

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

7
8 **UNITED STATES DISTRICT COURT**
9 **DISTRICT OF NEVADA**

10 SECURITIES AND EXCHANGE
COMMISSION,

11 Plaintiff,

12 v.

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

15 Defendants.

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

**DECLARATION OF JASON KELLOGG
IN SUPPORT OF MOTION FOR ORDER
IN AID OF RECEIVERSHIP
AUTHORIZING RECEIVER TO
EMPLOY SPECIAL LITIGATION
COUNSEL AND PURSUE A POTENTIAL
CLAIM**

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17
18
19 I, Jason Kellogg, declare as follows:

20 1. I am an individual over the age of 21 and I submit this declaration based on my
21 own personal knowledge of the facts stated in this declaration and, if called to testify, would
22 competently testify with respect to the matters in this declaration.

23 2. I am a partner of Levine Kellogg Lehman Schneider + Grossman LLP, which has
24 offices in Miami and Orlando (the "Firm"). The Firm has extensive experience in complex
25 commercial litigation, including substantial experience acting as equity receiver in SEC, FTC, and
26 state regulatory enforcement actions, and representing receivers in a variety of scenarios, including
27 in class actions, enforcement proceedings, and bringing the exact claims contemplated in this case.
28

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

1 3. The Firm has extensive experience in all areas of litigation in addition to
2 receivership matters. The Firm is ranked by *Chambers and Partners* for Florida law firms and has
3 received a 4.8 rating from Martindale-Hubbell.

4 6. I am a partner with the Firm whose practice focuses on complex commercial
5 litigation in federal and state court. I have extensive experience in all areas of complex commercial
6 litigation and class actions, including representing federal equity receivers bringing the claims
7 contemplated here.

8 7. My partner, Jeffrey Schneider, is a founding partner of the Firm whose practices
9 focuses on business litigation and receiverships. Mr. Schneider has more than 30 years of
10 experience trying complex, high-risk cases, including as lead trial counsel, as receiver, or as
11 counsel for the receiver. Mr. Schneider has been appointed to serve as receiver in cases brought
12 by the SEC, the FTC, the CFTC and various Attorneys General. True and correct copy of our
13 biographies are attached as Exhibit “A.” A Firm resume is attached as Exhibit “B.”

14 8. In connection with the services to be rendered by the Firm, the Firm has agreed to
15 advance the costs and expenses it incurs in connection with the representation of the Receiver. A
16 true and correct copy of the Firm’s engagement agreement for this matter is attached as Exhibit
17 “C.”

18 9. We have reviewed the list of interested parties and do not have any conflicts in
19 representing Mr. Winkler. The Firm represents Mr. Winkler in his capacity as the receiver for
20 J&J Consulting Services, Inc. and related companies, acting as special litigation counsel with
21 respect to similar claims against Wells Fargo Bank.

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

23 Executed on June 28, 2023.

24 /s/ Jason Kellogg

25 Jason Kellogg

26

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28

EXHIBIT "A"



Jason Kellogg practices complex commercial litigation in federal and state trial and appellate courts, and before arbitral panels. Mr. Kellogg represents individuals and business entities in, among other matters, commercial contract and business torts disputes, class actions, construction litigation and securities litigation. Jason has been ranked by Chambers USA and has received a Preeminent AV Peer Review Rating from Martindale Hubble.

AREAS OF EXPERIENCE

- Complex Commercial Litigation
- Business Torts
- Class Actions
- Construction Law

AWARDS AND RECOGNITIONS

- Chambers USA, Ranked
- Martindale Hubble, AV Rating
- Florida Super Lawyers, 2017-21, Rising Stars, 2009-15
- Listed in the South Florida Legal Guide, as a top lawyer in South Florida, 2013 – 2021
- Florida Trend Magazine, Florida Legal Elite, 2016, 2018; "Up and Comer," 2007 and 2009
- Benchmark Litigation Guide, Future Stars in Florida, 2009
- Revista Abogados, Abogados Destacados del Sur de la Florida, 2013
- Daily Business Review, "Rising Stars," 2015
- Cystic Fibrosis Foundation "40 Under 40 Outstanding Lawyers of South Florida," 2015

SIGNIFICANT REPRESENTATIONS

- Represented class of small business retirement plans in ERISA breach of fiduciary duty class action against broker dealer. Obtained favorable \$25 million settlement, with class members receiving 177% of their out-of-pocket losses after deduction of attorneys' fees and expenses.
- Achieved certification of a 220,000-member class in a RICO and aiding and abetting case brought on behalf of consumers against a health technology company.
- Represented investors in action against large national brokerage company alleging breach of good faith and fair dealing arising out of liquidation of investor margin accounts during the stock market "VIXocalypse" in February 2018.
- Obtained \$3.2 million judgment after two-week trial in case brought by condominium developer against former general contractor.
- Represented class of Latin American investors in class action against Swiss bank and its Miami-based brokerage over losses incurred in Madoff Ponzi scheme. Obtained favorable multimillion-dollar settlement (after deduction of attorneys' fees and expenses) in multidistrict litigation.
- After five-day federal jury trial, obtained defense verdict for client sued by former employer for discrimination and unpaid wages.
- Defended real estate investment company owner of 14 resorts against Fair and Accurate Credit Transactions Act (FACTA) class action. With co-counsel, defeated plaintiff's bid for class certification and obtained favorable settlement.
- Obtained summary judgment and awarded \$4.3 million final judgment on behalf of specialty financial services firm on its breach of guaranty claim against wealthy Costa Rican businessman.
- Defended former directors and officers of community banks in negligence actions brought by the FDIC. Obtained favorable settlements.
- Represented national title company in claims against developer related to the failure of the Fontainebleau Las Vegas resort.
- Obtained dismissal on jurisdictional grounds of lawsuit brought by Florida-based importer of furniture for large, national restaurant chain.
- Represented honey consumers against several major retailers and their honey suppliers alleging violations of the Florida Deceptive and Unfair Trade Practices Act (FDUTPA). Lawsuits led to relabeling of honey products.
- Represented life insurance beneficiary in dispute with policy owner over distribution of proceeds of a seven figure life insurance policy.
- Brought business tort claims and obtained seven-figure settlement (after deduction of attorneys' fees and expenses) on behalf of international trade and factoring business against Fortune 100 company.
- Represented Florida resident defending creditor's action to enforce an \$11 million out-of-country foreign money judgment.
- Secured dismissal of ERISA claims leveled at directors of one of Florida's largest privately held community banks.
- Devoted hundreds of hours to pro bono work, representing a former Intelligence Research Specialist in an employment discrimination and disability lawsuit against the Department of Homeland Security. After a five-day trial in federal court, the jury returned a verdict of \$2.5 million (subsequently remitted), the largest verdict ever obtained in a "Volunteer Lawyers Project" case.
- On behalf of a national radio station company, brought an action for specific performance in federal court to enforce the sale of a radio station in Ft. Walton Beach, Fla. After uncovering e-mails showing that the seller had breached a contractual No-Shop provision by negotiating with the client's main competitor in the market, obtained a preliminary injunction enjoining the seller from selling the station to any other party. When the seller filed for bankruptcy, obtained a ruling that the bankruptcy was filed in bad-faith. In the District Court, obtained summary judgment and "ultimate sanctions" – a default judgment against the seller and an award of attorney's fees. Following a trial on damages, the court granted the client 100 percent of the relief it sought, including lost profit damages and attorneys' fees totaling more than \$3 million, and a commensurate reduction in the purchase price of the radio station.
- Represented general contractor in numerous state court disputes with private and public owners, subcontractors and suppliers involving construction-related claims.
- Represented investor groups seeking the return of their condominium deposits in a federal court lawsuit against a developer involving Interstate Land Sales Full Disclosure Act claims.
- Represented a Spanish multinational company in dispute with parties from whom it acquired a South Florida-based firm.

E | jk@klsq.com
D | 305.722.8891
F | 305.403.8789

PRACTICE AREAS

Complex Commercial Litigation
Business Torts
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Construction Law

LEVINE
KELLOGG
LEHMAN
SCHNEIDER+
GROSSMAN LLP

100 SE 2nd Street 22nd Floor,
36th Floor, Miami Tower
Miami, FL 33131

JASON KELLOGG

PARTNER



E | jk@lklsg.com
 D | 305.722.8891
 F | 305.403.8789

PRACTICE AREAS

Complex Commercial Litigation
 Business Torts
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BAR AND COURT ADMISSIONS

- Florida
- United States District Court for the Southern District of Florida
- United States District Court for the Middle District of Florida
- United States District Court for the Northern District of Florida
- United States Second Circuit Court of Appeals
- United States Eleventh Circuit Court of Appeals

EDUCATION

- Northwestern University (B.S., 1997)
- Florida State University College of Law (J.D. 2002, with honors)

PUBLISHED WORK

- Editor-in-chief, Volume 29 of the Florida State University Law Review, which featured a 705-page issue on Bush v. Gore.
- Editor, "Decisions Interpreting Florida's Rules of Class Action Procedure," A.B.A. Surv. of State Class Action Law (2004-17 eds).
- Author, "Election 2016 and the Water Cooler," National Journal (April 11, 2016).
- Author, "Top 5 Developments in Florida Law That Developers Should Know," Daily Business Review (Oct. 14, 2015).
- Author, "Bill Would Protect Condo Owners Against Bulk Buying Abuse," Daily Business Review (May 13, 2015).
- Author, "Adaptable Construction Lawyers Bank in Demand," Daily Business Review (July 7, 2014).
- Author, "How to Catch a Mobster (or a CEO) - Using the Walsh Act to Subpoena U.S. Citizens Abroad," Int'l L.Q. (Summer 2010)
- Co-editor, "Confusion of Source," ABA Business Torts Litigation Model Jury Instructions Ch. 4 (4th ed. 2005).
- Co-author, "Admissibility of Expert Testimony: Fifty-State and Federal Court Survey of Standards Governing Admissibility of Expert Testimony," ABA Com. and Bus. Litig. J. (Fall 2003).
- Author, "D'Oench Lives, But for How Long?: The Eleventh Circuit Breathes Life Into an Ailing Banking Doctrine," 30 Fla. St. U. L. Rev. 167 (2002).

RECENT CASES

- Belin v. Health Ins. Innovations, Inc., 337 F.R.D. 544 (S.D. Fla. 2021).
- Lemos v. Sessa, — So. 3d —, 2021 WL 1201428 (Fla. 3d DCA March 31, 2021).
- In re Woodbridge Inv. Litig., No. 18-103-DMG, 2020 WL 4529739 (Aug. 5, 2020).
- Leader Global Solutions LLC v. Yankelewitz, 283 F. Supp. 3d 1314, (S.D. Fla. 2017), aff'd, 762 Fed. Appx. 629 (2019).
- Bouton v. Ocean Props., Ltd., 322 F.R.D. 683 (S.D. Fla. 2017).
- Restrepo v. Int'l Vapor Group, Inc., 2017 WL 2361942 (S.D. Fla. May 26, 2017).
- Focus Mgmt. Group, Inc. v. King, 171 F. Supp. 3d 1291 (M.D. Fla 2016).
- Leader Global Solutions, LLC v. Trateco Infraestructura, S.A. de C.V., 155 F. Supp. 3d 1310 (S.D. Fla. 2016).
- Culverhouse v. Paulson & Co., 791 F.3d 1278 (11th Cir. 2015).
- Blackwood Indus., Inc. v. Trinh Thien Co. Ltd., 158 So. 3d 601 (Fla. 5th DCA 2015).
- Guerrero v. Target Corp., 889 F. Supp. 2d 1348 (S.D. Fla. 2012).
- Smith v. Williams, 819 F. Supp. 2d 1264 (M.D. Fla. 2011).
- Ben-Ezra and Katz, P.A. v. Fed. Nat'l Mort. Ass'n, 2011 WL 5138796 (Fla. 4th DCA Oct. 26, 2011).
- Qantum Communications Corp. v. Star Broad., Inc., 491 F. Supp. 2d 1123 (S.D. Fla. 2007).
- Qantum Communications Corp. v. Star Broad., Inc., 473 F. Supp. 2d 1249 (S.D. Fla. 2007).

SPEAKING ENGAGEMENTS

- "The Consultant's Liability for Defects of the Building," Association Internationale des Jeunes Avocats (AIJA) Seminar on Property Developers, Architects, Civil Engineers. Contractual Questions, Environmental Challenges and Current Trends, Limassol, Cyprus (October 20, 2019).
- "Increasing Your Business's Bottom Line and Creating Economic Stability in Our Community," Legal Services of Greater Miami Inc. Community Outreach Initiative (January 18, 2018).
- "Litigating or Arbitrating a Construction Project With a State – Some War Stories," Association Internationale des Jeunes Avocats (AIJA) Seminar on Government Contracts — Public Procurement and the Law, Lausanne, Switzerland (April 8, 2017).



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 LEHMAN
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 GROSSMAN LLP

100 SE 2nd Street 22nd Floor,
 36th Floor, Miami Tower
 Miami, FL 33131



Jeff is an accomplished trial lawyer whose practice focuses on high-stakes business litigation, receiverships, and international arbitration. Jeff is one of the Firm's founding partners, and has been the Firm's Managing Partner since its inception over ten years ago. Jeff also Chairs the Firm's Receivership Practice Group.

Jeff has been trying complex, high-risk, eight-and-nine-figure cases in federal and state trial courts, and in arbitration proceedings, for over thirty years. Jeff has worked on some of the largest fraud cases in history, either as lead trial counsel, as receiver, or as counsel to the receiver.

Jeff has also served as receiver in actions brought by the Securities and Exchange Commission, the Federal Trade Commission, the Commodity Futures Trading Commission, and the Office of the Attorney General. Jeff has been appointed by District Court judges in the Northern District of Alabama, the Northern District of Illinois and the Southern District of Florida, and by state court judges in Miami-Dade, Broward, and Palm Beach counties.

Throughout the course of his career, Jeff has helped to recover well over \$400 million for defrauded victims, including a \$104 million recovery in the Mutual Benefits fraud, a \$150 million recovery and a \$32 million recovery in the Jay Peak fraud, a \$54 million recovery in the Woodbridge fraud, and multiple other eight-figure recoveries. Jeff is known for his creative and passionate approach to litigation, and is considered an expert on Ponzi schemes and fraud cases.

Jeff has been recognized by virtually every publication and peer-review organization that exists, including Chambers USA and The Best Lawyers in America, and has twice received the Daily Business Review's "Most Effective Lawyer" award (having been nominated four times). As noted in Chambers USA, Jeff's peers call him "a shrewd tactician" and praise him for his "creativity," his "organization," and his ability "to analyze, distill, and set forth complex issues in a simple, understandable way."

Jeff is a frequent lecturer in the areas of receivership litigation and commercial litigation and arbitration.

AREAS OF EXPERIENCE

- Bankruptcy and Receiverships
- Complex Commercial Litigation
- EB-5 Litigation
- International Litigation & Arbitration
- Securities Litigation
- Title Insurance Litigation

AWARDS AND RECOGNITIONS

- Listed in Chambers USA, ranked in the top tier in Florida for both Commercial Litigation and Bankruptcy/Receiverships, 2021-2023 Editions.
- Listed in *The Best Lawyers in America*, again, in both Commercial Litigation and Bankruptcy/Receiverships, 2013-2023 Editions.
- Received *Miami Daily Business Review's* "Distinguished Leader" Award, 2022.
- Received *South Florida Business Journal's* "Top Lawyer" Award, 2021.
- Listed in America's Top 100 High Stakes Litigators, representing less than one-half percent of active attorneys in the United States.
- Listed in *Florida Super Lawyers*, 2022 Edition, as a "Top 100" lawyer in the State of Florida.
- Received *Miami Daily Business Review* "2017 Most Effective Lawyers" award in the area of receiverships and receivership litigation.
- Received *Miami Daily Business Review* "2005 Most Effective Lawyers" award in the area of class action litigation.
- Finalist for *Miami Daily Business Review* "2007 Most Effective Lawyers" award in the area of bankruptcy and receiverships.
- Finalist for *Miami Daily Business Review* "2010 Most Effective Lawyers" award in the area of complex business litigation.
- Named one of "12 to Watch in 2012" by *Attorney at Law*
- Listed in *Florida Trend's* Florida Legal Elite, 2004-2023 Editions, representing the top 2% of the 54,000 Florida Bar Members.
- Listed in the *South Florida Legal Guide's* "Top Lawyers" list, 2009-2023 Editions.
- Listed in *Florida Super Lawyers*, 2006-2023 Editions, representing the top 5% of Florida attorneys.
- Listed in *Who's Who Among Executives and Professionals*, Honors Edition.
- Listed in *South Florida's Top Rated Lawyers* list, 2012-2023 Editions.
- Martindale-Hubbell "AV" Rated (the highest available rating).
- Senior Editor of *The Florida Law Review*.
- Recipient of the Achievement Award in Scholarship from the University of Florida School of Law.
- Authored the article, "Recently enacted Federal Legislation Providing Moral Rights to Visual Artists," published in "*The Florida Law Review*," Vol. 43, No.1, January 1991.

E | jcs@lklsg.com

D | 305.403.8799

F | 305.403.8789

PRACTICE AREAS

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SIGNIFICANT REPRESENTATIONS AND APPOINTMENTS

RECEIVERSHIP WORK

- **Jay Peak, Inc. and Q Resorts** – Special counsel to the receiver in the largest EB-5 fraud in the history of the United States, involving more than 800 foreign investors owed in excess of \$400 million. Helped to secure a \$150 million recovery from Raymond James.
- **Terminix** – Appointed by the Office of the Attorney General to serve as receiver over a \$25 million settlement fund to be distributed to over 14,000 consumers in the State of Alabama.
- **Fume** – Appointed by the Honorable Michael Hanzman to serve as equity receiver over one of the largest distributors of vaping products in the United States. The action is currently pending in Miami-Dade County, Florida.
- **Florida Immigration Building Funding** – Special trial counsel to the receiver in a \$50 million EB-5 fraud. The action is currently pending in Miami-Dade County, Florida.
- **Argyle** – Appointed by the Securities and Exchange Commission to serve as a Federal equity receiver. The action is pending in the United States District Court for the Southern District of Florida.
- **Philip Milton** – Appointed by the Commodity Futures Trading Commission to serve as a Federal equity receiver in a \$25 million fraud. The action was pending in the United States District Court for the Southern District of Florida. Testified at the CFTC's trial on damages, after which the District Court Judge adopted my recommendations.
- **Trade-LLC** – Appointed by the Securities and Exchange Commission to serve as a Federal equity receiver. The action was pending in the United States District Court for the Southern District of Florida. Brought a number of fraudulent transfer and "claw-back" lawsuits and located, marshalled, secured, seized, and liquidated homes, apartments, cars, jewelry, and other valuables.
- **Inbound Call Experts** – Appointed by the Federal Trade Commission and the Office of the Attorney General to serve as a Federal equity receiver. The entities in receivership generated over \$100 million from thousands of consumers. At the time of appointment, Inbound Call employed over 500 employees from two locations in South Florida and provided technical support services in the Philippines, the Dominican Republic, and Honduras. Thereafter appointed as Federal Monitor for two years to monitor compliance with Permanent Injunction.
- **Troth Solutions, Inc.** – Appointed by the Federal Trade Commission and the Office of the Attorney General to serve as a Federal equity receiver. The action was filed in the Northern District of Alabama.
- **PC Help Desk US** – Appointed by the Federal Trade Commission and the Office of the Attorney General to serve as a Federal equity receiver. The action was filed in the United States District for the Northern District of Illinois.
- **Go Ready Calls Marketing** – Appointed by the Office of the Attorney General to serve as equity receiver. The action is currently pending in Palm Beach County, Florida. Helped to recover over \$7 million from Banc of America Merchant Services, representing a full recovery to all affected consumers.
- **American Plumbing** – Appointed by the Office of the Attorney General to serve as equity receiver. The action is currently pending in Calhoun County, Alabama.
- **Learn More Media** – Appointed by the Office of the Attorney General to serve as equity receiver. The action is currently pending in Broward County, Florida.
- **American Precious Metals** – Lead trial counsel to the receiver of a precious metals boiler room. The action was filed in the United States District Court for the Southern District of Florida. The action was initiated by the Federal Trade Commission.
- **The Dolce Group** – Lead trial counsel to the receiver of a fraudulent boiler room. The action was filed in the United States District Court for the Southern District of Florida. The action was initiated by the Federal Trade Commission.
- **Amante** – Lead trial counsel to the receiver of a fraudulent boiler room. The action was filed in the United States District Court for the Southern District of Florida. The action was initiated by the Securities and Exchange Commission.
- **Mutual Benefits Corporation** – Represented class representatives in a class action filed in the Mutual Benefits receivership proceeding pending in the United States District Court for the Southern District of Florida. After less than one year of litigation, the court returned \$104 million dollars to the class representatives and all members of the class.
- **Viatical Capital, Inc.** – Lead trial counsel to the receiver of Viatical Capital, Inc. and its affiliates arising out of their fraudulent sale of \$59 million in securities. This action was filed in the United States District Court for the Middle District of Florida.
- **Ameritel Payphone Distributors, Inc.** – Lead trial counsel to the receiver of Ameritel Payphone Distributors, Inc. The action was pending in the United States District Court for the Southern District of Florida. The action was initiated by the Federal Trade Commission. Schneider worked closely with the Federal Trade Commission and the Assistant United States Attorney, resulting in a criminal conviction against the principal protagonist of the fraud.
- **USA Beverages, Inc.** – Lead trial counsel to the receiver of USA Beverages, Inc. arising out of its violation of federal law. The action was filed in the United States District Court for the Southern District of Florida. The action was initiated by the Federal Trade Commission.
- **Nationwide Connections, Inc.** – Lead trial counsel to the receiver of Nationwide Connections, Inc. arising out of its violation of federal law. The action was filed in the United States District Court for the Southern District of Florida. The action was initiated by the Federal Trade Commission.

E | jcs@lklsg.com
D | 305.403.8799
F | 305.403.8789

PRACTICE AREAS

Bankruptcy and Receiverships
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- **Medco, Inc.** – Lead trial counsel to the receiver of Medco, Inc. in several actions arising out of its fraudulent sale of securities pending in the United States District Court for the Southern District of Florida. The Court returned over \$5 million to defrauded investors. Schneider worked closely with the Securities and Exchange Commission and the Assistant United States Attorney, resulting in a criminal conviction against the principal protagonist of the fraud.
- **Bridgeport and Associates, Inc.** – Lead trial counsel to the receiver of Bridgeport and several affiliates in several actions arising out of a shut-down of these entities by the Federal Trade Commission pending in the United States District Court for the Southern District of Florida.
- **SunState FX, Inc.** – Lead trial counsel for the receiver of SunState in several actions arising out of SunState's securities fraud in South Florida pending in the United States District Court for the Southern District of Florida. The Court returned several millions of dollars to defrauded investors. Mr. Schneider worked closely with the Securities and Exchange Commission and the Assistant United States Attorney, resulting in a criminal conviction against a principal protagonist of the fraud.

TRIAL WORK

- **Fannie Mae** – Lead trial counsel for Fannie Mae in connection with a preliminary injunction proceeding against the Ben Ezra & Katz law firm. The preliminary injunction was issued, and subsequently affirmed by the appellate court.
- **Chicago Title** – Lead trial counsel for Chicago Title in a multi-million-dollar reformation action tried in the United States District Court for the Southern District of Florida. The proceeding was settled after the trial.
- **Fidelity National Title** – Lead trial counsel for Fidelity in a seven-figure action pending in state court in Broward County, Florida. The case was one of first impression in the state of Florida. Prevailed on summary judgment, which was thereafter affirmed on appeal, resulting in Fidelity not having to pay any money to the Plaintiff.
- **Gloab Marketing** – Lead trial counsel for an American entity against claims by a publicly-traded Russian entity involving mining rights in excess of \$100 million. The proceeding was settled after a one-week trial.
- **AgraCity** – Lead trial counsel for a Canadian entity against claims by an American entity involving ten million dollars on commodities shipped from Russia. The proceeding was settled after a two-week trial.
- **Fisher Island** – Co-lead trial counsel for the Plaintiff in a foreclosure action involving money laundering allegations against a national bank. The case was tried and judgment was issued in favor of the Plaintiff, and thereafter affirmed on appeal.
- **Carnival Corporation** – Lead trial counsel for Carnival in a breach of contract and fraud action pending in the United States District Court for the Southern District of Florida. The case was settled successfully for Carnival a few weeks before trial.
- **HIP Health Plan of Florida, Inc.** – Lead trial counsel for HIP in actions arising out of provider and other agreements. All of the cases were favorably settled before trial.
- **Personnel One** – Lead trial counsel for Personnel One in a matter pending in the United States District Court for the Southern District of Florida alleging violations of the Americans With Disabilities Act. The matter was settled without Personnel One having to pay any money.
- **Charles Bosco** – Lead trial counsel in an Arbitration in which allegations of breach of fiduciary duty and mismanagement were made. The matter was favorably settled before trial.
- **Premier Practice Management** – Lead trial counsel for Premier Practice Management in several actions against former physicians associated with the practice alleging breach of contract, breach of non-competition provisions, and violations of trade secret laws.
- **Lightech Electronics of North America** – Lead trial counsel for Lightech in an action accusing Lightech of violating non-compete provisions and trade secret laws. The matter was settled without Lightech having to pay any money.
- **Benchmark Office Solutions** – Lead trial counsel for Benchmark in an action pending in the United States District Court for the Southern District of Florida in which Benchmark was accused of violating non-compete provisions, non-solicitation provisions, and trade secret laws. The matter was favorably settled just a few days before the preliminary injunction hearing.
- **Palmer Ranch Development, Ltd.** – Represented, along with another member of the Firm, Palmer Ranch in several actions pending in Sarasota County, Florida, including an action that was tried before a jury.

BAR AND COURT ADMISSIONS

- Florida
- United States District Court for the Southern and Middle Districts of Florida
- United States Bankruptcy Court for the Southern District of Florida
- United States Court of Appeals for the Eleventh Circuit
- United States Supreme Court

EDUCATION

- Florida State University (B.S., Double Major: Economics and Political Science)
- University of Florida School of Law (J.D., with honors)

PROFESSIONAL AND COMMUNITY INVOLVEMENT

- The Florida Bar, Member
- National Association of Federal Equity Receivers, Full Membership (limited to those who have served as receiver in matters of material size and complexity)
- Board of Directors of Dade County Bar Association, Young Lawyers Section, Former Member
- American Bar Association, Member

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GROSSMAN^{LLP}

Miami Tower
100 SE 2nd Street, 36th Floor
Miami, FL 33131



E | jcs@lklsg.com

D | 305.403.8799

F | 305.403.8789

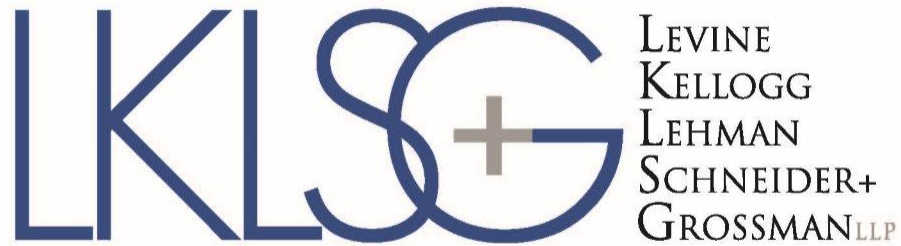
PRACTICE AREAS

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100 SE 2nd Street, 36th Floor
Miami, FL 33131

EXHIBIT "B"



FIRM RESUME

Miami Tower
100 Southeast Second Street, 36th Floor
Miami, Florida 33131

T: 305.403.8788 | F: 305.403.8789
www.lklsg.com

Our Firm

LKLSG was founded in 2010 on the premise that large, complex matters do not require hordes of lawyers and should not entail the exorbitant cost structure associated with large law firms. We pride ourselves on our passionate team of professionals, our creative and innovative thinking, and the efficiency of our services to solve complex business and financial issues. LKLSG's partners have worked together for several decades, establishing a firm based upon dedication, hard work, collegiality, out-of-the-box thinking, efficiency, and putting our clients first.

The firm has been recognized by the South Florida Legal Guide as a "Top Law Firm" in South Florida. The Firm has received a 5.0 rating from Martindale-Hubbell, which is the highest rating available. Members of LKLSG are honored annually by their peers and clients in *Best Lawyers in America*, *Chambers USA*, *Super Lawyers*, South Florida Legal Guide's *Top Lawyers*, Florida Trend's *Legal Elite*, and by essentially every other attorney rating agency.

Our partners have collectively tried dozens of cases involving financial disputes, class actions, theft of trade secrets, commercial transactions, intellectual property, violations of state and federal securities laws, business torts, fraud, and employment disputes in state and federal courts, bankruptcy courts, and arbitrations.

Our partners Lawrence A. Kellogg, Jason Kellogg and Jeffrey C. Schneider have successfully engaged in class action and mass tort litigation on both the plaintiffs' and defense sides, with the firm achieving more than \$220 million in settlements on behalf of its plaintiff-side clients.

Additionally, founding partners Jeffrey C. Schneider, Lawrence A. Kellogg and David M. Levine have pioneered some of Florida's largest and most publicized federal equity receiverships, whether as receivers or representing receivers, in SEC, CFTC, and FTC proceedings.

Class Action Experience

Belin v. Health Insurance Innovations, Inc.: Lead counsel in RICO class action in U.S. District Court for the Southern District of Florida arising out of healthcare scam. After obtaining an order granting class certification, settled for \$27.5 million on behalf of class.

Mutual Benefits: Putative lead counsel in class action in the U.S. District Court for the Southern District of Florida arising out of the collapse of the Mutual Benefits viatical scheme. Recovered over \$100 million in favor of class, representing a 100% recovery.

Cash 4 Titles: Co-lead counsel in class action against Bank of Bermuda in the U.S. District Court for the Southern District of Florida arising from the collapse of a Ponzi scheme. Net class recovery after settlement was more than \$60 million.

In re Woodbridge Litigation: Represented victims of Ponzi scheme in class action filed against Comerica Bank in the U.S. District Court for the Central District of California. Obtained \$54.5 million class settlement.

Fernandez v. Merrill Lynch: Co-lead counsel in ERISA class action in the U.S. District Court for the Southern District of Florida against Merrill Lynch on behalf of the trustees of 39,000 small business retirement plans. Obtained \$25 million settlement, representing 177% of class members' out-of-pocket losses after the deduction of attorney's fees and costs.

Thaxton v. Collins Asset Group: Co-lead counsel in class action in the U.S. District Court for the Northern District of Georgia arising out of a \$23 million investment scheme. Obtained \$15.755 million settlement on behalf of investment victims.

Cash 4 Titles II: Co-lead counsel in class action in the U.S. District Court for the Southern District of Florida against Leadenhall Bank & Trusts arising out of the collapse of a Ponzi scheme. Final judgment in favor of class in the amount of \$325 million. To date, Plaintiffs have recovered more than \$15 million for the Class.

Class Action Experience

Da Silva Ferreira v. EFG Bank: Co-lead counsel in multidistrict litigation consolidated in the U.S. District Court for the Southern District of New York for a class of Latin American investors against Swiss bank and its Miami-based affiliate arising out of the Madoff Ponzi scheme. Obtained \$7.8 million settlement.

Muscletech Research and Development: Co-lead counsel in defense of a class action against a dietary supplement manufacturer. Denial of class certification affirmed on appeal.

Brain Balance Franchising LLC - lead counsel in defending a class action brought under the Telephone Consumer Protection Act regarding purported “junk faxes.” The Federal District Court denied class certification.

Orion Bank ERISA Litigation - successfully defended former Directors of failed bank in class action brought by shareholders under ERISA in the United States District Court for the Middle District of Florida.

Bouton v. Ocean Properties, Ltd. - successfully obtained summary judgment on behalf of real estate investment company and owner of 14 resorts against FACTA class action in Southern District of Florida.

Also, since 2004, Jason Kellogg has edited the Florida section of the ABA’s annual Class Action Survey, which is published as a supplement to the *Newberg on Class Actions* treatise.

Receivership Experience

As part of the firm's proficiency in litigating complex commercial disputes, LKLSG has extensive experience working with equity receivers. Indeed, founding partner Jeffrey C. Schneider has been appointed receiver on numerous occasions.

Our receivership experience includes:

Jay Peak: Represented federal equity receiver in action brought against Jay Peak principals and Raymond James. Worked in conjunction with lead class counsel, which brought similar claims against the same parties. Recovered \$150 million in favor of class/victims of the receivership estate.

Philip Milton: Appointed by the Commodity Futures Trading Commission to serve as a federal equity receiver in a \$25 million fraud. The action was pending in the U.S. District Court for the Southern District of Florida. Testified at the CFTC's trial on damages, and had recommendations accepted by the District Court Judge.

Trade-LLC: Appointed by the Securities and Exchange Commission to serve as a federal equity receiver. The action was pending in the U.S. District Court for the Southern District of Florida. Brought a number of fraudulent transfer and "claw-back" lawsuits and located, marshalled, secured, seized, and liquidated homes, apartments, cars, jewelry, and other valuables.

Inbound Call Experts: Appointed by the Federal Trade Commission and the Office of the Attorney General to serve as a federal equity receiver. The entities in receivership generated over \$100 million from thousands of consumers. At the time of appointment, Inbound Call employed over 500 employees from two locations in South Florida and provided technical support services in the Philippines, the Dominican Republic, and Honduras. Thereafter appointed as a Federal Monitor for two years to monitor compliance with Permanent Injunction.

Receivership
Experience

Troth Solutions, Inc.: Appointed by the Federal Trade Commission and the Office of the Attorney General to serve as a federal equity receiver. The action was filed in the U.S. District Court for the Northern District of Alabama.

PC Help Desk US: Appointed by the Federal Trade Commission and the Office of the Attorney General to serve as a federal equity receiver. The action was filed in the U.S. District for the Northern District of Illinois.

Go Ready Calls Marketing: Appointed by the Office of the Attorney General to serve as state court receiver. Helped to recover over \$7 million from Bank of America Merchant Services, representing a full recovery to all affected consumers.

Learn More Media: Appointed by the Office of the Attorney General to serve as state court receiver. The action is currently pending in Broward County, Florida.

American Precious Metals: Lead trial counsel to the receiver of a precious metals boiler room. The action was filed in the U.S. District Court for the Southern District of Florida. The action was initiated by the Federal Trade Commission.

The Dolce Group: Lead trial counsel to the receiver of a fraudulent boiler room. The action was filed in the U.S. District Court for the Southern District of Florida. The action was initiated by the Federal Trade Commission.

Amante: Lead trial counsel to the receiver of a fraudulent boiler room. The action was filed in the U.S. District Court for the Southern District of Florida. The action was initiated by the Securities and Exchange Commission.

USA Beverages, Inc.: Lead trial counsel to the receiver in an action filed in the U.S. District Court for the Southern District of Florida. The action was initiated by the Federal Trade Commission.

Receivership Experience

Viatical Capital, Inc.: Lead trial counsel to the receiver of Viatical Capital, Inc. and its affiliates arising out of their fraudulent sale of \$59 million in securities. This action was filed in the U.S. District Court for the Middle District of Florida. Helped to return millions of dollars to the defrauded victims.

Ameritel Payphone Distributors, Inc.: Lead trial counsel to the receiver in an action pending in the U.S. District Court for the Southern District of Florida. Worked closely with the Federal Trade Commission and the Assistant United States Attorney, resulting in a criminal conviction against the principal protagonist of the fraud.

Nationwide Connections, Inc.: Lead trial counsel to the receiver in an action pending in the U.S. District Court for the Southern District of Florida. The action was initiated by the Federal Trade Commission.

Medco, Inc.: Lead trial counsel to the receiver in several actions arising out of its fraudulent sale of securities pending in the U.S. District Court for the Southern District of Florida. The Court returned over \$5 million to defrauded investors. Worked closely with the Securities and Exchange Commission and the Assistant United States Attorney, resulting in a criminal conviction against the principal protagonist of the fraud.

Bridgeport and Associates, Inc.: Lead trial counsel to the receiver in several actions arising out of a shut-down of these entities by the Federal Trade Commission pending in the U.S. District Court for the Southern District of Florida.

SunState FX, Inc.: Lead trial counsel to the receiver in several actions arising out of SunState's securities fraud in South Florida pending in the U.S. District Court for the Southern District of Florida. Worked closely with the Securities and Exchange Commission and the Assistant United States Attorney, resulting in a criminal conviction against a principal protagonist of the fraud.

Jeffrey C. Schneider
Founding Partner

Mr. Schneider is an accomplished trial lawyer whose practice focuses on high-stakes business litigation, receiverships, and international arbitration. He is one of the Firm's founding partners and has been the Firm's Managing Partner since its inception. Mr. Schneider also Chairs the Firm's Receivership Practice Group, and he has been trying complex, high-risk, eight-and-nine-figure cases in federal and state trial courts, and in arbitration proceedings, for over twenty-five years. He has worked on some of the largest fraud cases in history, either as lead trial counsel, as receiver, or as counsel to the receiver. Mr. Schneider has also served as receiver in actions brought by the Securities and Exchange Commission, the Federal Trade Commission, the Commodity Futures Trading Commission, and the Office of the Attorney General. He has been appointed by District Court judges in the Northern District of Alabama, the Northern District of Illinois, and the Southern District of Florida, and by state court judges in Miami-Dade, Broward, and Palm Beach counties.



Jason Kellogg
Shareholder

Mr. Kellogg is a partner who practices class action litigation in federal and state trial and appellate courts. He is Co-Chair of the American Bar Association's Class Action and Derivative Suits Committee ("ACADS"), and since 2005 has been an editor of the ABA's annual Survey of State Class Action Law, which is published as a supplement to the *Newberg on Class Actions* treatise. Mr. Kellogg received *Chambers USA* ranking and a Preeminent AV Peer Review Rating from Martindale-

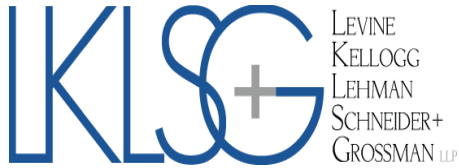
Hubbell.

Victoria J. Wilson
Partner

Ms. Wilson is a partner who focuses her practice on complex commercial litigation. She graduated *summa cum laude* from the University of Miami School of Law, and received the highest score on the July 2011 administration of the Florida Bar Examination, earning her the honor of speaking before the Florida Supreme Court and the Ceremony for Induction of Candidates for Admission to the Florida Bar.



EXHIBIT "C"



JASON KELLOGG
EMAIL: JK@LKLSG.COM
DIRECT LINE: 305.722.8891

June 28, 2023

VIA EMAIL

Geoff Winkler, JD, MBA, CFE, CIRA
American Fiduciary Services LLC
715 Northwest Hoyt Street #4364
Portland, Oregon 97208
geoff@americanfiduciaryservices.com

Re: Terms of Representation of Profit Connect Wealth Services, Inc. in Investigation and Potential Litigation Against Bank of America

Dear Mr. Winkler:

This letter (the “Agreement”) will confirm the terms of the retention of Levine Kellogg Lehman Schneider + Grossman LLP (the “Firm”) by Geoff Winkler (the “Client” or the “Receiver”), the court appointed receiver over Profit Connect Wealth Services, Inc. (“Profit Connect”), to act as special counsel to investigate and/or pursue the Receiver’s potential claims against Bank of America N.A. (“BofA”).

Scope of Representation. On July 23, 2021, the United States District Court for the District of Nevada (the “District Court”) entered an order appointing the Receiver as temporary receiver over Profit Connect in *SEC v. Profit Connect Wealth Servs., Inc.*, No. 2:21-cv-01298-JAD-BNW (D. Nev.) (the “SEC Action”), and entered an amended order on August 6, 2021, appointing the Receiver as permanent receiver (collectively the “Appointment Order”).

Under the terms of the Appointment Order, the Receiver is authorized, empowered and directed to recover assets, investigate, prosecute, intervene in or otherwise participate in, legal proceedings against third parties. The Receiver wishes to retain the Firm to investigate and, if appropriate, pursue claims against BofA for the benefit of the receivership estate based upon, among other things, BofA’s possible role in the Ponzi-like scheme described in the SEC Action. The Firm agrees to represent the Receiver in the investigation and pursuit of claims against BofA, and understands the terms of this Agreement and payment of its fees are subject to approval by the District Court.

Geoff Winkler, as Receiver

June 28, 2023

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Contingency Fee. The Firm's fee for representing the Receiver in connection with its investigation and pursuit of any claims against BofA on the Receiver's behalf will be contingent upon the Firm obtaining a recovery from BofA. If the Firm obtains a recovery from BofA on account of the Receiver's claims through settlement, final judgment or otherwise, then the Receiver, subject to District Court approval of the settlement, agrees to pay to the Firm up to 25% of the gross proceeds actually recovered by the Receiver. In the event that an appeal is taken from a Final Judgment entered in connection with the Receiver's claims against BofA, and the Firm prosecutes or defends the appeal, the Firm will be entitled, subject to court approval, to 33% of the gross proceeds of any recovery from the BofA.

Expenses. Expenses incurred by the Firm to date and in the future in connection with their investigation and/or prosecution of claims against BofA, or otherwise, shall be borne by the Firm.

Court Awarded Attorney's Fees. In certain cases, the law may provide for payment of reasonable attorney's fees by the person or firm liable for the Receiver's damages. If such a fee is awarded and paid to the Receiver, then that amount shall be added to the "gross proceeds of any recovery" for purposes of computing the contingency fees due to the Firm. The Receiver shall then receive a credit against any contingency fee due to the Firm for any amount awarded by the Court and paid by or on behalf of BofA.

Authority to Represent. The Firm may use the Receiver's name in all authorized legal proceedings.

Communications and Settlement Authority. No settlement, negotiation or compromise shall be conducted or made without the Receiver's consent, which shall not be unreasonably withheld. The Firm shall provide the Receiver and Smiley Wang-Ekval, LLP with timely updates and promptly respond to requests for information and status inquiries regarding the progress of the investigation and litigation initiated by the Firm in connection with this Agreement. The Firm and Receiver will endeavor to timely discuss and confer regarding all material strategy and other decisions relating to the investigation and litigation.

Termination of Representation. At any time, the Receiver and the Firm shall each have the right to terminate this engagement upon reasonable notice. Such termination shall not necessarily relieve the Receiver from the obligation to pay for services rendered by the Firm prior to the termination, and to reimburse the Firm for any costs advanced on Receiver's behalf, subject to the Receiver's basis for terminating counsel, verification of such costs, and District Court approval of such payment. Nothing herein shall be construed to prevent the Firm from representing the Class after termination or from otherwise receiving fees from any common fund created in the Class Case.

Client Files. Unless requested by the Firm, do not send the Firm original Receiver documents; only send copies of documents to the Firm. At the conclusion of the matter(s), the Firm will send the Receiver all original documents, if any, in the Firm's possession. The Firm will provide the Receiver with written notification to pick-up all of the Receiver's documents related to its concluded matter, including all documents prepared or recovered during the Firm's representation of Receiver, within a certain period of time, usually 30 days, or the Firm will destroy

Geoff Winkler, as Receiver

June 28, 2023

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its files, including Receiver's documents, on the Receiver's concluded matter. The Firm may destroy its files on the Receiver's concluded matters if the Receiver fails to timely respond to the foregoing notification.

Miscellaneous. The Firm shall have no role in representing the Receiver in any dispute with investors relating to investor claims, claims administration nor any other aspect of the receivership. The Firm is only representing the Receiver and the Receivership Entities. The Firm is not representing any of the individually named defendants in the SEC Action. No attorney-client relationship is created between the Firm and any other person or entity other than the undersigned merely because the Firm may request or receive information from them or otherwise interact with them in the course of our engagement.

Dispute Resolution. The Receiver and the Firm consent to personal jurisdiction in Nevada and venue in the District Court referenced above, including, without limitation, in connection with petitions to compel mediation and any other litigation arising out of or related to this Agreement and to enforce any award. The Receiver and the Firm agree that should any dispute or claim arising out of or relating to this Agreement, or involving this engagement, fees or services (including but not limited to disputes or claims regarding the Firm's charges, professional malpractice, errors or omissions, breach of contract, breach of fiduciary duty, fraud, or violation of any statute or rules of professional conduct), the parties shall be required to first attempt to resolve the dispute by attending mediation before the District Court's Magistrate Judge assigned to the SEC Action or, if such Magistrate Judge is not available, then with a mutually agreeable private mediator. The foregoing agreements with regard to jurisdiction and dispute resolution shall survive termination of the Firm's representation.

Governing Law and Venue. This Agreement shall in all respects be interpreted, enforced, and governed by and under the laws of Nevada and, unless otherwise expressly provided for herein, shall be subject to the exclusive jurisdiction of the District Court.

Entire Agreement. The Receiver agrees and understands that this engagement agreement represents the entire agreement between the Receiver and the Firm with regard to the Firm's representation of the Receiver. If the Receiver wishes to retain the Firm for representation in matters other than those described above, then the Firm and the Receiver must reach an additional agreement regarding such new representation.

Results Are Not Guaranteed. While the Firm believes the Receiver has valid claims, this is a matter of opinion only. Although the Firm may give you our professional judgment about a matter, we are not making any representation or warranty concerning the outcome of the Lawsuit. The Firm will provide the Receiver its best judgment in light of the law and the particular facts made known to the Firm, but it shall never guarantee results.

Please contact me with regard to any questions the Receiver may have concerning this agreement; otherwise, please indicate the Receiver's acceptance of the foregoing agreement for its employment of the Firm by signing and dating where indicated below and returning the signed and dated copy of this letter to me.

Sincerely,

Geoff Winkler, as Receiver

June 28, 2023

Page 4

LEVINE KELLOGG LEHMAN
SCHNEIDER + GROSSMAN LLP

/s/ Jason Kellogg

Jason K. Kellogg, P.A.

cc: Kyra E. Andrassy, Esq.
Adilen Montes

AGREED TO AND ACCEPTED this ____ day of April 2023:

RECEIVERSHIP ENTITY

By Geoff Winkler, as Receiver

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 6/28/2023, I served true copies of the following document(s) described as

4 **DECLARATION OF JASON KELLOGG IN SUPPORT OF MOTION FOR ORDER IN AID OF RECEIVERSHIP**
5 **AUTHORIZING RECEIVER TO EMPLOY SPECIAL LITIGATION COUNSEL AND PURSUE A POTENTIAL CLAIM**

6 on the interested parties in this action as follows:

7 **SEE ATTACHED SERVICE LIST**

8 **(X) (BY COURT VIA NOTICE OF ELECTRONIC FILING (“NEF”)).** Pursuant to Fed. R.
9 Civ. P. 5(b), the foregoing document will be served by the court via NEF and hyperlinked
10 to the document. On 6/28/23, 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.

11 **(X) (BY U.S. MAIL).** I enclosed the document(s) in a sealed envelope or package and
12 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
13 processing correspondence for mailing. On the same day that correspondence is placed
for collection and mailing, it is deposited in the ordinary course of business with the
14 United States Postal Service, in a sealed envelope with postage fully prepaid. I am a
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
declaration is a "TX Confirmation Report" confirming the status of transmission.
19 Executed on _____, at Costa Mesa, California.

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

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

24 Executed on June 28, 2023, at Costa Mesa,
25 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

SERVICE LIST

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

2 **Kyra E. Andrassy**
kandrassy@swelawfirm.com

3 **Kyle A. Ewing**
4 ewingk@gtlaw.com, rosehilla@gtlaw.com, flintza@gtlaw.com, LVLitDock@GTLAW.com

5 **Kara B. Hendricks**
hendricksk@gtlaw.com, neyc@gtlaw.com, escobargaddie@gtlaw.com, flintza@gtlaw.com, l
6 vlitdock@gtlaw.com, sheffieldm@gtlaw.com, geoff@americanfiduciaryservices.com

7 **Theresa Melson**
melsont@sec.gov

8 **Kathryn Wanner**
9 wannerk@sec.gov, longoa@sec.gov, simundacc@sec.gov, irwinma@sec.gov

10

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

12 Brent Kovar

13 Joy Kovar

14 7043 Calvert Cliffs Street

15 North Las Vegas, Nevada 89084

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