as well as attorneys across the firm  
 19 who can provide specialized counsel as noted above. The range of billing rates are as  
 20 follows:

21

Attorney	Service Description	Standard Rate	Special Rate
Maria Gall	Primary attorney Receivership issues	\$495.00	\$420.75
Nevada Associates	Receivership issues	\$290.00 to \$465.00	\$246.50 to \$395.25
Attorneys with Specialized Knowledge	Matters requiring specialized assistance	\$405.00 to \$1,150.00	\$344.25 to \$977.50

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1           **IV. THE RECEIVER’S REQUEST TO EMPLOY COMPUTER EXPERTS**

2           Based on the Receiver’s reasonable business judgment, the Receiver seeks to  
3 employ Strotz Friedberg as computer forensic experts to assist the Receiver with his  
4 responsibilities and obligations under the Receiver Order.

5                   **a. Employment of Strotz Friedberg**

6                           *i. Grounds for employing Strotz Friedberg*

7           The Receiver seeks to employ Strotz Friedberg as computer forensic experts  
8 because the Receiver requires such experts to assist him with carrying out the duties  
9 and responsibilities reflected in the Receiver Order. Profit Connect purported to use  
10 a proprietary Artificial Intelligence “supercomputer” to determine where to allocate  
11 investor funds in order to generate consistently high returns with no market  
12 volatility. In reality, based on the Receiver’s investigation to date, Profit Connect  
13 built and dispatched specialized hardware in an effort to mine certain cryptocurrency.  
14 Among other things, the Receiver requires specialized knowledge to assist him in  
15 continuing to investigate Profit Connect’s efforts in this regard.

16                           *ii. Selection of Strotz Friedberg as computer forensic experts*

17           The Receiver selected Strotz Friedberg, and specifically Sergio Kopelev, as the  
18 Receiver’s computer forensic experts because Mr. Kopelev and his team are highly  
19 qualified to assist the Receiver in connection with this receivership and the complex  
20 issues its presents. Mr. Kopelev is Vice President of Engagement Management with  
21 Stroz Friedberg, where is he responsible for directing engagements involving  
22 cybercrime and data breach response, digital forensics, intellectual property  
23 protection, and electronic discovery. Mr. Kopelev also had a career in law  
24 enforcement that culminated as a sergeant with the Bedford County, Virginia  
25 Sheriff’s Department where he organized and supervised one of the first multi-agency  
26 Internet crimes taskforces called “Operation Blue Ridge Thunder.” His specialties  
27 include forensic acquisition and analysis of various types of digital media, forensic  
28 analysis of mobile devices such as smart phones and tablets, recovery of previously

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1 deleted data, and electronic discovery issues in connection with large-scale litigation,  
2 such as SEC investigations.

3 Attached as Ex. C, is Mr. Kopelev's declaration, which itself includes his  
4 biography and an overview of Strotz Friedberg as attachments. Neither Mr. Kopelev  
5 nor Strotz Friedberg has represented any of the litigants in this matter and neither  
6 has any relationship to the litigants.

7 ***iii. Proposed terms of Strotz Friedberg's compensation***

8 In addition to the cost savings and benefits to the Receivership Estate of  
9 retaining experienced computer forensic assistance, Strotz Friedberg has agreed to  
10 discount its standard billing rates by providing a blended rate of \$525.00 per hour,  
11 which takes into account its current hourly rates ranging from \$110-\$275 for  
12 administrative professionals to \$935-\$1,250 for its c-suite executives. Thus, the  
13 Receiver and the Receivership Estate will benefit from the blended rate discount for  
14 the duration of Strotz Friedberg's engagement on this matter.

15 Strotz Friedberg understands and agrees that payment of its fees and  
16 reimbursement of its expenses will be made only after service of monthly statements  
17 of fees and expenses on all the parties, subject to written objection, in accordance with  
18 the terms of the Receiver Oder.

19 ***iv. Anticipated Strotz Friedberg team***

20 Mr. Kopelev will be the primary professional from Strotz Friedberg responsible  
21 for handling the Receiver's engagement. His team will include the following:

22

23 Professional	24 Service Description	25 Standard Rate	26 Special Rate
27 Sergio Kopelev	28 Primary professional – Las Vegas	\$785.00	\$525.00
Brian Hurd	Management Oversight	\$785.00	\$525.00
Brett Tanferani	Primary professional – Los Angeles	\$785.00	\$525.00
Gene Shantz	Technical Oversight	\$630.00	\$525.00

1	Allan Vogel	Technical Professional	\$630.00	\$525.00
2	Joe Rossi	EDD Project Management	\$360.00	\$195.00
3	Jishnu Pradeep	Technical Professional	\$385.00	\$525.00
4	Connor Albrecht	Technical Professional	\$385.00	\$525.00
5	Dillon Johnson	Technical Professional	\$495.00	\$525.00
6	Israel Perez	Technical Professional	\$785.00	\$525.00

7 **V. CONCLUSION**

8 For the foregoing reasons, the Receiver asks the Court to enter an order  
 9 authorizing the receiver to employ and compensate Smiley Wang-Ekvall and Ballard  
 10 Spahr as his receivership counsel and Strotz Friedberg as his computer forensic  
 11 experts, in accordance with the terms described herein.

12  
 13 Dated: August 11, 2021

14 BALLARD SPAHR LLP

15 By: /s/ Maria A. Gall

16 Maria A. Gall, Esq.  
 17 Nevada Bar No. 14200  
 18 1980 Festival Plaza Drive, Suite 900  
 19 Las Vegas, Nevada 89135

20 -and-

21 Kyra E. Andrassy, Esq.  
 22 (*Admitted Pro Hac Vice*)  
 23 SMILEY WANG-EKVALL, LLP  
 24 3200 Park Center Drive, Suite 250  
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**CERTIFICATE OF SERVICE**

1  
2 On August 11, 2021, I served the foregoing **RECEIVER GEOFF WINKLER'S**  
3 **MOTION FOR ORDER AUTHORIZING RECEIVER TO EMPLOY COUNSEL AND**  
4 **COMPUTER FORENSIC EXPERTS** on the following parties through their counsel  
5 of record by email:

6 **Plaintiff Securities and Exchange Commission:**

7 Kathryn C. Wanner, Esq.  
8 Teri M. Melson, Esq.  
9 Securities and Exchange Commission  
10 444 S. Flower Street, Suite 900  
11 Los Angeles, California 90071  
12 Tel: (323) 965-3998  
13 Fax: (213) 443-1904  
14 [wannerk@sec.gov](mailto:wannerk@sec.gov)  
15 [melsont@sec.gov](mailto:melsont@sec.gov)

12 **Defendants Joy I. Kovar, and Brent Carson Kovar:**

13 Dale A. Hayes, Jr., Esq.  
14 Jeremy D. Homes, Esq.  
15 Hayes Wakayama  
16 4735 S. Durago Drive, Suite 105  
17 Las Vegas, Nevada 89147  
18 Tel: (702) 656-0808  
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20 [dhayes@hwlawNV.com](mailto:dhayes@hwlawNV.com)  
21 [jholmes@hwlawNV.com](mailto:jholmes@hwlawNV.com)

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28  
/s/ Adam Crawford  
An Employee of Ballard Spahr LLP

# EXHIBIT A

# EXHIBIT A

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Facsimile: (714) 445-1002  
9 kandrassy@swelawfirm.com

10 *Attorneys for Receiver*  
*Geoff Winkler of American Fiduciary Services*

11  
12 **UNITED STATES DISTRICT COURT**  
13 **DISTRICT OF NEVADA**

14 **SECURITIES AND EXCHANGE**  
**COMMISSION,**

15 **Plaintiff,**

16 **v.**

17 **PROFIT CONNECT WEALTH**  
18 **SERVICES, INC., JOY I. KOVAR, and**  
19 **BRENT CARSON KOVAR,**

20 **Defendants.**

Case No. 2:21-cv-01298-JAD-BNW

**DECLARATION OF KYRA E.**  
**ANDRASSY IN SUPPORT OF**  
**RECEIVER GEOFF WINKLER'S**  
**MOTION FOR ORDER AUTHORIZING**  
**RECEIVER TO EMPLOY COUNSEL**  
**AND COMPUTER FORENSIC**  
**EXPERTS**

21  
22 I, Kyra E. Andrassy, declare as follows:

23 1. I am over 21 years old and am a partner with Smiley Wang-Ekvall, LLP,  
24 proposed counsel to Geoff Winkler, first the temporary receiver and now the  
25 permanent receiver for Profit Connect Wealth Services, Inc., and its subsidiaries and  
26 affiliates ("Profit Connect"). I know each of the following facts to be true of my own  
27 personal knowledge, except as otherwise stated and, if called as a witness, I could  
28 and would competently testify with respect thereto. I make this declaration in

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1 support of the motion for an order in aid of the receivership that would authorize the  
 2 Receiver to employ counsel and a computer forensic firm (the “Motion”). Unless  
 3 otherwise defined in this declaration, all terms defined in the Motion are incorporated  
 4 herein by this reference.

5 2. My firm specializes in insolvency matters, including representation of  
 6 federal equity receivers, chapter 11 debtors, creditors’ committees in chapter 11 cases,  
 7 chapter 7 and chapter 11 trustees, and state court receivers. I have over twenty years  
 8 of experience representing fiduciaries in distressed situations and have served as lead  
 9 counsel in four other matters where I represent a federal equity receiver appointed  
 10 in a civil enforcement action brought by the SEC. Depending on the needs of this  
 11 case, I will staff the case with one or two associates, both of whom have experience  
 12 with federal equity receiverships. The rates are as follows:

Attorney	Service Description	Standard Rate	Special Rate
Kyra E. Andrassy	Primary attorney Receivership issues	\$630.00	\$535.50
Michael Simon	Receivership issues	\$390.00	\$331.50
Timothy Evanston	Receivership issues	\$340.00	\$289.00

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 18  
 19 Attached to this Declaration are our professional biographies. The Firm does not  
 20 have any potential or actual conflicts in this case.

21 3. Because this is a receivership and it is a form of public service, I have  
 22 agreed that my firm will use our standard hourly rates from 2021 with a 15%  
 23 reduction, and that we will not raise our rates for the duration of this case. The  
 24 special rates in the chart above reflect this reduction.

25 4. In this matter, the Receiver is also proposing to retain Ballard Spahr,  
 26 LLP as counsel, including specifically Maria Gall, Esq. Ms. Gall and I have agreed  
 27 that we will coordinate our efforts to avoid any unnecessary duplication of work. Her  
 28 firm is a full-service firm, which is helpful in a case such as this where there is a



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1 business that was operating with employees when the Receiver was appointed. My  
2 firm specializes in insolvency and receivership-related issues, so our practice areas  
3 compliment one another. An example of the coordination of our efforts is that we  
4 have so far divided the workload by tasking Ballard Spahr with matters that are  
5 Nevada-specific, such as preparation and issuance of subpoenas, going to Profit  
6 Connect’s Las Vegas headquarters as needed, and communicating with the Las Vegas  
7 landlord. My firm has handled issues related to the location in Pasadena, California,  
8 and that are more general and strategic in nature, such as preparing the stipulation  
9 authorizing GoDaddy to redirect Profit Connect’s domain names. I anticipate that  
10 Ms. Gall will handle most, if not all, of the in-person Court appearances.

11 5. I have reviewed and am familiar with the SEC Billing Guidelines and  
12 will comply with them, and understand and agree that our fees are subject to the  
13 review and approval of the Court.

14  
15 I declare under penalty of perjury under the laws of the United States of  
16 America that the foregoing is true and correct.

17 Executed on this 11th day of August, 2021, at Costa Mesa, California.

18  
19 /s/ Kyra E. Andrassy  
20 Kyra E. Andrassy  
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28

1 Submitted by:

2 BALLARD SPAHR LLP

3 By: /s/ Maria A. Gall

4 Maria A. Gall, Esq.  
5 Nevada Bar No. 14200  
1980 Festival Plaza Drive, Suite 900  
Las Vegas, Nevada 89135

6 -and-

7 Kyra E. Andrassy, Esq.  
8 (*Admitted Pro Hac Vice*)  
SMILEY WANG-EKVALL, LLP  
3200 Park Center Drive, Suite 250  
9 Costa Mesa, California 92626

10 *Attorneys for Receiver*

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BALLARD SPAHR LLP  
1980 FESTIVAL PLAZA DRIVE, SUITE 900  
LAS VEGAS, NEVADA 89135  
(702) 471-7000 FAX (702) 471-7070

**SMILEY | WANG-EKVALL**

Insolvency. Real Estate. Business Litigation.



**Kyra E. Andrassy**  
Partner

Main 714-445-1000  
Direct 714-445-1017  
Email [kandrassy@swelawfirm.com](mailto:kandrassy@swelawfirm.com)  
V-Card [Download](#)

**PRACTICE AREAS**

Insolvency and Business Litigation

**AWARDS/RECOGNITION**

- Best Lawyers in America, Bankruptcy and Creditors' Rights 2018-2020
- Named to the list of the Top 50 Lawyers in Orange County by Southern California Super Lawyers 2019
- Southern California Super Lawyers 2012-2020
- Top Bankruptcy Lawyers, OC Metro Magazine 2015
- Southern California Rising Star 2005-2008 and 2010-2011

**EDUCATION**

- Loyola Law School, Juris Doctor 1998
- University of California, San Diego, B.A. Political Science 1995

**JUDICIAL CLERKSHIPS**

- Hon. John E. Ryan - United States Bankruptcy Court, Central District of California, Santa Ana Division 1998-2000

**ADMISSIONS**

- California State Bar
- United States Court of Appeals for the Ninth Circuit
- U.S. District Courts for the Central, Eastern, Northern, and Southern Districts of California

**MEMBERSHIPS/ASSOCIATIONS**

- American Bankruptcy Institute
- National Association of Federal Equity Receivers
- Orange County Bankruptcy Forum
- Los Angeles Bankruptcy Forum
- California Receivers Forum
- International Women's Insolvency and Restructuring Confederation
- Orange County Bar Association
- Federal Bar Association
- Orange County Women Lawyer's Association

KYRA E. ANDRASSY is a partner of Smiley Wang-Ekval, LLP. She concentrates her practice on bankruptcy and insolvency matters and business litigation. Her insolvency-related work includes representing chapter 11 debtors, chapter 7 and chapter 11 trustees, secured and unsecured creditors, creditors' committees, purchasers of assets from bankruptcy estates, assignees in assignments for the benefit of creditors, federal and state court receivers, and borrowers in out-of-court workouts. Ms. Andrassy's business litigation practice includes a broad range of disputes in state and federal court, including breach of contract and fraud.

She received her undergraduate degree in political science from the University of California at San Diego in 1995, and her law degree from Loyola Law School in Los Angeles in 1998. She was an editor of the Loyola Law Review and the recipient of the American Jurisprudence Book Award in Legal Writing. She served a judicial externship to the Honorable Barry Russell, United States Bankruptcy Judge for the Central District of California, in Spring 1998. From September 1998 until September 2000, Ms. Andrassy served a judicial clerkship to the Honorable John E. Ryan, United States Bankruptcy Judge for the Central District of California and a member of the Ninth Circuit Bankruptcy Appellate Panel.

**PROFESSIONAL ACTIVITIES**

- Member of the Executive Committee of the Business Law Section of the California Lawyers Association, 2020-2023
- Co-Chair of the Insolvency Law Committee of the Business Law Section of the California Lawyers Association, 2019-2020
- Conference Co-Chair, National Association of Federal Equity Receivers Annual Conference, 2020
- Director, LA/OC Chapter of the California Receivers Forum, 2019-2022
- Conference Co-Chair, American Bankruptcy Institute Bankruptcy Battleground West, 2020-2021

- Director, American Youth Soccer Organization Region 159 (2014 to 2016)



- Conference Co-Chair, California Bankruptcy Forum Conference, 2019
- Co-Vice Chair of the Insolvency Law Committee of the Business Law Section of the California Lawyers Association, 2018-2019
- Director, Southern California Chapter of the International Women's Insolvency & Restructuring Confederation, 2016-2021
- Secretary of the Insolvency Law Committee of the Business Law Section of the California Lawyers Association, 2017-2018
- Co-Education Chair, California Bankruptcy Forum Conference, 2018
- Co-Editor in Chief of eBulletins for the Insolvency Law Committee of the Business Law Section of the State Bar of California, 2016-2017
- Member of the Advisory Board for the American Bankruptcy Institute's Bankruptcy Battleground West, 2017-2019
- Member of the Bar Advisory Board for the U.S. Bankruptcy Court, Central District of California, 2016-2017
- Member, Insolvency Law Committee of the Business Law Section of the State Bar of California, 2015-2018
- Sole attorney member of the committee to revise the Local Rules Governing Bankruptcy Appeals, Cases, and Proceedings of the U.S. District Court, Central District of California, 2011
- President, Orange County Bankruptcy Forum, 2008-2009
- Director, California Bankruptcy Forum, 2008-2010
- Member, U.S. Bankruptcy Court, Central District Task Force for Amendments to Local Rules, 2007-2008
- Director, Orange County Bankruptcy Forum, 2006-2009
- Program Chair for the Bankruptcy Ethics Symposium for the Federal Bar Association, Los Angeles Chapter, 2006
- Member of the Advisory Board for the Bankruptcy Ethics Symposium for the Federal Bar Association, Los Angeles Chapter, 2004-2005
- Section Chair, Orange County Bar Association Commercial Law & Bankruptcy Section, 2004
- Program Chair, Orange County Bar Association Commercial Law & Bankruptcy Section, 2003

SPEAKING ENGAGEMENTS

- Panelist, *The Bankruptcy Code and Receiverships: Cracking the Code*  
National Association of Federal Equity Receivers  
2020
- Panelist, *Receivers' Reports and Fee Applications: A Workshop*  
LA/OC Chapter of the California Receivers Forum  
2019
- Panelist and Moderator, *The Intersection of Pension and Retirement Plans and Bankruptcy*  
American Bankruptcy Institute  
2017
- Panelist, *Federal Practice/Bankruptcy*  
Orange County Bar Association's Bridging the Gap Program  
2016
- Producer and Moderator, *Identifying Estate Assets in Atypical Property*  
California Bankruptcy Forum  
2013
- Panelist, *Business Bankruptcy Issues*  
Orange County Bar Association and Orange County Bankruptcy Forum  
2011
- Moderator, *Judgment Enforcement in Federal Court*  
Orange County Bankruptcy Forum  
2006

# SMILEY | WANG-EKVALL

Insolvency. Real Estate. Business Litigation.



**Michael L. Simon**  
Associate

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V-Card [Download](#)

## PRACTICE AREAS

Insolvency and Business Litigation

## AWARDS/RECOGNITION

- Southern California Super Lawyers Rising Star 2020
- Best Lawyers in America: Ones to Watch, Bankruptcy and Creditor Debtor Rights/Insolvency and Reorganization Law 2021

## EDUCATION

- Pepperdine University School of Law, Juris Doctor 2014
- New York University, B.S. in Finance and Economic Policy 2009

## JUDICIAL CLERKSHIPS

- Hon. Robert N. Kwan - United States Bankruptcy Court, Central District of California 2015-2017

## ADMISSIONS

- California State Bar
- U.S. District Courts for the Central, Eastern, Southern, and Northern Districts of California

## MEMBERSHIPS/ASSOCIATIONS

- American Bankruptcy Institute
- Orange County Bankruptcy Forum
- Los Angeles Bankruptcy Forum

MICHAEL L. SIMON is an associate of Smiley Wang-Ekvall, LLP. He concentrates his practice on bankruptcy and insolvency matters and business litigation. Mr. Simon has represented chapter 11 debtors, creditors' committees, trustees, judgment creditors, secured and unsecured creditors, and plan trustees.

Mr. Simon received his undergraduate degree in finance and economic policy from New York University's Leonard N. Stern School of Business in 2009. He received his J.D. from Pepperdine University School of Law and his Certificate in Dispute Resolution from the Straus Institute for Dispute Resolution in 2014. While in law school, Mr. Simon served as an editor for the Journal of Business, Entrepreneurship and the Law, and served judicial externships to the Honorable Robert N. Kwan, United States Bankruptcy Judge for the Central District of California, and the Honorable Valerie B. Fairbank, United States District Court Judge for the Central District of California. After law school, he served a judicial clerkship to the Honorable Robert N. Kwan from August 2015 to March 2017.

Mr. Simon currently serves as a director for the Orange County Bankruptcy Forum and was recognized as a Southern California Rising Star by Super Lawyers in 2020.



## PROFESSIONAL ACTIVITIES

- Director, Orange County Bankruptcy Forum, 2019-2022



# SMILEY | WANG-EKVALL

Insolvency. Real Estate. Business Litigation.



**Timothy W. Evanston**  
Associate

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## PRACTICE AREAS

Insolvency and Business Litigation

## AWARDS/RECOGNITION

- Best Lawyers in America: Ones to Watch, Bankruptcy and Creditor Debtor Rights/Insolvency and Reorganization Law 2021

## EDUCATION

- University of California, Los Angeles, J.D. 2016
- University of California, Irvine, B.A. Political Science 2012

## JUDICIAL CLERKSHIPS

- Hon. Robert N. Kwan - United States Bankruptcy Court, Central District of California 2017-2018
- Hon. Theodor C. Albert - United States Bankruptcy Court, Central District of California 2016-2017

## ADMISSIONS

- California State Bar
- U.S. District Courts for the Central, Eastern, Northern, and Southern Districts of California

## MEMBERSHIPS/ASSOCIATIONS

- American Bankruptcy Institute
- Financial Lawyers Conference
- Los Angeles Bankruptcy Forum

TIMOTHY W. EVANSTON is an associate at Smiley Wang-Ekvall, LLP. He concentrates his practice on bankruptcy and insolvency matters and business litigation.

Mr. Evanston received his undergraduate degree in political science from the University of California, Irvine in 2012, where he graduated cum laude, and received his law degree from the University of California, Los Angeles, in 2016. While in law school, Mr. Evanston served as senior managing editor of the Pacific Basin Law Journal. He also served a judicial externship to the Honorable Theodor C. Albert, United States Bankruptcy Judge for the Central District of California, and worked as a legal intern for the U.S. Trustee Program of the Department of Justice. After law school, Mr. Evanston served a judicial clerkship to the Honorable Theodor C. Albert, United States Bankruptcy Judge for the Central District of California, from September 2016 to March 2017. From August 2017 to August 2018, he served a judicial clerkship to the Honorable Robert N. Kwan, United States Bankruptcy Judge for the Central District of California.



## SPEAKING ENGAGEMENTS

- Panelist, *Navigating SBRA: A Roadmap to SBRA's Updates and Changes for Small Businesses*  
Los Angeles Bankruptcy Forum  
2020

## PUBLICATIONS

- Co-Author, [The Small Business Reorganization Act: Big Changes for Small Businesses](#)  
American Bar Association, Business Law Section  
02-14-2020



# EXHIBIT B

# EXHIBIT B



1 Maria A. Gall, Esq.  
Nevada Bar No. 14200  
2 BALLARD SPAHR LLP  
1980 Festival Plaza Drive, Suite 900  
3 Las Vegas, Nevada 89135  
Telephone: (702) 471-7000  
4 Facsimile: (702) 471-7070  
[gallm@ballardspahr.com](mailto:gallm@ballardspahr.com)

5 Kyra E. Andrassy, Esq.  
6 (*Admitted Pro Hac Vice*)  
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8 Telephone: (714) 445-1000  
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9 [kandrassy@swelawfirm.com](mailto:kandrassy@swelawfirm.com)

10 *Attorneys for Receiver*  
*Geoff Winkler of American Fiduciary Services*

11  
12 UNITED STATES DISTRICT COURT  
13 DISTRICT OF NEVADA

14 SECURITIES AND EXCHANGE  
COMMISSION,

15 Plaintiff,

16 v.

17 PROFIT CONNECT WEALTH  
18 SERVICES, INC., JOY I. KOVAR, and  
BRENT CARSON KOVAR,

19 Defendants.  
20

Case No. 2:21-cv-01298-JAD-BNW

**DECLARATION OF MARIA A. GALL,  
ESQ., IN SUPPORT OF RECEIVER  
GEOFF WINKLER'S MOTION FOR  
ORDER AUTHORIZING RECEIVER  
TO EMPLOY COUNSEL AND  
COMPUTER FORENSIC EXPERTS**

21  
22 I, Maria A. Gall, Esq. declare as follows:

23 1. I am over 21 years old and an attorney with and partner with Ballard  
24 Spahr LLP, based in its Las Vegas, Nevada office. I am a licensed Nevada attorney,  
25 with additional licenses in New York, Kentucky, and Tennessee.

26 2. By virtue of my position with Ballard Spahr, I am competent to testify  
27 to the matters presented in this declaration, and I submit this declaration in support  
28 of the Receiver's motion to employ counsel and computer forensic experts. This

BALLARD SPAHR LLP  
1980 FESTIVAL PLAZA DRIVE, SUITE 900  
LAS VEGAS, NEVADA 89135  
(702) 471-7000 FAX (702) 471-7070

1 declaration is based on my personal knowledge, except where made on information  
2 and belief, and as to those matters, I believe them to be true.

3 3. Attached to this declaration is a true and correct copy of my biography  
4 and an overview of Ballard Spahr.

5 4. My practice is concentrated in complex commercial litigation, with an  
6 emphasis on securities enforcement and corporate governance litigation and high-  
7 value collection matters, where I litigate complex fraudulent transfer claims.

8 5. I have represented federal equity receivers in this district, including as  
9 Nevada counsel.

10 6. In addition to my individual experience, Ballard Spahr is a full-service  
11 law firm, with practices including labor and employment, employee benefits,  
12 mortgage banking, zoning and land use, real estate development, intellectual  
13 property, and tax.

14 7. I agree with the Receiver's assessment that he will require counsel with  
15 knowledge of Nevada law and procedure, and that as he administers the Receivership  
16 Estate, he may require legal advice from specialized counsel in a broad spectrum of  
17 practice areas (including those identified above) in order to maximize value for the  
18 Estate. In my view, with fourteen offices across the country, Ballard Spahr is well-  
19 positioned to provide that counsel and will allow the Receiver to avoid hiring another  
20 set of legal professionals.

21 8. I understand that the Receiver is also seeking to engage counsel from  
22 the law firm of Smiley Wang-Ekval, LLP, including specifically Kyra E. Andrassy,  
23 Esq. Ms. Andrassy and I have agreed to coordinate our efforts so that we avoid any  
24 unnecessary duplication of work. As an example of this, Ms. Andrassy and I have  
25 already divided workload in this matter by tasking to me those matters that are  
26 Nevada specific. For instance, I have traveled to the Profit Connect headquarters in  
27 Las Vegas as needed and have handled those issues related to Profit Connect's Las  
28 Vegas-based lease. On the other hand, it is Ms. Andrassy and Smiley Wang-Ekval

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LAS VEGAS, NEVADA 89135  
(702) 471-7000 FAX (702) 471-7070

1 that have handled issues related to Profit Connect's Pasadena, California based  
2 location.

3 9. Ballard Spahr has agreed to discount its standard billing rates in  
4 connection with this matter by 15%.

5 10. Ballard Spahr understands and agrees that payment of its fees and  
6 reimbursement of its expenses will be made only after service of monthly statements  
7 of fees and expenses on all the parties, subject to written objection, in accordance with  
8 the terms of the Receiver Order.

9 11. I will be the primary attorney from Ballard Spahr responsible for  
10 handling the Receiver's representation. I may utilize the assistance of associates in  
11 my office where appropriate to leverage work, as well as attorneys across the firm  
12 who can provide specialized counsel as noted above. The range of billing rates are as  
13 follows:

Attorney	Service Description	Standard Rate	Special Rate
Maria Gall	Primary attorney Receivership issues	\$495.00	\$420.75
Nevada Associates	Receivership issues	\$290.00 to \$465.00	\$246.50 to \$395.25
Attorneys with Specialized Knowledge	Matters requiring specialized assistance	\$405.00 to \$1,150.00	\$344.25 to \$977.50

21  
22 I declare under penalty of perjury that the foregoing is true and correct.

23 Executed on August 11, 2021.

24 /s/ Maria A. Gall

1 Submitted by:

2 BALLARD SPAHR LLP

3 By: /s/ Maria A. Gall

4 Maria A. Gall, Esq.  
5 Nevada Bar No. 14200  
1980 Festival Plaza Drive, Suite 900  
Las Vegas, Nevada 89135

6 -and-

7 Kyra E. Andrassy, Esq.  
8 (*Admitted Pro Hac Vice*)  
SMILEY WANG-EKVALL, LLP  
3200 Park Center Drive, Suite 250  
9 Costa Mesa, California 92626

10 *Attorneys for Receiver*

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# Ballard Spahr



## Maria Gall

PARTNER

[gallm@ballardspahr.com](mailto:gallm@ballardspahr.com)

### Las Vegas

tel 702.868.7535

fax 702.471.7070

---

## Services

Litigation | Securities Enforcement and Corporate Governance Litigation | Real Estate and Construction Litigation

---

### **Maria Gall is a member of the firm's Litigation Department and its Securities Enforcement and Corporate Governance Litigation Group.**

She is an experienced litigator in the business sector, with a particular focus on corporate governance and securities litigation, as well as contractual liability, complex construction disputes, and high-value post-judgment collection matters.

Maria has represented companies ranging from start-ups to those listed on the Fortune 50. Her clients cross a wide spectrum of industries and have included private equity and hedge funds, multi-national banks, health care companies, pharmaceutical and energy companies, international construction corporations, cannabis companies, as well as directors, officers, and significant stockholders of both publicly traded and privately held corporations.

Maria began her career in New York City with a multi-national law firm. She then served as Visiting Assistant Professor of Law at the University of Kentucky, College of Law, teaching courses in business organization (corporations), international human rights law, and professional responsibility before returning to the practice of law. Maria also guest lectures at the University of Nevada on topics concerning business organizations.

Additionally, she maintains an active pro bono litigation practice and is a member of the steering committee for the firm's Racial Justice & Equality Initiative. She is a partner co-lead of Ballard Women.

---

## Experience

### Representative Matters

- Represented a private corporation and its directors in an action seeking the appointment of a receiver due to alleged mismanagement and insolvency
- Represented directors of a global pharmaceutical company in federal securities and ERISA class actions and derivative litigation relating to the marketing and sale of certain classes of drugs
- Represented a significant stockholder of a public company in an action alleging a direct claim for breach of fiduciary duty resulting from a reverse-split of the company's stock
- Represented a significant stockholder of a public company in a books and records action to obtain information in connection with a proxy contest
- Represented a private corporation and its directors and officers in a lawsuit alleging securities violations and breach of fiduciary duty for purported misrepresentations in connection with a private placement of stock
- Represented a joint venture in the enforcement of a multi-million dollar judgment against a judgment debtor's cash and

assets transferred to multiple foreign jurisdictions

- Represented a multi-national modular construction company in a complex, contractual dispute involving deficiencies and delays as a result of its subcontractors' alleged failure to adhere to agreed-upon specifications and production deadlines
  - Represented a multi-state owner-operator of long-term care facilities in a breach of contract action against its general contractor alleging significant construction defects in the building of its flagship facility
- 

## Professional Highlights

### Judicial Clerkships

Hon. Charles R. Simpson III, U.S. District Court, Western District of Kentucky, 2006-2007

### Speaking Engagements

"Towards the Heart of the Sport: A Sporting Perspective on *Abraham & Veneklasen Joint Venture v. American Quarter Horse Association*," *Kentucky Journal of Equine, Agriculture, and Natural Resources Law*, Vol. 7, No. 1, 2014-15

External Marketing: How to Promote Yourself to Your Colleagues and Potential Clients, Kentucky Defense Council 2015 Fall Seminar & Annual Meeting, Lexington, Kentucky

### Board Memberships & Community Service

Advisory Council, Kentucky Governor's School of the Arts, 2014-16

Board of Directors, Kentucky Law Journal Association, 2007-09

---

## Related Insights

"For 11th Consecutive Year, Ballard Spahr Earns WILEF Gold Certification," Press Release, July 13, 2021

"Ballard Spahr Names Maria Gall and Chittam Thakore to the Leadership Council on Legal Diversity Fellows and Pathfinders Program," Press Release, January 14, 2021

"Ballard Spahr Among Top Firms for Women in Law360's Glass Ceiling Report," Press Release, October 22, 2020

"Nevada Business Divorce Overview: Protecting Your Interests During an Economic Downturn and Recovery," Webinar, October 6, 2020

"Working Mother Names Ballard Spahr a Best Law Firm for Women," Press Release, September 8, 2020

"Ballard Spahr Launches Racial Justice and Equality Pro Bono Litigation Initiative," Press Release, July 20, 2020

"Ballard Spahr Celebrates a Decade of WILEF Annual Gold Standard Certifications," Press Release, June 24, 2020

"Nevada Narrows Director and Officer Liability for Alleged Duty-of-Care Violations," Legal Alert, March 2, 2020

"Ballard Spahr Elects Nine Attorneys to Firm Partnership," Press Release, July 1, 2019

---

## Credentials

### Education

The London School of Economics & Political Science (MSc. 2013)  
Presidential Management Fellow

University of Kentucky (J.D., *cum laude*, 2006)

*Kentucky Law Journal*, production editor

Vanderbilt University (B.Mus., *magna cum laude*, 2002)

### **Admissions**

Nevada

New York

Kentucky

Tennessee

U.S. Supreme Court

U.S. Court of Appeals for the Sixth Circuit

U.S. District Court for the Western District of Kentucky

U.S. District Court for the District of Nevada

U.S. District Court for the Southern District of New York



**Ballard  
Spahr**  
LLP

# About the Firm

Legal Services That Help Clients Succeed

Attorney Advertising



**In every representation, business perspective informs our legal strategy. Client goals are met with outcomes that pave the way for success.**

## **Business and Transactions**

Our attorneys are involved in innovative projects that drive economic growth, finance breakthroughs in life sciences and technology, and help businesses form and thrive. Our M&A and private equity groups provides in-depth deal coverage; our extensive business network connects clients to funding sources; and our government relations team leverages opportunities stemming from public policy. In the public and private sectors, clients call on us for transactional regulatory governance, tax, and other compliance counsel. We are nationally recognized in the consumer financial services sector and advise health care and higher education clients on investments, transactions, and compliance.

## **Finance**

We represent clients across public and private markets and throughout the capital stack in complex debt and equity transactions. With more than 110 lawyers nationwide—and teams focused on specific industry sectors, project types, and deal structures—we are trusted advisers with a history of efficiently closing deals and delivering value. Our public finance practice is one of the country's finest and has participated in the issuance of more than \$1 trillion in tax-exempt obligations nationwide.

## **Intellectual Property**

Our clients create and own some of the most valuable and recognizable intellectual property in the world, and our IP team works nationally and internationally to identify, secure, and protect it. We advise on patent, trademark, unfair competition, copyright, trade secret, internet, and licensing matters. We offer strategic due diligence during mergers and acquisitions or portfolio restructuring, help entrepreneurs commercialize IP assets, and try IP matters in federal and state courts and before the Trademark Trial and Appeal Board, the International Trade Commission, and administrative tribunals worldwide.

## **Litigation**

With more than 250 attorneys nationwide, our litigation practice is the firm's largest. We represent clients in cases ranging from securities class actions and contractual disputes to patent infringement matters and federal and state appeals. Our litigators have experience taking the largest and most complex cases to trial, as plaintiff or defense counsel. We appear before state and federal courts and grand juries throughout the country, including the U.S. Supreme Court, as well as before boards and tribunals worldwide. We also have experience obtaining successful outcomes through arbitration, mediation, and private settlement.

## **Real Estate**

Our national real estate practice provides strategic representation through every phase of a project. We are experienced in site acquisition, financing, due diligence, land use, construction, leasing, and disposition. Our capacity is among the largest and most comprehensive in the nation and covers most segments of the industry. From corporate headquarters and transportation centers to community development projects, mixed-use facilities, and hotels, the projects we handle reflect an impressive level of sophistication and service.

### ***About Ballard Spahr***

“While embracing new approaches to the business of law, we consider adherence to our principles—Excellence, Collaboration, Respect, Opportunity—as the measure by which we judge ourselves and expect to be judged by our clients.”

– **Mark Stewart**, *Chair*

**With more than 600 attorneys in 15 offices throughout the United States, we combine a national scope of services with strong regional market knowledge.**

Our attorneys are involved in headline-making developments across a range of innovative industries. They provide litigation, transactional, and regulatory legal services to many of the world's leading businesses.

### **Results Beyond The Ordinary**

Our mission, always, is to achieve the best possible outcome in collaboration with our client. We look at each question afresh, with an understanding of our client's business, objectives, and tolerance for risk, and offer solutions that maximize the chances for successful resolution.

### **Extraordinary Relationships**

Our attorneys are known for their skill but also for the strong, lasting relationships they build with clients, colleagues, and in the community. Our Client Value and Innovation team meets with clients to customize our services for client satisfaction. We track the latest industry developments and offer free, in-house continuing legal education programs to keep clients informed. Pricing strategies reflect an understanding of our clients' priorities, knowledge of their business, and respect for their budget.

#### ***Our Practices***

- Antitrust
- Bankruptcy/Reorganization
- Commercial Finance
- Commercial Litigation
- Consumer Financial Services
- E-Discovery
- Employee Benefits/  
Executive Compensation
- Emerging Growth and  
Venture Capital
- Energy
- Environmental
- Environmental, Social, and  
Governance (ESG)
- Government Relations
- Health Care
- Housing
- Intellectual Property
- Investment Management
- Labor and Employment
- Life Sciences/Technology
- Mergers and Acquisitions
- Media and Entertainment
- Mortgage Banking
- P3/Infrastructure
- Political and Election Law
- Privacy and Data Security
- Private Client Services
- Private Equity
- Product Liability/Mass Tort
- Professional Liability
- Public Finance
- Real Estate
- Securities and  
Capital Markets
- Securities Litigation
- Tax
- White Collar/Investigations



# EXHIBIT C

# EXHIBIT C

1 Maria A. Gall, Esq.  
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2 BALLARD SPAHR LLP  
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3 Las Vegas, Nevada 89135  
Telephone: (702) 471-7000  
4 Facsimile: (702) 471-7070  
[gallm@ballardspahr.com](mailto:gallm@ballardspahr.com)

5 Kyra E. Andrassy, Esq.  
6 (*Admitted Pro Hac Vice*)  
SMILEY WANG-EKVALL, LLP  
7 3200 Park Center Drive, Suite 250  
Costa Mesa, California 92626  
8 Telephone: (714) 445-1000  
Facsimile: (714) 445-1002  
9 [kandrassy@swelawfirm.com](mailto:kandrassy@swelawfirm.com)

10 *Attorneys for Receiver*  
*Geoff Winkler of American Fiduciary Services*

11  
12 UNITED STATES DISTRICT COURT  
13 DISTRICT OF NEVADA

14 SECURITIES AND EXCHANGE  
COMMISSION,

15 Plaintiff,

16 v.

17 PROFIT CONNECT WEALTH  
18 SERVICES, INC., JOY I. KOVAR, and  
BRENT CARSON KOVAR,

19 Defendants.  
20

Case No. 2:21-cv-01298-JAD-BNW

**DECLARATION OF SERGIO  
KOPELEV IN SUPPORT OF  
RECEIVER GEOFF WINKLER'S  
MOTION FOR ORDER AUTHORIZING  
RECEIVER TO EMPLOY COUNSEL  
AND COMPUTER FORENSIC  
EXPERTS**

21  
22 I, Sergio Kopelev, declare as follows:

23 1. I am over 21 years old and Vice President of Engagement Management  
24 with Stroz Friedberg, where I am responsible for directing engagements involving  
25 cybercrime and data breach response, digital forensics, intellectual property  
26 protection, and electronic discovery.

27 2. By virtue of my position with Stroz Friedberg, I am competent to testify  
28 to the matters presented in this declaration, and I submit this declaration in support

BALLARD SPAHR LLP  
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1 of the Receiver’s motion to employ counsel and computer forensic experts. This  
2 declaration is based on my personal knowledge, except where made on information  
3 and belief, and as to those matters, I believe them to be true.

4 3. Attached to this declaration is a true and correct copy of my biography  
5 and an overview of Strotz Friedberg.

6 4. In addition to my responsibilities with Strotz Friedberg identified above,  
7 my experience includes a career in law enforcement that culminated as a sergeant  
8 with the Bedford County, Virginia Sheriff’s Department where I organized and  
9 supervised one of the first multi-agency Internet crimes taskforces called “Operation  
10 Blue Ridge Thunder.” My specialties include forensic acquisition and analysis of  
11 various types of digital media, forensic analysis of mobile devices such as smart  
12 phones and tablets, recovery of previously deleted data, and electronic discovery  
13 issues in connection with large-scale litigation, such as SEC investigations.

14 5. I agree with the Receiver’s assessment that he requires computer  
15 forensic experts, such as myself and Strotz Friedberg, to assist him with carrying out  
16 the duties and responsibilities reflected in the Receiver Order (ECF No. 26), which I  
17 have read and reviewed.

18 6. Profit Connect purported to use a proprietary Artificial Intelligence  
19 “supercomputer” to determine where to allocate investor funds in order to generate  
20 consistently high returns with no market volatility. In reality, based on the  
21 Receiver’s investigation to date, which I have assisted with, Profit Connect built and  
22 dispatched specialized hardware in an effort to mine certain cryptocurrency. Among  
23 other things, the Receiver requires specialized knowledge I and Strotz Friedberg are  
24 able to provide to assist him in continuing to investigate Profit Connect’s efforts in  
25 this regard.

26 7. Strotz Friedberg has agreed to discount its standard billing rates by  
27 providing a blended rate of \$525.00 per hour, which takes into account its current  
28



1 hourly rates ranging from \$110-\$275 for administrative professionals to \$935-\$1,250  
2 for its c-suite executives.

3 8. Strotz Friedberg understands and agrees that payment of its fees and  
4 reimbursement of its expenses will be made only after service of monthly statements  
5 of fees and expenses on all the parties, subject to written objection, in accordance with  
6 the terms of the Receiver Oder.

7 9. I will be the primary professional from Strotz Friedberg responsible for  
8 handling the Receiver's engagement. My team will include the following:

Professional	Service Description	Standard Rate	Special Rate
Sergio Kopelev	Primary professional – Las Vegas	\$785.00	\$525.00
Brian Hurd	Management Oversight	\$785.00	\$525.00
Brett Tanferani	Primary professional – Los Angeles	\$785.00	\$525.00
Gene Shantz	Technical Oversight	\$630.00	\$525.00
Allan Vogel	Technical Professional	\$630.00	\$525.00
Joe Rossi	EDD Project Management	\$360.00	\$195.00
Jishnu Pradeep	Technical Professional	\$385.00	\$525.00
Connor Albrecht	Technical Professional	\$385.00	\$525.00
Dillon Johnson	Technical Professional	\$495.00	\$525.00
Israel Perez	Technical Professional	\$785.00	\$525.00

22  
23 I declare under penalty of perjury that the foregoing is true and correct.

24 Executed on August 11, 2021.

25 /s/ Sergio Kopelev

1 Submitted by:

2 BALLARD SPAHR LLP

3 By: /s/ Maria A. Gall

4 Maria A. Gall, Esq.  
5 Nevada Bar No. 14200  
1980 Festival Plaza Drive, Suite 900  
Las Vegas, Nevada 89135

6 -and-

7 Kyra E. Andrassy, Esq.  
8 (*Admitted Pro Hac Vice*)  
SMILEY WANG-EKVALL, LLP  
3200 Park Center Drive, Suite 250  
9 Costa Mesa, California 92626

10 *Attorneys for Receiver*

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**STROZ FRIEDBERG**  
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## CURRICULUM VITAE

### **Sergio D. Kopelev**

Vice-President  
Los Angeles, CA

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90067

#### **SUMMARY**

Sergio Kopelev is a Vice President in Stroz Friedberg's (an Aon company) Los Angeles office, where he directs engagements involving cybercrime and data breach response, digital forensics, intellectual property protection, and electronic discovery. He is experienced in forensic examinations of digital evidence, as well as in advising companies through electronic discovery challenges domestically and abroad. A frequent lecturer and writer on the topic of electronic discovery, Sergio has published articles in the *Los Angeles Daily Journal* and the *Nevada Lawyer*, and has also been interviewed on CNN, National Public Radio, and by the Los Angeles Times as an industry expert in computer forensics. He has provided testimony and offering expert reports in jurisdictions across the US. Prior to joining Stroz, Sergio was senior director with Consilio / Huron Legal, a principal with LECG, as well as a senior manager, director and regional practice leader with Deloitte and KPMG accounting firms, after working for 8 years in law enforcement, culminating with the rank of sergeant with the Bedford County, Virginia Sheriff's Department where he organized and supervised a multi-agency Internet crimes taskforce called "Operation Blue Ridge Thunder." Sergio is a summa cum laude graduate of the University of Massachusetts (Boston) with a Bachelors of Arts degree from the College of Public and Community Service.

Sergio is a specialist in the following services:

- Electronic discovery issues in connection with large-scale litigation, such as SEC investigations, class action litigations, etc.
- Forensic acquisition and analysis of various types of digital media, including hard drives, RAID Arrays, CDs, diskettes, etc.
- Analysis of mobile devices such as smart phones and tablets.
- Recovery of previously deleted data
- Analysis of email communications
- Examination of Internet activities, such as web browsing and newsgroup activities
- Conducting reactive and proactive Internet investigations

#### **LANGUAGES**

Speaks, Reads and Writes Native English.  
Speaks and Reads fluent Russian.

## CURRICULUM VITAE

### PROFESSIONAL EXPERIENCE

#### *Private Sector*

Led the electronic discovery team in the 70 billion dollar revenue restatement effort for the largest financial fraud in the telecommunications industry. Through innovative use of existing computer forensic/ electronic discovery tools and the development of custom project software, was able to reduce critical search times from being measured in weeks to being measured in hours. The team's performance was heralded by the leadership of the project as being the key reason for the meeting of critical deadlines.

Led several critically successful multi-national document review teams spanning the United States, Europe and Asia using the Relativity document review platform. Developed review methodologies optimized for speed and accuracy of the review. Managed every facet of the projects including collections, processing, review, QC, and productions.

Led an extensive two-month international investigation into the theft of critical marketing information from one of the world's leading high technology component manufactures. Directly supervised teams in the United States, Germany and Russian Federation, as well as directed the investigative strategy with both general and outside counsels. Investigation resulted in the identification of the compromised information and of the individuals responsible. Was able to coordinate with US and foreign law enforcement agencies in an effort to take enforcement action against the identified perpetrators.

Led an international computer forensics and electronic discovery team for an internal investigation, spanning the United States, Great Britain and India, dealing with possible violations of the US Foreign and Corrupt Practices Act, and allegations of money laundering by one of the largest privately held companies in the world.

Supported the recovery of critical data for a major publicly traded transportation service provider that was deleted by a group of six former employees upon their resignation. In follow-up, successfully supported the company in obtaining a TRO against a competitor formed by the six former employees.

For an international manufacturing company, identified an individual using his company's computer network to send sexually explicit email messages to minors. Using traditional computer forensic techniques and live network forensics was able to identify the individual responsible. Interviewed the individual and was able to obtain a full confession and a written statement. Successfully counseled and assisted the company with reducing their liability stemming from the incident.

Assisted a Fortune 10 company with responding to an internal customer data compromise, where a recently dismissed employee allegedly hacked an application for which he was responsible to send customer personal information to his home email address. Lead the team that conducted the computer forensic investigation, as well as the forensic analysis of the database data, to determine what customer data was compromised and what the nature of that compromise was.

Led the incident response team investigating a suspected computer intrusion of the IT systems for a regional bank. Was able to assist the bank with forensically identifying the risk of customer data being compromised, investigation definitively determined that no intrusion took place and no customer information was actually compromised, so no public notification was required.

## CURRICULUM VITAE

Led a critically successful electronic discovery effort for the collection and preservation, examination and production of data for over 30 custodians, from personal computers, file shares, group shares, live exchange environment, and numerous back-up sets for an SEC investigation of a major US health care organization.

Created and developed four fully operational, computer forensic programs and laboratories (three private-sector companies and one government agency) and trained the staffs on proper computer forensic methodologies. Assisted with development of policies and procedures with anticipation of meeting future ASCLD laboratory certification guidelines.

Personally performed and lead the collection, processing, review and analysis of data from over 100 custodians in Philippines, Taiwan, and Korea.

### *Law-Enforcement*

As a Sergeant with the Bedford County, Virginia Sheriff's Department organized and supervised a multi-agency Internet crimes taskforce. Received numerous commendations for the leadership of the taskforce.

While in law enforcement, conducted and supervised a number of high-profile, high-technology investigations that resulted in a variety of successful prosecutions. These included the prosecution of a governor's chief of staff from Martinsburg, WV, an operator of day care centers from Boston, MA and a U.S. Border Patrol Officer from the San Diego, CA area.

Has worked and supervised high technology cases with the Federal Bureau of Investigation, Drug Enforcement Administration, U.S. Custom Service, U.S. Office of the Inspector General, U.S. Postal Inspection Service, Virginia State Police, New York State Police, Illinois State Police, Massachusetts State Police, West Virginia State Police, Florida Department of Law Enforcement, and New York City Police Department.

### **PUBLICATIONS**

March 03, 2011 (with Laurie L. Levenson, Jonathan N. Rosen and Sherri L. Schornestein). Tapping the Veins of Social Networks. American Bar Association White Collar Institute Course Materials, pp. 5-12.

Winter 2007. ESI—Narrowing the Focus. *IACIS Newsletter*, Issue 3, pp. 4-8.

October 31, 2007. Digital Digging. *San Francisco Daily Journal* (Vol. 120, No. 211) p.7.

October 31, 2007. Digital Digging. *Los Angeles Daily Journal* (Vol. 113, No. 211) p.7.

October 2006 (with Michael Bandemer). You want me to do what? – A practical Look at the question of proper preservation of electronic evidence in today's business litigation environment. *Nevada Lawyer* (Vol. 14, No. 10), pp. 24-25.

May 2000. Correction Technology Today and Tomorrow. *Law Enforcement Technology Magazine* (Vol. 27, No. 5), pp. 24-28. **COVER ARTICLE**

April 2000. Are Your Computers Protected? *Law Enforcement Technology Magazine* (Vol. 27, No. 4), pp. 18-22. **COVER ARTICLE**

## CURRICULUM VITAE

January 2000. Cracking Computer Codes. *Law Enforcement Technology Magazine* (Vol. 27, No. 1), pp. 60-67.

November 1999. Cyber-sex offenders. *Law Enforcement Technology Magazine* (Vol. 26, No. 11), pp. 46-50.

### EDUCATION

BA **summa cum laude**, University of Massachusetts (Boston)  
MFA, Hollins University.

### CERTIFICATIONS

- Certified Digital Forensic Examiner (CDFE) – Mile2 Cybersecurity, December 2020 (Expiration December 09, 2023)
- AccessData Certified Examiner (ACE) – AccessData, August 2009
- EnCase Certified Examiner (EnCE) - Guidance Software, January 2003 (Expiration January 22, 2021).
- Certified PDA Examiner (CPDAE) - Paraben Corporation, May 2002.
- Certified Forensic Computer Examiner (CFCE) - International Association of Computer Investigative Specialists, February 2001.
- Certified Electronic Evidence Collection Specialist (CEECS) - International Association of Computer Investigative Specialists, May 1999 (current).

### AWARDS AND HONORS

- 2009 Outstanding Officer Award (Ranked #1 in the Class)  
Modular Academy Class 6R — Orange County Sheriff's Department Academy
- 2009 Class President  
Modular Academy Class 6R — Orange County Sheriff's Department Academy
- 2004 Letter of Commendation – MCI Restatement  
Deloitte & Touche
- 2003 Outstanding Performance Award – MCI Restatement  
Deloitte & Touche
- 2003 Certificate of Appreciation  
Association of Government Accountants.
- 1999 Commendation Award – Operation Clean Sweep '99  
Bedford County Sheriff's Department
- 1999 Letter of Commendation – US v. Charles Cook  
U.S. Department of Justice, US. Attorney for Southern District of California
- 1999 Letter of Commendation – Internet Crimes Against Children Undercover School  
Florida Department of Law Enforcement
- 1999 Letter of Commendation – Internet Crimes Training  
Virginia Police Chief's Foundation
- 1999 Letter of Commendation – Technical Assistance  
Ministry of Internal Affairs, Republic of Moldova

## CURRICULUM VITAE

- 1999 Letter of Commendation – Commonwealth v. Gary S. Gustavson  
The Commonwealth of Massachusetts Office of the Attorney General
- 1999 Letter of Appreciation  
Sex Offender Program Action Committee
- 1998 Letter of Commendation – Online Investigation  
City of Buena Vista Police Department, Buena Vista, Virginia
- 1998 Letter of Commendation – Undercover Operation  
Alhambra Police Department, Alhambra, California
- 1998 Letter of Commendation – Undercover Operation  
Escondido Police Department, Escondido, California
- 1998 Letter of Commendation – Operation Crackdown  
Bedford County Sheriff's Department
- 1998 Letter of Commendation – Operation Blue Ridge Thunder Grant  
U.S. Department of Justice, US. Attorney for Western District of Virginia
- 1997 Certificate of Appreciation – Domestic Drug Interdiction  
Multijurisdictional Counterdrug Task Force Training Center
- 1997 Letter of Commendation  
United States Senate
- 1997 Honor Graduate (Ranked #1 in the Class)  
80<sup>th</sup> Basic Law Enforcement School – Central Shenandoah Criminal Justice Training Center
- 1996 Commendation Award – Life Saving  
Liberty University Police Department / Emergency Services

### PRESENTATIONS

#### *Private Sector presentations:*

- Ransomware – AAPA Finance Seminar. American Association of Port Authorities, (November 2020).
- Cyber Trends for CISOs. American Association of Port Authorities, (October 2020).
- Cyber Security Update - FINTECH. International Bankers Association of California, Los Angeles, CA (December 2019).
- Electronic Evidence MCLE. Abir Cohen Treyzon Salo, LLP, Century City, CA (April 2018).
- Investigative Perspective on E-Discovery. Whittier Law School E-Discovery Symposium, Costa Mesa, CA (April 2013).
- Collecting from the Cloud (Panelist). AccessData User Conference, Las Vegas, NV (May 2012).
- Metadata - What is all the Hubbub About? Association of Corporate Counsel, Webinar (March, 2012).
- Rise of the Curtain: Social Networks and Protection of Children on the Internet. Whittier Law School, Whittier, CA (October 2011).
- Litigation Nuptials: The marriage of Electronic Discovery and Computer Forensics. AccessData User Conference, Las Vegas, NV (May 2011).
- Data Mining Social Networking Sites: Investigative and Evidentiary Issues (Panelist). American Bar Association White Collar Institute, San Diego, CA (March 2011).



## CURRICULUM VITAE

- Social Networking and its Uses in Investigations. ISACA Orange County, Orange, CA (March 2011)
- Web Privacy 101. Junior League of Orange County (December 2010).
- Investigating in Cyberspace: Emerging Issues with Digital Evidence. ISACA Orange County, Orange, CA (September 2010).
- Metadata – What is all the Hubbub about? Women in eDiscovery, San Diego, CA (April 2010).
- Metadata – What is all the Hubbub about? JAMS Cadre, Orange, CA (November 2009).
- Keeping Yourself Safe in a Digital World. International Women's Insolvency & Restructuring Confederation, San Diego, CA (November 2009).
- Metadata - What is all the Hubbub About? Legal Tech West, Los Angeles, CA (June 2009).
- Internet Ponzi Schemes: There is No Good, Just the Bad and the Ugly. California Bankruptcy Forum, Indian Wells, CA (May 2008).
- Computer Forensics and Electronic Discovery. Nevada State Bar Educational Series, Las Vegas, NV (August 2006).
- Computer Forensics and Electronic Discovery. Nevada State Bar Educational Series, Reno, NV (August 2006).
- Advanced Identity Theft and Cons. ISACA Orange County, Orange, CA (February 2006).
- Computer Forensics Panel. Legal-Tech West, Los Angeles, CA (June 2005).
- Business Risk Roundtable. Public / Private Partnership chaired by the Mayor of Moscow, Moscow, Russia (November 2004).
- Fraud Detection in the 21st Century. Deloitte CIS Breakfast Series, Moscow, Russia (November 2004).
- Corporate Governance. Deloitte CIS Breakfast Series, Moscow, Russia (November 2004)
- Computer Forensics Panel. RSA Europe 2004 Conference, Barcelona, Spain (November 2004).
- The Use of Computer Forensics in Fraud Investigations. California Association of Fraud Investigators, Pomona CA (September 2004).
- Computer Forensics. Society for Human Resources Management, Honolulu HI (July 2004).
- Electronic Discovery in a Virtual Environment. Southeast Cybercrime Summit 2004, Atlanta GA (March 2004).
- Computer Forensics & Electronic Discovery. Orange County Bar Association, Employment Section, Newport Beach CA (May 2003).
- Investigating on the IRC. Southern California High-Technology Crime Investigators Association Training Conference, Los Angeles, CA (March 2003)
- Computer Forensics. Association of Government Accountants Educational Conference, Los Angeles CA (Feb. 2003).
- Identity Theft and Fraud. Discover Card International Annual Conference, Century City, CA (Jan. 2003).



## CURRICULUM VITAE

- Search and Seizure of Digital Evidence. Digital Evidence and Computer Forensics for Attorneys Conference, San Diego CA (Jan. 2003).
- Computer Forensics. San Diego City Audit Division Retreat, San Diego CA (Jan. 2003)
- Computer Forensics. North County Bar Association, San Diego CA (May 2001).

Developed a program (electronic discovery and computer forensics) that has been approved by the California State Bar for mandatory continual legal education (MCLE) credit and presented it to a number of law firms in Southern California.

Has taught scores of high technology crime and computer forensic courses and seminars. Developed a groundbreaking three-day training program on undercover computer investigations.

### **PERTINENT TRAINING**

- Enfuse 2018 Conference, Guidance Software, May 2018.
- Enfuse 2017 Conference, Guidance Software, May 2017.
- Enfuse 2016 Conference, Guidance Software, May 2016.
- CEIS 2015 Conference, Guidance Software, May 2015.
- Encase v7 Transition Course, Guidance Software, January 2014.
- CEIS 2013 Conference, Guidance Software, May 2013.
- Advanced Internet Forensics. International Association of Computer Investigative Specialists (IACIS), May 2011.
- 25<sup>th</sup> National Institute on White Collar Crime, American Bar Association, March 2011.
- Advanced Windows Forensic Examiner, International Association of Computer Investigative Specialists (IACIS), May 2010.
- Live Memory and Vista Analysis Advanced Training, International Association of Computer Investigative Specialists (IACIS), May 2008.
- System Forensics, Investigation and Response, SANS Institute, August 2007.
- CEIS 2006 Conference, Guidance Software, May 2006.
- RSA Conference Europe 2004, RSA Security, November 2004.
- Thirteenth Annual RSA Conference 2004, RSA Security, February 2004.
- Advanced Incident Response - Forensic Analysis and Discovery (12 hours - partial), Guidance Software, February 2004.
- Hacker Techniques, Exploits and Incident Handling, SANS Institute, November 2003.
- International Association of Computer Investigative Specialists (IACIS) Advanced Linux and Unix Forensic Training, May 2003.
- EnCase Advanced Computer Forensics Training, Guidance Software, December 2002.
- Southern California High Technology Crime Investigators (HTCIA) Association Training Conference, June 2002.
- International Association of Computer Investigative Specialists (IACIS) Advanced Computer Forensics Tools Training (EnCase Software & Paraben PDA Seizure Software), April 2002.
- International Association of Computer Investigative Specialists (IACIS) Advanced Forensic Network Essentials Training, May 2002.
- Silicon Valley High Technology Crime Investigators (HTCIA) Association, Annual Training, May 2001.

## CURRICULUM VITAE

- San Diego High Technology Crime Investigators (HTCIA) Association, Annual Training, November 2000.
- University of Arkansas Criminal Justice Institute Internet Train-the Trainer Course, September 1999.
- International Association of Computer Investigative Specialist (IACIS) course in DOS and Windows 95/98 Forensic Computer Examiner Course, May 1999.
- International Association of Computer Investigative Specialists (IACIS) Electronic Evidence Collection Specialist Course, April 1999.
- SEARCH Group Investigation of Computer Crimes Training Course, March 1999.
- Office of Juvenile Justice and Delinquency Prevention, Internet Crimes against Children Task-force Training Course, November 1998.
- US Department of Justice Computer Crime Seminar, October 1998.
- Office of Juvenile Justice and Delinquency Prevention, Protecting Children Online Training Course, July 1998.
- National White Collar Crime Center CyberCop 101 (Basic Data Recovery and Examination) Course, July 1998.
- Federal Bureau of Investigation Innocent Images National Initiative Training, May 1998.

### TESTIMONY EXPERIENCE

Sworn testimony regarding computer forensics and electronic discovery:

DATE	CASE NAME	VENUE	TESTIMONY
08/04/2021	In re Marriage of Monique Covington Moore, Petitioner and Charles Moore, Respondent	Superior Court of The State of California, County of San Francisco	Declaration
12/23/2020	Guardant Health Inc. vs Foundation Medicine Inc. C.A. No. C.A. No. 17-1616-LPS-CJB	United States District Court for the District of Delaware	Declaration
12/11/2020	Guardant Health Inc. vs Foundation Medicine Inc. C.A. No. C.A. No. 17-1616-LPS-CJB	United States District Court for the District of Delaware	Declaration
09/23/2020	Guardant Health Inc. vs Foundation Medicine Inc. C.A. No. C.A. No. 17-1616-LPS-CJB	United States District Court for the District of Delaware	Declaration
12/30/2019	Guardant Health Inc. vs Foundation Medicine Inc. C.A. No. C.A. No. 17-1616-LPS-CJB	United States District Court for the District of Delaware	Declaration
11/24/2019	Guardant Health Inc. vs Personal Genome Diagnostics C.A. No. 17-1623-LPS-CJB	United States District Court for the District of Delaware	Declaration

## CURRICULUM VITAE

10/19/2017	Kristie Harris vs. Vantage Oncology, LLC and Affiliated Oncologists, LLC. C.A. No. 2016L001830	Circuit Court of the State of Illinois for Cook County	Declaration
09/27/2017	McKesson Corporation vs. Morris & Dickson Co, LLC, et al. Case No. 14LV-CC00031	Circuit Court of the State of Missouri for Clinton County	Deposition
05/08/2017	Iris Technology Corporation v. Michael J Ellis, et al. Case No. 30-2016-00835183-CU-BC-CJC	Superior Court of the State of California for the County of Orange	Deposition
04/06/2017	Masimo v. Sotera Wireless	United States Bankruptcy Court for the Southern District of California	Trial Expert Testimony
03/02/2017	Masimo v. Sotera Wireless	United States Bankruptcy Court for the Southern District of California	Deposition
08/09//2016	Virgin Galactic LLC v. Firefly Systems, Inc., Case No. BC609407	Superior Court of the State of California for the County of Los Angeles	Declaration
09/09/2016	Virgin Galactic vs. Thomas E. Markusic	Binding Arbitration	Declaration
09/09/2016	Virgin Galactic vs. Thomas E. Markusic	Binding Arbitration	Declaration
09/06/2016	Virgin Galactic vs. Thomas E. Markusic	Binding Arbitration	Declaration
08/09//2016	Virgin Galactic LLC v. Firefly Systems, Inc., Case No. BC609407	Superior Court of the State of California for the County of Los Angeles	Declaration
07/18/2016	Virgin Galactic vs. Thomas E. Markusic	Binding Arbitration	Declaration
07/15/2016	David L. Stultz v Commonwealth of Virginia, DMV Case #7:13-cv-00589	US District Court, Western District of Virginia	Declaration
04/18/2016	David L. Stultz v Commonwealth of Virginia, DMV Case #7:13-cv-00589	US District Court, Western District of Virginia	Declaration
01/26/2016	Carl Kirkconnell vs. Iris Technology	Binding Arbitration	Hearing / Special Master
09/04/2015	James R. Glidwell Dental Ceramics v Tony Ly, Donna Nguyen, et. all	Superior Court of the State of California for the County of Orange	Declaration

## CURRICULUM VITAE

06/18/2015	David L. Stultz v Commonwealth of Virginia, DMV Case #7:13-cv-00589	US District Court, Western District of Virginia	Declaration
05/27/2015	Universal Card vs. Sonya Cassell, et. al. Case# 30-2013-00690757-cu-bt-cxc	Superior Court of the State of California for the County of Orange	Declaration
05/22/2015	David L. Stultz v Commonwealth of Virginia, DMV Case #7:13-cv-00589	US District Court, Western District of Virginia	Declaration
03/26/2015	Paul McRoberts vs. Universal Card, Case# 30-2014-00698720-CU-BC-CXC	Superior Court of the State of California for the County of Orange	Declaration
01/02/2015	Universal Card vs. Sonya Cassell, et. al. Case# 30-2013-00690757-cu-bt-cxc	Superior Court of the State of California for the County of Orange	Declaration
05/22/2012	Cramer v. High Tech	Binding Arbitration	Hearing Testimony
02/10/2012	SUNPOWER CORPORATION v. SOLARCITY CORPORATION	US District Court, Northern District of California	Declaration
12/20/2011	AMRON INTERNATIONAL DIVING SUPPLY, INC v. HYDROLINX DIVING COMMUNICATION, INC. (No. 11cv1890 H)	US District Court, Southern District of California	Declaration
12/05/2011	AMRON INTERNATIONAL DIVING SUPPLY, INC v. HYDROLINX DIVING COMMUNICATION, INC. (No. 11cv1890 H)	US District Court, Southern District of California	Declaration
10/26/2011	AMRON INTERNATIONAL DIVING SUPPLY, INC v. HYDROLINX DIVING COMMUNICATION, INC. (No. 11cv1890 H)	US District Court, Southern District of California	Declaration
08/18/2011	AMRON INTERNATIONAL DIVING SUPPLY, INC v. HYDROLINX DIVING COMMUNICATION, INC. (No. 11cv1890 H)	US District Court, Southern District of California	Declaration
06/06/2011	AWR Corp. v. ZTE Corp. (No. CV-10-5790 Case No. CV 10-5790 PA SHx)	US District Court, Central District of California, Western Division	Deposition
05/23/2011	AWR Corp. v. ZTE Corp. (No. CV-10-5790 Case No. CV 10-5790 PA SHx)	US District Court, Central District of California, Western Division	Declaration
09/30/2010	Norit Americas Inc. v. ADA-ES. et al (Cause No. 08-0673)	Confidential Arbitration	Deposition

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## CURRICULUM VITAE

11/12/2009	Jeffrey R. Marquart v. Stuart A. Smith (Case No. 30-2008-00115418)	Superior Court of the State of California for the County of Orange	Deposition
07/30/2009	Konami Digital Entertainment, Inc. and Konami Corporation, v. Vintage Sports Cards, Inc. and The Upper Deck Company (Case No. CV 08-06630 VBF PJWx)	United States District Court, Central District of California	Discovery Hearing Testimony
02/13/2009	Hotels Nevada v. LA Pacific Center (Case No. BC332914)	Superior Court of the State of California for the County of Los Angeles	Discovery Hearing Testimony
04/01/2008 to 04/02/2008	Montrenes Financial Services, Inc. v. Calvin Lim, Et Al. (Case No. 04cc08276)	Superior Court of the State of California for the County of Orange	Trial Testimony
02/18/2008	Montrenes Financial Services, Inc. v. Calvin Lim, Et Al. (Case No. 04cc08276)	Superior Court of the State of California for the County of Orange	Deposition





## Firm Overview

**What we do:** Stroz Friedberg, acquired by Aon in 2016, is a specialized risk management firm built to help clients solve the complex challenges prevalent in today's digital, connected, and regulated business world. Our focus is on cybersecurity, with leading experts in digital forensics, incident response, proactive security, investigations, intellectual property, and eDiscovery.

Our aim is to guide businesses through the maze of complexities found at the intersection of law, technology, investigations, compliance, and security. We seek truth—uncovering facts and evidence ethically—to help organizations address their most significant risk issues. Sometimes we are called in after an incident to perform an investigation, while other times we help clients assess how prepared and protected they are from threats. Our clients call us, and we are at our best, when the stakes are high and the potential for damage is great. At Stroz Friedberg, we are united by a common goal—to maximize the health of an organization, ensuring its longevity, protection, and resilience.

## SERVICES

### Cybersecurity

**Helping organizations achieve cyber resilience in the face of rapidly evolving threats, before, during, and after a cybersecurity incident.**

Cyber resilience is an organization's best defense against today's risks. What is cyber resilience? It's preparation for a potential business disruption caused by cyber attacks. It's an ability to detect external threats and internal vulnerabilities. It's adapting and growing when the inevitable attack scenario unfolds. Resilient companies recognize that **cyber risk is today's new normal** and stay one step ahead of threats to proactively protect themselves, their customers, partners, and vendors against devastating attacks.

### Diligence + Compliance

**Mitigating the risks of new relationships and markets in a complex regulatory environment.**

Whether hiring a new senior executive, forming an alliance, onboarding new customers, or entering new markets, **risks are ever-present** and can have major implications. Unsuccessful transactions, failed relationships, and regulatory sanctions can devastate an organization's external reputation and harm internal morale. In these complex and fluid scenarios—with regulatory scrutiny also increasing—understanding the business, legal, and regulatory implications of any business decision is critical. Businesses operating across multiple jurisdictions must assess, design, and implement compliance and control programs to stay ahead of a multitude of legal and regulatory frameworks.

### Intellectual Property

**Protecting an organization's competitive advantage by safeguarding its most important assets: its ideas.**

Safeguarding intellectual property (IP)—patents, trade secrets and copyrights—is a strategic priority for businesses that depend on the development and monetization of information and ideas. But in a digital and connected world, IP misappropriation is rampant. Our **Strategic Intellectual Property Protection Service (SIPPS)** helps clients find resilience by proactively identifying trade secrets, ensuring the most effective protections are in place, and maximizing the company's ability to respond rapidly and effectively when IP is misappropriated or infringed.

### Discovery

**Applying sophisticated strategies and tools to uncover evidence and comply with litigation-related discovery and disclosure requirements.**

In our digital and increasingly borderless world, vast quantities of electronic data are created, transferred, or stored on company-owned servers, mobile devices, archival platforms, proprietary databases, and inactive legacy systems. During unplanned legal, regulatory, and other administrative proceedings, organizations risk potentially devastating consequences if they fail to preserve, collect, and produce **electronically stored information (ESI)** promptly and accurately. Effectively mitigating these risks requires continuous investment in an organization's legal department, compliance staff, and compliance technologies, and relationships with outside service providers. Managing providers, meeting critical deadlines, and controlling costs can be challenging, and mistakes can cause irreparable damage.



UNITED STATES DISTRICT COURT  
DISTRICT OF NEVADA

SECURITIES AND EXCHANGE  
COMMISSION,

Plaintiff,

v.

PROFIT CONNECT WEALTH  
SERVICES, INC., JOY I. KOVAR, and  
BRENT CARSON KOVAR,

Defendants.

Case No. 2:21-cv-01298-JAD-BNW

**[PROPOSED]  
ORDER GRANTING RECEIVER  
GEOFF WINKLER'S MOTION FOR  
ORDER AUTHORIZING RECEIVER  
TO EMPLOY COUNSEL AND  
COMPUTER FORENSIC EXPERTS**

Before the Court is the Court-Appointed Receiver, Geoff Winkler's Motion for Order Authorizing Receiver to Employ Counsel and Computer Forensic Experts (ECF No. 32).

For good cause shown, IT IS HEREBY ORDERED that the Motion is GRANTED.

The Court APPROVES the Receiver's engagement and compensation of Smiley Wang-Ekval, LLP as his receivership counsel, in accordance with the terms presented in the Motion and the documents submitted in support thereof;

The Court APPROVES the Receiver's engagement and compensation of Ballard Spahr LLP as his Nevada receivership counsel, in accordance with the terms presented in the Motion and the documents submitted in support thereof; and

The Court APPROVES the Receiver's engagement and compensation of Strotz Friedberg, Inc. as his computer forensic experts, in accordance with the terms presented in the Motion and the documents submitted in support thereof.

IT IS SO ORDERED.

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DATED: \_\_\_\_\_

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