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 16 GEOFF WINKLER

17 UNITED STATES DISTRICT COURT  
 18 CENTRAL DISTRICT OF CALIFORNIA  
 19 WESTERN DIVISION

20 SECURITIES AND EXCHANGE  
 21 COMMISSION,

22 Plaintiff,

23 vs.

24 RALPH T. IANNELLI and ESSEX  
 25 CAPITAL CORP.,

26 Defendants.

Case No. 2:18-cv-05008-FMO-AJRx

**TWENTY-SECOND INTERIM  
 APPLICATION OF RECEIVER,  
 GEOFF WINKLER, AND HIS  
 PROFESSIONALS FOR PAYMENT  
 OF FEES AND REIMBURSEMENT  
 OF EXPENSES**

Date: February 6, 2025  
 Time: 10:00 a.m.  
 Ctrm: 6D  
 Judge Hon. Fernando M. Olguin

27 Geoff Winkler (the "Receiver"), the Court-appointed permanent receiver for  
 28 defendant Essex Capital Corporation and its subsidiaries and affiliates (collectively,  
 the "Receivership Entities" or "Entities"), and his counsel of record, Allen Matkins  
 Leck Gamble Mallory & Natsis LLP ("Allen Matkins," and together, with the  
 Receiver, the "Applicants"), hereby jointly submit this Twenty-second Interim  
 Application of Receiver, Geoff Winkler, and His Professionals for Payment of Fees  
 and Reimbursement of Expenses (this "Application").

1 **I. INTRODUCTION**

2 This Application is the twenty-second interim fee and expense application  
3 submitted in the above-entitled receivership case and covers the Applicants' fees and  
4 expenses incurred during the period from July 1, 2024 through September 30, 2024  
5 (the "Application Period").

6 By way of this Application, the Applicants request the Court's approval of  
7 100% of their respective fees and expenses incurred during the Application Period,  
8 and further request the interim payment of 80% of such fees and 100% of such  
9 expenses, to be paid from the funds of the estate of the Receivership Entities (the  
10 "Receivership Estate" or "Estate"). The Applicants' respective fees and expenses for  
11 the Application Period are as follows:

Applicant	Fees (Inclusive of Discounts, if any)	Interim Fee Payment Requested	Expenses	Interim Expense Payment Requested
Receiver	\$32,892.10	\$26,313.68	\$1,357.69	\$1,357.69
Allen Matkins	\$31,988.52	\$25,590.82	\$2,201.20	\$2,201.20
	<b>\$64,880.62</b>	<b>\$51,904.50</b>	<b>\$3,558.89</b>	<b>\$3,558.89</b>

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18 Consistent with the billing guidelines of plaintiff the Securities and Exchange  
19 Commission (the "SEC") and the Applicants' commitments for this federal  
20 receivership, the remaining, unpaid, 20% "holdback" of the Applicants' approved  
21 fees will be subject to final review and payment at the conclusion of this  
22 receivership. **In addition, as an accommodation to the Receivership Estate to  
23 help offset rate and staffing changes over the duration of the receivership,  
24 Allen Matkins has applied a line-item discount of an additional 10% to all  
25 attorneys' fees incurred during the Application Period.<sup>1</sup>**

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28 <sup>1</sup> Without the application of the line-item discount, Allen Matkins' fees totaled \$35,542.80 during the Application Period.

1 **II. GENERAL SUMMARY**

2 During the Application Period, and with assistance from Allen Matkins, the  
3 Receiver made substantial progress in the satisfaction of his duties and the  
4 objectives outlined by this Court in its *Order Regarding Preliminary Injunction and*  
5 *Appointment of a Permanent Receiver* (the "Appointment Order") entered on  
6 December 21, 2018, ECF No. 66, its *Order in Aid of Receivership* (the "Order in  
7 Aid") entered on February 1, 2019, ECF No. 69, and its *Order Regarding*  
8 *Permanent Injunction* (the "Permanent Injunction") entered on September 9, 2019,  
9 ECF No. 113. Among other things, the Receiver continued to make substantial  
10 progress in recovering and administering the assets of the Receivership Estate (the  
11 "Receivership Assets" or "Assets"), including via finalizing the settlement of claims  
12 against third parties believed to be in wrongful possession of Receivership Assets  
13 and advancing the Receiver's progress in liquidating his interest in intangible Assets.  
14 The Receiver's efforts to marshal Receivership Assets have resulted in the recovery  
15 of Assets worth as much as \$15 million, in the aggregate, since the inception of the  
16 receivership.

17 Given the amount and significance of the work completed by the Applicants  
18 during the Application Period, the Applicants respectfully submit that the  
19 corresponding fees earned and expenses incurred during that period are reasonable  
20 and appropriate and should be approved and paid, on an interim basis, in the  
21 amounts indicated above. As an accommodation to the Estate, and consistent with  
22 the SEC's billing guidelines, the Applicants request that the Court approve 100% of  
23 their fees earned and expenses incurred during the Application Period and authorize  
24 the interim payment of 80% of such fees and 100% of such expenses at this time.

25 **III. THE RECEIVER'S FEES AND EXPENSES**

26 **A. Appointment of the Receiver.**

27 On December 21, 2018, by the Appointment Order, the Court appointed the  
28 Receiver as the permanent receiver for the Receivership Entities. The Receiver was

1 charged with, among other things, assuming authority and control over the  
 2 Receivership Entities and marshaling and preserving their Assets.

3 **B. Services Rendered During the Application Period.**

4 During the Application Period, the Receiver and his staff performed a range  
 5 of financial and legal services critical to the administration and wind-down of the  
 6 Receivership Estate. Such services include assessing the status of the Receivership  
 7 Estate's remaining Assets and progressing towards the liquidation thereof,  
 8 conferring with the Receiver's counsel regarding outstanding litigation issues, taking  
 9 actions to advance the Receiver's distribution process, including communicating  
 10 with investors regarding the same, and otherwise continuing the ordinary  
 11 administration of the Estate.

12 Overall, on account of their services rendered on behalf of the Receivership  
 13 Estate during the Application Period, the Receiver and his staff billed 122.2 hours  
 14 and \$32,892.10 in fees across the following twelve categories:

Category	Hours	Fees
Financial – Accounting/Auditing	2.8	\$761.40
Financial – Business Analysis	1.1	\$287.10
Financial – Data Analysis	8.4	\$2,051.70
Financial – Forensic Accounting	0.5	\$157.50
Financial – Litigation Consulting	13.1	\$3,602.70
Financial – Status Reports	0.6	\$189.00
Financial – Tax Issues	11.7	\$3,440.70
Financial – Valuation	6.5	\$1,824.30
Legal – Asset Analysis and Recovery	52.1	\$13,571.30
Legal – Asset Disposition	2.0	\$558.00
Legal – Case Administration	22.7	\$6,280.10
Legal – Claims Administration and Objections	0.7	\$168.30
	<b>122.2</b>	<b>\$32,892.10</b>

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27 Provided below are narrative summaries of the work performed under each of  
 28 these categories. The Receiver's invoice for work performed during the Application

1 Period, which includes billing entries detailing the tasks performed by the Receiver  
2 and his staff, is attached, along with a Standardized Fund Accounting Report for the  
3 Application Period included in **Exhibit 1** to the concurrently filed Declaration of  
4 Geoff Winkler ("Winkler Decl.").

5 **1. Financial – Accounting/Auditing.**

6 In connection with the "Financial – Accounting/Auditing" category, the  
7 Receiver and his staff billed 2.8 hours and \$761.40 in fees during the Application  
8 Period.

9 The services in this category generally relate to the review, analysis, and audit  
10 of the Receivership Entities' financials and other business records, including in  
11 connection with the administration of the Estate and prospective distributions.  
12 During the Application Period, the Receiver and his staff expended time reviewing  
13 and verifying financial transactions, reconciling various bank accounts to maintain  
14 the Receivership Estate's financial records, and preparing to finalize tax returns.

15 **2. Financial – Business Analysis.**

16 In connection with the "Financial – Business Analysis" category, the Receiver  
17 and his staff billed 1.1 hours and \$287.10 in fees during the Application Period.

18 The services in this category generally pertain to analyzing the Receivership  
19 Entities' business operations, including their private equity investments. During the  
20 Application Period, the Receiver and his staff analyzed various documents and data,  
21 including the review of California Secretary of State documents in connection with  
22 the evaluation of Receivership Assets.

23 **3. Financial – Data Analysis.**

24 In connection with the "Financial – Data Analysis" category, the Receiver and  
25 his staff billed 8.4 hours and \$2,051.70 in fees during the Application Period.

26 The services in this category concern the review and analysis of third-party  
27 financial data. During the Application Period, the Receiver and his staff analyzed  
28 various financial documents and data, including the review of profit/loss sheets and

1 lease/loan documents relating to stock options, financial statements produced by  
2 third parties, and other documents necessary to the administration of the Estate and  
3 the valuation of Receivership Assets.

4 **4. Financial – Forensic Accounting.**

5 In connection with the "Financial – Forensic Accounting" category, the  
6 Receiver and his staff billed 0.5 hours and \$157.50 in fees during the Application  
7 Period. The time spent during this category related to a brief review of forensic  
8 accounting data and discussions relating thereto.

9 **5. Financial – Litigation Consulting.**

10 In connection with the "Financial – Litigation Consulting " category, the  
11 Receiver and his staff billed 13.1 hours and \$3,602.70 in fees during the Application  
12 Period. The services in this category concern the review and coordination with the  
13 Receiver's counsel regarding pleadings and other materials relating to the Receiver's  
14 litigation efforts.

15 **6. Financial – Status Reports.**

16 In connection with the "Financial – Status Reports" category, the Receiver  
17 and his staff billed 0.6 hours and \$189.00 in fees during the Application Period.

18 The services in this category concern the Receiver's obligation to report on his  
19 progress to this Court and, by extension, to the interested parties. During the  
20 Application Period, the limited time expended by the Receiver's office for this  
21 category during the Application Period relates to his reporting obligations and the  
22 preparation and finalization of the Receiver's Standardized Fund Accounting Report.

23 **7. Financial – Tax Issues.**

24 In connection with the "Financial – Tax Issues" category, the Receiver and his  
25 staff billed 11.7 hours and \$3,440.70 in fees during the Application Period.

26 The services in this category were performed to address the Estate's various  
27 tax obligations. During the Application Period, the Receiver coordinated with his  
28 tax professionals to analyze multiple potential and outstanding tax issues, review tax

1 documents for prior tax years, and draft and finalize tax documents for the year  
2 2022.

3 **8. Financial – Valuation.**

4 In connection with the "Financial – Valuation" category, the Receiver and his  
5 staff billed 6.5 hours and \$1,824.30 in fees during the Application Period.

6 The services in this category were performed to address the valuation of key  
7 Receivership assets. During the Application Period, the Receiver compiled and  
8 analyzed various financial documents, leading to an update of his existing valuation  
9 model relating to the value of the receivership's interest in the 915 Elm Avenue  
10 CVL, LLC business enterprise.

11 **9. Legal – Asset Analysis and Recovery.**

12 In connection with the "Legal – Asset Analysis and Recovery" category, the  
13 Receiver and his staff billed 52.1 hours and \$13,571.30 in fees during the  
14 Application Period.

15 The services in this category broadly relate to the efforts to identify, secure,  
16 preserve, and recover any remaining available Receivership Assets, including via  
17 demands to or claims against third parties. During the Application Period, the  
18 Receiver and his staff analyzed the operations and financial status of the 915 Elm  
19 Avenue CVL, LLC business enterprise and related issues, corresponded with  
20 representatives at Kate Farms, Inc. in connection with the Receiver's contemplated  
21 stock rescission agreement, coordinated with the Receiver's counsel regarding the  
22 evaluation of settlement offers in connection with the Receiver's pending litigation,  
23 and assessed the status of remaining assets to be administered in the Receivership  
24 Estate.

25 **10. Legal – Asset Disposition.**

26 In connection with the "Legal – Asset Disposition" category, the Receiver and  
27 his staff billed 2.0 hours and \$558.00 in fees during the Application Period.

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1 The services in this category relate to the Receiver's efforts to sell, transfer, or  
2 otherwise dispose of Receivership Assets. During the Application Period, the work  
3 performed in this category by the Receiver consisted of assessing and confirming  
4 the ownership of Assets, as well as analyzing court orders relating to the sale of  
5 Receivership Assets and contemplating potential issues relating thereto.

6 **11. Legal – Case Administration.**

7 In connection with the "Legal – Case Administration" category, the Receiver  
8 and his staff billed 22.7 hours and \$6,280.10 in fees during the Application Period.

9 The services in this category concern the day-to-day administration of the  
10 Receivership Estate, along with the handling of other necessary administrative  
11 matters for the receivership. During the Application Period, the Receiver and his  
12 staff spent time coordinating and communicating with the Receiver's counsel  
13 regarding case updates, attention to special discovery requests and other litigation  
14 matters, and the Receiver's distribution process. This included regular meetings and  
15 discussions with counsel to address outstanding case administration tasks, reviewing  
16 updates on matters relating to Receivership Assets, and addressing inquiries made  
17 by investors. The Receiver also attended to and updated his established "Frequently  
18 Asked Questions" digest, for investor claimant's access and information. This  
19 category also encompasses other services that do not fall squarely within any other  
20 category or that might simultaneously fall within this category and another.

21 **12. Legal – Claims Administration and Objections.**

22 In connection with the "Legal – Claims Administration and Objections"  
23 category, the Receiver and his staff billed 0.7 hours and \$168.30 in fees during the  
24 Application Period.

25 The services in this category relate to the Estate's claims and distribution  
26 process. During the Application Period, the Receiver and his staff spent time  
27 primarily communicating with investors regarding the status of the Receiver's final  
28 distribution.



1           **C. Expenses Incurred During the Application Period.**

2           In connection with his services rendered on behalf of the Receivership Estate  
3 during the Application Period, the Receiver incurred \$1,357.69 in expenses. The  
4 Receiver's invoice, included in **Exhibit 1** to the Winkler Decl., details each of the  
5 Receiver's expenses.

6           During the Application Period, the Receiver incurred expenses in the  
7 aggregate amount of \$1,357.69, largely in connection with receivership-related  
8 travel and document and asset storage fees.

9 **IV. ALLEN MATKINS' FEES AND EXPENSES**

10           **A. The Receiver's Retention of Allen Matkins.**

11           Allen Matkins was retained by the Receiver on January 2, 2019, and by the  
12 Order in Aid, the Court approved the firm's retention as lead counsel for the  
13 Receiver on February 1, 2019. The Receiver selected Allen Matkins as his counsel  
14 due to the firm's extensive experience and expertise in federal equity receivership  
15 matters, as well as in creditors' rights and litigation matters. Allen Matkins has  
16 served as counsel to federal equity receivers in dozens of cases, has represented a  
17 variety of constituents in numerous bankruptcy matters, and has significant  
18 substantive experience in related areas, such as securities, corporate, and real estate.

19           **B. Services Rendered During the Application Period.**

20           During the Application Period, Allen Matkins extensively assisted the  
21 Receiver in the performance of his duties, primarily by handling litigation-related  
22 matters in connection with the Receiver's efforts resolve outstanding issues and  
23 assisting with the wind-down of the receivership.

24           Overall, on account of its services rendered to the Receiver during the  
25 Application Period, Allen Matkins billed 51.6 hours and \$31,988.52 in fees across  
26 the following six categories:

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<u>Category</u>	<u>Hours</u>	<u>Fees</u>
General Receivership	8.4	\$5,783.40
Asset Recovery & Management	3.3	\$2,145.15
Investigation/Reporting	5.1	\$3,511.35
Sale/Disposition/Transfer of Assets	4.4	\$3,029.40
Pending Litigation	12.8	\$8,937.00
Nicholson Litigation	17.6	\$12,136.50
<b><u>TOTAL:</u></b>	<b>51.6</b>	<b>\$35,542.80</b>
<b><u>FEE DISCOUNT APPLIED:</u></b>		<b>(\$3,554.28)</b>
<b><u>TOTAL AFTER DISCOUNT</u></b>		<b>\$31,988.52</b>

Provided below are narrative summaries of the work performed under each of these categories. Allen Matkins' *pro forma* billing statements for the Application Period, which includes the billing entries detailing the tasks performed by the firm's attorneys during the Application Period, are included in **Exhibit 2** to the Winkler Declaration. To minimize expense to the Receivership Estate, Allen Matkins endeavored to staff each task efficiently, using a core team of attorneys, with specialized assistance as necessary.

As the Court may recall, and as noted above, Allen Matkins has agreed to discount its ordinary billing rates by 10% for the duration of this matter, as well as not to charge the Estate for any travel time. Allen Matkins has also agreed to apply an additional line-item discount of 10% for the duration of the receivership, as an accommodation intended to maximize the value of the Receivership Estate.

**1. General Receivership.**

In connection with the "General Receivership" category, Allen Matkins personnel billed the following time and fees during the Application Period:

Timekeeper	Position	Hourly Rate	Hours	Fees
Joshua del Castillo	Partner	\$688.50	8.4	\$5,783.40
			8.4	<b>\$5,783.40</b>

The services in this category generally relate to Allen Matkins' work advising and assisting the Receiver in his administration of the Receivership Estate. This category also serves as a catch-all, encompassing services that do not fall squarely within any other category. During the Application Period, Allen Matkins addressed a range of administrative matters, principally including coordinating with the Receiver and his office on the administration and wind-up of outstanding case and Estate tasks, as well as various outstanding distribution plan issues.

**2. Asset Recovery & Management.**

In connection with the "Asset Recovery & Management" category, Allen Matkins personnel billed the following time and fees during the Application Period:

Timekeeper	Position	Hourly Rate	Hours	Fees
Joshua del Castillo	Partner	\$688.50	2.7	\$1,858.95
Alphamorlai "Mo" Kebeh	Associate	\$477.00	0.6	\$286.20
			<b>3.3</b>	<b>\$2,145.15</b>

The services in this category relate to Allen Matkins' work supporting the Receiver's efforts to identify, secure, preserve, and recover Receivership Assets. During the Application Period, for this category, Allen Matkins spent time conducting legal analysis of various issues relating to the Estate's interest in 915 Elm Avenue CVL, LLC, as well as preparing documentation to finalize the sale of the Receiver's stock holdings in Kate Farms, Inc., a Delaware Corporation.

**3. Investigation/Reporting.**

In connection with the "Investigation & Reporting" category, Allen Matkins personnel billed the following time and fees during the Application Period:

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Timekeeper	Position	Hourly Rate	Hours	Fees
Joshua del Castillo	Partner	\$688.50	5.1	\$3,511.35
			5.1	<b>\$3,511.35</b>

The services in this category generally relate to Allen Matkins assisting the Receiver in his efforts to investigate the nature, location, and prospect of recovery of Receivership Assets, along with the persons potentially in possession of such Assets. This category also encompasses Allen Matkins' work relating to the Receiver's reporting obligations. During the Application Period, for this category, Allen Matkins spent time coordinating with the Receiver's office to prepare the Receiver's Twentieth Interim Report.

**4. Sale/Disposition/Transfer of Assets.**

In connection with the "Sale/Disposition/Transfer of Assets" category, Allen Matkins personnel billed the following time and fees during the Application Period:

Timekeeper	Position	Hourly Rate	Hours	Fees
Joshua del Castillo	Partner	\$688.50	4.4	\$3,029.40
			4.4	<b>\$3,029.40</b>

The services in this category generally relate to Allen Matkins assisting the Receiver in his efforts to sell or liquidate Receivership Assets. During the Application Period, Allen Matkins expended time for this category by attending to the sale of two separate equity interests held by the Receiver, including conferring with relevant parties regarding the prospective sales, and drafting documents and stipulations in connection therewith.

**5. Pending Litigation.**

In connection with the "Pending Litigation" category, Allen Matkins personnel billed the following time and fees during the Application Period:

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Timekeeper	Position	Hourly Rate	Hours	Fees
David Zaro	Partner	\$895.50	0.6	\$537.30
Joshua del Castillo	Partner	\$688.50	12.2	\$8,399.70
			<b>12.8</b>	<b>\$8,937.00</b>

Services in this category largely related to (1) developments in the pre-receivership state court action styled *Dennis v. Iannelli, et al.* and bearing Case No. 18CV03317, currently pending before the Superior Court of California, County of Santa Barbara, and (2) the Receiver's related prosecution of claims relating to a financial institution's allegedly unlawful conduct prior to the establishment of the receivership. During the Application Period, Allen Matkins primarily expended time reviewing and conferring with the Receiver and his special litigation counsel regarding materials received from parties to the *Dennis* action, as well as analyzing various legal issues attendant thereto.

**6. Nicholson Litigation.**

In connection with the "Nicholson Litigation" category, Allen Matkins personnel billed the following time and fees during the Application Period:

Timekeeper	Position	Hourly Rate	Hours	Fees
Michael Farrell	Partner	\$823.50	0.6	\$494.10
Joshua del Castillo	Partner	\$688.50	16.7	\$11,497.95
Matthew Pham	Associate	\$481.50	0.3	\$144.45
			<b>17.6</b>	<b>\$12,136.50</b>

The services in this category are associated with the litigation in the Receiver's disgorgement action against an alleged profiting investor, William Nicholson, currently before this Court, in the matter styled *Winkler v. Nicholson* and bearing Case No. 2:21-cv-07458-FMO-AFM (the "Nicholson Action"). During the Application Period, Allen Matkins attorneys expended time by working with the Receiver to analyze settlement proposals, develop a settlement strategy, and

1 finalizing the settlement of the Nicholson Action, which was approved by the Court  
2 on September 27, 2024. (see Nicholson Action, ECF No. 68).

3 **C. Expenses Incurred During the Application Period.**

4 In connection with its services rendered to the Receiver during the  
5 Application Period, Allen Matkins incurred \$2,201.20 in expenses. Allen Matkins'  
6 invoice, included in the Winkler Decl. at **Exhibit 2**, details the firm's expenses.

7 Allen Matkins' expenses consisted almost entirely of fees relating to the  
8 electronic hosting of the voluminous document productions obtained by the  
9 Receiver in this matter. As the Receiver continues to wind down the final  
10 outstanding matters in the receivership, he anticipates being able to reduce the  
11 hosting expenses incurred by Allen Matkins.

12 **V. THE FEES AND EXPENSES INCURRED ARE REASONABLE AND**  
13 **SHOULD BE ALLOWED**

14 The Applicants respectfully submit that the fees and expenses incurred during  
15 the Application Period were fair, reasonable, necessary, and significantly benefited  
16 the Estate. Accordingly, as noted above, the Applicants request that the Court  
17 approve 100% of their respective fees and expenses as noted herein and also  
18 authorize the payment of those fees and expenses as requested herein.

19 The billing rates charged by the Applicants in this matter are consistent with,  
20 and comparable to, those charged in the community on similarly complex matters.  
21 Further, and as described in the concurrently filed memorandum of points and  
22 authorities submitted in support of this Application, the invoices of the Applicants  
23 were submitted to the SEC for review prior to the filing of this Application, and no  
24 objection to the Application from the SEC is anticipated.

25 **VI. CONCLUSION**

26 For the foregoing reasons, the Applicants respectfully request that the Court  
27 enter an order:

- 28 1. Granting this Application in its entirety;

1           2.       Approving the Receiver's fees and expenses incurred during the  
2 Application Period, in the respective amounts of \$32,892.10 and \$1,357.69;

3           3.       Authorizing the Receiver to pay himself, on an interim basis, 80% of  
4 his approved fees incurred during the Application Period, in the amount of  
5 \$26,313.68, and 100% of his approved expenses incurred during the Application  
6 Period, in the amount of \$1,357.69, from the funds of the Receivership Estate;

7           4.       Approving Allen Matkins' discounted fees and expenses incurred  
8 during the Application Period, in the respective amounts of \$31,988.52 and  
9 \$2,201.20;

10          5.       Authorizing the Receiver to pay Allen Matkins, on an interim basis,  
11 80% of its approved fees incurred during the Application Period, in the amount of  
12 \$25,590.82, and 100% of its approved expenses incurred during the Application  
13 Period, in the amount of \$2,201.20, from the funds of the Receivership Estate; and

14          6.       Providing such other and further relief as the Court deems just and  
15 proper under the circumstances.

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17 Dated: December 27, 2024

ALLEN MATKINS LECK GAMBLE  
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DAVID R. ZARO  
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By:           /s/          Alphamorlai L. Kebeh          

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