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10 *Attorneys and Proposed Attorneys for Receiver*
11 *Geoff Winkler of American Fiduciary Services*

12 **UNITED STATES DISTRICT COURT**

13 **DISTRICT OF NEVADA**

14 SECURITIES AND EXCHANGE
15 COMMISSION,

16 Plaintiff,

17 v.

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

21 Defendants.

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

**APPLICATION FOR ALLOWANCE AND
PAYMENT OF FEES AND COSTS OF
THE RECEIVER AND HIS
PROFESSIONALS FOR THE PERIOD
FROM JULY 1, 2022, THROUGH
SEPTEMBER 30, 2022**

[HEARING REQUESTED]¹

22
23 Geoff Winkler of American Fiduciary Services, LLC, the permanent receiver (the
24 "Receiver") over Profit Connect Wealth Services, Inc., and any subsidiaries and affiliates
25 (together, "Profit Connect") pursuant to an order entered on August 6, 2021 (the "Receiver Order"),

26 _____
27 ¹ The Receiver filed this Application shortly after obtaining approval to do so by the Securities &
28 Exchange Commission. The hearing on the Receiver's status report is presently scheduled for
December 1, 2022, at 11:00 a.m. If the notice period is too short to hear this Application at that
hearing, the Receiver requests that the Court schedule a hearing on the Application at a date
convenient for the Court.

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1 submits this application for allowance and payment of his fees and costs and the fees and costs of
2 the professionals he employed to assist him in fulfilling his duties under the Receiver Order. The
3 period of time covered by this Application is from July 1, 2022, through September 30, 2022 (the
4 "Application Period"). The Receiver is informed that the Securities & Exchange Commission
5 ("SEC") has no objection to the relief sought in this Application.

6 **MEMORANDUM OF POINTS AND AUTHORITIES**

7 Because the Receiver is not a licensed attorney, does not have in-house counsel, and is not
8 a computer expert, he employed professionals to assist him in fulfilling his duties as the Receiver.
9 Specifically, pursuant to Section X.G. of the Receiver Order, he retained Smiley Wang-Ekval, LLP,
10 and Ballard Spahr, LLP, as counsel and Stroz Friedberg as his computer forensic experts.
11 The Court approved their employment by order entered on September 21, 2021. Earlier this year,
12 Maria Gall resigned from Ballard Spahr after her appointment to the bench, so the Court approved
13 the Receiver's retention of Greenberg Traurig as Nevada counsel.

14 Pursuant to this Application, the Receiver and his professionals seek approval of the
15 following fees and costs:

- 16 (1) \$122,412.50 in fees and \$510.94 in costs for the Receiver;
- 17 (2) \$16,169.13 in fees for Greenberg Traurig;
- 18 (3) \$2,409.75 in fees and \$167.58 in costs for Smiley Wang-Ekval, LLP;
- 19 (4) \$13,171.50 in fees and \$40.67 in costs for Baker Tilly, LLP;
- 20 (5) \$13,912.50 in fees for Stroz Friedberg; and
- 21 (6) \$702.00 in fees and \$27,042.90 for licensing and hosting costs for Technology

22 Concepts & Design, Inc., which was formerly part of Stroz Friedberg.

23 The Receiver seeks authority to pay 80% of the fees on an interim basis and 100% of the costs.

24 This Application is based on the below written argument, the declarations of Geoff
25 Winkler, Kara Hendricks, Esq., Kyra E. Andrassy, Esq., Stacy Chiang, Sergio Kopelev, and Ericka
26 Browne, all papers on file, and any argument the Court may call and consider.

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I. RELEVANT BACKGROUND AND PROCEDURAL HISTORY

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

On July 23, 2021, defendants stipulated to modify the temporary restraining order to appoint the Temporary Receiver. By order entered on August 6, 2021, the Court approved a stipulation of the parties appointing the Receiver as the permanent receiver.

During this Application Period, the Receiver's focus has been on identifying potential claims held by the receivership estate that can be pursued in order to generate additional recoveries and the collection of two settlement amounts previously approved by the Court.

As of September 30, 2022, the Receiver is holding \$9,267,386.30, which represents a slight increase from the last application period that ended on June 30, 2022, when the Receiver was holding \$9,136,306.49. The amount that the Receiver is holding as of September 30, 2022, reflects collection of the majority of a settlement amount due from one former employee but does not include the Court-approved settlement with the other, which is still in the process of being paid as contemplated by the settlement agreement. As was set forth in the motion to approve the employment of the professionals and because receivership work is a form of public service, each of the professionals has agreed to discount their typical hourly rate by 15%, and this discount is reflected in the fees being sought in this Application.

II. LEGAL AUTHORITY

“The power of a district court to impose a receivership ... derives from the inherent power of a court of equity to fashion effective relief.”² “The primary purpose of equity receiverships is to promote orderly and efficient administration of the Receivership Estate by the district court for

² SEC v. Wencke, 622 F.2d 1363, 1369 (9th Cir. 1980).

1 the benefit of creditors.”³ “[T]he practice in administering an estate by a receiver ... must accord
2 with the historical practice in federal courts or with a local rule.”⁴

3 As the Ninth Circuit explained:

4 A district court’s power to supervise an equity receivership and to
5 determine the appropriate action to be taken in the administration of
6 the receivership is extremely broad. The district court has broad
7 powers and wide discretion to determine the appropriate relief in an
8 equity receivership. The basis for this broad deference to the district
9 court’s supervisory role in equity receiverships arises out of the fact
10 that most receiverships involve multiple parties and complex
11 transactions.⁵

12 Decisions regarding the timing and amount of an award of fees and expenses to the
13 Receiver and his or her professionals are committed to the sound discretion of the Court.⁶ In
14 determining the reasonableness of fees and expenses requested in this context, the Court should
15 consider the time records presented, the quality of the work performed, the complexity of the
16 problems faced, and the benefit of the services rendered to the Estate, along with the Commission’s
17 position on the request, which is entitled to "great weight."⁷

18 **III. THE FEES AND COSTS BEING REQUESTED**

19 As set forth in prior applications, in evaluating the fees and costs of the Receiver and his
20 professionals, the fact that Profit Connect had no books and records, including books of account,
21 or any functioning accounting department must be taken into account. The absence of these
22 records means that the Receiver and his team were forced to get the documents from third parties
23 that they need to determine what happened with funds put in by investors. This has required the

24 ³ *SEC v. Hardy*, 803 F.2d 1034, 1038 (9th Cir. 1986.)

25 ⁴ Fed. R. Civ. P. 66.

26 ⁵ *SEC v. Capital Consultants, LLC*, 397 F.3d 733, 738 (9th Cir. 2005) (citations omitted); *see also*
27 *CFTC v. Topworth Int’l, Ltd.*, 205 F.3d 1107, 1115 (9th Cir. 1999) (“This court affords ‘broad
28 deference’ to the court’s supervisory role, and ‘we generally uphold reasonable procedures
instituted by the district court that serve th[e] purpose of orderly and efficient administration of
the receivership for the benefit of creditors.”).

⁶ *See SEC v. Elliot*, 953 F.2d 1560, 1577 (11th Cir. 1992) (rev'd in part on other grounds, 998 F.2d
922 (11th Cir. 1993)).

⁷ *SEC v. Fifth Ave. Coach Lines, Inc.*, 364 F. Supp. 1220, 1222 (S.D.N.Y. 1973).

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1 issuance of subpoenas to third parties, including financial institutions, and often ensuing
2 discussions with the subpoenaed parties about the scope or timing of the requested production. It
3 also means that the Receiver has had to recreate accounting records by reconstructing the entity's
4 financials using financial statements and offsetting financial records. This process is now complete
5 and the Receiver has turned his focus towards the claims process and to identifying potential claims
6 held by the receivership estate against third parties.

7 The Receiver continues to work with his counsel in Texas to pursue certain claims for the
8 benefit of the receivership estate that relate to sales agents who solicited investors for Profit
9 Connect. Counsel is completing its pre-litigation investigation and has sent out demand letters and
10 the Receiver expects to commence litigation in the next quarter.

11 The foregoing highlights some of the actions the Receiver and his legal professionals have
12 been constrained to undertake early in this case and which drives their fees. That said, the
13 Receiver's prompt action in reconstructing Profit Connect's financial records assisted in his
14 preservation and marshalling of Profit Connect property, including over \$4 million dollars in
15 cryptocurrency and a recovery of approximately \$5 million for the personal property assets.

16 Below is a description of the services provided by each of the professionals during the
17 Application Period. All of the fees and expenses incurred during the Application Period will
18 benefit the receivership estate moving forward.

19 **a. The Receiver**

20 [Fees of \$122,412.50 and costs of \$510.94]

21 Pursuant to paragraph X of the Receiver Order, the Receiver was empowered and tasked
22 with a broad range of authority, including the authority to take possession and control of all assets,
23 to assume full control of Profit Connect, to have control of and be added as the sole authorized
24 signatory for all accounts, to conduct an investigation and discovery necessary to locate and
25 account for assets, to assess the viability and profitability of Profit Connect, to take action
26 necessary to preserve and prevent the disposition, concealment, or dissipation of assets, to employ
27 professionals, to make an accounting, to make payments and disbursements, to investigate and
28

1 prosecute claims, to engage in litigation to preserve or recover assets or to carry out the Receiver's
 2 mandate, and to have access to all mail and electronic mail.

3 Pursuant to the Receiver Order, the Receiver and his team performed the following duties
 4 during the Application Period:

- 5 • Obtained a third-party recovery payment of \$380,786.94 to be applied to Ms.
- 6 Uriarte’s settlement;
- 7 • Worked with the real estate broker to increase marketing efforts on the
- 8 Searchlight parcels;
- 9 • Worked with Texas litigation counsel to create demand letters for certain agents
- 10 of Profit Connect;
- 11 • Completed and submitted the Investigative and Forensic Accounting Report;
- 12 • Completed investigation of investor liens to formulate recommendation to the
- 13 Court that they be reconveyed;
- 14 • Investigated additional assets and worked to determine if they were properly
- 15 assets of the receivership estate;
- 16 • Worked with the tax accountants to prepare and file previous years’ tax returns;
- 17 • Continued to review documents and interview parties to determine potential
- 18 litigation against third parties; and
- 19 • Continued analysis of the accounting file to determine the recommended type of
- 20 claims process.

21 The Receiver’s fees for the Application Period are as follows:

<i>Name</i>	<i>Title</i>	<i>Hours</i>	<i>Rate/Hr.</i>	<i>Total</i>
Geoff Winkler	Receiver	51.0	\$340.00	17,340
John Hall	Accountant	174.2	\$310.00	54,002.00
Milana Barkhanoy	Associate	34.4	\$255.00	8,772.00
Josh McGraw	Associate	146.4	\$255.00	37,332.00
Amanda Deering	Associate	18.7	\$225.00	4,207.50

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<i>Name</i>	<i>Title</i>	<i>Hours</i>	<i>Rate/Hr.</i>	<i>Total</i>
Sam Parker	Associate	4.6	\$165.00	759.00
Total		429.3		122,412.50

Due to its broad range of experience and expertise, AFS performs almost all required work in-house, saving both time and money, including tasks involving corporate accounting, forensic accounting, case administration, claims administration, asset valuation, investor communication and internet technology. AFS' billing philosophy is to leverage work down to the staff member with the lowest bill rate that also has the skills and experience necessary to complete the task. This allows AFS to minimize the cost to complete all work associated with the case, ensuring a maximum return to stakeholders involved in the matter while also preserving the quality of our work product. AFS does not bill for travel time in regulatory cases.

AFS's rates include a 15 percent discount off its already discounted hourly rates for government matters and will not increase for the pendency of the case. Both the standard regulatory rate and the discounted regulatory rate reflect a significant discount off our standard consulting rates.

All billing standards meet or exceed the SEC's Billing Instructions for Receivers in Civil Actions Commenced by the U.S. Securities and Exchange Commission (SFAR) and the U.S. Trustee's Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses.

The Receiver anticipates a continued drop in the number of hours required to manage this case with the forensic accounting now nearly complete.

The Receiver's expenses for the Application Period are as follows:

<i>Category</i>	<i>Total Cost</i>
Internet/Online Fees	\$13.10
Miscellaneous	\$235.49
Tax Software Fees	\$262.35
<i>Total</i>	<i>\$510.94</i>

AFS does not seek reimbursement for routine copying, facsimile, postage, or other expenses. Any expenses which AFS seeks to have reimbursed will be done so in accordance with the SEC and U.S. Trustee guidelines above. Costs directly attributable to the administration of the estate will be paid directly by the estate in accordance with the order of appointment.

The Receiver also anticipates a significant drop in the expenses required to manage this case due to the sale of the personal property, closure of the business, and the turn-over of the warehouse location to the landlord as less travel will be necessary.

The Standardized Fund Accounting Report, AFS's invoice, and its billing entries are included with the Declaration of Geoff Winkler attached as Exhibit 1.

b. Greenberg Traurig

[Fees of \$16,169.13]

This is the first Application Period in which attorneys at Greenberg Traurig, LLP (“GT”) performed services as requested by the Receiver. After getting up to speed regarding the Receivership case, the GT team assisted in: (1) finalizing a settlement and filing appropriate documents in the Roshak ancillary proceeding; (2) subpoena review and compliance; (3) analyzing issues regarding potential third party claims; (4) reviewing forensic accounting reports and filing of same; and (5) monitoring developments with PERS and Roshak settlement options. Greenberg Traurig and Smiley Wang-Ekvall have coordinated their efforts to avoid any duplication of services.

During the Application Period, the Receiver’s primary counsel from Greenberg Traurig, Kara Hendricks, billed 26.5 hours at a discounted rate of \$480.27/hour for a total of \$12,726.63. Where appropriate, she leveraged work to a sixth-year associate, Christian Spaulding, who billed

1 8 hours at a discounted rate of \$318.75/hour for a total of \$2,550.00. She utilized paralegal Cynthia
2 Ney who billed 5.1 hours at a discounted rate of \$175.00/hour for a total of \$892.50. GT has
3 discounted their standard fees by 15%, and seeks \$16,169.13 in discounted fees and no costs for
4 its professional services in Quarter 3 of 2022.

5 Greenberg Traurig's invoices are included with the Declaration of Kara Hendricks attached
6 as **Exhibit 2**.

7 **c. Smiley Wang-Ekvall**

8 [Fees of \$2,409.75 and costs of \$167.58]

9 During the Application Period, Smiley Wang-Ekvall performed a number of different
10 services from Greenberg Traurig that benefited the estate, including: (1) revising the settlement
11 agreement with William Roshak to address issues that might arise were he to file a bankruptcy
12 petition; (2) communicating with Bank of America regarding its production of documents on a
13 bank account; (3) editing the forensic accounting report prepared by the Receiver and adding
14 appropriate disclaimer language; (4) preparing the order authorizing the employment of Texas
15 counsel; and preparing portions of the status report filed last quarter.

16 The Receiver's primary counsel from Smiley Wang-Ekvall billed \$2,409.75 in fees. These
17 fees reflect a 15% discount off of the standard hourly rates.

18 Smiley Wang-Ekvall's invoices are included with the Declaration of Kyra Andrassy
19 attached as Exhibit 3.

20 **d. Stroz Friedberg**

21 [Fees of \$13,912.50]

22 As reflected in the attached invoice, and pursuant to the Receivership Order (ECF No.
23 26) and the Order Authorizing Employment of Computer Forensic Experts (ECF No. 46),
24 professionals at Stroz Friedberg (an Aon company) assisted the Receiver during the Application
25 Period with understanding, quantifying and collecting data from various Profit Connect IT
26 systems, specifically continuing to gain access to and export financial data for Profit Connect.

27 These efforts required 26.5 hours of work, for total fees of \$13,915.50. As explained
28 below and in the concurrently filed Status Report, as a result of a corporate acquisition, Stroz

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1 Friedberg no longer provides eDiscovery services to the Receiver. Those services are now
2 provided by Technology Concepts & Design, Inc.

3 Stroz Friedberg's invoices are attached to the Declaration of Sergio Kopelev attached as
4 Exhibit 4.

5 **e. Technology Concepts & Design, Inc.**

6 [Fees of \$702.00 and Licensing and Hosting Fees of \$27,042.90]

7 As a result of an acquisition of assets from Stroz Friedberg and other affiliates of Aon PLC,
8 Technology Concepts & Design, Inc. ("TCDI") now provides eDiscovery services to the Receiver.
9 During the Application Period and because of the size of the data being hosted, TCDI charged
10 hosting fees of \$23,727.90 and license fees of \$3,315.00. It assisted with some searches of the
11 data and incurred fees of \$702.00 in connection with those services.

12 TCDI's invoices are attached to the Declaration of Ericka Browne attached as Exhibit 5.

13 **f. Baker Tilly**

14 [Fees of \$13,171.50 and expenses of \$40.67]

15 During the Application Period, Baker Tilly assisted the Receiver with the issuance of 1099s
16 for certain payments by Profit Connect for 2021, responded to various tax inquiries, prepared tax
17 returns for 2019, 2020, and 2021. Baker Tilly billed a total of 3.40 hours in fees, for a total of
18 35.80 hours of services for a total of \$13,171.50.

19 Baker Tilly's invoices are attached to the Declaration of Stacy Chiang attached as Exhibit
20 6.

21 **IV. CONCLUSION**

22 Based on the foregoing and pursuant to Section X.G. of the Receiver Order, the Receiver
23 and his professionals request entry of an order:⁸

24 (1) Allowing the Receiver \$122,412.50 in fees and \$510.94 in costs for the Application
25 Period;

26 (2) Allowing Greenberg Traurig \$16,169.13 in fees for the Application Period;

27

28 ⁸ The form of the order is attached as Exhibit 7.

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- 1 (3) Allowing Smiley Wang-Ekvall, LLP \$2,409.75 in fees and costs of \$167.58 for the
- 2 Application Period;
- 3 (4) Allowing Stroz Friedberg \$13,912.50 in fees for the Application Period;
- 4 (5) Allowing TCDI fees of \$702.00 and expenses of \$27,042.90 for the Application
- 5 Period;
- 6 (6) Allowing Baker Tilly \$13,171.50 in fees and expenses of \$40.67 for the Application
- 7 Period;
- 8 (7) Authorizing the Receiver to pay 80% of the allowed fees and 100% of the allowed
- 9 costs from funds on hand in the receivership estate; and
- 10 (8) Granting such other and further relief as the Court deems just and
- 11 appropriate.

12 Dated: November 29, 2022

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14 By: /s/ Kyra E. Andrassy
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 21 *Attorneys for Receiver*

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EXHIBIT "1"

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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 SERVICES,
18 INC., JOY I. KOVAR, and BRENT CARSON
19 KOVAR,

20 Defendants.

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

**DECLARATION OF GEOFF WINKLER
IN SUPPORT OF APPLICATION FOR
ALLOWANCE AND PAYMENT OF FEES
AND COSTS OF THE RECEIVER AND
HIS PROFESSIONALS FOR THE
PERIOD FROM JULY 1, 2022,
THROUGH SEPTEMBER 30, 2022**

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22
23 I, Geoff Winkler, declare as follows:

24 1. I am over 21 years old and am a founding member and the chief executive officer
25 of American Fiduciary Services LLC (“AFS”), which is based in Portland, Oregon.

26 2. I am competent to testify to the matters presented in this declaration, and I submit
27 this declaration in support of my application for approval of the fees and costs of my firm and
28 my professionals in connection with Profit Connect Wealth Services, Inc. This declaration is

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

3 3. On August 6, 2021, on stipulation of the parties, the Court appointed me as the
4 permanent receiver of Profit Connect Wealth Services, Inc. and any of its subsidiaries and
5 affiliates (“Profit Connect”). This fee application covers the period from July 1, 2022, through
6 September 30, 2022 (the “Application Period.”)

7 4. Attached to this declaration is a true and correct copy of the invoice for my
8 services and the services of my team at AFS for the Application Period, along with the
9 Standardized Fund Accounting Report.

10 5. In the ordinary course of AFS's business, we keep a record of all time expended
11 by our professionals in the rendering of professional services on a computerized billing system.

12 6. At or near the time the professional services are rendered, professionals of the
13 firm records (a) the description of the nature of the services performed, (b) the duration of the
14 time expended, and (c) the client/matter name or number by either: (1) writing such information
15 on a time sheet, or (2) inputting such information directly into the firm's computer billing system.

16 7. For the professionals who record their time using written time sheets, the
17 information contained in the time sheets is transcribed into the firm’s computer billing system.

18 8. The firm’s computer billing system keeps a record of all time spent on a
19 client/matter, the professional providing the services, and a description of the services rendered.
20 The firm’s computer billing system automatically multiplies the time expended by each
21 professional by the respective professional's billing rate to calculate the amount of the fee. The
22 firm conducts its business in reliance on the accuracy of such business records.

23 9. As reflected in the attached invoice, pursuant to the Receivership Order, my team
24 and I performed the following duties during the Application Period:

- 25 • Obtained third-party recovery payment of \$380,786.94 to be applied to Ms.
26 Uriarte’s settlement;
- 27 • Worked with the real estate broker to increase marketing efforts on the
28 Searchlight parcels;

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- Worked with Texas litigation counsel to create demand letters for certain agents of Profit Connect;
- Completed and submitted the Investigative and Forensic Accounting Report;
- Completed investigation of investor liens to formulate recommendation to the Court that they be reconveyed;
- Investigated additional assets and worked to determine if they were properly assets of the receivership estate;
- Worked with the tax accountants to prepare and file previous years' tax returns;
- Continued to review documents and interview parties to determine potential litigation against third parties; and
- Continued analysis of the accounting file to determine the recommended type of claims process.

10. Due to its broad range of experience and expertise, AFS performs almost all required work in-house, saving both time and money, including tasks involving corporate accounting, forensic accounting, case administration, claims administration, asset valuation, investor communication and internet technology.

11. AFS's billing philosophy is to leverage work down to the staff member with the lowest bill rate that also has the skills and experience necessary to complete the task. This allows AFS to minimize the cost to complete all work associated with the case, ensuring a maximum return to stakeholders involved in the matter while also preserving the quality of our work product. AFS does not bill for travel time in regulatory cases.

12. AFS's rates include a 15 percent discount off its already discounted hourly rates for government matters and will not increase for the pendency of the case. Both the standard regulatory rate and the discounted regulatory rate reflect a significant discount off our standard consulting rates.

13. All billing standards meet or exceed the Billing Instructions for Receivers in Civil Actions Commenced by the U.S. Securities and Exchange Commission (SFAR) and the U.S.

1 Trustee’s Guidelines for Reviewing Applications for Compensation and Reimbursement of
2 Expenses.

3 14. AFS will not seek reimbursement for routine copying, facsimile, postage, or other
4 expenses. Any expenses that we seek to have reimbursed will be done in accordance with the
5 SEC and U.S. Trustee guidelines referenced above. Costs directly attributable to the
6 administration of the receivership estate will be paid directly by the estate in accordance with the
7 order of appointment.

8 15. As of September 30, 2022, I was holding approximately \$9,267,386.30 in cash
9 belonging to Profit Connect.

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

11 Executed on November 29, 2022.

12 /s/ Geoff Winkler

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STANDARDIZED FUND ACCOUNTING REPORT for SEC v. Profit Connect Wealth Services, Inc. et al.

Receivership; Civil Docket No. 2:21-cv-01298-JAD-BNW

Reporting Period from 07/01/2022 to 09/30/2022

FUND ACCOUNTING (See instructions)				
		Detail	Subtotal	Grand Total
Line 1	Beginning Balance (As of 07/01/2022):	9,136,306.49		
	<i>Increases in Fund Balance:</i>			
Line 2	Business Income	-		
Line 3	Cash and Securities (in transit)	-		
Line 4	Interest/Dividend Income	-		
Line 5	Business Asset Liquidation	51.00		
Line 6	Personal Asset Liquidation	-		
Line 7	Third-Party Litigation Income	380,664.40		
Line 8	Miscellaneous - Other	-		
	Total Funds Available (Lines 1 - 8):		380,715.40	9,517,021.89
	<i>Decreases in Fund Balance:</i>			
Line 9	Disbursements to Investors			
Line 10	Disbursements for Receivership Operations			
Line 10a	Disbursements to Receiver or Other Professionals	(249,635.59)		
Line 10b	Business Asset Expenses	-		
Line 10c	Personal Asset Expenses	-		
Line 10d	Investment Expenses	-		
Line 10e	Third-Party Litigation Expenses	-		
	1. Attorney Fees	-		
	2. Litigation Expenses	-		
	Total Disbursements for Receivership Operations		(249,635.59)	
Line 10f	Tax Administrator Fees and Bonds		-	
Line 10g	Federal and State Tax Payments		-	
	Total Disbursements for Receivership Operations			(249,635.59)
Line 11	Disbursements for Distribution Expenses Paid by the Fund:			
Line 11a	Distribution Plan Development Expenses:			
	1. Fees:			
	Fund Administrator.....	-		
	Independent Distribution Consultant (IDC).....	-		
	Distribution Agent.....	-		
	Consultants.....	-		
	Legal Advisers.....	-		
	Tax Advisers.....	-		
	2. Administrative Expenses	-		
	3. Miscellaneous	-		
	Total Plan Development Expenses		-	
Line 11b	Distribution Plan Implementation Expenses:			
	1. Fees:			
	Fund Administrator.....	-		
	IDC.....	-		
	Distribution Agent.....	-		
	Consultants.....	-		
	Legal Advisers.....	-		
	Tax Advisers.....	-		
	2. Administrative Expenses	-		
	3. Investor Identification:			
	Notice/Publishing Approved Plan.....	-		
	Claimant Identification.....	-		
	Claims Processing.....	-		
	Web Site Maintenance/Call Center.....	-		
	4. Fund Administrator Bond	-		
	5. Miscellaneous	-		
	6. Federal Account for Investor Restitution (FAIR) Reporting Expenses	-		
	Total Plan Implementation Expenses		-	
	Total Disbursements for Distribution Expenses Paid by the Fund			-
Line 12	Disbursements to Court/Other:			
Line 12a	Investment Expenses/Court Registry Investment System (CRIS) Fees	-		
Line 12b	Federal Tax Payments	-		
	Total Disbursements to Court/Other:		-	
	Total Funds Disbursed (Lines 9 - 11):			(249,635.59)
Line 13	Ending Balance (As of 09/30/2022):			9,267,386.30
Line 14	Ending Balance of Fund - Net Assets:			
Line 14a	Cash & Cash Equivalents		9,267,386.30	
Line 14b	Investments		-	
Line 14c	Other Assets or Uncleared Funds		9,095,000.00	
	Total Ending Balance of Fund - Net Assets			18,362,386.30

STANDARDIZED FUND ACCOUNTING REPORT for SEC v. Profit Connect Wealth Services, Inc. et al.
 Receivership; Civil Docket No. 2:21-cv-01298-JAD-BNW
 Reporting Period from 07/01/2022 to 09/30/2022

OTHER SUPPLEMENTAL INFORMATION:				
		Detail	Subtotal	Grand Total
Line 15	Disbursements for Plan Administration Expenses Not Paid by the Fund:			
<i>Line 15a</i>	<i>Plan Development Expenses Not Paid by the Fund</i>			
	1. Fees:			
	Fund Administrator	-		
	IDC	-		
	Distribution Agent	-		
	Consultants	-		
	Legal Advisers	-		
	Tax Advisers	-		
	2. Administrative Expenses	-		
	3. Miscellaneous	-		
	Total Plan Development Expenses Not Paid by the Fund	-	-	
<i>Line 15b</i>	<i>Plan Implementation Expenses Not Paid by the Fund:</i>			
	1. Fees:			
	Fund Administrator	-		
	IDC	-		
	Distribution Agent	-		
	Consultants	-		
	Legal Advisers	-		
	Tax Advisers	-		
	2. Administrative Expenses	-		
	3. Investor Identification:			
	Notice/Publishing Approved Plan	-		
	Claimant Identification	-		
	Claims Processing	-		
	Web Site Maintenance/Call Center	-		
	4. Fund Administrator Bond	-		
	5. Miscellaneous	-		
	6. FAIR Reporting Expenses	-		
	Total Plan Implementation Expenses Not Paid by the Fund	-	-	
<i>Line 15c</i>	<i>Tax Administrator Fees & Bonds Not Paid by the Fund</i>			
	Total Disbursements for Plan Administration Expenses Not Paid by the Fund			-
Line 16	Disbursements to Court/Other Not Paid by the Fund			
<i>Line 16a</i>	<i>Investment Expenses/CRIS Fees</i>		-	
<i>Line 16b</i>	<i>Federal Tax Payments</i>		-	
	Total Disbursements to Court/Other Not Paid by the Fund:		-	-
Line 17	DC & State Tax Payments			-
Line 18	No. of Claims:			
<i>Line 18a</i>	<i># of Claims Received This Reporting Period</i>	-		
<i>Line 18b</i>	<i># of Claims Received Since Inception of Fund</i>	-		
Line 19	No. of Claimants/Investors:			
<i>Line 19a</i>	<i># of Claimants/Investors Paid This Reporting Period</i>	-		
<i>Line 19b</i>	<i># of Claimants/Investors Paid Since Inception of Fund</i>	-		

Receiver: **Geoff Winkler**

By: 

Geoff Winkler
 (printed name)

Chief Executive Officer
American Fiduciary Services LLC
Receiver, Profit Connect Wealth Services, Inc.

Date: October 31, 2022

SEC v. Profit Connect Wealth Services, Inc. et al.
Summary of Fees of Receiver and Retained Personnel
July 1, 2022 - September 30, 2022
(Sorted in Chronological Order by Activity Category)

Attachment 1

<u>Personnel</u>	<u>Item / Description</u>	<u>Date</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Activity Category</u>
Amanda Deering	Reviewing Forensic Accounting report	7/1/2022	1.0	225.00	225.00	Financial - Forensic Accounting
Amanda Deering	Call with JPM regarding forensic accounting report draft	7/1/2022	0.1	225.00	22.50	Financial - Forensic Accounting
Josh McGraw	Call with AMD regarding forensic accounting report draft.	7/1/2022	0.1	255.00	25.50	Financial - Forensic Accounting
Amanda Deering	Review for accurate billing	7/1/2022	0.3	225.00	67.50	Legal - Case Administration
Geoff Winkler	Call with counsel, work with broker, visit location, review potential litigation counsel	7/1/2022	2.1	340.00	714.00	Legal - Case Administration
John Hall	Field work with MBB in LVNV, meet with interested party and receive settlement check.	7/1/2022	2.0	310.00	620.00	Legal - Case Administration
Milana Barkhanoy	Field work in Las Vegas with JBH, interview PC employee, receive asset.	7/1/2022	2.0	255.00	510.00	Legal - Case Administration
John Hall	Memo and analysis of prepared data detailing JK retirement funds received in accounts.	7/5/2022	1.5	310.00	465.00	Financial - Accounting/Auditing
John Hall	Review BS Q2 invoice and other docs from MAG.	7/5/2022	0.3	310.00	93.00	Financial - Accounting/Auditing
Josh McGraw	Review relativity for missing information for 1099-NECs	7/5/2022	0.3	255.00	76.50	Financial - Data Analysis
John Hall	Updating and categorizing BK JK flows to reflect prior pension funds cash analysis.					
John Hall	Memo and content drafting for report.	7/5/2022	2.0	310.00	620.00	Financial - Forensic Accounting
Josh McGraw	Review requested tax information by MBB and email response with information.	7/5/2022	0.2	255.00	51.00	Financial - Tax Issues
Milana Barkhanoy	Communication with JPM re SSN for 1099 recipients.	7/5/2022	0.2	255.00	51.00	Financial - Tax Issues
Milana Barkhanoy	Analyzing transactions and reconciling amounts for 1099 tax reporting.	7/5/2022	0.9	255.00	229.50	Financial - Tax Issues
Josh McGraw	Securing check received from RU	7/5/2022	0.1	255.00	25.50	Legal - Asset Analysis and Recovery
Amanda Deering	Editing call queue for investor calls	7/5/2022	0.1	225.00	22.50	Legal - Case Administration
Amanda Deering	Team Meeting to discuss weeks tasks	7/5/2022	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Prepare for and call with defendant re accounting for funds	7/5/2022	0.5	340.00	170.00	Legal - Case Administration
Geoff Winkler	Memo and emails with KW and TM re accounting, conversation	7/5/2022	0.2	340.00	68.00	Legal - Case Administration
Geoff Winkler	Review draft motion, declaration	7/5/2022	0.2	340.00	68.00	Legal - Case Administration
Geoff Winkler	Review accounting, call with party, emails with KW and TM	7/5/2022	0.5	340.00	170.00	Legal - Case Administration
Geoff Winkler	Team meeting to discuss weeks tasks.	7/5/2022	0.1	340.00	34.00	Legal - Case Administration
John Hall	Team meeting with counsel and AFS team to go over ongoing tasks.	7/5/2022	0.5	310.00	155.00	Legal - Case Administration
John Hall	Team Meeting to discuss weeks tasks	7/5/2022	0.1	310.00	31.00	Legal - Case Administration
Josh McGraw	Updating counsel call task list in preparation for call	7/5/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Call with counsel, JBH and GBW regarding outstanding items and next steps	7/5/2022	0.6	255.00	153.00	Legal - Case Administration
Josh McGraw	Email communication with investors	7/5/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Processing mail and checks	7/5/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Review invoice received and access vendor website to review prior information	7/5/2022	0.3	255.00	76.50	Legal - Case Administration
Josh McGraw	Team meeting discussing current and future tasks	7/5/2022	0.1	255.00	25.50	Legal - Case Administration
Milana Barkhanoy	Review and update transactions to ensure accurate billing.	7/5/2022	1.0	255.00	255.00	Legal - Case Administration
Milana Barkhanoy	Team meeting to discuss outstanding tasks.	7/5/2022	0.1	255.00	25.50	Legal - Case Administration
Sam Parker	Team Meeting to discuss weeks tasks	7/5/2022	0.1	165.00	16.50	Legal - Case Administration
John Hall	Review data, analysis and troubleshooting for forensic accounting report.	7/6/2022	4.4	310.00	1,364.00	Financial - Forensic Accounting
Milana Barkhanoy	Discussing new tax reporting with SBP, determining next steps.	7/6/2022	0.2	255.00	51.00	Financial - Tax Issues
Sam Parker	Discussing new tax reporting with SBP, determining next steps	7/6/2022	0.2	165.00	33.00	Financial - Tax Issues
John Hall	Review executed subpoena and discuss with GBW.	7/6/2022	0.4	310.00	124.00	Legal - Case Administration
Josh McGraw	Provide asset payment to GBW and converse on outstanding bills.	7/6/2022	0.2	255.00	51.00	Legal - Case Administration
John Hall	Review data and editing forensic accounting report.	7/7/2022	2.3	310.00	713.00	Financial - Forensic Accounting
Milana Barkhanoy	Analyzing transactions for tax reporting; summarizing data to provide update to JBH and JPM to determine next steps; email to JBH and JPM.	7/7/2022	1.3	255.00	331.50	Financial - Status Reports
John Hall	Email communication from MBB with updated summary on tax reporting for agents and investors	7/7/2022	0.1	310.00	31.00	Financial - Tax Issues
Josh McGraw	Email communication from MBB with updated summary on tax reporting for agents and investors.	7/7/2022	0.1	255.00	25.50	Financial - Tax Issues
Milana Barkhanoy	Email from JBH re 1099 for 2021 and next steps.	7/7/2022	0.1	255.00	25.50	Financial - Tax Issues

SEC v. Profit Connect Wealth Services, Inc. et al.
Summary of Fees of Receiver and Retained Personnel
July 1, 2022 - September 30, 2022
(Sorted in Chronological Order by Activity Category)

Attachment 1

<u>Personnel</u>	<u>Item / Description</u>	<u>Date</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Activity Category</u>
Geoff Winkler	Call with potential realtor	7/7/2022	0.5	340.00	170.00	Legal - Asset Disposition
Amanda Deering	Discussion with AMD, JBH on quarterly report content	7/7/2022	0.2	225.00	45.00	Legal - Case Administration
Geoff Winkler	Review transactions for accuracy and benefit	7/7/2022	0.8	340.00	272.00	Legal - Case Administration
John Hall	Discussion with AMD, JBH on quarterly report content	7/7/2022	0.2	310.00	62.00	Legal - Case Administration
Josh McGraw	Review and update transactions to ensure accurate billing.	7/7/2022	2.4	255.00	612.00	Legal - Case Administration
	Drafting forensic accounting report from outline. Reviewing drafts from staff and providing instruction on needed items for completion. Content creation for potential schedules.					
John Hall		7/8/2022	5.2	310.00	1,612.00	Financial - Forensic Accounting
Amanda Deering	Call between JPM and AMD regarding items to be incorporated into status report	7/8/2022	0.3	225.00	67.50	Financial - Status Reports
Josh McGraw	Call between JPM and AMD regarding items to be incorporated into status report.	7/8/2022	0.3	255.00	76.50	Financial - Status Reports
Amanda Deering	Review and update transactions to ensure accurate billing	7/8/2022	0.2	225.00	45.00	Legal - Case Administration
Josh McGraw	Call from vendor requesting an update on claims process.	7/8/2022	0.4	255.00	102.00	Legal - Case Administration
John Hall	Reviewing and filing received bank statements and memo to team re: same.	7/11/2022	0.4	310.00	124.00	Financial - Accounting/Auditing
John Hall	Forensic accounting report preparation and drafting document outline.	7/11/2022	2.6	310.00	806.00	Financial - Forensic Accounting
Amanda Deering	Team Meeting to discuss weeks tasks	7/11/2022	0.1	225.00	22.50	Legal - Case Administration
Amanda Deering	Discussing quarterly report next steps AMD and JBH	7/11/2022	0.1	225.00	22.50	Legal - Case Administration
Amanda Deering	Quarterly report writing	7/11/2022	0.3	225.00	67.50	Legal - Case Administration
Geoff Winkler	Team meeting to discuss outstanding tasks	7/11/2022	0.1	340.00	34.00	Legal - Case Administration
John Hall	Review subpoena and discuss with GBW.	7/11/2022	0.2	310.00	62.00	Legal - Case Administration
John Hall	Team Meeting to discuss weeks tasks	7/11/2022	0.1	310.00	31.00	Legal - Case Administration
John Hall	Discussing Quarterly Report Next Steps AMD and JBH	7/11/2022	0.1	310.00	31.00	Legal - Case Administration
Josh McGraw	Team meeting discussing current and future tasks.	7/11/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Call from vendor regarding payment.	7/11/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Call with an investor requesting a case update.	7/11/2022	0.5	255.00	127.50	Legal - Case Administration
Josh McGraw	Emails to investors regarding case updates.	7/11/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Reviewing email regarding credit card statement.	7/11/2022	0.1	255.00	25.50	Legal - Case Administration
Milana Barkhanoy	Team meeting to discuss outstanding tasks.	7/11/2022	0.1	255.00	25.50	Legal - Case Administration
Sam Parker	Team meeting to discuss outstanding tasks	7/11/2022	0.1	165.00	16.50	Legal - Case Administration
John Hall	Data analysis, correction and feedback to JPM.	7/12/2022	3.2	310.00	992.00	Financial - Forensic Accounting
John Hall	Drafting accounting report content on the parties cash flows.	7/12/2022	2.0	310.00	620.00	Financial - Forensic Accounting
Josh McGraw	Adjusting financials and schedules within the accounting file.	7/12/2022	1.6	255.00	408.00	Financial - Forensic Accounting
Amanda Deering	Call between JPM and AMD regarding information needed for status report	7/12/2022	0.4	225.00	90.00	Financial - Status Reports
Josh McGraw	Call between JPM and AMD regarding information needed for status report.	7/12/2022	0.4	255.00	102.00	Financial - Status Reports
Milana Barkhanoy	Reconciling, updating and creating additional 1099-MISC and 1099-NEC forms.	7/12/2022	0.9	255.00	229.50	Financial - Tax Issues
Amanda Deering	Discussion of Quarterly Report with GBW and AMD	7/12/2022	0.1	225.00	22.50	Legal - Case Administration
Amanda Deering	Discussing outstanding tasks with MBB and AMD	7/12/2022	0.1	225.00	22.50	Legal - Case Administration
Amanda Deering	Sending email to counsel regarding litigation section for quarterly report	7/12/2022	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Discussion of Quarterly Report with GBW and AMD	7/12/2022	0.1	340.00	34.00	Legal - Case Administration
Geoff Winkler	Call between GBW and JPM regarding invoice payments	7/12/2022	0.1	340.00	34.00	Legal - Case Administration
Geoff Winkler	Communication with JPM and JBH regarding counsel call.	7/12/2022	0.1	340.00	34.00	Legal - Case Administration
John Hall	Communication with JPM regarding financials.	7/12/2022	0.3	310.00	93.00	Legal - Case Administration
John Hall	Communication with GBW and JPM regarding counsel call.	7/12/2022	0.1	310.00	31.00	Legal - Case Administration
Josh McGraw	Communication with GBW and JBH regarding counsel call.	7/12/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Email to counsel and team regarding meeting.	7/12/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Communication with JBH regarding financials.	7/12/2022	0.3	255.00	76.50	Legal - Case Administration
Josh McGraw	Call between GBW and JPM regarding invoice payments.	7/12/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Summarizing interview and sending email to JPM.	7/12/2022	0.4	255.00	102.00	Legal - Case Administration
Milana Barkhanoy	Review and update team transactions to ensure accurate billing.	7/12/2022	0.6	255.00	153.00	Legal - Case Administration

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July 1, 2022 - September 30, 2022
(Sorted in Chronological Order by Activity Category)

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Milana Barkhanoy	Discussing outstanding tasks with MBB and AMD.	7/12/2022	0.1	255.00	25.50	Legal - Case Administration
Geoff Winkler	Prepare accounting	7/13/2022	0.8	340.00	272.00	Financial - Accounting/Auditing
Josh McGraw	Search relativity for contact information for registered agent	7/13/2022	0.2	255.00	51.00	Financial - Data Analysis
John Hall	Accounting report preparation, internal transfer and cash flow analysis.	7/13/2022	4.0	310.00	1,240.00	Financial - Forensic Accounting
Josh McGraw	Reviewing an email from JBH on accounting audit, providing documentation for audit, and responding to requests.	7/13/2022	1.5	255.00	382.50	Financial - Forensic Accounting
Milana Barkhanoy	Reconciling, updating and creating additional 1099-MISC and 1099-NEC forms.	7/13/2022	0.6	255.00	153.00	Financial - Tax Issues
Milana Barkhanoy	Multiple emails with tax software provider regarding tax reporting process.	7/13/2022	0.2	255.00	51.00	Financial - Tax Issues
Milana Barkhanoy	Communication to CPA re tax reporting.	7/13/2022	0.1	255.00	25.50	Financial - Tax Issues
Milana Barkhanoy	Reconciling and updating tax forms for agents and investors for 2021.	7/13/2022	0.8	255.00	204.00	Financial - Tax Issues
Geoff Winkler	Call with potential litigation counsel	7/13/2022	0.6	340.00	204.00	Legal - Asset Analysis and Recovery
Amanda Deering	Discussion with JPM and AMD regarding outstanding tasks related to investor communication and next steps	7/13/2022	0.2	225.00	45.00	Legal - Case Administration
Geoff Winkler	Email with counsel re filing	7/13/2022	0.1	340.00	34.00	Legal - Case Administration
Geoff Winkler	Call with investor	7/13/2022	0.4	340.00	136.00	Legal - Case Administration
Josh McGraw	Reviewing emails from counsel, assisting with requests, and responding to emails.	7/13/2022	0.9	255.00	229.50	Legal - Case Administration
Josh McGraw	Discussion with JPM and AMD regarding outstanding tasks related to investor communication and next steps.	7/13/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Call with registered agent to update contact information	7/13/2022	0.2	255.00	51.00	Legal - Case Administration
Geoff Winkler	Update accounting	7/14/2022	0.6	340.00	204.00	Financial - Accounting/Auditing
Josh McGraw	Review documentation to determine if an expense was business related.	7/14/2022	0.3	255.00	76.50	Financial - Data Analysis
John Hall	Conversation between JPM and JBH regarding forensic accounting issues	7/14/2022	1.0	310.00	310.00	Financial - Forensic Accounting
Josh McGraw	Conversation between JPM and JBH regarding forensic accounting issues	7/14/2022	1.0	255.00	255.00	Financial - Forensic Accounting
Josh McGraw	Making adjusting entries in the accounting file, updating financials and schedules	7/14/2022	2.1	255.00	535.50	Financial - Forensic Accounting
Josh McGraw	Reviewing JBH email regarding forensic accounting issues	7/14/2022	0.4	255.00	102.00	Financial - Forensic Accounting
Amanda Deering	Chat with AMD re working with CPA on tax reporting	7/14/2022	0.1	225.00	22.50	Financial - Tax Issues
Milana Barkhanoy	Reconciling and updating tax forms for agents and investors for 2021.	7/14/2022	0.1	255.00	25.50	Financial - Tax Issues
Milana Barkhanoy	Chat with AMD re working with CPA on tax reporting.	7/14/2022	0.1	255.00	25.50	Financial - Tax Issues
Milana Barkhanoy	Reconciling, updating and creating additional 1099-MISC and 1099-NEC forms.	7/14/2022	1.0	255.00	255.00	Financial - Tax Issues
John Hall	Reviewing SFAR and producing invoice and case management accounting documentation. Send needed invoice materials to GBW.	7/14/2022	1.0	310.00	310.00	Legal - Case Administration
Josh McGraw	Email to JBH regarding accounting file updates	7/14/2022	0.1	255.00	25.50	Legal - Case Administration
John Hall	Report analysis, tying out BL flows and cryptocurrency flows.	7/15/2022	1.8	310.00	558.00	Financial - Forensic Accounting
Josh McGraw	Email to MBB re mailing addresses for 1099 recipients.	7/15/2022	0.1	255.00	25.50	Financial - Tax Issues
Josh McGraw	Conversation with SBP and JPM regarding completing 1099s.	7/15/2022	0.3	255.00	76.50	Financial - Tax Issues
Josh McGraw	Gathering missing contact information for 1099s	7/15/2022	0.2	255.00	51.00	Financial - Tax Issues
Milana Barkhanoy	Reconciling, updating and creating additional 1099-MISC and 1099-NEC forms.	7/15/2022	1.2	255.00	306.00	Financial - Tax Issues
Milana Barkhanoy	Email to JPM re mailing addresses for 1099 recipients.	7/15/2022	0.1	255.00	25.50	Financial - Tax Issues
Milana Barkhanoy	Multiple emails with SBP re tax reporting.	7/15/2022	0.2	255.00	51.00	Financial - Tax Issues
Sam Parker	Multiple emails with MBB re tax reporting.	7/15/2022	0.2	165.00	33.00	Financial - Tax Issues
Sam Parker	Conversation with MBB and JPM regarding completing 1099s.	7/15/2022	0.3	165.00	49.50	Financial - Tax Issues
Amanda Deering	Profit Connect Quarterly Report Writing	7/15/2022	0.8	225.00	180.00	Legal - Case Administration
Amanda Deering	Discussion with JPM re: Profit Connect Quarterly Report SFAR, schedule, operations and next steps	7/15/2022	0.5	225.00	112.50	Legal - Case Administration
Josh McGraw	Discussion with AMD re: Profit Connect Quarterly Report SFAR, schedule, operations and next steps	7/15/2022	0.5	255.00	127.50	Legal - Case Administration
Josh McGraw	Reviewing email from JBH regarding accounting issues	7/15/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Review documentation to provide missing information for tax forms	7/18/2022	0.4	255.00	102.00	Financial - Data Analysis

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 July 1, 2022 - September 30, 2022
 (Sorted in Chronological Order by Activity Category)

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Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
John Hall	Reviewing categorizations and tying out data set to reports. Review and categorize IS,	7/18/2022	5.3	310.00	1,643.00	Financial - Forensic Accounting
John Hall	BS, CF items. Reviewing agent categorizations and investor employee investments.	7/18/2022	0.2	310.00	62.00	Financial - Forensic Accounting
John Hall	Conversation with JPM regarding SMW and MW transactions	7/18/2022	0.1	310.00	31.00	Financial - Forensic Accounting
John Hall	Communication with JPM regarding items needed for forensic accounting report.	7/18/2022	0.1	255.00	25.50	Financial - Forensic Accounting
Josh McGraw	Communication with JBH regarding items needed for forensic accounting report.	7/18/2022	1.3	255.00	331.50	Financial - Forensic Accounting
Josh McGraw	Updating accounting file and schedules to incorporate changes in accounting	7/18/2022	0.2	255.00	51.00	Financial - Forensic Accounting
Josh McGraw	Conversation with JBH regarding SMW and MW transactions	7/18/2022	0.3	255.00	76.50	Financial - Forensic Accounting
Josh McGraw	Reviewing SMW provided documentation to confirm inflows	7/18/2022	0.1	255.00	25.50	Financial - Forensic Accounting
John Hall	Communication with JPM regarding items needed for forensic accounting report.	7/18/2022	0.1	310.00	31.00	Financial - Tax Issues
John Hall	Chat between JBH and MBB re tax reporting	7/18/2022	0.2	310.00	62.00	Financial - Tax Issues
John Hall	Call between JBH and MBB re tax reporting	7/18/2022	0.1	255.00	25.50	Financial - Tax Issues
John Hall	Email to MBB regarding mailing addresses for tax documents	7/18/2022	0.2	255.00	51.00	Financial - Tax Issues
Milana Barkhanoy	Multiple emails with CPA re tax reporting.	7/18/2022	0.1	255.00	25.50	Financial - Tax Issues
Milana Barkhanoy	Email to JBH re tax reporting.	7/18/2022	0.1	255.00	25.50	Financial - Tax Issues
Milana Barkhanoy	Call with CPA re tax reporting.	7/18/2022	0.1	255.00	25.50	Financial - Tax Issues
Milana Barkhanoy	Chat between JBH and MBB re tax reporting.	7/18/2022	0.2	255.00	51.00	Financial - Tax Issues
Milana Barkhanoy	Call between JBH and MBB re tax reporting.	7/18/2022	0.1	255.00	25.50	Financial - Tax Issues
Milana Barkhanoy	Call between SBP and MBB determining next steps in tax reporting.	7/18/2022	0.1	165.00	16.50	Financial - Tax Issues
Sam Parker	Call between SBP and MBB determining next steps in tax reporting	7/18/2022	0.2	340.00	68.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Review update to settlement, questions.	7/18/2022	0.2	225.00	45.00	Legal - Case Administration
Amanda Deering	Team Meeting to discuss weeks tasks	7/18/2022	0.2	225.00	45.00	Legal - Case Administration
Amanda Deering	Discussion with JPM regarding accountant, accounting meeting and next steps	7/18/2022	0.2	225.00	45.00	Legal - Case Administration
Amanda Deering	Reaching out to former employee regarding 1099s	7/18/2022	0.3	225.00	67.50	Legal - Case Administration
Amanda Deering	Discussion with JBH re: next steps with 1099s search	7/18/2022	0.1	225.00	22.50	Legal - Case Administration
Amanda Deering	Communication re: management of accounting	7/18/2022	0.2	340.00	68.00	Legal - Case Administration
Geoff Winkler	Case meeting to discuss outstanding tasks.	7/18/2022	0.6	340.00	204.00	Legal - Case Administration
Geoff Winkler	Call with third party to discuss case.	7/18/2022	0.3	340.00	102.00	Legal - Case Administration
Geoff Winkler	Call with counsel for investor	7/18/2022	0.1	340.00	34.00	Legal - Case Administration
Geoff Winkler	Communication with JPM regarding cryptocurrency mined.	7/18/2022	0.2	310.00	62.00	Legal - Case Administration
John Hall	Case meeting to discuss outstanding tasks.	7/18/2022	0.3	310.00	93.00	Legal - Case Administration
John Hall	Discussion with AMD re: next steps with 1099s search	7/18/2022	0.2	255.00	51.00	Legal - Case Administration
John Hall	Discussion with AMD regarding accountant, accounting meeting and next steps	7/18/2022	0.3	255.00	76.50	Legal - Case Administration
John Hall	Team meeting discussing current and future tasks	7/18/2022	0.1	255.00	25.50	Legal - Case Administration
John Hall	Communication with GBW regarding cryptocurrency mined.	7/18/2022	0.2	255.00	51.00	Legal - Case Administration
John Hall	Team meeting to discuss outstanding tasks.	7/18/2022	0.1	255.00	25.50	Legal - Case Administration
John Hall	Reviewing and updating task list.	7/18/2022				
John Hall	Review draft forensic accounting report items and outline. Drafting summary and conclusion items.	7/19/2022	1.6	310.00	496.00	Financial - Forensic Accounting
John Hall	Tax meeting with CPAs	7/19/2022	0.8	310.00	248.00	Financial - Tax Issues
Milana Barkhanoy	Call with CPA, JBH re tax reporting needs.	7/19/2022	0.8	255.00	204.00	Financial - Tax Issues
John Hall	Review memo from counsel and attached settlement agreement.	7/19/2022	0.2	310.00	62.00	Legal - Asset Analysis and Recovery
John Hall	Discussing next steps for accounting management with MBB and AMD	7/19/2022	0.1	225.00	22.50	Legal - Case Administration
John Hall	Communication with counsel re: litigation updates for quarterly report and editing report draft	7/19/2022	0.3	225.00	67.50	Legal - Case Administration
John Hall	Reviewing communication from JC and sending to JBH to request guidance on next steps re: 1099 review	7/19/2022	0.2	225.00	45.00	Legal - Case Administration
John Hall	Review fees, emails with counsel re status	7/19/2022	0.4	340.00	136.00	Legal - Case Administration
John Hall	Review schedules, content for FA report.	7/19/2022	1.3	340.00	442.00	Legal - Case Administration

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(Sorted in Chronological Order by Activity Category)

Attachment 1

<u>Personnel</u>	<u>Item / Description</u>	<u>Date</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Activity Category</u>
Geoff Winkler	Call with counsel	7/19/2022	0.4	340.00	136.00	Legal - Case Administration
John Hall	Review BT application and invoice.	7/19/2022	0.2	310.00	62.00	Legal - Case Administration
Milana Barkhanoy	Discussing next steps for accounting management with MBB and AMD.	7/19/2022	0.1	255.00	25.50	Legal - Case Administration
John Hall	Discuss salesleads4me with JPM	7/20/2022	0.4	310.00	124.00	Financial - Forensic Accounting
John Hall	Drafting forensic accounting report, reviewing report draft and corroborating data with reporting items.	7/20/2022	1.8	310.00	558.00	Financial - Forensic Accounting
John Hall	Review memo and attachments from AMD and updating report.	7/20/2022	0.3	310.00	93.00	Financial - Forensic Accounting
Josh McGraw	Call and messages with JBH regarding transactions in financial institution account.	7/20/2022	0.4	255.00	102.00	Financial - Forensic Accounting
Amanda Deering	Reviewing court documents for civil penalty and disgorgement amount for report	7/20/2022	0.6	225.00	135.00	Legal - Case Administration
John Hall	Review memo from counsel and draft motion to employ and delaration.	7/20/2022	0.3	310.00	93.00	Legal - Case Administration
Sam Parker	Preparing 1099s for distribution	7/20/2022	2.0	165.00	330.00	Legal - Case Administration
John Hall	Drafting accounting report, working with JPM to troubleshoot data integration. Review of staff accounting categorization. Updating COA.	7/21/2022	4.0	310.00	1,240.00	Financial - Forensic Accounting
Milana Barkhanoy	Email from SBP re tax reporting and next steps.	7/21/2022	0.1	255.00	25.50	Financial - Tax Issues
Milana Barkhanoy	Communication to SBP re tax reporting and next steps.	7/21/2022	0.1	255.00	25.50	Financial - Tax Issues
Sam Parker	Communication to SBP re tax reporting and next steps	7/21/2022	0.1	165.00	16.50	Financial - Tax Issues
John Hall	Conversation with JC and request needed info from JPM.	7/21/2022	0.4	310.00	124.00	Legal - Case Administration
John Hall	Correcting payroll transactions and breaking out employer portion of withholding taxes.					
John Hall	Updating all flow through reporting.	7/22/2022	2.4	310.00	744.00	Financial - Accounting/Auditing
Josh McGraw	Review of documentation on relativity to confirm business ownership information.	7/22/2022	0.6	255.00	153.00	Financial - Data Analysis
John Hall	Review updates from JPM, work though troubleshooting data and accounting. Updating report.	7/22/2022	3.2	310.00	992.00	Financial - Forensic Accounting
Josh McGraw	Responding to audit questions from JBH	7/22/2022	1.2	255.00	306.00	Financial - Forensic Accounting
Josh McGraw	Call to SBP regarding payroll updates	7/22/2022	0.1	255.00	25.50	Financial - Forensic Accounting
Josh McGraw	Updating the accounting file with changes made during the audit. Adjusting financials to incorporate new accounts and fixing entries.	7/22/2022	1.5	255.00	382.50	Financial - Forensic Accounting
Sam Parker	Call with SBP regarding payroll updates	7/22/2022	0.1	165.00	16.50	Financial - Forensic Accounting
Amanda Deering	Communication between JBH, AMD, MBB re transactions backup for forensic accounting report	7/22/2022	0.1	225.00	22.50	Financial - Status Reports
Amanda Deering	Communication between JBH, AMD, JPM re forensic accounting report	7/22/2022	0.1	225.00	22.50	Financial - Status Reports
John Hall	Communication between JBH, AMD, MBB re transactions backup for forensic accounting report	7/22/2022	0.1	310.00	31.00	Financial - Status Reports
John Hall	Communication between JBH, AMD, JPM re forensic accounting report	7/22/2022	0.1	310.00	31.00	Financial - Status Reports
Josh McGraw	Communication between JBH, AMD, JPM re forensic accounting report	7/22/2022	0.1	255.00	25.50	Financial - Status Reports
John Hall	Communication between JBH, AMD, MBB re transactions backup for forensic accounting report.	7/22/2022	0.1	255.00	25.50	Financial - Status Reports
Milana Barkhanoy	Pulling NV SOS Westwing data and send to JC with memo.	7/22/2022	0.5	310.00	155.00	Legal - Case Administration
John Hall	Emails to JBH regarding entity information and audit questions	7/22/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Summarize financial changes and email to JBH for review.	7/22/2022	0.3	255.00	76.50	Legal - Case Administration
John Hall	Working through personnel accounting and reporting troubleshooting. Troubleshooting cryptocurrency. reconciling cash flow statement.	7/23/2022	5.4	310.00	1,674.00	Financial - Forensic Accounting
John Hall	Drafting forensic accounting report.	7/24/2022	9.1	310.00	2,821.00	Financial - Forensic Accounting
Amanda Deering	Communication with SBP and AMD re: forensic report task	7/25/2022	0.2	225.00	45.00	Financial - Forensic Accounting
Amanda Deering	Call between AMD and JPM regarding forensic accounting requests	7/25/2022	0.2	225.00	45.00	Financial - Forensic Accounting
John Hall	Drafting and final review of rough draft and sending draft to GBW for review.	7/25/2022	9.2	310.00	2,852.00	Financial - Forensic Accounting
John Hall	Communication with JPM regarding forensic accounting audit adjustments	7/25/2022	0.2	310.00	62.00	Financial - Forensic Accounting
Josh McGraw	Reviewing emails from JBH regarding forensic accounting tasks	7/25/2022	0.3	255.00	76.50	Financial - Forensic Accounting
Josh McGraw	Communication with JBH regarding forensic accounting audit adjustments	7/25/2022	0.2	255.00	51.00	Financial - Forensic Accounting

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Josh McGraw	Call between AMD and JPM regarding forensic accounting requests	7/25/2022	0.2	255.00	51.00	Financial - Forensic Accounting
Josh McGraw	Communication with JPM regarding forensic accounting audit adjustments	7/25/2022	0.2	255.00	51.00	Financial - Forensic Accounting
Sam Parker	Communication with SBP and AMD re: forensic report task	7/25/2022	0.2	165.00	33.00	Financial - Forensic Accounting
John Hall	Call between JBH and MBB discussing next steps in 1099 reporting	7/25/2022	0.2	310.00	62.00	Financial - Tax Issues
Milana Barkhanoy	Call between JBH and MBB discussing next steps in 1099 reporting.	7/25/2022	0.2	255.00	51.00	Financial - Tax Issues
Sam Parker	Locating transaction history of cryptocurrency sales	7/25/2022	0.1	165.00	16.50	
Geoff Winkler	Prepare and edit SFAR	7/26/2022	0.8	340.00	272.00	Financial - Accounting/Auditing
Geoff Winkler	Review and update SFAR	7/26/2022	0.3	340.00	102.00	Financial - Accounting/Auditing
Josh McGraw	Call between JPM and JBH discussing changes to accounting based on audit	7/26/2022	0.4	255.00	102.00	Financial - Accounting/Auditing
Geoff Winkler	First review of forensic accounting report	7/26/2022	1.2	340.00	408.00	Financial - Forensic Accounting
Geoff Winkler	Review and edit forensic accounting report	7/26/2022	3.1	340.00	1,054.00	Financial - Forensic Accounting
	Data modelling and analysis, drafting schedules, work through outstanding categorization and accounting timing issues.	7/26/2022	4.5	310.00	1,395.00	Financial - Forensic Accounting
John Hall	Call between JPM and JBH to discuss accounting needs	7/26/2022	0.4	310.00	124.00	Financial - Forensic Accounting
John Hall	Call between JPM and JBH to discuss accounting needs	7/26/2022	0.4	255.00	102.00	Financial - Forensic Accounting
Josh McGraw	Updating accounting file and creating schedules for the FA report	7/26/2022	6.0	255.00	1,530.00	Financial - Forensic Accounting
Amanda Deering	Call between JPM and AMD to discuss status report	7/26/2022	0.2	225.00	45.00	Financial - Status Reports
Amanda Deering	Communication between AMD and JPM regarding status report updates	7/26/2022	0.1	225.00	22.50	Financial - Status Reports
Geoff Winkler	Review and edit status report, pull financial information, emails with AMD JPM	7/26/2022	1.1	340.00	374.00	Financial - Status Reports
Josh McGraw	Call between JPM and AMD to discuss status report	7/26/2022	0.2	255.00	51.00	Financial - Status Reports
Josh McGraw	Communication with GBW and JBH regarding items needed for report.	7/26/2022	0.1	255.00	25.50	Financial - Status Reports
Josh McGraw	Updating schedule for the status report	7/26/2022	1.0	255.00	255.00	Financial - Status Reports
Josh McGraw	Communication between AMD and JPM regarding status report updates	7/26/2022	0.1	255.00	25.50	Financial - Status Reports
Amanda Deering	Team Meeting to discuss weeks tasks	7/26/2022	0.3	225.00	67.50	Legal - Case Administration
Amanda Deering	Reviewing outstanding tasks and updating as needed	7/26/2022	0.2	225.00	45.00	Legal - Case Administration
Amanda Deering	Editing Quarterly Report	7/26/2022	0.7	225.00	157.50	Legal - Case Administration
Geoff Winkler	Call with counsel to discuss outstanding tasks and next steps	7/26/2022	0.4	340.00	136.00	Legal - Case Administration
Geoff Winkler	Team Meeting to discuss weeks tasks	7/26/2022	0.3	340.00	102.00	Legal - Case Administration
John Hall	Meeting with team to discuss outstanding tasks.	7/26/2022	0.3	310.00	93.00	Legal - Case Administration
John Hall	Review request and send needed items to JPM.	7/26/2022	0.1	310.00	31.00	Legal - Case Administration
Josh McGraw	Email to SBP regarding forensic accounting task.	7/26/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Meeting with team to discuss outstanding tasks.	7/26/2022	0.3	255.00	76.50	Legal - Case Administration
Josh McGraw	Call with counsel and team to discuss outstanding case items	7/26/2022	0.4	255.00	102.00	Legal - Case Administration
Milana Barkhanoy	Team meeting to discuss outstanding tasks.	7/26/2022	0.3	255.00	76.50	Legal - Case Administration
Sam Parker	Email to JPM regarding forensic accounting task.	7/26/2022	0.1	165.00	16.50	Legal - Case Administration
Sam Parker	Team Meeting to discuss weeks tasks	7/26/2022	0.3	165.00	49.50	Legal - Case Administration
	Responding to audit questions on gain/loss calculations, reviewing calculations, summarizing and responding to JBH.	7/27/2022	1.1	255.00	280.50	Financial - Accounting/Auditing
Josh McGraw	Call between JPM and JBH regarding cash flow statement	7/27/2022	0.2	310.00	62.00	Financial - Forensic Accounting
John Hall	Drafting forensic accounting report; implementing red line edits; cross referencing schedules and coordinating with staff.	7/27/2022	4.0	310.00	1,240.00	Financial - Forensic Accounting
	Review draft schedules and data tie out to report. Reviewing staff work product and needed changes.	7/27/2022	2.8	310.00	868.00	Financial - Forensic Accounting
John Hall	Review schedules with needed updates requested from JPM.	7/27/2022	1.1	310.00	341.00	Financial - Forensic Accounting
John Hall	Communication with JPM regarding cash flow	7/27/2022	0.2	310.00	62.00	Financial - Forensic Accounting
John Hall	Communication with JPM regarding requested schedule updates	7/27/2022	0.3	310.00	93.00	Financial - Forensic Accounting
Josh McGraw	Updating schedules for forensic accounting report.	7/27/2022	3.5	255.00	892.50	Financial - Forensic Accounting
Josh McGraw	Call between JPM and JBH regarding cash flow statement	7/27/2022	0.2	255.00	51.00	Financial - Forensic Accounting

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<u>Personnel</u>	<u>Item / Description</u>	<u>Date</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Activity Category</u>
Josh McGraw	Communication with JBH regarding cash flow	7/27/2022	0.2	255.00	51.00	Financial - Forensic Accounting
Josh McGraw	Communication with JBH regarding requested schedule updates	7/27/2022	0.3	255.00	76.50	Financial - Forensic Accounting
Amanda Deering	Communication with JPM regarding the information provided by counsel for the status report and updates in the report.	7/27/2022	0.1	225.00	22.50	Financial - Status Reports
Amanda Deering	Work session between JPM and AMD to complete draft of status report.	7/27/2022	1.0	225.00	225.00	Financial - Status Reports
Geoff Winkler	Draft, review, and edit report, work with team	7/27/2022	2.6	340.00	884.00	Financial - Status Reports
Josh McGraw	Work session between JPM and AMD to complete draft of status report.	7/27/2022	1.0	255.00	255.00	Financial - Status Reports
Josh McGraw	Drafting status report	7/27/2022	1.2	255.00	306.00	Financial - Status Reports
Josh McGraw	Communication with AMD regarding the information provided by counsel for the status report and updates in the report.	7/27/2022	0.1	255.00	25.50	Financial - Status Reports
Josh McGraw	Summarize quarterly receivership duties for fee application and email to GBW for review.	7/27/2022	0.6	255.00	153.00	Financial - Status Reports
Milana Barkhanoy	Quick check-in between MBB and SBP re tax reporting progress.	7/27/2022	0.1	255.00	25.50	Financial - Tax Issues
Sam Parker	Quick check-in between MBB and SBP re tax reporting progress	7/27/2022	0.1	165.00	16.50	Financial - Tax Issues
Amanda Deering	Reviewing Quarterly Report	7/27/2022	1.5	225.00	337.50	Legal - Case Administration
Josh McGraw	Responding to audit updates and summarization of changes to accounting file.	7/27/2022	0.5	255.00	127.50	Legal - Case Administration
Josh McGraw	Email to counsel regarding documentation need for status report.	7/27/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Email to JBH regarding changes to accounting file	7/27/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Reviewing fee draft fee app	7/27/2022	0.2	255.00	51.00	Legal - Case Administration
Geoff Winkler	Review and edit forensic accounting report	7/28/2022	1.3	340.00	442.00	Financial - Forensic Accounting
John Hall	Communication with JPM regarding updates to report.	7/28/2022	0.1	310.00	31.00	Financial - Forensic Accounting
John Hall	Editing; analysis and cross referencing schedules and other staff work product; make final updates; sign and send to counsel.	7/28/2022	6.3	310.00	1,953.00	Financial - Forensic Accounting
Josh McGraw	Formatting forensic account report exhibits	7/28/2022	2.3	255.00	586.50	Financial - Forensic Accounting
Josh McGraw	Communication with JBH regarding updates to report	7/28/2022	0.1	255.00	25.50	Financial - Forensic Accounting
Josh McGraw	Emails and communication with GBW regarding updates to the report.	7/28/2022	0.2	255.00	51.00	Financial - Forensic Accounting
Josh McGraw	Updating the forensic accounting reports based on a review from GBW.	7/28/2022	1.0	255.00	255.00	Financial - Forensic Accounting
Geoff Winkler	Edit updated report, accounting, emails with team, counsel	7/28/2022	1.2	340.00	408.00	Financial - Status Reports
Amanda Deering	Editing Quarterly Report	7/28/2022	1.2	225.00	270.00	Legal - Case Administration
Amanda Deering	Editing quarterly report and reviewing with AMD and JPM	7/28/2022	0.5	225.00	112.50	Legal - Case Administration
Geoff Winkler	Call between JPM and GBW to discuss FA report changes	7/28/2022	0.1	340.00	34.00	Legal - Case Administration
Geoff Winkler	Call with counsel to discuss FA report and upcoming tasks	7/28/2022	0.4	340.00	136.00	Legal - Case Administration
John Hall	Discussion with GBW and KH on outstanding case items.	7/28/2022	0.4	310.00	124.00	Legal - Case Administration
Josh McGraw	Email to GBW and JBH regarding exhibits for FA report.	7/28/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Editing Quarterly Report and reviewing with AMD and JPM	7/28/2022	0.5	255.00	127.50	Legal - Case Administration
Josh McGraw	Call between JPM and GBW to discuss FA report changes.	7/28/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Emails with investors requesting case updates and providing claimant registration information.	7/28/2022	0.5	255.00	127.50	Legal - Case Administration
Josh McGraw	Status report update and formatting for submission to counsel	7/29/2022	2.1	255.00	535.50	Financial - Status Reports
Geoff Winkler	Final review of reports	7/29/2022	0.9	340.00	306.00	Legal - Case Administration
Geoff Winkler	Call with JPM regarding status report changes and investor communication.	7/29/2022	0.2	340.00	68.00	Legal - Case Administration
John Hall	Review, cross reference and edit Profit Connect 4th Quarterly report; updating schedules and discussion with staff.	7/29/2022	3.4	310.00	1,054.00	Legal - Case Administration
Josh McGraw	Call to investor responding to voicemail questions.	7/29/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Email to JBH and team regarding updates to report	7/29/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Call with GBW regarding status report changes and investor communication.	7/29/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Reviewing invoice received from vendor	7/29/2022	0.1	255.00	25.50	Legal - Claims Administration and Ot
Josh McGraw	Call between JPM and SBP regarding invoice received and next steps	7/29/2022	0.1	255.00	25.50	Legal - Claims Administration and Ot

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Sam Parker	Call between JPM and SBP regarding invoice received and next steps	7/29/2022	0.1	165.00	16.50	Legal - Claims Administration and Ot
Geoff Winkler	Final review of report and exhibits, email to counsel	7/31/2022	0.5	340.00	170.00	Financial - Status Reports
John Hall	Review and edit reports and exhibits for GBW.	8/1/2022	0.5	310.00	155.00	Financial - Accounting/Auditing
Geoff Winkler	Emails with counsel KA and KH to discuss report timing, filing.	8/1/2022	0.2	340.00	68.00	Financial - Status Reports
Geoff Winkler	Update financial sections, emails with counsel KA and KH re report exhibits.	8/1/2022	0.4	340.00	136.00	Financial - Status Reports
Geoff Winkler	Review updated report section and emails with JPM.	8/1/2022	0.1	340.00	34.00	Financial - Status Reports
Josh McGraw	Reviewed fee app and emailed counsel with revisions	8/1/2022	0.3	255.00	76.50	Financial - Status Reports
Josh McGraw	Email to GBW and JBH regarding duties for reporting period fee app	8/1/2022	0.1	255.00	25.50	Financial - Status Reports
John Hall	Chat between JBH and MBB re next steps in tax reporting	8/1/2022	0.1	310.00	31.00	Financial - Tax Issues
Milana Barkhanoy	Chat between JBH and MBB re next steps in tax reporting.	8/1/2022	0.1	255.00	25.50	Financial - Tax Issues
Milana Barkhanoy	Email communication to CPA re tax reporting.	8/1/2022	0.1	255.00	25.50	Financial - Tax Issues
Amanda Deering	Team Meeting to discuss weeks tasks.	8/1/2022	0.2	225.00	45.00	Legal - Case Administration
Amanda Deering	Call between AMD and JPM regarding IT issues and claims confirmation.	8/1/2022	0.2	225.00	45.00	Legal - Case Administration
Amanda Deering	Email to investor.	8/1/2022	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Team Meeting to discuss weeks tasks	8/1/2022	0.2	340.00	68.00	Legal - Case Administration
Geoff Winkler	Communication with GBW and AMD re: investor question.	8/1/2022	0.1	340.00	34.00	Legal - Case Administration
Geoff Winkler	Review proposed orders for WR settlement, other requests.	8/1/2022	0.2	340.00	68.00	Legal - Case Administration
Geoff Winkler	Review escalated investor question, respond to investor and AMD.	8/1/2022	0.2	340.00	68.00	Legal - Case Administration
John Hall	Team meeting between GBW, JBH, JPM ,SP, AMD, MBB discussing current and future tasks.	8/1/2022	0.2	310.00	62.00	Legal - Case Administration
John Hall	Review updated draft report from KA.	8/1/2022	0.3	310.00	93.00	Legal - Case Administration
Josh McGraw	Team Meeting to discuss weeks tasks	8/1/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Call between AMD and JPM regarding IT issues and claims confirmation.	8/1/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Call to MN regarding investor spreadsheets and determine best route to receive.	8/1/2022	0.1	255.00	25.50	Legal - Case Administration
Milana Barkhanoy	Team meeting to discuss outstanding tasks.	8/1/2022	0.2	255.00	51.00	Legal - Case Administration
Sam Parker	Team Meeting to discuss weeks tasks	8/1/2022	0.2	165.00	33.00	Legal - Case Administration
Josh McGraw	Call from a creditor regarding outstanding balance from prior business services.	8/1/2022	0.1	255.00	25.50	Legal - Claims Administration and Ot
Geoff Winkler	Process accounts receivable.	8/2/2022	0.2	340.00	68.00	Financial - Accounting/Auditing
Geoff Winkler	Process additional accounts receivable.	8/2/2022	0.2	340.00	68.00	Financial - Accounting/Auditing
John Hall	Analysis and review outstanding tax issues, discuss with MBB, and reach out to BT with outstanding issues.	8/2/2022	1.2	310.00	372.00	Financial - Tax Issues
Milana Barkhanoy	Review outstanding tax issues with JBH, analysis of tax accounting file.	8/2/2022	1.0	255.00	255.00	Financial - Tax Issues
Milana Barkhanoy	Multiple emails with CPA re tax reporting.	8/2/2022	0.2	255.00	51.00	Financial - Tax Issues
Milana Barkhanoy	Email communication with CPA re tax reporting.	8/2/2022	0.1	255.00	25.50	Financial - Tax Issues
Amanda Deering	Reviewing outstanding tasks with MBB.	8/2/2022	0.1	225.00	22.50	Legal - Case Administration
Amanda Deering	Reviewing reports and adding to the website.	8/2/2022	0.3	225.00	67.50	Legal - Case Administration
Amanda Deering	Communication with JPM regarding court filings.	8/2/2022	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Emails with counsel KH re notice, pleadings.	8/2/2022	0.1	340.00	34.00	Legal - Case Administration
Geoff Winkler	Call with counsel and team to discuss outstanding tasks	8/2/2022	0.3	340.00	102.00	Legal - Case Administration
John Hall	Review case overview from JPM and give additional feedback.	8/2/2022	0.2	310.00	62.00	Legal - Case Administration
John Hall	Review fee application email and attachments from KA.	8/2/2022	0.1	310.00	31.00	Legal - Case Administration
John Hall	Review and analysis of received BOA FAA VIP production materials from KA.	8/2/2022	1.6	310.00	496.00	Legal - Case Administration
John Hall	Call with counsel and team to discuss outstanding tasks	8/2/2022	0.3	310.00	93.00	Legal - Case Administration
Josh McGraw	Call with counsel and team to discuss outstanding tasks	8/2/2022	0.3	255.00	76.50	Legal - Case Administration
Josh McGraw	Notice to registered parties that new documents are available for review.	8/2/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Communication with AMD regarding court filings.	8/2/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Email with a registered party regarding new court filings.	8/2/2022	0.1	255.00	25.50	Legal - Case Administration
Milana Barkhanoy	Reviewing outstanding tasks with AMD.	8/2/2022	0.1	255.00	25.50	Legal - Case Administration

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Summary of Fees of Receiver and Retained Personnel
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(Sorted in Chronological Order by Activity Category)

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
John Hall	Discussion with MBB JBH and BT tax team (1.3) and follow up conversation between MBB and JBH (.2)	8/3/2022	1.5	310.00	465.00	Financial - Tax Issues
Milana Barkhanoy	Discussion with MBB JBH and BT tax team (1.3) and follow up conversation between MBB and JBH (.2).	8/3/2022	1.5	255.00	382.50	Financial - Tax Issues
Geoff Winkler	Review new EL, emails with counsel, SK.	8/3/2022	0.2	340.00	68.00	Legal - Case Administration
Geoff Winkler	Review and answer questions from former employee JM re contact from JK.	8/3/2022	0.2	340.00	68.00	Legal - Case Administration
Geoff Winkler	Review email from JBH, review background information, email to JBH to discuss further.	8/3/2022	0.2	340.00	68.00	Legal - Case Administration
John Hall	Conversation between JBH and JPM regarding call from JM	8/3/2022	0.2	310.00	62.00	Legal - Case Administration
Josh McGraw	Review and update transactions to ensure accurate billing.	8/3/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Call with JM regarding communication with a government agency.	8/3/2022	0.3	255.00	76.50	Legal - Case Administration
Josh McGraw	Emails to investor requesting information and case updates.	8/3/2022	0.4	255.00	102.00	Legal - Case Administration
Josh McGraw	Email to GBW regarding a conversation with JM.	8/3/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Conversation between JBH and JPM regarding call from JM	8/3/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Research information on JK.	8/3/2022	0.2	255.00	51.00	Legal - Case Administration
Geoff Winkler	Call with JPM to discuss searchlight parcels.	8/4/2022	0.1	340.00	34.00	Legal - Asset Disposition
Josh McGraw	Call with GBW to discuss searchlight parcels.	8/4/2022	0.1	255.00	25.50	Legal - Asset Disposition
Geoff Winkler	Discussion with JK re report filing, employee questions, update.	8/4/2022	0.3	340.00	102.00	Legal - Case Administration
Josh McGraw	Emails to investors requesting updates.	8/4/2022	0.4	255.00	102.00	Legal - Case Administration
Josh McGraw	Call to an investor to answer their questions about the case.	8/4/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Calls to JM regarding questions for the receivership.	8/4/2022	0.3	255.00	76.50	Legal - Case Administration
Josh McGraw	Email to GBW regarding JM calls.	8/4/2022	0.1	255.00	25.50	Legal - Case Administration
John Hall	Review and respond to tax issues from EC at BT. Review with MBB.	8/5/2022	0.4	310.00	124.00	Financial - Tax Issues
Geoff Winkler	Communication with JPM regarding court filing.	8/5/2022	0.1	340.00	34.00	Legal - Case Administration
Josh McGraw	Communication with GBW regarding court filing.	8/5/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Emails to investors regarding the status report and distribution timeline.	8/5/2022	0.8	255.00	204.00	Legal - Case Administration
John Hall	Review BOA accounts, and memo to update team.	8/8/2022	0.5	310.00	155.00	Financial - Accounting/Auditing
Amanda Deering	Team Meeting to discuss weeks tasks.	8/8/2022	0.2	225.00	45.00	Legal - Case Administration
Amanda Deering	Updating outstanding tasks.	8/8/2022	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Discussion with VA and GC re meeting, discussion with counsel.	8/8/2022	0.2	340.00	68.00	Legal - Case Administration
Geoff Winkler	Emails and discussion to JK re report update.	8/8/2022	0.2	340.00	68.00	Legal - Case Administration
Geoff Winkler	Review updated report, emails with counsel re filing, timing.	8/8/2022	0.3	340.00	102.00	Legal - Case Administration
Geoff Winkler	Review litigation update, letters from third parties, review internal records for additional information.	8/8/2022	0.8	340.00	272.00	Legal - Case Administration
Geoff Winkler	Team Meeting to discuss weeks tasks	8/8/2022	0.2	340.00	68.00	Legal - Case Administration
John Hall	Review responses from BOA, from KH. Discuss with GBW.	8/8/2022	0.6	310.00	186.00	Legal - Case Administration
John Hall	Team meeting between GBW, JBH, JPM, SP, AMD, MBB discussing current and future tasks.	8/8/2022	0.2	310.00	62.00	Legal - Case Administration
Josh McGraw	Call to MN regarding when documentation will be available.	8/8/2022	0.3	255.00	76.50	Legal - Case Administration
Josh McGraw	Confirming agent database incorporated into forensic accounting.	8/8/2022	2.1	255.00	535.50	Legal - Case Administration
Josh McGraw	Team Meeting to discuss weeks tasks	8/8/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Review NV entity formation requirements.	8/8/2022	0.1	255.00	25.50	Legal - Case Administration
Milana Barkhanoy	Team meeting to discuss outstanding tasks.	8/8/2022	0.2	255.00	51.00	Legal - Case Administration
Sam Parker	Team Meeting to discuss weeks tasks	8/8/2022	0.2	165.00	33.00	Legal - Case Administration
Josh McGraw	Call with investor to discuss questions and concerns.	8/8/2022	0.6	255.00	153.00	Legal - Claims Administration and Ot
Geoff Winkler	Process accounts payable.	8/9/2022	0.2	340.00	68.00	Financial - Accounting/Auditing
John Hall	Review accounting data for potential recovery claims.	8/9/2022	1.2	310.00	372.00	Financial - Data Analysis
Josh McGraw	Reviewing bank statements provided by KA.	8/9/2022	0.3	255.00	76.50	Financial - Forensic Accounting

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Summary of Fees of Receiver and Retained Personnel
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<u>Personnel</u>	<u>Item / Description</u>	<u>Date</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Activity Category</u>
John Hall	Review BT invoices for motion, discuss with GBW and discuss with SC.	8/9/2022	0.4	310.00	124.00	Financial - Tax Issues
Josh McGraw	Review and summarize outstanding amount due from RMU	8/9/2022	0.3	255.00	76.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Discussion re parcel pricing, adjustments needed	8/9/2022	0.5	340.00	170.00	Legal - Asset Disposition
Josh McGraw	Email to GBW regarding next steps in the marketing of land.	8/9/2022	0.1	255.00	25.50	Legal - Asset Disposition
Geoff Winkler	Meeting with JBH, JPM and counsel KA and KH regarding current case items.	8/9/2022	0.5	340.00	170.00	Legal - Case Administration
Geoff Winkler	Call with investor/promoter re status of case, next steps, accounting.	8/9/2022	0.6	340.00	204.00	Legal - Case Administration
John Hall	Team meeting with counsel and receiver's team to discuss ongoing case activities.	8/9/2022	0.5	310.00	155.00	Legal - Case Administration
Josh McGraw	Confirming agent database incorporated into forensic accounting.	8/9/2022	4.0	255.00	1,020.00	Legal - Case Administration
Josh McGraw	Emails with TW regarding real estate marketing.	8/9/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Updating outstanding task items for counsel call.	8/9/2022	0.6	255.00	153.00	Legal - Case Administration
Josh McGraw	Meeting with counsel regarding current case items.	8/9/2022	0.5	255.00	127.50	Legal - Case Administration
John Hall	Review and analysis of potential third party claims in accounting file.	8/10/2022	2.5	310.00	775.00	Financial - Data Analysis
Geoff Winkler	Call with JPM re: searchlight property pricing.	8/10/2022	0.1	340.00	34.00	Legal - Asset Analysis and Recovery
Josh McGraw	Call with GBW re: searchlight property pricing.	8/10/2022	0.1	255.00	25.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Review update from litigation counsel JM, email to counsel KH.	8/10/2022	0.1	340.00	34.00	Legal - Case Administration
Josh McGraw	Email to TW re: pricing of searchlight parcels.	8/10/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Emails to investor re: status report questions and case updates.	8/10/2022	0.3	255.00	76.50	Legal - Case Administration
Josh McGraw	Confirming agent database incorporated into forensic accounting.	8/10/2022	2.3	255.00	586.50	Legal - Case Administration
John Hall	Review investor worksheets and discuss with JPM.	8/11/2022	0.9	310.00	279.00	Financial - Accounting/Auditing
Josh McGraw	Reviewing documentation to summarize to SK.	8/11/2022	0.4	255.00	102.00	Financial - Data Analysis
Josh McGraw	Confirming agent database incorporated into forensic accounting.	8/11/2022	1.4	255.00	357.00	Legal - Asset Analysis and Recovery
Josh McGraw	Conversation with JBH regarding investor files and server.	8/11/2022	0.1	255.00	25.50	Legal - Asset Analysis and Recovery
Amanda Deering	Discussion on searchlight next steps.	8/11/2022	0.2	225.00	45.00	Legal - Case Administration
Geoff Winkler	Discussion on searchlight next steps	8/11/2022	0.2	340.00	68.00	Legal - Case Administration
	Call with interested party re case status, progress of asset recovery, additional information.	8/11/2022	0.9	340.00	306.00	Legal - Case Administration
Geoff Winkler						
John Hall	Pull and summarize BOA CC statement and send update to KH and KA.	8/11/2022	0.6	310.00	186.00	Legal - Case Administration
Josh McGraw	Email to the investor regarding questions on their investment.	8/11/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Discussion on searchlight next steps	8/11/2022	0.2	255.00	51.00	Legal - Case Administration
	Communication with SBP regarding investor communication and verification of investment.	8/11/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw						
Josh McGraw	Email to SK regarding items needed from the server.	8/11/2022	0.1	255.00	25.50	Legal - Case Administration
	Communication with JPM regarding investor communication and verification of investment.	8/11/2022	0.1	165.00	16.50	Legal - Case Administration
Sam Parker						
Josh McGraw	Call to claimant requesting an update on the case.	8/11/2022	0.1	255.00	25.50	Legal - Claims Administration and Ot
	Review investor worksheets previously collected in incomplete file, cross reference with potential recovery items.	8/12/2022	3.4	310.00	1,054.00	Financial - Data Analysis
John Hall						
Josh McGraw	Calls with SK regarding backup files.	8/12/2022	0.2	255.00	51.00	Financial - Data Analysis
Josh McGraw	Confirming agent database incorporated into forensic accounting.	8/12/2022	3.3	255.00	841.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Emails with VK and GC re updated information.	8/12/2022	0.1	340.00	34.00	Legal - Case Administration
John Hall	Review analysis from JPM and memo in reply re: same.	8/13/2022	0.5	310.00	155.00	Financial - Forensic Accounting
Josh McGraw	Reviewing an email from SK regarding the server and responding.	8/15/2022	0.2	255.00	51.00	Financial - Data Analysis
Josh McGraw	Call with MN regarding server information.	8/15/2022	0.2	255.00	51.00	Financial - Data Analysis
Geoff Winkler	Call with third party to discuss payment options, status of payment	8/15/2022	0.6	340.00	204.00	Legal - Asset Analysis and Recovery
Josh McGraw	Review offer from listing broker.	8/15/2022	0.1	255.00	25.50	Legal - Asset Analysis and Recovery
Josh McGraw	Confirming agent database incorporated into forensic accounting.	8/15/2022	0.5	255.00	127.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Review offer and respond to broker.	8/15/2022	0.2	340.00	68.00	Legal - Asset Disposition
Amanda Deering	Team meeting to discuss weeks tasks.	8/15/2022	0.2	225.00	45.00	Legal - Case Administration

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Amanda Deering	Discussion with AMD and JPM on server next steps	8/15/2022	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Call with third party and investor to discuss new information, questions, timing.	8/15/2022	0.4	340.00	136.00	Legal - Case Administration
Josh McGraw	Team Meeting to discuss weeks tasks.	8/15/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Reviewing documentation prior to the call (.1) and call with the investor (.2).	8/15/2022	0.3	255.00	76.50	Legal - Case Administration
Josh McGraw	Discussion with AMD and JPM on server next steps	8/15/2022	0.1	255.00	25.50	Legal - Case Administration
Milana Barkhanoy	Team meeting to discuss outstanding tasks.	8/15/2022	0.2	255.00	51.00	Legal - Case Administration
Milana Barkhanoy	Meeting between MBB and AMD to discuss outstanding tasks.	8/15/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Call to investor regarding a possible lien on a home.	8/15/2022	0.1	255.00	25.50	Legal - Claims Administration and Ot
Josh McGraw	Call with a claimant regarding their investment.	8/15/2022	0.3	255.00	76.50	Legal - Claims Administration and Ot
Geoff Winkler	Call between GBW and JPM regarding issues around the server.	8/16/2022	0.2	340.00	68.00	Financial - Data Analysis
Josh McGraw	Reviewing an email from SK.	8/16/2022	0.2	255.00	51.00	Financial - Data Analysis
Josh McGraw	Call between GBW and JPM regarding issues around the server.	8/16/2022	0.2	255.00	51.00	Financial - Data Analysis
Josh McGraw	Confirming agent database incorporated into forensic accounting.	8/16/2022	1.6	255.00	408.00	Legal - Asset Analysis and Recovery
	Reviewing check received, updating outstanding balance and mailing to GBW for deposit.	8/16/2022	0.2	255.00	51.00	Legal - Asset Analysis and Recovery
Josh McGraw	Discussing next steps with server and 1099s with AMD and JPM	8/16/2022	0.2	225.00	45.00	Legal - Case Administration
Amanda Deering	Discussing next steps with server and 1099s with AMD and JPM	8/16/2022	0.2	225.00	45.00	Legal - Case Administration
Geoff Winkler	Review discovery provided by BOA.	8/16/2022	0.9	340.00	306.00	Legal - Case Administration
Geoff Winkler	Call with counsel and JPM to discuss outstanding tasks	8/16/2022	0.6	340.00	204.00	Legal - Case Administration
Josh McGraw	Discussing next steps with server and 1099s with AMD and JPM	8/16/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Discussing outstanding tasks with MBB.	8/16/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Call with counsel and GBW to discuss outstanding tasks	8/16/2022	0.6	255.00	153.00	Legal - Case Administration
Josh McGraw	Updating the counsel agenda with new items and status changes.	8/16/2022	0.5	255.00	127.50	Legal - Case Administration
Milana Barkhanoy	Discussing outstanding tasks with JPM.	8/16/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Emails with SF regarding confirmation of server documentation and location of items.	8/17/2022	0.2	255.00	51.00	Financial - Data Analysis
Josh McGraw	Confirming agent database incorporated into forensic accounting.	8/17/2022	1.8	255.00	459.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Emails with JK re case status.	8/17/2022	0.1	340.00	34.00	Legal - Case Administration
Josh McGraw	Emails with investors requesting information and clarification regarding the status report.	8/17/2022	0.9	255.00	229.50	Legal - Case Administration
Josh McGraw	Email to KA regarding court filings.	8/17/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Uploading court filings to the receivership website.	8/17/2022	0.2	255.00	51.00	Legal - Case Administration
Milana Barkhanoy	Review and update team transactions to ensure accurate billing.	8/17/2022	0.3	255.00	76.50	Legal - Case Administration
John Hall	Call between JPM and JBH discussing the next steps with the server.	8/18/2022	0.2	310.00	62.00	Financial - Data Analysis
John Hall	Review outstanding Linux backup requests and write memo to SK and AV with background narration and detailed request.	8/18/2022	0.5	310.00	155.00	Financial - Data Analysis
John Hall	Review outstanding data needs issues from prior several days emails, discuss with JPM.	8/18/2022	0.5	310.00	155.00	Financial - Data Analysis
John Hall	Review SF evidence tracker and discuss with GBW.	8/18/2022	0.9	310.00	279.00	Financial - Data Analysis
Josh McGraw	Review information provided through a subpoena and summarizing.	8/18/2022	3.0	255.00	765.00	Financial - Data Analysis
Josh McGraw	Review relativity for information after reviewing the subpoena response.	8/18/2022	0.7	255.00	178.50	Financial - Data Analysis
Josh McGraw	Reviewing an email from JBH regarding a request for server information.	8/18/2022	0.2	255.00	51.00	Financial - Data Analysis
Josh McGraw	Call between JPM and JBH discussing the next steps with the server.	8/18/2022	0.2	255.00	51.00	Financial - Data Analysis
John Hall	Request process update from KA.	8/18/2022	0.1	310.00	31.00	Financial - Forensic Accounting
Josh McGraw	Confirming agent database incorporated into forensic accounting.	8/18/2022	0.4	255.00	102.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Email regarding call with investor re questions.	8/18/2022	0.1	340.00	34.00	Legal - Case Administration
Geoff Winkler	Discussion with VA re JK introduction.	8/18/2022	0.3	340.00	102.00	Legal - Case Administration
Geoff Winkler	Discussion with counsel re timing of next motion.	8/18/2022	0.1	340.00	34.00	Legal - Case Administration
Geoff Winkler	Emails with JK re meeting.	8/18/2022	0.1	340.00	34.00	Legal - Case Administration
Geoff Winkler	Call with interested parties to discuss case progress, needed information, and timelines.	8/18/2022	0.9	340.00	306.00	Legal - Case Administration
Josh McGraw	Call with investor regarding questions about the case and email communication.	8/18/2022	0.5	255.00	127.50	Legal - Case Administration

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Josh McGraw	Emails with GBW regarding investor requesting a meeting.	8/18/2022	0.3	255.00	76.50	Legal - Case Administration
Josh McGraw	Email responding to investor question on the timeline of the case.	8/18/2022	0.1	255.00	25.50	Legal - Case Administration
Geoff Winkler	Process accounts receivable.	8/19/2022	0.2	340.00	68.00	Financial - Accounting/Auditing
Josh McGraw	Confirming agent database incorporated into forensic accounting.	8/19/2022	0.6	255.00	153.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Call with JPM and investor re: questions about the case.	8/19/2022	0.5	340.00	170.00	Legal - Case Administration
Josh McGraw	Call with GBW and investor re: questions about the case.	8/19/2022	0.5	255.00	127.50	Legal - Case Administration
Geoff Winkler	Call between JPM and GBW re: claims process and next steps.	8/19/2022	0.2	340.00	68.00	Legal - Claims Administration and Ot
Josh McGraw	Call between JPM and GBW re: claims process and next steps.	8/19/2022	0.2	255.00	51.00	Legal - Claims Administration and Ot
John Hall	Review evidence trackers and SF worksheet outputs (1.7). Memo to GBW re: same (.2)	8/20/2022	1.9	310.00	589.00	Financial - Data Analysis
John Hall	Memo clarifying document needs to SK.	8/20/2022	0.5	310.00	155.00	Legal - Case Administration
Josh McGraw	Reviewing information for counsel requested documentation.	8/22/2022	1.0	255.00	255.00	Financial - Data Analysis
Josh McGraw	Searching relativity for documentation on LB.	8/22/2022	1.4	255.00	357.00	Financial - Data Analysis
John Hall	Review Stretto for tax needs, prep for discussion with MBB.	8/22/2022	0.3	310.00	93.00	Financial - Tax Issues
Josh McGraw	Communication between JPM and MBB re data for tax reporting.	8/22/2022	0.2	255.00	51.00	Financial - Tax Issues
Josh McGraw	Emails between JPM and MBB re data for tax reporting.	8/22/2022	0.1	255.00	25.50	Financial - Tax Issues
Milana Barkhanoy	Email from EC requesting data for tax reporting.	8/22/2022	0.1	255.00	25.50	Financial - Tax Issues
Milana Barkhanoy	Emails between JPM and MBB re data for tax reporting.	8/22/2022	0.1	255.00	25.50	Financial - Tax Issues
Milana Barkhanoy	Communication between JPM and MBB re data for tax reporting.	8/22/2022	0.2	255.00	51.00	Financial - Tax Issues
John Hall	Review (.3) and discuss (.3) JPM summary of third parties with GBW.	8/22/2022	0.6	310.00	186.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Emails between GBW and MBB re July TB invoice.	8/22/2022	0.2	340.00	68.00	Legal - Case Administration
John Hall	Review and processing KA request for digitized physical marketing materials.	8/22/2022	0.8	310.00	248.00	Legal - Case Administration
John Hall	Chat between JBH and MBB re July TB invoice.	8/22/2022	0.1	310.00	31.00	Legal - Case Administration
Josh McGraw	Emails with investors requesting updates on the distribution timeline.	8/22/2022	0.3	255.00	76.50	Legal - Case Administration
Josh McGraw	Email to JBH regarding document request from counsel.	8/22/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Summarizing findings of LB and emailing to JBH.	8/22/2022	0.7	255.00	178.50	Legal - Case Administration
Josh McGraw	Searching SOS and websites for additional information on LB.	8/22/2022	0.5	255.00	127.50	Legal - Case Administration
Milana Barkhanoy	Chat between JBH and MBB re July TB invoice.	8/22/2022	0.1	255.00	25.50	Legal - Case Administration
Milana Barkhanoy	Emails between GBW and MBB re July TB invoice.	8/22/2022	0.2	255.00	51.00	Legal - Case Administration
John Hall	Intake and processing of known attachments and cross referencing to accounting file to determine and identify missing attachments.	8/23/2022	2.4	310.00	744.00	Financial - Data Analysis
Josh McGraw	Reviewing documentation on TS and JN for counsel requests.	8/23/2022	1.9	255.00	484.50	Financial - Data Analysis
Josh McGraw	Reviewing documentation on DH and exporting information from relativity.	8/23/2022	0.4	255.00	102.00	Financial - Data Analysis
Josh McGraw	Research LB, JR and business entities to determine association with company.	8/23/2022	1.1	255.00	280.50	Financial - Data Analysis
Amanda Deering	Meeting with MBB and AMD and JPM regarding the status of the case, outstanding items, and next steps.	8/23/2022	0.2	225.00	45.00	Legal - Case Administration
Geoff Winkler	Review proposed letter, discussion with counsel.	8/23/2022	0.2	340.00	68.00	Legal - Case Administration
Josh McGraw	Email communication with counsel to reschedule the meeting.	8/23/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Email communication with RP regarding counsel requested information.	8/23/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Meeting with MBB and AMD regarding the status of the case, outstanding items, and next steps.	8/23/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Summarizing research findings on JN and TS and email to RP per request.	8/23/2022	0.7	255.00	178.50	Legal - Case Administration
Josh McGraw	Reviewing documentation on JDA to confirm affiliation.	8/23/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Updating counsel call task list and agenda.	8/23/2022	0.6	255.00	153.00	Legal - Case Administration
Milana Barkhanoy	Meeting with MBB and AMD and JPM regarding the status of the case, outstanding items, and next steps.	8/23/2022	0.2	255.00	51.00	Legal - Case Administration
Geoff Winkler	Communication with JPM regarding data in relativity.	8/25/2022	0.1	340.00	34.00	Financial - Data Analysis
John Hall	Data review (.3) and request meeting to discuss with AV (.1).	8/25/2022	0.4	310.00	124.00	Financial - Data Analysis
Josh McGraw	Conversation with MN regarding server issues.	8/25/2022	0.2	255.00	51.00	Financial - Data Analysis

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Attachment 1

<u>Personnel</u>	<u>Item / Description</u>	<u>Date</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Activity Category</u>
Josh McGraw	Communication with GBW regarding data in relativity.	8/25/2022	0.1	255.00	25.50	Financial - Data Analysis
Josh McGraw	Review data in relativity to understand structure.	8/25/2022	0.6	255.00	153.00	Financial - Data Analysis
John Hall	Conversation with JPM regarding review of the vendor-provided documentation and identified items.	8/25/2022	0.3	310.00	93.00	Legal - Asset Analysis and Recovery
Josh McGraw	Conversation with JBH regarding review of the subpoena information and identified items.	8/25/2022	0.3	255.00	76.50	Legal - Asset Analysis and Recovery
Josh McGraw	Conversation with JBH regarding review of the vendor-provided documentation and identified items.	8/25/2022	0.3	255.00	76.50	Legal - Asset Analysis and Recovery
Josh McGraw	Call with SM requesting updates on the case and next steps in the receivership process.	8/25/2022	0.4	255.00	102.00	Legal - Case Administration
Josh McGraw	Call with investor requesting an update on the case and process of receivership.	8/25/2022	0.6	255.00	153.00	Legal - Case Administration
Josh McGraw	Email to GBW regarding invoice received.	8/25/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Email to KC regarding the outstanding invoice.	8/25/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Reviewing an email from KA regarding hearing date.	8/25/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Call with an investor asking questions about the case and next steps.	8/26/2022	0.5	255.00	127.50	Legal - Case Administration
Josh McGraw	Call with alarm company regarding the invoice received.	8/26/2022	0.2	255.00	51.00	Legal - Claims Administration and Ot
Josh McGraw	Email to GBW confirming no outstanding balance with the alarm company.	8/26/2022	0.1	255.00	25.50	Legal - Claims Administration and Ot
Josh McGraw	Reviewing an email from MM regarding account balance with the vendor.	8/26/2022	0.1	255.00	25.50	Legal - Claims Administration and Ot
John Hall	Meeting between MBB and JBH reviewing Stretto banking entries and creating report requested by CPA EC.	8/29/2022	0.3	310.00	93.00	Financial - Tax Issues
Milana Barkhanoy	Meeting between MBB and JBH reviewing Stretto banking entries and creating report requested by CPA EC.	8/29/2022	0.3	255.00	76.50	Financial - Tax Issues
Amanda Deering	Team meeting to discuss weeks tasks with AMD, GBW, JPM, JBH and MBB.	8/29/2022	0.2	225.00	45.00	Legal - Case Administration
Geoff Winkler	Team meeting to discuss weeks tasks with AMD, GBW, JPM, JBH and MBB.	8/29/2022	0.2	340.00	68.00	Legal - Case Administration
Geoff Winkler	Discuss evidence storage and logs.	8/29/2022	0.2	340.00	68.00	Legal - Case Administration
Geoff Winkler	Call with interested party, update status, upcoming activities.	8/29/2022	0.5	340.00	170.00	Legal - Case Administration
John Hall	Team meeting to discuss weeks tasks with AMD, GBW, JPM, JBH and MBB.	8/29/2022	0.2	310.00	62.00	Legal - Case Administration
Josh McGraw	Emails with investors regarding updates on the case.	8/29/2022	0.4	255.00	102.00	Legal - Case Administration
Josh McGraw	Reviewing received mail and discussing next steps with MBB.	8/29/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Team meeting to discuss weeks tasks with AMD, GBW, JPM, JBH and MBB.	8/29/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Call with BR regarding case updates and questions regarding the receivership process.	8/29/2022	0.4	255.00	102.00	Legal - Case Administration
Josh McGraw	Reviewing emails from GBW and counsel regarding meeting times.	8/29/2022	0.1	255.00	25.50	Legal - Case Administration
Milana Barkhanoy	Reviewing received mail and discussing next steps with JPM.	8/29/2022	0.1	255.00	25.50	Legal - Case Administration
Milana Barkhanoy	Team meeting to discuss weeks tasks with AMD, GBW, JPM, JBH and MBB.	8/29/2022	0.2	255.00	51.00	Legal - Case Administration
John Hall	Review net winner accounting, summarize and create schedule (3.0). Discuss with GBW (.2)	8/30/2022	3.2	310.00	992.00	Financial - Data Analysis
Josh McGraw	Review documentation related to DW after receiving email communication from investor.	8/30/2022	0.3	255.00	76.50	Financial - Data Analysis
Josh McGraw	Reviewing documentation in relativity for counsel requested information.	8/30/2022	0.8	255.00	204.00	Financial - Data Analysis
Geoff Winkler	Review question from KW re FA report, research, emails with JPM and JBH, discussion of need for footnote.	8/30/2022	0.4	340.00	136.00	Financial - Forensic Accounting
John Hall	Review accrual v. cash differences in accounting file for report and explanation to GBW.	8/30/2022	1.0	310.00	310.00	Financial - Forensic Accounting
Josh McGraw	Call with GBW, JBH and counsel regarding case tasks.	8/30/2022	0.8	255.00	204.00	Legal - Asset Analysis and Recovery
Josh McGraw	Reviewing email from KH regarding settlement proceeds.	8/30/2022	0.1	255.00	25.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Emails with counsel re filing motion.	8/30/2022	0.1	340.00	34.00	Legal - Case Administration
Geoff Winkler	Review FA report, discuss dissemination.	8/30/2022	0.2	340.00	68.00	Legal - Case Administration
Geoff Winkler	Prepare and attend hearing	8/30/2022	0.7	340.00	238.00	Legal - Case Administration
Geoff Winkler	Team meeting with KA KH JPM JBH.	8/30/2022	0.8	340.00	272.00	Legal - Case Administration
John Hall	Team meeting with KA KH JPM GBW.	8/30/2022	0.8	310.00	248.00	Legal - Case Administration

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Josh McGraw	Communication with investor requesting contact information to send documentation.	8/30/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Email correspondence with counsel regarding meeting time change.	8/30/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Reviewing email from KW regarding report question and reviewing accounting file.	8/30/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Updating exhibit to forensic accounting report and emailing to GBW.	8/30/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Email to KA regarding latest court filings.	8/30/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Posting court filing to website and serving claimants.	8/30/2022	0.3	255.00	76.50	Legal - Case Administration
Josh McGraw	Updating counsel call agenda and task list.	8/30/2022	0.3	255.00	76.50	Legal - Case Administration
Josh McGraw	Emails to investors regarding questions about the court filings and receivership process.	8/30/2022	0.9	255.00	229.50	Legal - Case Administration
Geoff Winkler	Process accounts payable.	8/31/2022	0.2	340.00	68.00	Financial - Accounting/Auditing
	Review potential employee claims, cross referencing accounting file against investor wealthbuilder files.	8/31/2022	2.3	310.00	713.00	Financial - Data Analysis
John Hall						
Josh McGraw	Reviewing relativity data to determine areas to reduce data storage and overall cost.	8/31/2022	0.7	255.00	178.50	Financial - Data Analysis
	Conversation between MBB and JPM regarding documentation storage and options to reduce expense burden.	8/31/2022	0.2	255.00	51.00	Financial - Data Analysis
Josh McGraw						
	Conversation between MBB and JPM regarding documentation storage and options to reduce expense burden.	8/31/2022	0.2	255.00	51.00	Financial - Data Analysis
Milana Barkhanoy						
Geoff Winkler	Call between JPM and GBW regarding data storage cost and review of the program.	8/31/2022	0.1	340.00	34.00	Legal - Case Administration
Josh McGraw	Reviewing messages from investor requesting information.	8/31/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Call with investor to regarding next steps in the receivership process.	8/31/2022	0.2	255.00	51.00	Legal - Case Administration
	Emails with investors answering questions on the receivership process and timing of distributions.	8/31/2022	0.7	255.00	178.50	Legal - Case Administration
Josh McGraw						
Josh McGraw	Call between JPM and GBW regarding data storage cost and review of the program.	8/31/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw						
Josh McGraw	Chat between JPM and MBB re sourcing data from Stretto.	9/1/2022	0.2	255.00	51.00	Financial - Data Analysis
Josh McGraw	MS Teams call between JPM and MBB re sourcing data from Stretto.	9/1/2022	0.2	255.00	51.00	Financial - Data Analysis
Milana Barkhanoy						
Milana Barkhanoy	Chat between JPM and MBB re sourcing data from Stretto.	9/1/2022	0.2	255.00	51.00	Financial - Data Analysis
Milana Barkhanoy	MS Teams call between JPM and MBB re sourcing data from Stretto.	9/1/2022	0.2	255.00	51.00	Financial - Data Analysis
Milana Barkhanoy	Sourcing data from Stretto for tax reporting.	9/1/2022	0.3	255.00	76.50	Financial - Data Analysis
John Hall	Email from MBB to JBH re tax reporting and next steps.	9/1/2022	0.1	310.00	31.00	Financial - Tax Issues
	Reconciling data from Stretto against accounting file to avoid double counting for full year tax reporting.	9/1/2022	0.2	255.00	51.00	Financial - Tax Issues
Milana Barkhanoy						
Milana Barkhanoy	Analysis of transactions for tax reporting.	9/1/2022	0.7	255.00	178.50	Financial - Tax Issues
Milana Barkhanoy	Preparing data and documentation to send to EC (CPA) for tax reporting.	9/1/2022	1.1	255.00	280.50	Financial - Tax Issues
Milana Barkhanoy	Email from MBB to JBH re tax reporting and next steps.	9/1/2022	0.1	255.00	25.50	Financial - Tax Issues
Geoff Winkler	Review settlement with RU, update from JPM, discuss steps to complete.	9/1/2022	0.2	340.00	68.00	Legal - Asset Analysis and Recovery
	Review settlement agreement for RMU, amount collected, and asset documentation in the management program.	9/1/2022	0.4	255.00	102.00	Legal - Asset Analysis and Recovery
Josh McGraw						
Josh McGraw	Email summarization to GBW regarding settlement agreement and outstanding balance.	9/1/2022	0.2	255.00	51.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Review minute order from court, discuss strategy with counsel.	9/1/2022	0.2	340.00	68.00	Legal - Case Administration
Josh McGraw	Call with an investor asking about recovery, distribution timeline, and claims process.	9/1/2022	0.4	255.00	102.00	Legal - Case Administration
	Review and analysis of BOA checking and credit card statements (.6), discuss with GBW (.2).	9/2/2022	0.8	310.00	248.00	Financial - Accounting/Auditing
John Hall						
Josh McGraw	Call with TW discussing land on the market, current strategy and marketing campaign.	9/2/2022	0.2	255.00	51.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Emails with counsel KH to discuss need to postpone dismissal.	9/2/2022	0.1	340.00	34.00	Legal - Case Administration
Geoff Winkler	Review status report and stay, comments to counsel.	9/2/2022	0.2	340.00	68.00	Legal - Case Administration
Milana Barkhanoy	Updating transactions in Stretto to ensure accuracy.	9/6/2022	0.2	255.00	51.00	Financial - Accounting/Auditing
	Review and cross checking WP investor files against FA report (1.2), review needs with AV (.3).	9/6/2022	1.5	310.00	465.00	Financial - Data Analysis
John Hall						
Josh McGraw	Reviewing documentation as recorded information was not provided for AR's property.	9/6/2022	0.4	255.00	102.00	Financial - Data Analysis

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John Hall	Chat between JBH and MBB re CPA's request for tax reporting.	9/6/2022	0.1	310.00	31.00	Financial - Tax Issues
John Hall	MS Teams call between JBH and MBB reviewing transactions for tax reporting.	9/6/2022	0.3	310.00	93.00	Financial - Tax Issues
Milana Barkhanoy	Email from EC (CPA) re 2021 transactions for tax reporting.	9/6/2022	0.1	255.00	25.50	Financial - Tax Issues
Milana Barkhanoy	Chat between JBH and MBB re CPA's request for tax reporting.	9/6/2022	0.1	255.00	25.50	Financial - Tax Issues
Milana Barkhanoy	MS Teams call between JBH and MBB reviewing transactions for tax reporting.	9/6/2022	0.3	255.00	76.50	Financial - Tax Issues
Milana Barkhanoy	Email to EC (CPA) with 2021 accounting summary for tax reporting.	9/6/2022	0.1	255.00	25.50	Financial - Tax Issues
Milana Barkhanoy	Updating 2021 accounting summary for tax reporting.	9/6/2022	0.2	255.00	51.00	Financial - Tax Issues
Amanda Deering	Call with AMD and JPM re: Third Party.	9/6/2022	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Josh McGraw	Verification of third-party recovery transactions.	9/6/2022	2.0	255.00	510.00	Legal - Asset Analysis and Recovery
Josh McGraw	Call with AMD and JPM re: Third Party Recovery.	9/6/2022	0.1	255.00	25.50	Legal - Asset Analysis and Recovery
Amanda Deering	Prepping for weekly meeting.	9/6/2022	0.1	225.00	22.50	Legal - Case Administration
Amanda Deering	Team meeting to discuss weeks tasks with AMD, JPM, and MBB.	9/6/2022	0.1	225.00	22.50	Legal - Case Administration
John Hall	Review KH case update and discuss with GBW.	9/6/2022	0.3	310.00	93.00	Legal - Case Administration
John Hall	Communication with JPM re: investor files from SF.	9/6/2022	0.1	310.00	31.00	Legal - Case Administration
Josh McGraw	Team meeting to discuss weeks tasks with AMD, JPM, and MBB.	9/6/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Email to AR regarding missing information.	9/6/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Structuring recorded lien documentation to send to counsel for review.	9/6/2022	0.7	255.00	178.50	Legal - Case Administration
Josh McGraw	Communication with JBH re: investor files from SF.	9/6/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Email to counsel and team to move meeting.	9/6/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Call to investor requesting an update and the next steps in the receivership process.	9/6/2022	0.1	255.00	25.50	Legal - Case Administration
Milana Barkhanoy	Team meeting to discuss weeks tasks with AMD, JPM, and MBB.	9/6/2022	0.1	255.00	25.50	Legal - Case Administration
John Hall	Review and scheduling accounting and agent files to check potential recovery subjects.	9/7/2022	2.6	310.00	806.00	Financial - Data Analysis
John Hall	Review data file and respond to inquiry from SK.	9/7/2022	0.4	310.00	124.00	Financial - Data Analysis
Josh McGraw	Email to SF requesting access to documentation.	9/7/2022	0.1	255.00	25.50	Financial - Data Analysis
Amanda Deering	Discussed closing of 1099s with MBB and AMD.	9/7/2022	0.1	225.00	22.50	Legal - Case Administration
John Hall	Review data needs with SF team.	9/7/2022	0.5	310.00	155.00	Legal - Case Administration
Josh McGraw	Email responding to an investor regarding their questions about the case.	9/7/2022	0.2	255.00	51.00	Legal - Case Administration
Milana Barkhanoy	Discussed closing of 1099s with MBB and AMD.	9/7/2022	0.1	255.00	25.50	Legal - Case Administration
John Hall	Review and research BBT tax issues, pull together items for MBB to complete and remit back.	9/8/2022	2.0	310.00	620.00	Financial - Tax Issues
Milana Barkhanoy	Email from EC (CPA) re additional detail for 2021 tax reporting.	9/8/2022	0.1	255.00	25.50	Financial - Tax Issues
Milana Barkhanoy	Email from JBH re additional detail for 2021 tax reporting and next steps.	9/8/2022	0.1	255.00	25.50	Financial - Tax Issues
Geoff Winkler	Review joint status report and request for stay.	9/8/2022	0.1	340.00	34.00	Legal - Case Administration
Josh McGraw	Call with investor asking about distribution timeline and receivership process.	9/8/2022	0.6	255.00	153.00	Legal - Case Administration
Josh McGraw	Email to JBH regarding payments to LB and related entities.	9/8/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Email to MM regarding setting up a call to discuss questions.	9/8/2022	0.1	255.00	25.50	Legal - Case Administration
Amanda Deering	Preparing pleading paper and template for report.	9/9/2022	0.4	225.00	90.00	Legal - Case Administration
John Hall	Call between JPM and JBH regarding investor communication and documentation request from SF.	9/9/2022	0.1	310.00	31.00	Legal - Case Administration
John Hall	Review WP investor files for completeness and discuss with JPM.	9/9/2022	0.9	310.00	279.00	Legal - Case Administration
Josh McGraw	Call with MM regarding questions on the receivership process.	9/9/2022	1.0	255.00	255.00	Legal - Case Administration
Josh McGraw	Email to SF regarding requested documentation.	9/9/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Call between JPM and JBH regarding investor communication and documentation request from SF.	9/9/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Reviewing invoices received	9/9/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Email communication with MBB regarding outstanding invoices.	9/9/2022	0.1	255.00	25.50	Legal - Case Administration
Milana Barkhanoy	Processing incoming mail; scanning invoices; sending invoices to JPM.	9/9/2022	0.3	255.00	76.50	Legal - Case Administration
Milana Barkhanoy	Email from JPM re status of invoices and next steps.	9/9/2022	0.1	255.00	25.50	Legal - Case Administration

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Milana Barkhanoy	Filing case documents.	9/9/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Reviewing documentation to confirm status of transactions.	9/12/2022	0.5	255.00	127.50	Financial - Data Analysis
John Hall	Chat between JBH and MBB re next steps for 2021 tax reporting.	9/12/2022	0.1	310.00	31.00	Financial - Tax Issues
John Hall	Review for (.4) and MS Teams call between JBH, MBB and EC (CPA) re 2021 tax reporting (.9).	9/12/2022	1.3	310.00	403.00	Financial - Tax Issues
Josh McGraw	Reviewing email from MBB regarding CPA requests.	9/12/2022	0.2	255.00	51.00	Financial - Tax Issues
Milana Barkhanoy	Multiple emails from EC (CPA) re next steps for 2021 tax reporting.	9/12/2022	0.2	255.00	51.00	Financial - Tax Issues
Milana Barkhanoy	Chat between JBH and MBB re next steps for 2021 tax reporting.	9/12/2022	0.1	255.00	25.50	Financial - Tax Issues
Milana Barkhanoy	Email from MBB to JPM re additional detail for 2021 tax reporting.	9/12/2022	0.1	255.00	25.50	Financial - Tax Issues
Milana Barkhanoy	Email to EC (CPA) re next steps for 2021 tax reporting.	9/12/2022	0.1	255.00	25.50	Financial - Tax Issues
Milana Barkhanoy	MS Teams calls between JBH, MBB and EC (CPA) re 2021 tax reporting.	9/12/2022	0.9	255.00	229.50	Financial - Tax Issues
Milana Barkhanoy	Updating 1099 tax reporting.	9/12/2022	2.4	255.00	612.00	Financial - Tax Issues
Josh McGraw	Verification of third-party recovery transactions.	9/12/2022	0.7	255.00	178.50	Legal - Asset Analysis and Recovery
Amanda Deering	Preparing notes for team meeting.	9/12/2022	0.1	225.00	22.50	Legal - Case Administration
Amanda Deering	Team meeting to discuss weeks tasks with AMD, JPM, MBB, JBH, GBW.	9/12/2022	0.2	225.00	45.00	Legal - Case Administration
Geoff Winkler	Team meeting to discuss weeks tasks with AMD, JPM, MBB, JBH, GBW.	9/12/2022	0.2	340.00	68.00	Legal - Case Administration
John Hall	Review order from KA.	9/12/2022	0.1	310.00	31.00	Legal - Case Administration
John Hall	Team meeting to discuss weeks tasks with AMD, JPM, MBB, JBH, GBW.	9/12/2022	0.2	310.00	62.00	Legal - Case Administration
Josh McGraw	Emails with claimants regarding lien documentation and next steps in receivership process.	9/12/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Team meeting to discuss weeks tasks with AMD, JPM, MBB, JBH, GBW.	9/12/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Email to AR regarding title information.	9/12/2022	0.1	255.00	25.50	Legal - Case Administration
Milana Barkhanoy	Team meeting to discuss weeks tasks with AMD, JPM, MBB, JBH, GBW.	9/12/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Review of incorporation documentation within relativity and email JBH with findings.	9/13/2022	0.6	255.00	153.00	Financial - Data Analysis
Josh McGraw	Emails with SF regarding relativity subscription pricing.	9/13/2022	0.2	255.00	51.00	Financial - Data Analysis
Josh McGraw	Review emails from AV and JBH regarding server and necessary documentation.	9/13/2022	0.2	255.00	51.00	Financial - Data Analysis
Josh McGraw	Reviewing information provided by JR regarding relativity users.	9/13/2022	0.1	255.00	25.50	Financial - Data Analysis
John Hall	Review and research transaction history and case file regarding corporate ownership. Compile indicia of BK exerting de facto ownership authority.	9/13/2022	2.1	310.00	651.00	Financial - Tax Issues
Amanda Deering	Speaking with investor and sharing information with JPM via teams.	9/13/2022	0.2	225.00	45.00	Legal - Case Administration
Geoff Winkler	Review order to stay proceedings.	9/13/2022	0.1	340.00	34.00	Legal - Case Administration
John Hall	Team meeting with KA KH JPM to discuss ongoing case activities, update from J Paul	9/13/2022	0.4	310.00	124.00	Legal - Case Administration
John Hall	Review PC lien documentation from Relativity and discuss with GBW.	9/13/2022	0.7	310.00	217.00	Legal - Case Administration
John Hall	Review JPM demand letter.	9/13/2022	0.2	310.00	62.00	Legal - Case Administration
John Hall	Review AOI, By Laws, EIN and Agent Docs research from JPM.	9/13/2022	0.9	310.00	279.00	Legal - Case Administration
Josh McGraw	Registering claimant on receivership website.	9/13/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Email KH and KA regarding lien documentation and outstanding information.	9/13/2022	0.4	255.00	102.00	Legal - Case Administration
Josh McGraw	Meeting in teams with JBH, JPM, KH, and KA regarding recovery, claims process, and status report.	9/13/2022	0.4	255.00	102.00	Legal - Case Administration
Josh McGraw	Preparing for call with counsel.	9/13/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Call with claimant requesting information on the receivership process and email follow-up.	9/13/2022	0.6	255.00	153.00	Legal - Case Administration
Josh McGraw	Investor communication with AMD via teams.	9/13/2022	0.2	255.00	51.00	Legal - Case Administration
John Hall	Review and analysis of SF production (2.1) and discussions with JPM (.4)	9/14/2022	2.5	310.00	775.00	Financial - Data Analysis
Josh McGraw	Communications with JBH regarding intake of documentation from SF.	9/14/2022	0.4	255.00	102.00	Financial - Data Analysis
Milana Barkhanoy	Updating 1099 tax reporting forms.	9/14/2022	1.9	255.00	484.50	Financial - Tax Issues
Geoff Winkler	Meeting with SK re forensic work, documents needed to complete FA, request for copy of documents obtained onsite.	9/14/2022	0.7	340.00	238.00	Legal - Case Administration

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Summary of Fees of Receiver and Retained Personnel
July 1, 2022 - September 30, 2022
(Sorted in Chronological Order by Activity Category)

Attachment 1

<u>Personnel</u>	<u>Item / Description</u>	<u>Date</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Activity Category</u>
Josh McGraw	Conversation with SK regarding documents waiting from SF.	9/15/2022	0.2	255.00	51.00	Financial - Data Analysis
Geoff Winkler	Review and execute tax returns for immediate filing.	9/15/2022	0.9	340.00	306.00	Financial - Tax Issues
Josh McGraw	Conversation with EC regarding accounting file and information needed for taxes.	9/15/2022	0.2	255.00	51.00	Financial - Tax Issues
Josh McGraw	Call with TW regarding asset marketing.	9/16/2022	0.2	255.00	51.00	Legal - Asset Disposition
Josh McGraw	Creating a summary of third parties for recovery.	9/18/2022	0.8	255.00	204.00	Legal - Asset Analysis and Recovery
John Hall	Review agent data and associated backup documents. Tie out unallocated crypto transactions.	9/19/2022	1.0	310.00	310.00	Financial - Data Analysis
Amanda Deering	Team meeting to discuss weeks tasks with AMD, JPM, MBB, JBH, GBW.	9/19/2022	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Call with investor to discuss status and next steps.	9/19/2022	0.3	340.00	102.00	Legal - Case Administration
Geoff Winkler	Team meeting to discuss weeks tasks with AMD, JPM, MBB, JBH, GBW.	9/19/2022	0.1	340.00	34.00	Legal - Case Administration
John Hall	Team meeting to discuss weeks tasks with AMD, JPM, MBB, JBH, GBW.	9/19/2022	0.1	310.00	31.00	Legal - Case Administration
Josh McGraw	Team meeting to discuss weeks tasks with AMD, JPM, MBB, JBH, GBW.	9/19/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Emails with investors regarding liens and questions regarding the receivership.	9/19/2022	0.4	255.00	102.00	Legal - Case Administration
Milana Barkhanoy	Team meeting to discuss weeks tasks with AMD, JPM, MBB, JBH, GBW.	9/19/2022	0.1	255.00	25.50	Legal - Case Administration
John Hall	Emails between JBH and MBB re claimant communication.	9/19/2022	0.1	310.00	31.00	Legal - Claims Administration and Ot
John Hall	Claimant communication discussion between JBH and MBB.	9/19/2022	0.1	310.00	31.00	Legal - Claims Administration and Ot
Milana Barkhanoy	Gathering detail for claimant communication.	9/19/2022	0.2	255.00	51.00	Legal - Claims Administration and Ot
Milana Barkhanoy	Emails between JBH and MBB re claimant communication.	9/19/2022	0.2	255.00	51.00	Legal - Claims Administration and Ot
Milana Barkhanoy	Claimant communication discussion between JBH and MBB.	9/19/2022	0.1	255.00	25.50	Legal - Claims Administration and Ot
John Hall	Communication with JPM regarding IT consultants and timeline.	9/20/2022	0.1	310.00	31.00	Financial - Data Analysis
Josh McGraw	Calls with SF regarding server documentation and requested items.	9/20/2022	0.5	255.00	127.50	Financial - Data Analysis
Josh McGraw	Communication with JBH regarding IT consultants and timeline.	9/20/2022	0.1	255.00	25.50	Financial - Data Analysis
John Hall	Call between JBH and JPM re: third-party activities.	9/20/2022	0.3	310.00	93.00	Legal - Asset Analysis and Recovery
Josh McGraw	Reviewing summary of payments to third-parties.	9/20/2022	0.6	255.00	153.00	Legal - Asset Analysis and Recovery
Josh McGraw	Call between JBH and JPM re: third-party activities.	9/20/2022	0.3	255.00	76.50	Legal - Asset Analysis and Recovery
Josh McGraw	Email to GBW to schedule a meeting to discuss DH.	9/20/2022	0.1	255.00	25.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Review email re file delivery, email to JPM and JBH.	9/20/2022	0.1	340.00	34.00	Legal - Case Administration
Geoff Winkler	Review promotion videos in anticipation of potential discussions.	9/20/2022	0.3	340.00	102.00	Legal - Case Administration
Geoff Winkler	Team call to discuss outstanding items (KA, KH, JBH, JPM, JP).	9/20/2022	0.5	340.00	170.00	Legal - Case Administration
Geoff Winkler	Review needed SF file issue with JPM and JBH.	9/20/2022	0.5	340.00	170.00	Legal - Case Administration
John Hall	Review draft demand letter from JPM and discuss with GBW.	9/20/2022	0.4	310.00	124.00	Legal - Case Administration
John Hall	Review needed SF file issue with JPM and GBW.	9/20/2022	0.5	310.00	155.00	Legal - Case Administration
John Hall	Team call to discuss outstanding items (KA, KH, GBW, JPM, JP).	9/20/2022	0.5	310.00	155.00	Legal - Case Administration
Josh McGraw	Review needed SF file issue with JBH and GBW.	9/20/2022	0.5	255.00	127.50	Legal - Case Administration
Josh McGraw	Email to GBW and JBH regarding calls with SF and update on server issues.	9/20/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Email to AV and SK regarding requested documentation.	9/20/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Updated counsel call agenda with items to discuss.	9/20/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Call with KH, KA, GBW, JBH, JPM and RP regarding case items to discuss.	9/20/2022	0.5	255.00	127.50	Legal - Case Administration
Josh McGraw	Reviewing information provided by RP.	9/20/2022	0.3	255.00	76.50	Legal - Case Administration
Josh McGraw	Call to SK regarding server documentation.	9/20/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Call with AV regarding documentation requested and the timeline for receipt.	9/20/2022	0.2	255.00	51.00	Legal - Case Administration
John Hall	Review agent payments and potential third party investors. Review RU transactions.	9/21/2022	2.1	310.00	651.00	Financial - Forensic Accounting
Josh McGraw	Call with TW regarding market response on searchlight parcels.	9/21/2022	0.1	255.00	25.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Review demand letter, send edits to counsel, review update.	9/21/2022	0.2	340.00	68.00	Legal - Case Administration
Geoff Winkler	Call from attorney inquiring about cases status, update, claims process and timing.	9/21/2022	0.4	340.00	136.00	Legal - Case Administration
John Hall	Review final draft demand letter issues with GBW.	9/21/2022	0.3	310.00	93.00	Legal - Case Administration
Josh McGraw	Rescheduling DH meeting with GBW and JBH.	9/21/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Emails to investors regarding questions about the case.	9/21/2022	0.3	255.00	76.50	Legal - Case Administration

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Summary of Fees of Receiver and Retained Personnel
July 1, 2022 - September 30, 2022
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Attachment 1

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Josh McGraw	Call with a creditor regarding outstanding balance.	9/21/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Reviewing entity to determine ownership information.	9/22/2022	0.3	255.00	76.50	Financial - Data Analysis
	Review TS documentation and videos provided by RP, discuss with GBW (.7). review					
John Hall	JPM schedule and follow up re: same (.4).	9/22/2022	1.1	310.00	341.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Call from investor/promoter re situation with UT, discuss with counsel.	9/22/2022	0.3	340.00	102.00	Legal - Case Administration
Geoff Winkler	Review promoter information, contact form, backup, email to counsel.	9/22/2022	0.2	340.00	68.00	Legal - Case Administration
Geoff Winkler	Communication with JPM regarding third-party payments.	9/22/2022	0.1	340.00	34.00	Legal - Case Administration
Geoff Winkler	Call with JPM regarding payments made to third party.	9/22/2022	0.2	340.00	68.00	Legal - Case Administration
Geoff Winkler	Call with GBW regarding payments made to third party.	9/22/2022	0.2	340.00	68.00	Legal - Case Administration
John Hall	Conversation with JPM regarding information provided by investor and claims treatment.	9/22/2022	0.3	310.00	93.00	Legal - Case Administration
Josh McGraw	Emails with investors requesting information on the case.	9/22/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Call with investor regarding questions on their claim and overall process.	9/22/2022	0.7	255.00	178.50	Legal - Case Administration
Josh McGraw	Conversation with JBH regarding information provided by investor and claims treatment.	9/22/2022	0.3	255.00	76.50	Legal - Case Administration
Josh McGraw	Call with GBW regarding payments made to third party.	9/22/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Communication with GBW regarding third-party payments.	9/22/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Creating summary of payments and sending to GBW.	9/22/2022	0.2	255.00	51.00	Legal - Case Administration
Geoff Winkler	Review final demand letter.	9/23/2022	0.1	340.00	34.00	Legal - Case Administration
John Hall	Conversation between JPM and JBH regarding documentation review on DH.	9/23/2022	0.1	310.00	31.00	Legal - Case Administration
John Hall	Review memo from RP and finalized demand letter.	9/23/2022	0.2	310.00	62.00	Legal - Case Administration
Josh McGraw	Reviewing and processing invoices to be paid by receivership estate.	9/23/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Call to assessor's office regarding personal property taxes.	9/23/2022	0.4	255.00	102.00	Legal - Case Administration
Josh McGraw	Conversation between JPM and JBH regarding documentation review on DH.	9/23/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Reviewing documentation from MBW regarding claimed amount.	9/23/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Email to JBH and GBW regarding DH review.	9/23/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Call to AV regarding server documentation and updated timeline.	9/23/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Email to TB regarding status of server and when documentation would be available.	9/23/2022	0.2	255.00	51.00	Legal - Case Administration
John Hall	Review employee non-W2 data for potential recovery.	9/26/2022	1.2	310.00	372.00	Financial - Data Analysis
Josh McGraw	Email communication with SF and error checking document storage.	9/26/2022	0.7	255.00	178.50	Financial - Data Analysis
Josh McGraw	Reviewing files in relativity to determine reduction plan to minimize quarterly cost.	9/26/2022	1.1	255.00	280.50	Financial - Data Analysis
Amanda Deering	Team meeting to discuss weeks tasks with AMD, JPM, MBB, JBH.	9/26/2022	0.1	225.00	22.50	Legal - Case Administration
John Hall	Call with JPM regarding SF document transfer.	9/26/2022	0.1	310.00	31.00	Legal - Case Administration
Josh McGraw	Email to TB regarding prior documentation received.	9/26/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Summary of data cost reduction plan to GBW.	9/26/2022	0.5	255.00	127.50	Legal - Case Administration
Josh McGraw	Call to JBH regarding SF document transfer.	9/26/2022	0.1	255.00	25.50	Legal - Case Administration
Milana Barkhanoy	Team meeting to discuss weeks tasks with AMD, JPM, MBB, JBH.	9/26/2022	0.1	255.00	25.50	Legal - Case Administration
John Hall	Communication between JPM and JBH regarding documents received from SF.	9/27/2022	0.1	310.00	31.00	Financial - Data Analysis
Josh McGraw	Communication between JPM and JBH regarding documents received from SF.	9/27/2022	0.1	255.00	25.50	Financial - Data Analysis
Josh McGraw	Transferring documentation from SF and creating database for document review.	9/27/2022	0.6	255.00	153.00	Financial - Data Analysis
Josh McGraw	Updating accounting file with identified bank account.	9/27/2022	1.0	255.00	255.00	Financial - Forensic Accounting
Josh McGraw	Creating third party schedules.	9/27/2022	0.9	255.00	229.50	Legal - Asset Analysis and Recovery
Amanda Deering	Call between AMD and MBB discussing documents categorization.	9/27/2022	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Call with JK re documents needed, discussion with counsel.	9/27/2022	0.4	340.00	136.00	Legal - Case Administration
John Hall	Review draft demand letter and discuss with GBW.	9/27/2022	0.5	310.00	155.00	Legal - Case Administration
Josh McGraw	Email to JBH regarding requested documentation.	9/27/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Acquiring document storage per request.	9/27/2022	0.2	255.00	51.00	Legal - Case Administration
Josh McGraw	Email to JPM and RP regarding call.	9/27/2022	0.1	255.00	25.50	Legal - Case Administration
Milana Barkhanoy	Call between AMD and MBB discussing documents categorization.	9/27/2022	0.1	255.00	25.50	Legal - Case Administration

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Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Josh McGraw	Email to GBW regarding vendor invoice.	9/27/2022	0.1	255.00	25.50	Legal - Claims Administration and Ot
Josh McGraw	Email to TB regarding documents received.	9/28/2022	0.1	255.00	25.50	Financial - Data Analysis
Josh McGraw	Creating document request.	9/28/2022	0.5	255.00	127.50	Financial - Data Analysis
Josh McGraw	Reviewing documentation provided by SF. Downloading statements, converting to pdf, reconciling against credit card charges and saving invoices for tax software.	9/28/2022	1.6	255.00	408.00	Financial - Data Analysis
Milana Barkhanoy	Chat between JPM and JBH regarding document review.	9/28/2022	1.8	255.00	459.00	Financial - Tax Issues
John Hall	Conversation between JBH and JPM regarding document request.	9/28/2022	0.1	310.00	31.00	Legal - Case Administration
John Hall	Chat between JPM and JBH regarding document review.	9/28/2022	0.2	310.00	62.00	Legal - Case Administration
Josh McGraw	Conversation between JBH and JPM regarding document request.	9/28/2022	0.1	255.00	25.50	Legal - Case Administration
Josh McGraw	Conversation with JPM regarding documents from SF.	9/28/2022	0.2	255.00	51.00	Legal - Case Administration
John Hall	Conversation with JPM regarding JK requested documentation.	9/29/2022	0.2	310.00	62.00	Financial - Data Analysis
John Hall	Review investor data files against accounting file.	9/29/2022	0.1	310.00	31.00	Financial - Data Analysis
John Hall	Email to JBH regarding JK requested documentation.	9/29/2022	1.9	310.00	589.00	Financial - Data Analysis
Josh McGraw	Conversation with JBH regarding JK requested documentation.	9/29/2022	0.1	255.00	25.50	Financial - Data Analysis
Josh McGraw	Conversation with JBH regarding documents from SF.	9/29/2022	0.1	255.00	25.50	Financial - Data Analysis
Josh McGraw	Creating document request and reviewing for completeness.	9/29/2022	0.2	255.00	51.00	Financial - Data Analysis
Josh McGraw	Saving case invoices for tax software.	9/29/2022	2.4	255.00	612.00	Financial - Data Analysis
Milana Barkhanoy	Reviewing documentation and comparing against prior information.	9/29/2022	0.3	255.00	76.50	Financial - Tax Issues
Josh McGraw	Meeting between JPM, JBH and GBW to discuss DH information and next steps.	9/30/2022	0.6	255.00	153.00	Financial - Data Analysis
Geoff Winkler	Review investor document files and compare against accounting for potential third party recovery.	9/30/2022	0.5	340.00	170.00	Legal - Asset Analysis and Recovery
John Hall	Meeting between JPM, JBH and GBW to discuss DH information and next steps.	9/30/2022	2.0	310.00	620.00	Legal - Asset Analysis and Recovery
John Hall	Meeting between JPM, JBH and GBW to discuss DH information and next steps.	9/30/2022	0.5	310.00	155.00	Legal - Asset Analysis and Recovery
Josh McGraw	Meeting between JPM, JBH and GBW to discuss DH information and next steps.	9/30/2022	0.5	255.00	127.50	Legal - Asset Analysis and Recovery
Amanda Deering	Preparing quarterly report.	9/30/2022	1.0	225.00	225.00	Legal - Case Administration
Geoff Winkler	Call with interested party to discuss case.	9/30/2022	0.4	340.00	136.00	Legal - Case Administration
Geoff Winkler	Call with former employee to discuss status.	9/30/2022	0.3	340.00	102.00	Legal - Case Administration
Josh McGraw	Email to TB with summary of documentation that will need additional information.	9/30/2022	0.2	255.00	51.00	Legal - Case Administration
			Totals	429.3	122,412.50	

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Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Summary by Activity Category and Personnel						
Financial - Accounting/Auditing	Personnel	Firm	Hours	Rate	Amount	
Financial - Accounting/Auditing	Geoff Winkler	AFS	3.5	340.00	\$ 1,190.00	
Financial - Accounting/Auditing	John Hall	AFS	7.3	310.00	\$ 2,263.00	
Financial - Accounting/Auditing	Milana Barkhanoy	AFS	0.2	255.00	\$ 51.00	
Financial - Accounting/Auditing	Josh McGraw	AFS	1.5	255.00	\$ 382.50	
Financial - Accounting/Auditing	Amanda Deering	AFS	0.0	225.00	\$ -	
Financial - Accounting/Auditing	Sam Parker	AFS	0.0	165.00	\$ -	
			<u>12.5</u>		<u>\$ 3,886.50</u>	
Financial - Data Analysis	Personnel					
Financial - Data Analysis	Geoff Winkler	AFS	0.3	340.00	\$ 102.00	
Financial - Data Analysis	John Hall	AFS	31.0	310.00	\$ 9,610.00	
Financial - Data Analysis	Milana Barkhanoy	AFS	0.9	255.00	\$ 229.50	
Financial - Data Analysis	Josh McGraw	AFS	28.3	255.00	\$ 7,216.50	
Financial - Data Analysis	Amanda Deering	AFS	0.0	225.00	\$ -	
Financial - Data Analysis	Sam Parker	AFS	0.0	165.00	\$ -	
			<u>60.5</u>		<u>\$ 17,158.00</u>	
Financial - Forensic Accounting	Personnel	Firm	Hours	Rate	Amount	
Financial - Forensic Accounting	Geoff Winkler	AFS	6.0	340.00	\$ 2,040.00	
Financial - Forensic Accounting	John Hall	AFS	92.9	310.00	\$ 28,799.00	
Financial - Forensic Accounting	Milana Barkhanoy	AFS	0.0	255.00	\$ -	
Financial - Forensic Accounting	Josh McGraw	AFS	28.3	255.00	\$ 7,216.50	
Financial - Forensic Accounting	Amanda Deering	AFS	1.5	225.00	\$ 337.50	
Financial - Forensic Accounting	Sam Parker	AFS	0.3	165.00	\$ 49.50	
			<u>129.0</u>		<u>\$ 38,442.50</u>	
Financial - Status Reports	Personnel	Firm	Hours	Rate	Amount	
Financial - Status Reports	Geoff Winkler	AFS	6.1	340.00	\$ 2,074.00	
Financial - Status Reports	John Hall	AFS	0.2	310.00	\$ 62.00	
Financial - Status Reports	Milana Barkhanoy	AFS	1.4	255.00	\$ 357.00	
Financial - Status Reports	Josh McGraw	AFS	7.6	255.00	\$ 1,938.00	
Financial - Status Reports	Amanda Deering	AFS	2.3	225.00	\$ 517.50	
Financial - Status Reports	Sam Parker	AFS	0.0	165.00	\$ -	
			<u>17.6</u>		<u>\$ 4,948.50</u>	
Financial - Tax Issues	Personnel	Firm	Hours	Rate	Amount	
Financial - Tax Issues	Geoff Winkler	AFS	0.9	340.00	\$ 306.00	
Financial - Tax Issues	John Hall	AFS	11.6	310.00	\$ 3,596.00	
Financial - Tax Issues	Milana Barkhanoy	AFS	23.4	255.00	\$ 5,967.00	
Financial - Tax Issues	Josh McGraw	AFS	1.7	255.00	\$ 433.50	
Financial - Tax Issues	Amanda Deering	AFS	0.1	225.00	\$ 22.50	
Financial - Tax Issues	Sam Parker	AFS	1.0	165.00	\$ 165.00	
			<u>38.7</u>		<u>\$ 10,490.00</u>	
Legal - Asset Analysis and Recovery	Personnel	Firm	Hours	Rate	Amount	

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Legal - Asset Analysis and Recovery	Geoff Winkler	AFS	2.2	340.00	\$ 748.00	
Legal - Asset Analysis and Recovery	John Hall	AFS	5.0	310.00	\$ 1,550.00	
Legal - Asset Analysis and Recovery	Milana Barkhanoy	AFS	0.0	255.00	\$ -	
Legal - Asset Analysis and Recovery	Josh McGraw	AFS	18.9	255.00	\$ 4,819.50	
Legal - Asset Analysis and Recovery	Amanda Deering	AFS	0.1	225.00	\$ 22.50	
Legal - Asset Analysis and Recovery	Sam Parker	AFS	0.0	165.00	\$ -	
			26.2		\$ 7,140.00	
Legal - Asset Disposition	Personnel	Firm	Hours	Rate	Amount	
Legal - Asset Disposition	Geoff Winkler	AFS	1.3	340.00	\$ 442.00	
Legal - Asset Disposition	John Hall	AFS	0.0	310.00	\$ -	
Legal - Asset Disposition	Milana Barkhanoy	AFS	0.0	255.00	\$ -	
Legal - Asset Disposition	Josh McGraw	AFS	0.4	255.00	\$ 102.00	
Legal - Asset Disposition	Amanda Deering	AFS	0.0	225.00	\$ -	
Legal - Asset Disposition	Sam Parker	AFS	0.0	165.00	\$ -	
			1.7		\$ 544.00	
Legal - Case Administration	Personnel	Firm	Hours	Rate	Amount	
Legal - Case Administration	Geoff Winkler	AFS	30.5	340.00	\$ 10,370.00	
Legal - Case Administration	John Hall	AFS	26.0	310.00	\$ 8,060.00	
Legal - Case Administration	Milana Barkhanoy	AFS	8.0	255.00	\$ 2,040.00	
Legal - Case Administration	Josh McGraw	AFS	57.6	255.00	\$ 14,688.00	
Legal - Case Administration	Amanda Deering	AFS	14.7	225.00	\$ 3,307.50	
Legal - Case Administration	Sam Parker	AFS	3.1	165.00	\$ 511.50	
			139.9		\$ 38,977.00	
Legal - Claims Administration and Objections	Personnel	Firm	Hours	Rate	Amount	
Legal - Claims Administration and Objections	Geoff Winkler	AFS	0.2	340.00	\$ 68.00	
Legal - Claims Administration and Objections	John Hall	AFS	0.2	310.00	\$ 62.00	
Legal - Claims Administration and Objections	Milana Barkhanoy	AFS	0.5	255.00	\$ 127.50	
Legal - Claims Administration and Objections	Josh McGraw	AFS	2.1	255.00	\$ 535.50	
Legal - Claims Administration and Objections	Amanda Deering	AFS	0.0	225.00	\$ -	
Legal - Claims Administration and Objections	Sam Parker	AFS	0.1	165.00	\$ 16.50	
			3.1		\$ 809.50	
Overall Summary						
Totals	Personnel	Firm	Hours	Rate	Amount	
	Geoff Winkler	AFS	51.0	340.00	\$ 17,340.00	
	John Hall	AFS	174.2	310.00	\$ 54,002.00	
	Milana Barkhanoy	AFS	34.4	255.00	\$ 8,772.00	
	Josh McGraw	AFS	146.4	255.00	\$ 37,332.00	
	Amanda Deering	AFS	18.7	225.00	\$ 4,207.50	
	Sam Parker	AFS	4.6	165.00	\$ 759.00	
	Ysabel Willits	AFS	0.0	150.00	\$ -	
			429.3		\$ 122,412.50	

SEC v. Profit Connect Wealth Services, Inc. et al.
 Summary of Fees of Receiver and Retained Personnel
 July 1, 2022 - September 30, 2022
 (Sorted in Chronological Order by Activity Category)

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
	TOTAL FEES		429.3		\$ 122,412.50	

SEC v. Profit Connect Wealth Services, Inc. et al.
 Summary of Expenses of Receiver and Retained Personnel
 July 1, 2022 - September 30, 2022

Attachment 2

Incurring By	Payee	Item / Description	Date Incurred	Amount	Category
John Hall	Extra Space Storage	Storage rent proration for unit 2131 @ 710 SE Belmont	07/01/22	73.50	Miscellaneous
John Hall	Extra Space Storage	Storage rent proration for unit 2131 @ 710 SE Belmont	08/01/22	73.50	Miscellaneous
John Hall	Extra Space Storage	Storage rent proration for unit 2131 @ 710 SE Belmont	09/01/22	73.50	Miscellaneous
Milana Barkhanoy	Tax Forms Helper	Tax Software	09/14/22	7.95	Office Supplies
Milana Barkhanoy	Tax Forms Helper	Tax Software	09/14/22	7.95	Office Supplies
Milana Barkhanoy	Tax Forms Helper	Tax Software	09/14/22	7.95	Office Supplies
Milana Barkhanoy	Tax Forms Helper	Tax Software	09/14/22	7.95	Office Supplies
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Milana Barkhanoy	Tax Forms Helper	Tax Software	09/14/22	7.95	Office Supplies
Milana Barkhanoy	Tax Forms Helper	Tax Software	09/14/22	7.95	Office Supplies
Milana Barkhanoy	Tax Forms Helper	Tax Software	09/14/22	7.95	Office Supplies
Josh McGraw	GoGo Internet	Wi-Fi on the flight - Researching information on third-party in relativity and exporting important documentation for third-party review.	09/18/22	8.00	Internet/Online Fees
Josh McGraw	Fred Meyer	Purchase of flash drive for document request.	09/27/22	14.99	Miscellaneous
John Hall	PACER	Reimbursable PACER expenses	09/30/22	5.10	Internet/Online Fees
			Total	510.94	

	Geoff Winkler	John Hall	Josh McGraw	Milana Barkhanoy	Total
Airfare	-	-	-	-	-
Car Rental	-	-	-	-	-
Courier/Shipping/Freight	-	-	-	-	-
Fuel	-	-	-	-	-
Hotel	-	-	-	-	-
Individual Meals	-	-	-	-	-

SEC v. Profit Connect Wealth Services, Inc. et al.
 Summary of Expenses of Receiver and Retained Personnel
 July 1, 2022 - September 30, 2022

Attachment 2

Incurring By	Payee	Item / Description	Date Incurred	Amount	Category
<i>Internet/Online Fees</i>	-	5.10	8.00	-	13.10
<i>Miscellaneous</i>	-	220.50	14.99	-	235.49
<i>Office Supplies</i>	-	-	-	262.35	262.35
<i>Parking</i>	-	-	-	-	-
<i>Personal Car Mileage</i>	-	-	-	-	-
<i>Printing/Photocopying/Stationery</i>	-	-	-	-	-
<i>Taxi</i>	-	-	-	-	-
Total	-	225.60	22.99	262.35	510.94

SEC v. Profit Connect Wealth Services, Inc. et al.
Receivership Estate Balance Sheet
July 1, 2022 - September 30, 2022

Attachment 3

Assets:

Cash	\$	9,267,386
Loan Receivable	\$	-
Marketable Securities	\$	-
Real Property ¹	\$	1,275,000
Personal Property ¹	\$	-
Private Equity Investments ¹	\$	-
Existing Litigation ^{2,3}	\$	-
Third Party Litigation ^{2,3}	\$	2,820,000
Professional Liability Litigation ^{2,3}	\$	5,000,000

Total Assets \$ 18,362,386

Liabilities:

State/Federal Taxes ⁴	\$	-
Property Taxes ⁴	\$	-
Admin Holdback ¹	\$	273,365
Total Liabilities	\$	273,365

Claims:1

Investors ⁵	\$	-
Creditors ⁵	\$	-
Total Claims	\$	-

Total Liabilities plus Claims \$ 273,365

-
1. Estimated value that is subject to further revision.
 2. Probability of successful recovery unknown.
 3. Value based on discounted present value and is under evaluation.
 4. There is no known tax liability, but the Receiver is reviewing.
 5. The total amount of investor and creditor claims is still under review.

**SEC v. Profit Connect Wealth Services, Inc. et al.
Receiver's Cash Receipts and Disbursements
July 1, 2022 - September 30, 2022**

Attachment 4

Beginning Balance of Cash in Receivership Estate on July 1, 2022	\$ 9,136,306.49
Deposits:	\$ 380,715.40
Payments:	\$ (249,635.59)
Ending Balance of Cash in Receivership Estate on September 30, 2022	<u><u>\$ 9,267,386.30</u></u>

EXHIBIT "2"

GREENBERG TRAUIG,
LLP
10845 Griffith Peak

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KARA B. HENDRICKS, ESQ.
Nevada Bar No. 07743
KYLE A. EWING, ESQ.
Nevada Bar No. 14051
CHRISTIAN T. SPAULDING, ESQ.
Nevada Bar No. 14277
GREENBERG TRAUIG, LLP
10845 Griffith Peak Drive, Suite 600
Las Vegas, Nevada 89135
Telephone: (702) 792-3773
Facsimile: (702) 792-9002
Email: hendricksk@gtlaw.com
ewingk@gtlaw.com
spauldingc@gtlaw.com

KYRA E. ANDRASSY, ESQ.
Admitted *Pro Hac Vice*
SMILEY WANT-EKVALL, LLP
3200 Park Center Drive, Suite 250
Costa Mesa, California 92626
Telephone: (714) 445-1000
Facsimile: (714) 445-1002
Email: kandrassy@swelawfirm.com

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

**IN THE UNITED STATES DISTRICT COURT
FOR THE 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

**DECLARATION OF KARA B.
HENDRICKS IN SUPPORT OF
APPLICATION FOR ALLOWANCE
AND PAYMENT OF FEES AND
COSTS OF THE RECEIVER AND HIS
PROFESSIONALS FOR THE PERIOD
FROM JULY 1, 2022, THROUGH
SEPTEMBER 30, 2022**

1 I, Kara B. Hendricks, hereby declare as follows:

2 1. I am a duly licensed attorney, authorized to practice law in the state of Nevada. I
3 am a shareholder with the law firm of Greenberg Traurig, LLP, ("GT") and counsel for Geoff
4 Winkler, the Court-appointed Receiver (the "Receiver") in the above captioned matter.

5 2. I make this declaration in support of the Receiver's application for approval of his
6 fees and costs and those of his professionals in connection with Profit Connect Wealth Services,
7 Inc. This declaration is based on my personal knowledge, except where made on information and
8 belief, and as to those matters, I believe them to be true.

9 3. GT was retained by the Receiver in June 2022. The Receiver selected Greenberg
10 Traurig as one of two firms serving as general receivership counsel due to the firm's litigation
11 experience, receivership experience, and strong Nevada base.

12 4. Attached to this declaration as **Exhibit A** is a true and correct copy of the invoice
13 for the services of my firm for the period from July 1, 2022, through September 30, 2022 (the
14 "Application Period").

15 5. In the ordinary course of Greenberg Traurig's business, we keep a record of all time
16 expended by our professionals in the rendering of professional services on a computerized billing
17 system.

18 6. At or near the time the professional services are rendered, professionals of the firm
19 record (a) the description of the nature of the services performed, (b) the duration of the time
20 expended, and (c) the client/matter name or number by either: (1) writing such information on a
21 time sheet, or (2) inputting such information directly into the firm's computer billing system.

22 7. For the professionals who record their time using written time sheets, the
23 information contained in the time sheets is transcribed into the firm's computer billing system.

24 8. The firm's computer billing system keeps a record of all time spent on a
25 client/matter, the professional providing the services, and a description of the services rendered.
26 The firm's computer billing system automatically multiplies the time expended by each
27 professional by the respective professional's billing rate to calculate the amount of the fee. The
28 firm conducts its business in reliance on the accuracy of such business records

GREENBERG TRAURIG,
LLP
10845 Griffith Peak

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GREENBERG TRAUIG,
LLP
10845 Griffith Peak

9. As reflected in the attached invoice, and pursuant to the Receivership Order (ECF No. 26) and the Order Authorizing Employment of Counsel (ECF No. 46), professionals at Greenberg Traurig assisted the Receiver as follows during the Application Period: finalizing a settlement and filing appropriate documents in the Roshak ancillary proceeding; subpoena review and compliance; analyzing issues regarding potential third party claims; reviewing forensic accounting reports and filing of same; and monitoring developments with PERS and Roshak settlement options. Greenberg Traurig and Smiley Wang-Ekval have coordinated their efforts to avoid any duplication of services.

10. GT endeavored to staff each task efficiently, using a core team of attorneys and utilizing associates and paralegal assistance where appropriate. Additionally, Greenberg Traurig agreed to discount its standard billing rates for this matter by 15%.

11. I hereby certify that I have read the Application of Receiver and Receiver’s Professionals for Allowance and Payment of Fees and Costs for the Period from July 1, 2022 through September 30, 2022 to which this declaration will be attached.

12. To the best of my knowledge, information and belief formed after reasonable inquiry, the Application and all fees and expenses therein are true and accurate and comply with the Billing Instructions for Receivers in Civil Actions commenced by the U.S. Securities and Exchange Commission.

13. In seeking reimbursement for a service which GT justifiably purchased or contracted for from a third party (such as copying, imaging, bulk mail, messenger service, overnight courier, computerized research, or title and lien searches), GT requests reimbursement

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1 only for the amount billed to GT by the third-party vendor and paid by GT to such vendor. If such
2 services are performed by the Receiver or the Receiver's retained personnel, the Receiver or the
3 retained personnel, as appropriate, will certify that it is not making a profit on such reimbursable
4 service.

5 I declare under penalty of perjury under the laws of the State of Nevada that the foregoing is
6 true and correct.

7 Executed on November 29, 2022.

8 /s/ Kara B. Hendricks
9 Kara B. Hendricks

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GREENBERG TRAURIG,
LLP
10845 Griffith Peak



Invoice No. : 1000055915
File No. : 209375.010200
Bill Date : August 16, 2022

Geoff Winkler
715 NW Hoyt Street, Suite 4364
Portland, OR 97208

INVOICE

Re: Profit Connect Receivership

Legal Services through July 31, 2022:

	\$	10,900.50
Less Courtesy Discount:	\$	(1,748.70)
Total Fees:	\$	<u>9,151.80</u>
Current Invoice:	\$	<u>9,151.80</u>

KBH:LC
Tax ID: 13-3613083



Invoice No.: 1000055915
File No. : 209375.010200

REMITTANCE ADVICE

PLEASE RETURN WITH YOUR PAYMENT
Note: Payment is Due 30 Days from Date of Invoice

CLIENT NAME: WINKLER, GEOFF
FILE NUMBER: 209375.010200
INVOICE NUMBER: 1000055915*
BILLING PROFESSIONAL: Kara B. Hendricks

Current Invoice:	\$	9,151.80
Total Amount Due:	\$	9,151.80

FOR YOUR CONVENIENCE, WIRE TRANSFER FUNDS TO:

For Wire Instructions:

Bank: WELLS FARGO BANK
ABA #: 121000248

For ACH Instructions:

Bank: WELLS FARGO BANK
ABA#: 063107513

CREDIT TO: GREENBERG TRAUIG DEPOSITORY ACCOUNT
ACCOUNT #: 2000014648663

PLEASE

REFERENCE: **CLIENT NAME:** WINKLER, GEOFF
FILE NUMBER: 209375.010200
INVOICE NUMBER: 1000055915*
BILLING
PROFESSIONAL: Kara B. Hendricks

IF YOU WISH TO PAY BY CHECK PLEASE REMIT TO THE ADDRESS BELOW:

Greenberg Traurig
PO Box 936769
ATLANTA GA 31193-6769

Wire fees may be assessed by your bank.

*** If paying more than one invoice, please reference all invoice numbers in wiring instructions.**

KBH:LC
Tax ID: 13-3613083

Invoice No.: 1000055915
 Matter No.: 209375.010200

Page 1

Description of Professional Services Rendered:

TASK CODE: GW001 ASSET ANALYSIS AND RECOVERY

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>AMOUNT</u>
07/01/22	Kara B. Hendricks	Review emails regarding turnover of funds by Ramona.	0.10	48.03
07/01/22	Kara B. Hendricks	Review emails regarding settlement.	0.10	48.03
07/01/22	Kara B. Hendricks	Correspond with R. Paddock and JP Manning regarding potential claim.	0.10	48.03
07/01/22	Kara B. Hendricks	Correspond with K. Andrassy.	0.10	48.03
07/01/22	Kara B. Hendricks	Follow-up regarding request for pro-hac substitution.	0.10	48.03
07/01/22	Kara B. Hendricks	Correspond with K. Wanner.	0.10	48.03
07/01/22	Christian Spaulding	Confer with K. Hendricks regarding need for motion to substitute as local counsel.	0.20	63.76
07/04/22	Christian Spaulding	Evaluate background of case and relevant pleadings regarding GT's representation.	3.50	1,115.62
07/04/22	Christian Spaulding	Draft Motion to Employ GT as Counsel.	2.40	765.00
07/05/22	Kara B. Hendricks	Review proposal from S. Fitts regarding letter for client and provide comments to G. Winkler.	0.10	48.03
07/05/22	Kara B. Hendricks	Review correspondence from M. Gall regarding subpoenas and case status and asset recovery offer.	0.20	96.05
07/05/22	Christian Spaulding	Confer with K. Hendricks regarding draft of Motion to Employ counsel and necessary revisions.	0.50	159.37
07/06/22	Christian Spaulding	Email to C. Ney regarding status as local counsel to firm admitted pro hac vice and necessary steps to ensure no further action is needed.	0.20	63.75
07/08/22	Cynthia L. Ney	Meet with K.Hendricks regarding case status and review various key materials.	1.10	192.50
07/11/22	Kara B. Hendricks	Review communication from M. Gall regarding FBI and FDIC contacts and background re: R. Uriarte for reference for further asset analysis.	0.10	48.03
07/12/22	Kara B. Hendricks	Attention to summary of information regarding communication by B. Kovar with Bank of America.	0.10	48.03
07/12/22	Kara B. Hendricks	Discuss Roshack settlement agreement with G. Winkler and follow-up with R. Ryan regarding same.	0.20	96.05
07/12/22	Kara B. Hendricks	Review profit connect settlement agreement and follow-up with G. Winkler prior to finalizing; Correspond with opposing counsel regarding same.	0.40	192.10
07/12/22	Kara B. Hendricks	Correspond with A. Deering and prepare	0.40	192.10

Invoice No.: 1000055915
 Matter No.: 209375.010200

Page 2

Description of Professional Services Rendered

		and provide litigation update on asset recover efforts.		
07/13/22	Kara B. Hendricks	Review correspondence regarding Kovar credit card payments.	0.10	48.03
07/19/22	Kara B. Hendricks	Attention to Roshak settlement and strategize with K. Andrassy on most efficient way to seek court approval of same; Correspond with counsel in Roshak case regarding proposed next steps.	0.50	240.13
07/26/22	Kara B. Hendricks	Participate in team call to discuss status including forensic report and potential new claims and division of work.	0.30	144.08
07/26/22	Kara B. Hendricks	Correspond with K. Andrassy regarding upcoming filings.	0.10	48.03
07/27/22	Kara B. Hendricks	Review motion to employ and emails regarding hearing and related issues and call to K. Andrassy to discuss.	0.40	192.10
07/28/22	Kara B. Hendricks	Correspond with J. Hall regarding forensic account and notice of filing.	0.10	48.03
07/28/22	Kara B. Hendricks	Call with G. Winkler and J. Hall regarding forensic report and additional asset recover efforts.	0.30	144.08
07/29/22	Kara B. Hendricks	Attention to email from R. Ryan regarding cash out of PERS funds and timing; Update Receiver team regarding same.	0.30	144.08
07/29/22	Kara B. Hendricks	Review forensic accounting report, correspond with J. Hall and G. Winkler regarding same; Prepare notice to filing same.	1.10	528.28

Total Hours: 13.20

Total Amount: \$ 4,905.41
 Total Fees: 4,905.41

Invoice No.: 1000055915
Matter No.: 209375.010200

Page 3

Description of Professional Services Rendered

TIMEKEEPER SUMMARY FOR TASK CODE GW001,

ASSET ANALYSIS AND RECOVERY

<u>Timekeeper Name</u>	<u>Hours Billed</u>	<u>Rate</u>	<u>Total \$ Amount</u>
Kara B. Hendricks	5.30	480.27	2,545.41
Christian Spaulding	6.80	318.75	2,167.50
Cynthia L. Ney	1.10	175.00	192.50
Totals:	13.20	371.62	\$ 5,869.00
		Total Fees:	\$ 4,905.41

Invoice No.: 1000055915
 Matter No.: 209375.010200

Page 4

Description of Professional Services Rendered

TASK CODE: GW004 CASE ADMINISTRATION

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>AMOUNT</u>
07/01/22	Kara B. Hendricks	Review substitution of counsel.	0.10	48.03
07/01/22	Kara B. Hendricks	Begin preparation of motion to employ and request C. Spaulding assistance.	0.70	336.18
07/01/22	Kara B. Hendricks	Case transition meeting.	2.60	1,248.65
07/05/22	Kara B. Hendricks	Update motion to employ and prepare supporting declaration and forward to G. Winkler for review.	0.80	384.20
07/05/22	Kara B. Hendricks	Incorporate M. Gall comments into motion to employ and work with A. Rosehill to finalize same.	0.60	288.15
07/05/22	Kara B. Hendricks	Participate in call with Receiver and team to review and update task list.	0.60	288.15
07/06/22	Kara B. Hendricks	Respond to C. Spaulding inquiries regarding pro hac issues and follow-up regarding motion.	0.10	47.90
07/06/22	Kara B. Hendricks	Review emails regarding subpoena compliance.	0.10	48.03
07/06/22	Christian Spaulding	Evaluate local rules regarding designation of local counsel for those admitted pro hac vice and methods to substitute as local counsel (1.0); Confer with K. Hendricks regarding the same (.2);.	1.20	382.50
07/11/22	Kara B. Hendricks	Review email from and telephone call with N. Savino regarding subpoena response and update client regarding same.	0.40	192.10
07/11/22	Kara B. Hendricks	Follow-up with C. Spaulding regarding addressing changes in pro hac for K. Andrassy.	0.20	96.05
07/11/22	Kara B. Hendricks	Respond to email from K. Andrassy regarding status.	0.10	48.03
07/12/22	Kara B. Hendricks	Review inventory of documents provided by M. Gall and follow-up with GT administrative team for filing.	0.10	48.03
07/12/22	Kara B. Hendricks	Begin preparation of motion to approve Roshack settlement.	0.40	192.10
07/12/22	Cynthia L. Ney	Call to court clerk regarding Greenberg Traurig being designated as local counsel after grant of substitution of attorney (.2)	0.20	35.00
07/12/22	Cynthia L. Ney	Preparation of memo to file regarding findings and communications with K.Hendricks regarding same.	0.20	35.00
07/13/22	Kara B. Hendricks	Correspond with K. Andrassy regarding information obtained from the court regarding local counsel designation.	0.10	48.03
07/15/22	Kara B. Hendricks	Review correspondence from J. Hall and G. Winkler regarding court filings.	0.10	48.03
07/27/22	Kara B. Hendricks	Preparer order on motion to employ per	0.50	240.13

Invoice No.: 1000055915
 Matter No.: 209375.010200

Description of Professional Services Rendered

07/27/22	Kara B. Hendricks	court request. Participate in hearing on motion to employ and update G. Winkler regarding hearing and procedural issues raised by Judge during same.	0.40	192.10
			Total Hours:	9.50
			Total Amount:	\$ 4,246.39
			Total Fees:	4,246.39

TIMEKEEPER SUMMARY FOR TASK CODE GW004.

CASE ADMINISTRATION

<u>Timekeeper Name</u>	<u>Hours Billed</u>	<u>Rate</u>	<u>Total \$ Amount</u>
Kara B. Hendricks	7.90	480.24	3,793.89
Christian Spaulding	1.20	318.75	382.50
Cynthia L. Ney	0.40	175.00	70.00
Totals:	9.50	446.99	\$ 5,031.50
		Total Fees:	\$ 4,246.39

Invoice No.: 1000055915
Matter No.: 209375.010200

Page 6

Description of Professional Services Rendered

TIMEKEEPER ACTIVITY GRAND TOTAL SUMMARY

<u>Timekeeper Name</u>	<u>Hours Billed</u>	<u>Rate</u>	<u>Total \$ Amount</u>
Kara B. Hendricks	13.20	480.25	6,339.30
Christian Spaulding	8.00	318.75	2,550.00
Cynthia L. Ney	1.50	175.00	262.50
Totals:	22.70	403.16	\$ 9,151.80

Invoice No.: 1000055915
Re: Profit Connect Receivership
Matter No.: 209375.010200

Page 7

Description of Expenses Billed:

<u>DATE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
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No expenses charged to this file



Invoice No. : 1000071911
File No. : 209375.010200
Bill Date : September 13, 2022

Geoff Winkler
715 NW Hoyt Street, Suite 4364
Portland, OR 97208

INVOICE

Re: Profit Connect Receivership

Legal Services through August 31, 2022:

	\$	4,734.50
Less Courtesy Discount:	\$	<u>(982.87)</u>
Total Fees:	\$	3,751.63
Current Invoice:	\$	<u>3,751.63</u>
Previous Balance (see attached statement):	\$	9,151.80
Total Amount Due:	\$	<u><u>12,903.43</u></u>

KBH:LC
Tax ID: 13-3613083



Invoice No.: 1000071911
File No.: 209375.010200

REMITTANCE ADVICE

PLEASE RETURN WITH YOUR PAYMENT
Note: Payment is Due 30 Days from Date of Invoice

CLIENT NAME: WINKLER, GEOFF
FILE NUMBER: 209375.010200
INVOICE NUMBER: 1000071911*
BILLING PROFESSIONAL: Kara B. Hendricks

Current Invoice:	\$	3,751.63
Previous Balance:	\$	9,151.80
Total Amount Due:	\$	12,903.43

FOR YOUR CONVENIENCE, WIRE TRANSFER FUNDS TO:

For Wire Instructions:

Bank: WELLS FARGO BANK
ABA #: 121000248

For ACH Instructions:

Bank: WELLS FARGO BANK
ABA#: 063107513

CREDIT TO: GREENBERG TRAUIG DEPOSITORY ACCOUNT
ACCOUNT #: 2000014648663

PLEASE

REFERENCE: **CLIENT NAME:** WINKLER, GEOFF
FILE NUMBER: 209375.010200
INVOICE NUMBER: 1000071911*
BILLING
PROFESSIONAL: Kara B. Hendricks

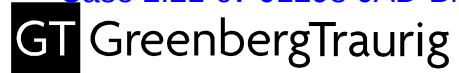
IF YOU WISH TO PAY BY CHECK PLEASE REMIT TO THE ADDRESS BELOW:

Greenberg Traurig
PO Box 936769
ATLANTA GA 31193-6769

Wire fees may be assessed by your bank.

*** If paying more than one invoice, please reference all invoice numbers in wiring instructions.**

KBH:LC
Tax ID: 13-3613083



Invoice No. : 1000071911
File No. : 209375.010200

KBH:LC
Tax ID: 13-3613083



Invoice No. : 1000071911
File No. : 209375.010200

Account Statement

<u>Date</u>	<u>Invoice #</u>	<u>Fees Due</u>	<u>Expenses Due</u>	<u>Other Due</u>	<u>Total Due</u>
08/16/22	1000055915	9,151.80	0.00	0.00	9,151.80
	Totals:	\$ 9,151.80	\$ 0.00	\$ 0.00	\$ 9,151.80

KBH:LC
Tax ID: 13-3613083

Invoice No.: 1000071911
 Matter No.: 209375.010200

Page 1

Description of Professional Services Rendered:

TASK CODE: GW001 ASSET ANALYSIS AND RECOVERY

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
08/01/22	Kara B. Hendricks	Review order regarding Roshak settlement and work with team to finalize status report and related filings;	0.20
08/01/22	Kara B. Hendricks	Attention to updating and finalizing status report and corresponding with team regarding same (.6); Follow-up with SEC prior to filing (.1); Work with E. Escobar-Gaddi regarding exhibits (.3);	1.00
08/02/22	Kara B. Hendricks	Attention to documents provided by Bank of America and follow-up	0.20
08/02/22	Kara B. Hendricks	Participate in team call and provide subpoena updates and information regarding Roshak settlement;	0.40
08/02/22	Kara B. Hendricks	Review information from research file provided by M. Gall and work with C. Ney to transition same;	0.10
08/02/22	Kara B. Hendricks	Correspond with counsel regarding filing seeking court approval of Roshak settlement;	0.20
08/08/22	Kara B. Hendricks	Call with N. Oberdien regarding subpoena response;	0.20
08/09/22	Kara B. Hendricks	Attention to emails and information from N. Savino including review of objections and preparing an email to team based on discussion and understanding of additional information that will be provided;	0.50
08/09/22	Kara B. Hendricks	Participate in meeting with G. Winkler and receivership team to discuss case status, division of work and next steps;	0.40
08/09/22	Kara B. Hendricks	Follow-up with R. Ryan regarding status of PERS issues and payment to Receiver;	0.10
08/09/22	Cynthia L. Ney	Electronic organization of materials on flash drive received of Hayes Wakayama materials, communications with K.Hendricks regarding same.	1.50
08/11/22	Kara B. Hendricks	Call with realtor regarding pending property sales in Searchlight and cost reduction;	0.20
08/11/22	Kara B. Hendricks	Telephone call to A. Hosmner-Henner to discuss PERS transfer;	0.10
08/11/22	Kara B. Hendricks	Follow-up with N. Savino via email and phone regarding Bank of America Document production;	0.20
08/12/22	Kara B. Hendricks	Update from A. Hosmner-Henner regarding Roshack PERS issues and funding to Receiver;	0.10
08/16/22	Kara B. Hendricks	Follow-up with P. January regarding receipt of documents responsive to subpoena (.1); Update G. Winkler and K. Andrassy regarding new documents and facilitate transfer (.1);	0.20
08/17/22	Kara B. Hendricks	Attention to documents provided in Bank of America subpoena and correspond with team regarding next steps;	0.40
08/17/22	Kara B. Hendricks	Request C. Ney's assistance following up on research issues regarding potential third party claims;	0.20
08/19/22	Kara B. Hendricks	Follow-up with K. Andrassy regarding letter to Bustos firm regarding contact with investors;	0.10
08/22/22	Cynthia L. Ney	Review file regarding assessments, Dale Hayes and	1.00

Invoice No.: 1000071911
 Matter No.: 209375.010200

		Brent Kovar and communications with K.Hendricks regarding same.	
08/23/22	Kara B. Hendricks	Draft letter to attorney Bustos regarding allegations of interference with investors;	0.30
08/23/22	Kara B. Hendricks	Email R. Ryan for update on PERS funds to be provided to receiver;	0.10
08/25/22	Kara B. Hendricks	Review hosting invoice and follow-up with local vendor for quote to handle same;	0.30
08/26/22	Kara B. Hendricks	Attention to correspondence from A. Hosmer-Henner and R. Ryan regarding release of Roshak funds from PERS and update G. Winkler;	0.10
08/29/22	Kara B. Hendricks	Correspond with K. Andrassy regarding upcoming hearing coverage and team meeting;	0.10
08/29/22	Kara B. Hendricks	Call with R. Ryan regarding PERS issues and settlement logistics;	0.20
08/29/22	Kara B. Hendricks	Review emails from K. Wanner and K. Andrassy regarding forensic accounting;	0.10
08/30/22	Kara B. Hendricks	Attention to Roshak letter to PERS requesting release of funds and follow-up with G. Winkler regarding prior PERS discussions and support;	0.20
08/30/22	Kara B. Hendricks	Correspond with K. Andrassy regarding finalizing and filing forensic accounting;	0.10
			8.80
Total Hours:			8.80

TIMEKEEPER SUMMARY FOR TASK CODE GW001,

ASSET ANALYSIS AND RECOVERY

Timekeeper Name	Hours Billed	Standard Rate	Standard Amount
Kara B. Hendricks	6.30	565.00	3,559.50
Cynthia L. Ney	2.50	295.00	737.50
Total:	8.80		\$ 4,297.00
Timekeeper Name	Hours Billed	Discounted Rate	Discounted Amount
Kara B. Hendricks	6.30	480.25	3,025.58
Cynthia L. Ney	2.50	175.00	437.50
Total:	8.80		\$ 3,463.08

Invoice No.: 1000071911
 Matter No.: 209375.010200

TASK CODE: GW004 CASE ADMINISTRATION

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
08/01/22	Cynthia L. Ney	Review and organization of documentation forwarded by prior counsel and communications with K.Hendricks regarding same.	0.70
08/02/22	Cynthia L. Ney	Review flash drive provided by Hayes Wakayama firm and communications with K.Hendricks regarding same.	0.40
08/23/22	Kara B. Hendricks	Follow-up with N. Savino regarding B of A subpoena;	0.20
Total Hours:			1.30

TIMEKEEPER SUMMARY FOR TASK CODE GW004,

CASE ADMINISTRATION

<u>Timekeeper Name</u>	<u>Hours Billed</u>	<u>Standard Rate</u>	<u>Standard Amount</u>
Kara B. Hendricks	0.20	565.00	113.00
Cynthia L. Ney	1.10	295.00	324.50
Total:	1.30		\$ 437.50
<u>Timekeeper Name</u>	<u>Hours Billed</u>	<u>Discounted Rate</u>	<u>Discounted Amount</u>
Kara B. Hendricks	0.20	480.25	96.05
Cynthia L. Ney	1.10	175.00	192.50
Total:	1.30		\$ 288.55

Invoice No.: 1000071911
 Matter No.: 209375.010200

Page 4

TASK ACTIVITY GRAND TOTAL SUMMARY

<u>Task Code</u>	<u>Task Description</u>	<u>Hours</u>	<u>Standard Amount</u>
GW001	Asset Analysis and Recovery	8.80	4,297.00
GW004	Case Administration	1.30	437.50
	Total:	10.10	\$ 4,734.50
<u>Task Code</u>	<u>Task Description</u>	<u>Hours</u>	<u>Discounted Amount</u>
GW001	Asset Analysis and Recovery	8.80	3,463.08
GW004	Case Administration	1.30	288.55
	Total:	10.10	\$ 3,751.63

Invoice No.: 1000071911
 Matter No.: 209375.010200

Page 5

TIMEKEEPER ACTIVITY GRAND TOTAL SUMMARY

<u>Timekeeper Name</u>	<u>Hours Billed</u>	<u>Standard Rate</u>	<u>Standard Amount</u>
Kara B. Hendricks	6.50	565.00	3,672.50
Cynthia L. Ney	3.60	295.00	1,062.00
Total:	10.10		\$ 4,734.50
<u>Timekeeper Name</u>	<u>Hours Billed</u>	<u>Discounted Rate</u>	<u>Discounted Amount</u>
Kara B. Hendricks	6.50	480.25	3,121.63
Cynthia L. Ney	3.60	175.00	630.00
Total:	10.10		\$ 3,751.63

Invoice No.: 1000071911
Re: Profit Connect Receivership
Matter No.: 209375.010200

Page 6

Description of Expenses Billed:

<u>DATE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
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No expenses charged to this file



Invoice No. : 1000106259
File No. : 209375.010200
Bill Date : October 10, 2022

Geoff Winkler
715 NW Hoyt Street, Suite 4364
Portland, OR 97208

INVOICE

Re: Profit Connect Receivership

Legal Services through September 30, 2022:

Total Fees:	\$	3,265.70
Current Invoice:	\$	<u>3,265.70</u>
Previous Balance (see attached statement):	\$	12,903.43
Total Amount Due:	\$	<u><u>16,169.13</u></u>

KBH:LC
Tax ID: 13-3613083



Invoice No.: 1000106259
File No.: 209375.010200

REMITTANCE ADVICE

PLEASE RETURN WITH YOUR PAYMENT
Note: Payment is Due 30 Days from Date of Invoice

CLIENT NAME: WINKLER, GEOFF
FILE NUMBER: 209375.010200
INVOICE NUMBER: 1000106259*
BILLING PROFESSIONAL: Kara B. Hendricks

Current Invoice:	\$	3,265.70
Previous Balance:	\$	12,903.43
Total Amount Due:	\$	16,169.13

FOR YOUR CONVENIENCE, WIRE TRANSFER FUNDS TO:

For Wire Instructions:

Bank: WELLS FARGO BANK
ABA #: 121000248

For ACH Instructions:

Bank: WELLS FARGO BANK
ABA#: 063107513

CREDIT TO: GREENBERG TRAUIG DEPOSITORY ACCOUNT
ACCOUNT #: 2000014648663

PLEASE

REFERENCE: CLIENT NAME: WINKLER, GEOFF
FILE NUMBER: 209375.010200
INVOICE NUMBER: 1000106259*
BILLING
PROFESSIONAL: Kara B. Hendricks

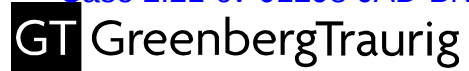
IF YOU WISH TO PAY BY CHECK PLEASE REMIT TO THE ADDRESS BELOW:

**Greenberg Traurig
PO Box 936769
ATLANTA GA 31193-6769**

Wire fees may be assessed by your bank.

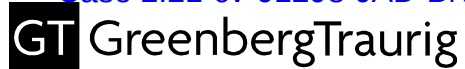
*** If paying more than one invoice, please reference all invoice numbers in wiring instructions.**

KBH:LC
Tax ID: 13-3613083



Invoice No.: 1000106259
File No. : 209375.010200

KBH:LC
Tax ID: 13-3613083



Invoice No. : 1000106259
File No. : 209375.010200

Account Statement

<u>Date</u>	<u>Invoice #</u>	<u>Fees Due</u>	<u>Expenses Due</u>	<u>Other Due</u>	<u>Total Due</u>
08/16/22	1000055915	9,151.80	0.00	0.00	9,151.80
09/13/22	1000071911	3,751.63	0.00	0.00	3,751.63
	Totals:	\$ 12,903.43	\$ 0.00	\$ 0.00	\$ 12,903.43

KBH:LC
Tax ID: 13-3613083

Invoice No.: 1000106259
 Matter No.: 209375.010200

Page 1

Description of Professional Services Rendered:

TASK CODE: GW001 ASSET ANALYSIS AND RECOVERY

<u>DATE</u>	<u>TIMEKEEPER</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>AMOUNT</u>
09/02/22	Kara B. Hendricks	Attention to minute order regarding anticipated dismissal of Roshak case.	0.20	96.05
09/02/22	Kara B. Hendricks	Incorporate comments from K. Andrassy and S. Fits into status report.	0.20	96.05
09/02/22	Kara B. Hendricks	Prepare status report and request for stay and circulate to opposing counsel for review and comment.	1.30	624.32
09/02/22	Kara B. Hendricks	Update client.	0.10	48.08
09/07/22	Kara B. Hendricks	Follow-up with S. Fits regarding Roshak draft status report and review proposed changes.	0.20	96.05
09/08/22	Kara B. Hendricks	Review and respond to emails regarding PERS approval and ability to discuss unique issues with counsel before matter is presented to Board for approval.	0.20	96.05
09/08/22	Kara B. Hendricks	Telephone call from S. Fits regarding status report and settlement agreement.	0.10	48.02
09/08/22	Kara B. Hendricks	Respond to email from T. Miller regarding call to discuss SEC concerns.	0.10	48.02
09/08/22	Kara B. Hendricks	Finalize report.	0.20	96.05
09/08/22	Kara B. Hendricks	Review emails and correspond with counsel to address concerns.	0.30	144.07
09/12/22	Kara B. Hendricks	Attention to email from N. Savino regarding Bank of America subpoena and follow-up with G. Winkler regarding same.	0.10	48.02
09/13/22	Kara B. Hendricks	Review minute order regarding stay and update G. Winkler regarding same.	0.10	48.02
09/13/22	Kara B. Hendricks	Participate in call with J.Paul, J. Hall, J. McGraw, and K. Andrassy to discuss pending matters including Texas demand letter, status of Roshak case, financial and collection issues and coordinate next steps.	0.40	192.10
09/14/22	Kara B. Hendricks	Review and respond to correspondence from C. Nielson regarding PERS evaluation of Roshak request and request information regarding anticipated timeline.	0.40	192.10
09/20/22	Kara B. Hendricks	Participate in call with G. Winkler, J. Hall, J. McGraw, JP Manning and K. Andrassy to discuss recovery efforts, pending financial projects and evaluations, subpoenas and related issues to move case forward and avoidance of duplicative efforts.	0.50	240.12
09/21/22	Kara B. Hendricks	Review and provide comments to draft letter to Sutton and Nicholas and follow-up with G. Winkler regarding and incorporate	0.90	432.22

Invoice No.: 1000106259
 Matter No.: 209375.010200

Description of Professional Services Rendered

		his comments into document; Forward revised document to JP Manning.		
09/21/22	Kara B. Hendricks	Follow-up with N. Savino regarding subpoena review.	0.10	48.02
09/22/22	Kara B. Hendricks	Attention to emails from R. Paddock regarding Sutton commission information and his marketing efforts for Profit Connect.	0.10	48.02
09/22/22	Kara B. Hendricks	Review emails from G. Winkler and J. Paul Manning regarding Sutton commissions and contacts.	0.10	48.02
09/22/22	Kara B. Hendricks	Attention to voicemail message from B. Cartwright's father and email G. Winkler regarding same.	0.20	96.05
09/27/22	Kara B. Hendricks	Correspond with G. Winkler regarding request to share information regarding forensic accounting with IRS and federal agencies.	0.20	96.05
09/27/22	Kara B. Hendricks	Attention to email regarding subpoena and additional information to be provided relating to same.	0.20	96.05
09/27/22	Kara B. Hendricks	Review and revise demand letter to Allianz and correspond with K. Andrassy regarding same.	0.60	288.15
			<hr/>	
			Total Hours:	6.80
			Total Amount:	\$ 3,265.70

TIMEKEEPER SUMMARY FOR TASK CODE GW001,

ASSET ANALYSIS AND RECOVERY

Summary of Fees (Standard Rates)

<u>Timekeeper Name</u>	<u>Hours Billed</u>	<u>Standard Rate</u>	<u>Total \$ Amount</u>
Kara B. Hendricks	6.80	565.00	3,842.00
Totals:	6.80	565.00	\$ 3,842.00

Summary of Fees (Discounted Rates)

<u>Timekeeper Name</u>	<u>Hours Billed</u>	<u>Average Discounted Rate</u>	<u>Total \$ Amount</u>
Kara B. Hendricks	6.80	480.25	3,265.70
Totals:	6.80	480.25	\$ 3,265.70

Invoice No.: 1000106259
Matter No.: 209375.010200

Page 3

Description of Professional Services Rendered

Invoice No.: 1000106259
 Matter No.: 209375.010200

Page 4

Description of Professional Services Rendered**TIMEKEEPER ACTIVITY GRAND TOTAL SUMMARY****Summary of Fees (Standard Rates)**

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>		<u>Amount</u>
Kara B. Hendricks	6.80	565.00		3,842.00
Totals:	6.80	1,130.00	\$	7,684.00

Summary of Fees (Discounted Rates)

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>		<u>Amount</u>
Kara B. Hendricks	6.80	480.25		3,265.70
Totals:	6.80	480.25	\$	3,265.70

Invoice No.: 1000106259
Re: Profit Connect Receivership
Matter No.: 209375.010200

Page 5

Description of Expenses Billed:

<u>DATE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
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No expenses charged to this file

EXHIBIT "3"

1 Kyra E. Andrassy, Esq.
Admitted *Pro Hac Vice*
2 SMILEY WANG-EKVALL, LLP
3200 Park Center Drive, Suite 250
3 Costa Mesa, California 92626
Telephone: (714) 445-1000
4 Facsimile: (714) 445-1002
kandrassy@swelawfirm.com

5 Kara B. Hendricks, Esq.
6 Nevada Bar No. 07743
GREENBERG TRAUIG, LLP
7 10845 Griffith Peak Drive, Suite 600
Las Vegas, NV 89135
8 Telephone: (702) 792-3773
Facsimile: (702) 792-9002
9 hendricksk@gtlaw.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 SERVICES,
18 INC., JOY I. KOVAR, and BRENT CARSON
19 KOVAR,

20 Defendants.

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

**DECLARATION OF KYRA E.
ANDRASSY IN SUPPORT OF
APPLICATION FOR ALLOWANCE AND
PAYMENT OF FEES AND COSTS OF
THE RECEIVER AND HIS
PROFESSIONALS FOR THE PERIOD
FROM JULY 1, 2022, THROUGH
SEPTEMBER 30, 2022**

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

24 1. I am over 21 years old and an attorney with and partner of Smiley Wang-Ekvall,
25 LLP. I am licensed to practice in California and have been admitted pro hac vice for purposes of
26 this case.

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

SMILEY WANG-EKVALL, LLP
3200 PARK CENTER DRIVE, SUITE 250
COSTA MESA, CALIFORNIA 92626
(714) 445-1000 FAX (714) 445-1002

SMILEY WANG-EKVALL, LLP
3200 PARK CENTER DRIVE, SUITE 250
COSTA MESA, CALIFORNIA 92626
(714) 445-1000 FAX (714) 445-1002

1 Receiver’s application for approval of his fees and costs of my firm and those of his
2 professionals in connection with Profit Connect Wealth Services, Inc. This declaration is based
3 on my personal knowledge, except where made on information and belief, and as to those
4 matters, I believe them to be true.

5 3. Attached to this declaration is a true and correct copy of the invoice for the
6 services of my firm for the period from July 1, 2022, through September 30, 2022 (the
7 “Application Period”).

8 4. In the ordinary course of Smiley Wang-Ekval’s business, we keep a record of all
9 time expended by our professionals in the rendering of professional services on a computerized
10 billing system.

11 5. At or near the time the professional services are rendered, professionals of the
12 firm record (a) the description of the nature of the services performed, (b) the duration of the
13 time expended, and (c) the client/matter name or number by either: (1) writing such information
14 on a time sheet, or (2) inputting such information directly into the firm's computer billing system.

15 6. For the professionals who record their time using written time sheets, the
16 information contained in the time sheets is transcribed into the firm’s computer billing system.

17 7. The firm’s computer billing system keeps a record of all time spent on a
18 client/matter, the professional providing the services, and a description of the services rendered.
19 The firm’s computer billing system automatically multiplies the time expended by each
20 professional by the respective professional's billing rate to calculate the amount of the fee. The
21 firm conducts its business in reliance on the accuracy of such business records.

22 8. As reflected in the attached invoice, and pursuant to the Receivership Order (ECF
23 No. 26) and the Order Authorizing Employment of Counsel (ECF No. 46), professionals at
24 Smiley-Wang Ekval assisted the Receiver as follows during the Application Period:

25 (a) revising the settlement agreement with William Roshak to address issues that might
26 arise were he to file a bankruptcy petition;

27 (b) communicating with Bank of America regarding its production of documents on a bank
28 account;

1 (c) editing the forensic accounting report prepared by the Receiver and adding appropriate
2 disclaimer language; and

3 (d) preparing the order authorizing the employment of Texas counsel; and preparing
4 portions of the status report filed last quarter.

5 9. Smiley Wang-Ekwall has agreed to discount its standard billing rates in connect
6 with this matter by 15 percent, and the fees being requested in this Application and the hourly
7 rates on the invoice reflect this reduction.

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

9 Executed on November 29, 2022.

10 /s/ Kyra E. Andrassy

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SMILEY WANG-EKVALL, LLP
3200 PARK CENTER DRIVE, SUITE 250
COSTA MESA, CALIFORNIA 92626
(714) 445-1000 FAX (714) 445-1002

Smiley Wang-Ekvall, LLP
 3200 Park Center Drive, Suite 250
 Costa Mesa, CA 92626
 Phone: 714-445-1000

Geoff Winkler
 Geoff Winkler
 715 NW Hoyt St. #4364
 Portland, OR 97208

October 11, 2022
 Our File: WIN01.0001
 Invoice # 26849

RE: Profit Connect

Statement of account for services rendered through September 30, 2022

Previous Balance **\$ 15,072.12**

Professional Services

<u>Date</u>	<u>Staff</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
07/01/2022	KEA	01 - Asset Analysis and Recovery Review and revise most recent draft of Roshak settlement agreement and exchange of correspondence with Maria re same	0.30	\$ 535.50/hr	\$ 160.65
07/05/2022	KEA	01 - Asset Analysis and Recovery Revise Bank of America subpoena and prepare service instructions for same	0.10	\$ 535.50/hr	\$ 53.55
07/05/2022	KEA	01 - Asset Analysis and Recovery Meeting re status of various potential claims	0.50	\$ 535.50/hr	\$ 267.75
07/05/2022	KEA	01 - Asset Analysis and Recovery Revise letter to investors re potential Nicholas/Allianz claims	0.30	\$ 535.50/hr	\$ 160.65
07/06/2022	KEA	01 - Asset Analysis and Recovery Telephone call to Bank of America re status of response to subpoena production that was due on 6/16	0.20	\$ 535.50/hr	\$ 107.10
07/06/2022	KEA	01 - Asset Analysis and Recovery Prepare letter to Bank of America re	0.40	\$ 535.50/hr	\$ 214.20

		status of response to subpoena production that was due on 6/16			
07/18/2022	KEA	01 - Asset Analysis and Recovery Exchange of correspondence with Bank of America re subpoena re FAA VIP account and status of production	0.10	\$ 535.50/hr	\$ 53.55
07/18/2022	KEA	01 - Asset Analysis and Recovery Review final version of Roshak settlement and prepare correspondence to Receiver and team re method for getting approval of it	0.20	\$ 535.50/hr	\$ 107.10
07/19/2022	KEA	01 - Asset Analysis and Recovery Analysis of most expeditious way to get approval of Roshak settlement and re contents of order	0.10	\$ 535.50/hr	\$ 53.55
07/25/2022	KEA	01 - Asset Analysis and Recovery Review status of performance under Uriarte settlement agreement	0.10	\$ 535.50/hr	\$ 53.55
07/26/2022	KEA	01 - Asset Analysis and Recovery Meeting re status of forensic accounting and approval of Roshak settlement	0.30	\$ 535.50/hr	\$ 160.65
		01 - Asset Analysis and Recovery Totals	2.60	@ \$ 535.50/hr	\$ 1,392.30
			2.60		\$ 1,392.30
07/18/2022	KEA	04 - Case Administration Preparation of portion of status report for general litigation summary	0.30	\$ 535.50/hr	\$ 160.65
07/19/2022	KEA	04 - Case Administration Exchange of correspondence with Receiver re info needed for status report and fee application	0.10	\$ 535.50/hr	\$ 53.55
07/26/2022	KEA	04 - Case Administration Preparation of disclaimer language re forensic accounting	0.30	\$ 535.50/hr	\$ 160.65
07/27/2022	KEA	04 - Case Administration Telephone call with K. Hendricks re hearing today and coordination of efforts (no charge)	0.10	\$ 0.00/hr	No Charge
07/29/2022	KEA	04 - Case Administration Revise forensic accounting report	0.90	\$ 535.50/hr	\$ 481.95
		04 - Case Administration Totals	1.60	@ \$ 535.50/hr	\$ 856.80

			0.10	@ \$ 0.00/hr	\$ 0.00
			1.70		\$ 856.80
07/25/2022	KEA	07 - Employment Applications Prepare order re litigation counsel employment motion	0.20	\$ 535.50/hr	\$ 107.10
07/27/2022	KEA	07 - Employment Applications Attendance at hearing to employ GT (no charge)	0.20	\$ 0.00/hr	No Charge
07/27/2022	KEA	07 - Employment Applications Review entered order re Texas litigation counsel and forward to same	0.10	\$ 535.50/hr	\$ 53.55
		07 - Employment Applications Totals	0.30	@ \$ 535.50/hr	\$ 160.65
			0.20	@ \$ 0.00/hr	\$ 0.00
			0.50		\$ 160.65
07/08/2022	KEA	13 - Fee Applications Prepare correspondence to client re info needed for fee apps (no charge)	0.10	\$ 0.00/hr	No Charge
07/25/2022	KEA	13 - Fee Applications Prepare fourth interim fee application (no charge)	1.90	\$ 0.00/hr	No Charge
07/27/2022	KEA	13 - Fee Applications Revise fee application re Stroz Friedberg inserts (no charge)	0.30	\$ 0.00/hr	No Charge
		13 - Fee Applications Totals	2.30	@ \$ 0.00/hr	\$ 0.00
			2.30		\$ 0.00
Total Professional Services			7.10		\$ 2,409.75

Costs And Disbursements

<u>Date</u>	<u>Description</u>	<u>Amount</u>
07/05/2022	Attorney Service: First Legal Service of Subpoena to Produce Documents on Bank of America	\$ 157.78
	Attorney Service Totals	\$ 157.78
07/18/2022	Pacer Online Research	\$ 2.00
07/18/2022	Pacer Online Research	\$ 0.70
07/25/2022	Pacer Online Research	\$ 3.00

07/25/2022	Pacer Online Research	\$ 4.10
	Pacer Fee Totals	\$ 9.80
	Total Costs and Disbursements	\$ 167.58

Total Current Charges **\$ 2,577.33**

Summary Of Account

Balance Forward		\$ 15,072.12
Total Current Charges		\$ 2,577.33
Less Payments And Credits		
	9/6/2022 Payment - Check	(\$6,029.05)
Balance Due		\$ 11,620.40

Notes:

Wire Transfer Instructions:
City National Bank
555 South Flower Street
Los Angeles, CA 90071
Routing Number: 122016066
Account Number: 023904985

Geoff Winkler

Trust Account Summary

Billing Period: 07/01/2022 - 10/11/2022

Client: Geoff Winkler | General Matter Trust

Total Deposits	Total Disbursements	Current Balance
\$0.00	\$0.00	\$0.00

Date	Transaction	Deposit	Disbursement	Balance
No activity for this billing period.				

Geoff Winkler

User Hours Summary**Billing Period: 07/01/2022 - 09/30/2022****User Hour Totals**

User Initials	User	Hours Billed	Rate/Hour	Amount Billed
KEA	Kyra E Andrassy	2.60	\$ 0.00	\$ 0.00
KEA	Kyra E Andrassy	4.50	\$ 535.50	\$ 2,409.75
Totals		7.10		\$ 2,409.75

EXHIBIT "4"

1 Kyra E. Andrassy, Esq.
Admitted *Pro Hac Vice*
2 SMILEY WANG-EKVALL, LLP
3200 Park Center Drive, Suite 250
3 Costa Mesa, California 92626
Telephone: (714) 445-1000
4 Facsimile: (714) 445-1002
kandrassy@swelawfirm.com

5 Kara B. Hendricks, Esq.
6 Nevada Bar No. 07743
GREENBERG TRAUIG, LLP
7 10845 Griffith Peak Drive, Suite 600
Las Vegas, NV 89135
8 Telephone: (702) 792-3773
Facsimile: (702) 792-9002
9 hendricksk@gtlaw.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 SERVICES,
18 INC., JOY I. KOVAR, and BRENT CARSON
19 KOVAR,

20 Defendants.

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

**DECLARATION OF SERGIO KOPELEV
IN SUPPORT OF APPLICATION FOR
ALLOWANCE AND PAYMENT OF FEES
AND COSTS OF THE RECEIVER AND
HIS PROFESSIONALS FOR THE
PERIOD FROM JULY 1, 2022,
THROUGH SEPTEMBER 30, 2022**

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23 I, Sergio Kopelev, declare as follows:

24 1. I am over 21 years old and Vice President of Engagement Management with Stroz
25 Friedberg, an Aon subsidiary, where I am responsible for directing engagements involving
26 cybercrime and data breach response, digital forensic, and intellectual property protection.
27
28

SMILEY WANG-EKVALL, LLP
3200 PARK CENTER DRIVE, SUITE 250
COSTA MESA, CALIFORNIA 92626
(714) 445-1000 FAX (714) 445-1002

SMILEY WANG-EKVALL, LLP
3200 PARK CENTER DRIVE, SUITE 250
COSTA MESA, CALIFORNIA 92626
(714) 445-1000 FAX (714) 445-1002

1 2. By virtue of my position with Stroz Friedberg, I am competent to testify to the
2 matters presented in this declaration, and I submit this declaration in support of the Receiver’s
3 application for approval of his fees and costs of my firm and those of his professionals in
4 connection with Profit Connect Wealth Services, Inc. This declaration is based on my personal
5 knowledge, except where made on information and belief, and as to those matters, I believe them
6 to be true.

7 3. Attached to this declaration is a true and correct copy of the invoice for the
8 services of my firm for the period from July 1, 2022, through September 30, 2022 (the
9 “Application Period”).

10 4. In the ordinary course of Stroz Friedberg’s business, we keep a record of all time
11 expended by our professionals in the rendering of professional services on a computerized billing
12 system.

13 5. At or near the time the professional services are rendered, professionals of the
14 firm record (a) the description of the nature of the services performed, (b) the duration of the
15 time expended, and (c) the client/matter name or number by either: (1) writing such information
16 on a time sheet, or (2) inputting such information directly into the firm's computer billing system.

17 6. For the professionals who record their time using written time sheets, the
18 information contained in the time sheets is transcribed into the firm’s computer billing system.

19 7. The firm’s computer billing system keeps a record of all time spent on a
20 client/matter, the professional providing the services, and a description of the services rendered.
21 The firm’s computer billing system automatically multiplies the time expended by each
22 professional by the respective professional's billing rate to calculate the amount of the fee. The
23 firm conducts its business in reliance on the accuracy of such business records.

24 8. As reflected in the attached invoice, and pursuant to the Receivership Order (ECF
25 No. 26) and the Order Authorizing Employment of Computer Forensic Experts (ECF No. 46),
26 professionals at Stroz Friedberg assisted the Receiver during the Application Period with
27 understanding, quantifying and collecting data from various Profit Connect IT systems,
28 specifically continuing to gain access to and export financial data for Profit Connect. Stroz

1 Friedberg's electronic discovery business was acquired prior to the Application Period by
2 Technology Concepts & Design, Inc., which will provide those services to the Receiver going
3 forward.

4 9. Stroz Friedberg has agreed to discount its standard billing rates by providing a
5 blended rate of \$525.00 per hour for forensic professionals, which takes into account its current
6 hourly rates ranging from \$110.00-\$275.00 per hour for administrative professionals; \$150 -
7 \$360 for Specialists, Analysts, and Associates; \$275 - \$565 for Consultants; \$385 - \$660 for
8 Managers and Directors; \$385 - \$660; \$550 to \$935 for Vice Presidents and Managing Directors;
9 and \$935.00-\$1,250.00 per hour for its c-suite executives. Electronic Discovery Project
10 managers are billed at \$195 per hour and engineers are billed at \$400 per hour, which are less
11 than the forensic blended hourly rate.

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

13 Executed on November 29, 2022.

14 /s/ Sergio Kopelev
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SMILEY WANG-EKVALL, LLP
3200 PARK CENTER DRIVE, SUITE 250
COSTA MESA, CALIFORNIA 92626
(714) 445-1000 FAX (714) 445-1002

INVOICE



Invoice Number: K0301-0015244
Customer Number: 104460608

Invoice Date: 28 Sep 2022

Due Date: 28 Oct 2022

Email: geoff@americanfiduciaryservices.com

Project ID: PRJ-0000030415

Project Name: Project Valeria

Project Manager: Sergio Kopelev

Geoff Winkler
American Fiduciary Services, LLC
715 NW Hoyt Street, #4364
Portland, OR 97208

For services provided through August 2022	
Hourly Fees	2,625.00
Sub-total:	2,625.00
Total Payable in USD:	2,625.00

Payment is due within 30 days of the invoice date.

Please indicate Customer # 104460608, Invoice # K0301-0015244 and the amount paid on the Electronic Payment or Check to ensure funds are applied to your account.

Electronic Payment	Check	Tax IDs	Informational copies sent to:
Stroz Friedberg, LLC JPMorgan Chase Bank, N.A. 1 Chase Manhattan Plaza New York, NY 10005 United States of America SWIFT Code: CHASUS33 ABA Routing Number: 021000021 Account Number: 441613064165	Stroz Friedberg, LLC PO Box 975348 Dallas, TX 75397-5348		

If you have questions regarding the charges on this invoice, please contact your Aon Representative. If you need assistance with paying this invoice, please email SF.AR@strozfriedberg.com.

INVOICE

Invoice Number: K0301-0015244
Customer Number: 104460608



Hourly Fees Summary

Consultant	Hours	Amount
Allan Vogel	4.00	2,100.00
Sergio Kopelev	1.00	525.00
Sub-total:	5.00	2,625.00

INVOICE

Invoice Number: K0301-0015244
Customer Number: 104460608

**Hourly Fees Details**

Date	Consultant	Narrative	Hours	Amount
19 Aug 2022	Sergio Kopelev	Respond to request from Receiver staff; confer with and direct staff.	0.50	262.50
25 Aug 2022	Allan Vogel	Per request of John to locate and review workbooks for clients.	2.00	1,050.00
26 Aug 2022	Allan Vogel	Per request of John to locate and review workbooks for clients.	2.00	1,050.00
29 Aug 2022	Sergio Kopelev	Confer with and direct staff; review request from receiver staff.	0.50	262.50
Sub-total Hourly Fees Details			5	2,625.00

INVOICE

Invoice Number: K0301-0015512
Customer Number: 104460608

Invoice Date: 14 Oct 2022**Due Date:** 13 Nov 2022**Email:** geoff@americanfiduciaryservices.com**Project ID:** PRJ-0000030415**Project Name:** Project Valeria**Project Manager:** Sergio Kopelev

Geoff Winkler
 American Fiduciary Services, LLC
 715 NW Hoyt Street, #4364
 Portland, OR 97208

For services provided through September 2022	
Hourly Fees	11,287.50
Sub-total:	11,287.50
Total Payable in USD:	11,287.50

Payment is due within 30 days of the invoice date.
Please indicate Customer # 104460608, Invoice # K0301-0015512 and the amount paid on the Electronic Payment or Check to ensure funds are applied to your account.

Electronic Payment	Check	Tax IDs	Informational copies sent to:
Stroz Friedberg, LLC JPMorgan Chase Bank, N.A. 1 Chase Manhattan Plaza New York, NY 10005 United States of America SWIFT Code: CHASUS33 ABA Routing Number: 021000021 Account Number: 441613064165	Stroz Friedberg, LLC PO Box 975348 Dallas, TX 75397-5348		

If you have questions regarding the charges on this invoice, please contact your Aon Representative. If you need assistance with paying this invoice, please email SF.AR@strozfriedberg.com.

INVOICE

Invoice Number: K0301-0015512
Customer Number: 104460608



Hourly Fees Summary		
Consultant	Hours	Amount
Allan Vogel	11.00	5,775.00
Sergio Kopelev	2.00	1,050.00
Tara Brady	8.50	4,462.50
	Sub-total:	11,287.50

INVOICE

Invoice Number: K0301-0015512
Customer Number: 104460608

Hourly Fees Details

Date	Consultant	Narrative	Hours	Amount
06 Sep 2022	Allan Vogel	Working with WooCommerce back up to extract investor files.	3.00	1,575.00
06 Sep 2022	Sergio Kopelev	Confer with and direct staff.	0.50	262.50
07 Sep 2022	Allan Vogel	Working with WooCommerce back up to extract investor files. File is encrypted. Working with Image.	5.00	2,625.00
08 Sep 2022	Allan Vogel	Working with Image to extract WooCommerce Database.	2.00	1,050.00
09 Sep 2022	Allan Vogel	Working with Image to extract WooCommerce Database.. Project management.	1.00	525.00
09 Sep 2022	Sergio Kopelev	Confer with and direct staff.	1.00	525.00
12 Sep 2022	Tara Brady	Review case data stored on Radix.	0.50	262.50
14 Sep 2022	Sergio Kopelev	Confer with Receiver.	0.50	262.50
14 Sep 2022	Tara Brady	Download and review documents. Discuss with team.	0.50	262.50
21 Sep 2022	Tara Brady	Exchange messages with team. Review data in shared drive. Analyze sql db file.	2.00	1,050.00
22 Sep 2022	Tara Brady	Process server image in forensic tools. Investigate database structure.	1.25	656.25
23 Sep 2022	Tara Brady	Process server in Axiom. Search for client requested data. Exchange emails with client.	2.50	1,312.50
26 Sep 2022	Tara Brady	Recover folders requested by client. Exchange messages with client and team.	1.25	656.25
27 Sep 2022	Tara Brady	Work with IT to work out login issues in FileCloud. Upload files to Lockbox and resend.	0.50	262.50
Sub-total Hourly Fees Details			21.5	11,287.50

EXHIBIT "5"

1 Kyra E. Andrassy, Esq.
Admitted *Pro Hac Vice*
2 SMILEY WANG-EKVALL, LLP
3200 Park Center Drive, Suite 250
3 Costa Mesa, California 92626
Telephone: (714) 445-1000
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kandrassy@swelawfirm.com

5 Kara B. Hendricks, Esq.
6 Nevada Bar No. 07743
GREENBERG TRAUIG, LLP
7 10845 Griffith Peak Drive, Suite 600
Las Vegas, NV 89135
8 Telephone: (702) 792-3773
Facsimile: (702) 792-9002
9 hendricksk@gtlaw.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 SERVICES,
18 INC., JOY I. KOVAR, and BRENT CARSON
19 KOVAR,

20 Defendants.

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

**DECLARATION OF ERICKA BROWNE
IN SUPPORT OF APPLICATION FOR
ALLOWANCE AND PAYMENT OF FEES
AND COSTS OF THE RECEIVER AND
HIS PROFESSIONALS FOR THE
PERIOD FROM JULY 1, 2022,
THROUGH SEPTEMBER 30, 2022**

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23 I, Ericka Browne, declare as follows:

24 1. I am over 21 years old and Vice President of Technology Concepts & Design, Inc.
25 ("TCDI"). By virtue of my position with TCDI, I am competent to testify to the matters presented
26 in this declaration, and I submit this declaration in support of the Receiver's application for
27 approval of his fees and costs of my firm and those of his professionals in connection with Profit
28

SMILEY WANG-EKVALL, LLP
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COSTA MESA, CALIFORNIA 92626
(714) 445-1000 FAX (714) 445-1002

SMILEY WANG-EKVALL, LLP
3200 PARK CENTER DRIVE, SUITE 250
COSTA MESA, CALIFORNIA 92626
(714) 445-1000 FAX (714) 445-1002

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

3 2. Attached to this declaration is a true and correct copy of the invoices for the
4 services of my firm for the period from July 1, 2022, through September 30, 2022 (the
5 “Application Period”). TCDI acquired Stroz Friedberg's electronic discovery business prior to
6 the Application Period, and will continue to provide those services pursuant to the contract
7 previously signed by the Receiver with Stroz Friedberg as it pertains to electronic discovery.

8 3. In the ordinary course of TCDI's business, we keep a record of all time expended
9 by our professionals in the rendering of professional services on a computerized billing system.

10 4. At or near the time the professional services are rendered, professionals of the
11 firm record (a) the description of the nature of the services performed, (b) the duration of the
12 time expended, and (c) the client/matter name or number by either: (1) writing such information
13 on a time sheet, or (2) inputting such information directly into the firm's computer billing system.

14 5. For the professionals who record their time using written time sheets, the
15 information contained in the time sheets is transcribed into the firm’s computer billing system.

16 6. The firm’s computer billing system keeps a record of all time spent on a
17 client/matter, the professional providing the services, and a description of the services rendered.
18 The firm’s computer billing system automatically multiplies the time expended by each
19 professional by the respective professional's billing rate to calculate the amount of the fee. The
20 firm conducts its business in reliance on the accuracy of such business records.

21 7. As reflected in the attached invoice, and pursuant to the Receivership Order (ECF
22 No. 26) and the Order Authorizing Employment of Computer Forensic Experts (ECF No. 46),
23 professionals at TCDI assisted the Receiver during the Application Period with some searches of
24 the electronic discovery database.

25 8. Electronic Discovery Project managers are billed at \$195 per hour and engineers

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29

1 are billed at \$400 per hour.

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

3 Executed on November 29, 2022.

4 /s/ Ericka Browne

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SMILEY WANG-EKVALL, LLP
3200 PARK CENTER DRIVE, SUITE 250
COSTA MESA, CALIFORNIA 92626
(714) 445-1000 FAX (714) 445-1002



Technology Concepts & Design, Inc.
 4508 Weybridge Lane
 Greensboro, NC 27407
 (336) 232-5800

Invoice

Date 7/31/2022
TCDI Invoice # AFS-07-2022-VCI

Terms Net 30
Due Date 8/30/2022
Currency USA

Project American Fiduciary - Project Valeria - Communication Int...
Matter ID Project Valeria PRJ-0000030416
Memo July 2022 Professional Services

Billing Emails geoff@americanfiduciaryservices.com

Bill To
American Fiduciary Services LLC 715 Nw Hoyt St. #4364 Portland OR 97208 United States

Item	Description	Qty	Units	Rate	Amount
User License(s)	User License(s)	13	User	85.00	1,105.00
Hosting (per GB)	Hosting (per GB)	790.93	GB	10.00	7,909.30

Total **\$9,014.30**

Bank Details:	
Bank Name:	Truist Bank
Bank Account Name:	Technology Concepts & Design, Inc.
Bank SWIFT:	BRBTUS33
ACH Bank Routing (ABA) #:	021052053
ACH Bank Account #:	39876408
For Wiring Instructions, email request to AR@tcdi.com	

Remit Check Payment To:
Technology Concepts & Design, Inc. Attn: Accounts Receivable 4508 Weybridge Lane Greensboro, NC 27407-7876 336-232-5807
Please include Invoice # on your check.



Invoice

Page 1 of 2

Technology Concepts & Design, Inc.
4508 Weybridge Lane
Greensboro NC 27407
United States
(336) 232-5800

Date 8/31/2022
TCDI Invoice # AFS-08-2022-VCI

Terms Net 30
Due Date 9/30/2022
Currency USA

Bill To:

American Fiduciary Services LLC
715 Nw Hoyt St. #4364
Portland OR 97208
United States

Project American Fiduciary - Project Valeria - Communication Intelligence
Matter ID Project Valeria PRJ-0000030416
Memo August 2022 Professional Services

Billing Emails geoff@americanfiduciaryservices.com

Summary:

Item	Description	Qty	Units	Rate	Amount
Billable Time	Project Management (AdServ)	1.80	HR	195.00	351.00
Hosting (per GB)	Hosting (per GB)	790.93	GB	10.00	7,909.30
User License(s)	User License(s)	13	User	85.00	1,105.00
Total USA					\$9,365.30

Bank Details:

Bank Name: Truist Bank
Bank Account Name: Technology Concepts & Design, Inc.
Bank SWIFT: BRBTUS33
ACH Bank Routing (ABA) #: 021052053
ACH Bank Account Number: 39876408

For Wiring Instructions, email request to AR@tcdi.com

Remit Check Payment To:

Technology Concepts & Design, Inc.
Attn: Accounts Receivable
4508 Weybridge Lane
Greensboro NC 27407
(336) 232-5807

Please include Invoice # with your check.



Invoice

Page 2 of 2

Detail:

Item	Date	Initials	Description	Qty	Units	Rate	Amount
Billable Group			Billable Time				
Project Management (AdServ)	8/19/2022	EMB	Review client search request. Follow-up with J. Rossi for completion of same. Coordinate assignment of project support team. Project oversight.	0.8	HR	195.00	156.00
Project Management (AdServ)	8/26/2022	JW	User troubleshooting. Client assistance. Permissions / Credentials request.	1	HR	195.00	195.00
Subtotal							351.00
			Total Billable Time				351.00
Hosting (per GB)			Hosting (per GB)	790.93	GB	10.00	7,909.30
User License(s)			User License(s)	13	User	85.00	1,105.00
Total USA							\$9,365.30

Bank Details:

Bank Name: Truist Bank
 Bank Account Name: Technology Concepts & Design, Inc.
 Bank SWIFT: BRBTUS33
 ACH Bank Routing (ABA) #: 021052053
 ACH Bank Account Number: 39876408

For Wiring Instructions, email request to AR@tcdi.com

Remit Check Payment To:

Technology Concepts & Design, Inc.
 Attn: Accounts Receivable
 4508 Weybridge Lane
 Greensboro NC 27407
 (336) 232-5807

Please include Invoice # with your check.



Invoice

Page 1 of 1

Technology Concepts & Design, Inc.
4508 Weybridge Lane
Greensboro NC 27407
United States
(336) 232-5800

Date 9/30/2022
TCDI Invoice # AFS-09-2022-VCI

Terms Net 90
Due Date 12/29/2022
Currency USA

Bill To:

American Fiduciary Services LLC
715 Nw Hoyt St. #4364
Portland OR 97208
United States

Project American Fiduciary - Project Valeria - Communication Intelligence
Matter ID Project Valeria PRJ-0000030416
Memo September 2022 Professional Services

Billing Emails geoff@americanfiduciaryservices.com

Item	Description	Qty	Units	Rate	Amount
Billable Time	Project Management (AdServ)	0.5	HR	195.00	97.50
Hosting (per GB)	Hosting (per GB)	790.93	GB	10.00	7,909.30
User License(s)	User License(s)	14	User	85.00	1,190.00

Total USA **\$9,196.80**

Bank Details:

Bank Name: Truist Bank
Bank Account Name: Technology Concepts & Design, Inc.
Bank SWIFT: BRBTUS33
ACH Bank Routing (ABA) #: 021052053
ACH Bank Account Number: 39876408

For Wiring Instructions, email request to AR@tcdi.com

Remit Check Payment To:

Technology Concepts & Design, Inc.
Attn: Accounts Receivable
4508 Weybridge Lane
Greensboro NC 27407
(336) 232-5807

Please include Invoice # with your check.

EXHIBIT "6"

1 Kyra E. Andrassy, Esq.
Admitted *Pro Hac Vice*
2 SMILEY WANG-EKVALL, LLP
3200 Park Center Drive, Suite 250
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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 SERVICES,
18 INC., JOY I. KOVAR, and BRENT CARSON
19 KOVAR,

20 Defendants.

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

**DECLARATION OF STACY CHIANG IN
SUPPORT OF APPLICATION FOR
ALLOWANCE AND PAYMENT OF FEES
AND COSTS OF THE RECEIVER AND
HIS PROFESSIONALS FOR THE
PERIOD FROM JULY 1, 2022,
THROUGH SEPTEMBER 30, 2022**

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22
23 I, Stacy Chiang. declare as follows:

24 1. I am over 21 years old and a director with Baker Tilly US, LLP, it its global
25 forensics and litigation services practice.

26 2. By virtue of my position with Baker Tilly, I am competent to testify to the matters
27 presented in this declaration, and I submit this declaration in support of the Receiver's
28 application for approval of his fees and costs of my firm and those of his professionals in

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1 connection with Profit Connect Wealth Services, Inc. This declaration is based on my personal
2 knowledge, except where made on information and belief, and as to those matters, I believe them
3 to be true.

4 3. Attached to this declaration is a true and correct copy of the invoice for the
5 services of my firm for the period from July 1, 2022, through September 30, 2022 (the
6 “Application Period”).

7 4. In the ordinary course of Baker Tilly's business, we keep a record of all time
8 expended by our professionals in the rendering of professional services on a computerized billing
9 system.

10 5. At or near the time the professional services are rendered, professionals of the
11 firm record (a) the description of the nature of the services performed, (b) the duration of the
12 time expended, and (c) the client/matter name or number by either: (1) writing such information
13 on a time sheet, or (2) inputting such information directly into the firm's computer billing system.

14 6. For the professionals who record their time using written time sheets, the
15 information contained in the time sheets is transcribed into the firm’s computer billing system.

16 7. The firm’s computer billing system keeps a record of all time spent on a
17 client/matter, the professional providing the services, and a description of the services rendered.
18 The firm’s computer billing system automatically multiplies the time expended by each
19 professional by the respective professional's billing rate to calculate the amount of the fee. The
20 firm conducts its business in reliance on the accuracy of such business records.

21 8. As reflected in the attached invoice, and pursuant to the Receivership Order (ECF
22 No. 26) and the Order Authorizing Employment of Baker Tilly (ECF No. 76), professionals at
23 Baker Tilly assisted the Receiver by issuing 1099s for certain payments by Profit Connect for
24 2021, responding to various tax inquiries, and preparing tax returns for 2019, 2020, and 2021.

25 9. Baker Tilly has discounted its invoiced rates from its standard rates.

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

27 Executed on November 29, 2022.

28 /s/ Stacy Chiang

Baker Tilly US, LLP
 3655 Nobel Drive Suite 300
 San Diego, CA 92122 • 858 597 4100



Geoff Winkler

American Fiduciary Services
 715 NW Hoyt Street #4364
 Portland, OR 97208

Invoice Date: August 9, 2022
Invoice Number: BT2157444
Client Number: 242674

INVOICE

AMOUNT

Fees	
Current INVOICE - BT2157444	\$902.50
SEC v. Profit Connect, et al.	
Professional services rendered from July 1, 2022 through July 31, 2022, including assistance with tax issues and attention to case matters (see attached details).	
Fees Total:	\$902.50
Expenses Total:	\$0.00
Invoice Total:	\$902.50

For questions, comments or suggestions, please contact Suzy Ramirez at 858 597 4100.

Balance is payable upon receipt or previously agreed upon terms.

**To pay by Credit Card, Debit Card, or EFT using your Checking Account visit www.bakertilly.com/payment.
 There is 3.5% surcharge on all Credit Card payments. There is no fee for Debit Card or EFT Payments.**

Please ACH or wire payment to:	Or send payment to:	Reference:
US Bank, Milwaukee, WI Routing No: 075000022 Account No: 312220280 Reference #: BT2157444	Baker Tilly US, LLP PO Box 511563 Los Angeles, CA 90051-8118	Client Number: 242674 Invoice Number: BT2157444 Amount Enclosed: \$_____

SEC v. Profit Connect, et al.
 Services rendered from July 1, 2022 through July 31, 2022



Date	Professional	Category	Detail	Hours	Rate	Amount
07/18/22	Castle, Eileen	Tax Analysis	Review/research and respond to correspondence with Milana at Receiver's office regarding reissuance of Forms 1099.	0.50	\$ 360.00	\$ 180.00
07/19/22	Chiang, Stacy	G&A Matters	Correspond with counsel re case status, upcoming deadlines and attention to progress/issues for tax returns, 1099s, fee applications. Work on fee application exhibit and description of services and send to counsel.	0.90	\$ 395.00	\$ 355.50
07/19/22	Castle, Eileen	Tax Analysis	Meet with client to go over Forms 1099, discuss options to correct previously filed forms.	0.80	\$ 360.00	\$ 288.00
07/25/22	Chiang, Stacy	Tax Analysis	Review tax inquiries from Receiver's team and respond.	0.20	\$ 395.00	\$ 79.00
Total Professional Fees				2.40		\$ 902.50

Professional Fees by Professional

Professional	Title	Hours	Rate	Amount
Eileen Castle, CPA, CFE, CIRA	Senior Manager	1.30	\$ 360.00	\$ 468.00
Stacy Elledge Chiang, CPA/CFF, CIRA	Director	1.10	\$ 395.00	\$ 434.50
		2.40	\$ 376.04	\$ 902.50

Professional Fees by Task Code

Category	Description	Hours	Rate	Amount
Tax Analysis	Tax Research, Analysis and Planning	1.50	\$ 364.67	\$ 547.00
G&A Matters	Attention to planning, deadlines. Correspondence with counsel re general and administrative matters.	0.90	\$ 395.00	\$ 355.50
		2.40	\$ 376.04	\$ 902.50

Baker Tilly US, LLP
 3655 Nobel Drive Suite 300 San
 Diego, CA 92122 • 858 597 4100



Geoff Winkler

American Fiduciary Services
 715 NW Hoyt Street #4364
 Portland, OR 97208

Invoice Date: November 3, 2022
Invoice Number: BT2237178
Client Number: 242674

INVOICE

AMOUNT

Fees	
Professional services rendered from August 1, 2022 through September 30, 2022, including assistance with tax issues, preparation of tax returns, schedules and disclosures for 2019 through 2021 and attention to case matters (see attached details).	\$12,269.00
Fees Total:	\$12,269.00
Expenses Total:	\$40.67
Invoice Total:	\$12,309.67

For questions, comments or suggestions, please contact Michelle Goetz at 303 721 8898.

Balance is payable upon receipt or previously agreed upon terms.

**To pay by Credit Card, Debit Card, or EFT using your Checking Account visit www.bakertilly.com/payment.
 There is 3.5% surcharge on all Credit Card payments. There is no fee for Debit Card or EFT Payments.**

Please ACH or wire payment to:	Or send payment to:	Reference:
US Bank, Milwaukee, WI Routing No: 075000022 Account No: 312220280 Reference #: DRAFT	Baker Tilly US, LLP PO Box 511563 Los Angeles, CA 90051-8118	Client Number: 242674 Invoice Number: BT2237178 Amount Enclosed: \$_____

SEC v. Profit Connect, et al.

Services rendered from August 1, 2022 through September 30, 2022



Date	Professional	Category	Detail	Hours	Rate	Amount
08/02/22	Chiang, Stacy	G&A Matters	Correspond with counsel. Review and approve declaration in support of fee application.	0.30	\$ 395.00	\$ 118.50
08/02/22	Chiang, Stacy	Tax Analysis	Phone conference with Receiver's office re various tax reporting issues and follow up tax planning.	1.30	\$ 395.00	\$ 513.50
08/03/22	Castle, Eileen	Tax Analysis	Participate in group call to discuss ownership, agents and investors receipts and reporting treatment and other issues.	1.30	\$ 360.00	\$ 468.00
08/15/22	Castle, Eileen	Tax Preparation	Preliminary review of information and accounting received and begin preparation of tax workpapers.	0.50	\$ 360.00	\$ 180.00
08/17/22	Castle, Eileen	Tax Preparation	Continue to review accounting and prepare workpapers and contact Receiver's office regarding credit card payments and charges.	1.00	\$ 360.00	\$ 360.00
08/18/22	Castle, Eileen	Tax Preparation	Review and discuss credit card activity and how recorded in accounting with John Hall.	0.30	\$ 360.00	\$ 108.00
08/22/22	Castle, Eileen	Tax Preparation	Prepare 2019 workpapers and split out data from 2020. Updates to 2020 workpapers and review Receiver's reports to identify assets identified and obtained. Prepare journal entries.	2.60	\$ 360.00	\$ 936.00
09/05/22	Chiang, Stacy	Tax Preparation	Review developing workpapers and analysis and identify updates needed.	0.70	\$ 395.00	\$ 276.50
09/06/22	Castle, Eileen	Tax Preparation	Updates to tax trial balances for 2019 and 2020. Prepare tax trial balance for 2021.	1.40	\$ 360.00	\$ 504.00
09/06/22	Chiang, Stacy	Tax Preparation	Review receivership activity for 2021 and impact on overall reporting.	0.30	\$ 395.00	\$ 118.50
09/07/22	Castle, Eileen	Tax Preparation	Update 2021 tax workpapers to include Receiver transactions and begin preparation of notes to receiver regarding questions, additional information needed, etc.	2.40	\$ 360.00	\$ 864.00
09/08/22	Castle, Eileen	Tax Preparation	Continue to research issues and identify areas for inquiry with Receiver. Draft and send request for information.	2.10	\$ 360.00	\$ 756.00
09/08/22	Chiang, Stacy	Tax Preparation	Review accounting inquiries from E Castle for 2021 combined pre-post year and strategize re potential treatment options, pending responses from client.	0.40	\$ 395.00	\$ 158.00
09/09/22	Chiang, Stacy	Tax Preparation	Review draft 2019 accounting/returns and identify additional research/updates needed.	0.90	\$ 395.00	\$ 355.50
09/10/22	Castle, Eileen	Tax Preparation	Prepare 2019 tax return. Prepare 2020 tax return. Update tax workpapers for 2019 and 2020.	3.90	\$ 360.00	\$ 1,404.00
09/10/22	Chiang, Stacy	Tax Preparation	Review 2020 draft accounting and workpapers and strategize re information needed. Review case documents and begin draft disclosure statement.	1.20	\$ 395.00	\$ 474.00
09/12/22	Castle, Eileen	Tax Analysis	Review case docket for applicable filings. Review status report filed at court. Research potential tax issues re post receivership period.	1.30	\$ 360.00	\$ 468.00
09/12/22	Castle, Eileen	Tax Preparation	Meet with Milana and John Hall regarding status of 2021 activity. Prepare tax return for 2021. Prepare disclosure statement for 2021. Prepare prompt determination requests for 2021.	3.50	\$ 360.00	\$ 1,260.00
09/12/22	Chiang, Stacy	Tax Preparation	Review/edit draft 2021 disclosure statement and prompt determination request. Review draft 2021 accounting. Attention to K-1 issues due to ownership.	0.80	\$ 395.00	\$ 316.00
09/13/22	Castle, Eileen	Tax Analysis	Follow up on ownership question for Receiver.	0.30	\$ 360.00	\$ 108.00
09/13/22	Chiang, Stacy	Tax Analysis	Review and work with E Castle re shareholder/K-1 issues impacting all three years returns, factors for consideration, etc.	0.30	\$ 395.00	\$ 118.50
09/15/22	Chiang, Stacy	Tax Analysis	Review shareholder information from Receiver and address impact to returns. Review final returns for 2021 as generated and coordinate for signing and filing by Receiver.	0.60	\$ 395.00	\$ 237.00
09/15/22	Castle, Eileen	Tax Preparation	Meet with Receiver re tax issues and finalization/signature of 2021 return. Prepare return for filing.	0.90	\$ 360.00	\$ 324.00
09/21/22	Castle, Eileen	Tax Preparation	Update 2019 prompt determination request and disclosure statement. Prepare electronic files of returns with attachments. Supplement and update workpapers.	2.20	\$ 360.00	\$ 792.00
09/29/22	Castle, Eileen	Tax Preparation	Update 2019 and 2020 tax returns and workpapers; prepare electronic files with attachments and disclosures for same.	2.70	\$ 360.00	\$ 972.00
09/29/22	Chiang, Stacy	Tax Preparation	Review open issues on 2019 and 2020 issues, timing for issuance.	0.20	\$ 395.00	\$ 79.00
Total Professional Fees				33.40		\$ 12,269.00
Expenses						
09/14/22			Postage			\$ 19.06
09/15/22			Photocopy charges (reimburse employee for offsite charges)			\$ 21.61
Total Expenses						\$ 40.67
Total Professional Fees and Expenses						\$ 12,309.67

SEC v. Profit Connect, et al.

Services rendered from August 1, 2022 through September 30, 2022



Date	Professional	Category	Detail	Hours	Rate	Amount
Professional Fees by Professional						
	Professional		Title	Hours	Rate	Amount
	Eileen Castle, CPA, CFE, CIRA		Senior Manager	26.40	\$ 360.00	\$ 9,504.00
	Stacy Elledge Chiang, CPA/CFF, CIRA		Director	7.00	\$ 395.00	\$ 2,765.00
				33.40	\$ 367.34	\$ 12,269.00
Professional Fees by Task Code						
	Category		Description	Hours	Rate	Amount
	Tax Analysis		Tax Research, Analysis and Planning.	5.10	\$ 375.10	\$ 1,913.00
	Tax Preparation		Preparation of tax returns, schedules and attachments for 2019, 2020 and 2021, including workpapers and disclosures.	28.00	\$ 365.63	\$ 10,237.50
	G&A Matters		Attention to planning, deadlines. Correspondence with counsel re general and administrative matters.	0.30	\$ 395.00	\$ 118.50
				33.40	\$ 367.34	\$ 12,269.00

EXHIBIT "7"

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6 Nevada Bar No. 07743
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9 hendricksk@gtlaw.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 SERVICES,
18 INC., JOY I. KOVAR, and BRENT CARSON
19 KOVAR,

20 Defendants.

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

**ORDER GRANTING APPLICATION FOR
ALLOWANCE AND PAYMENT OF FEES
AND COSTS OF THE RECEIVER AND
HIS PROFESSIONALS FOR THE
PERIOD FROM JULY 1, 2022,
THROUGH SEPTEMBER 30, 2022**

21
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23 The Court having reviewed the *Application for Allowance and Payment of Fees and Costs*
24 *of the Receiver and His Professionals for the Period from July 1, 2022, Through September 30,*
25 *2022* (the "Application") and the Court having found that notice was proper and that cause exists
26 to approve the Application

27 **IT IS ORDERED AS FOLLOWS:**

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- (1) Geoff Winkler (the "Receiver") and American Fiduciary Services are allowed \$122,412.50 in fees and \$510.94 in costs ;
- (2) Greenberg Traurig is allowed \$16,169.13 in fees;
- (3) Smiley Wang-Ekvall, LLP, is allowed \$2,409.75 in fees and costs of \$167.58;
- (4) Stroz Friedberg is allowed \$13,912.50 in fees;
- (5) Technology Concepts & Design, Inc. is allowed fees of \$702.00 and costs of \$27,042.90;
- (6) Baker Tilly is allowed \$13,171.50 in fees and \$40.67 in costs; and
- (7) The Receiver is authorized to pay 80% of the allowed fees and 100% of the allowed costs from funds on hand in the receivership estate.

IT IS SO ORDERED.

DATED: _____

SMILEY WANG-EKVALL, LLP
 3200 PARK CENTER DRIVE, SUITE 250
 COSTA MESA, CALIFORNIA 92626
 (714) 445-1000 FAX (714) 445-1002

CERTIFICATE OF SERVICE

1 At the time of service, I was over 18 years of age and not a party to this action. I
2 am employed in the County of Orange, State of California. My business address is 3200
Park Center Drive, Suite 250, Costa Mesa, CA 92626.

3 On **11/29/2022**, I served true copies of the following document(s) described as
4 **APPLICATION FOR ALLOWANCE AND PAYMENT OF FEES AND COSTS OF THE RECEIVER AND HIS**
5 **PROFESSIONALS FOR THE PERIOD FROM JULY 1, 2022, THROUGH SEPTEMBER 30, 2022** on the
6 interested parties in this action as follows:

SEE ATTACHED SERVICE LIST

7 **(X) (BY COURT VIA NOTICE OF ELECTRONIC FILING (“NEF”))**. Pursuant to Fed. R.
8 Civ. P. 5(b), the foregoing document will be served by the court via NEF and hyperlinked
9 to the document. On **11/29/2022**, I checked the CM/ECF docket for this case and
determined that the aforementioned person(s) are on the Electronic Mail Notice List to
receive NEF transmission at the email address(es) indicated.

10 **(X) (BY U.S. MAIL)**. I enclosed the document(s) in a sealed envelope or package and
11 placed the envelope for collection and mailing, following our ordinary business practices.
I am readily familiar with the practice of Smiley Wang-Ekvall, LLP for collecting and
12 processing correspondence for mailing. On the same day that correspondence is placed
13 for collection and mailing, it is deposited in the ordinary course of business with the
United States Postal Service, in a sealed envelope with postage fully prepaid. I am a
14 resident or employed in the county where the mailing occurred. The envelope was
placed in the mail at Costa Mesa, California.

15 **() (BY E-MAIL)**. By scanning the document(s) and then e-mailing the
16 resultant pdf to the e-mail address indicated above per agreement. Attached to
this declaration is a copy of the e-mail transmission.

17 **() (BY FACSIMILE)**. I caused the above-referenced documents to be
18 transmitted to the noted addressee(s) at the fax number as stated. Attached to this
19 declaration is a "TX Confirmation Report" confirming the status of transmission.
Executed on _____, at Costa Mesa, California.

20 **() STATE** I declare under the penalty of perjury under the laws of the State of
California that the above is true and correct.

21 **(X) FEDERAL** I declare that I am employed in the office of a member of the bar
22 of this court at whose direction the service was made.

23
24 Executed on November 29, 2022, at Costa Mesa,
California.

/s/ Lynnette Garrett

Lynnette Garrett

SMILEY WANG-EKVALL, LLP
3200 Park Center Drive, Suite 250
Costa Mesa, California 92626
Tel 714 445-1000 • Fax 714 445-1002

25
26
27
28

SERVICE LIST

1 **BY COURT VIA NOTICE OF ELECTRONIC FILING (“NEF”):**

2 **Kyra E. Andrassy**
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3 **Kyle A. Ewing**
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7 **Theresa Melson**
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8 **Kathryn Wanner**
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10

11 **BY U.S. MAIL:**

12 Brent Kovar

13 Joy Kovar

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