

1 DAVID R. ZARO (BAR NO. 124334)  
2 JOSHUA A. DEL CASTILLO (BAR NO. 239015)  
3 NORMAN M. ASPIS (BAR NO. 313466)  
4 ALLEN MATKINS LECK GAMBLE  
5 MALLORY & NATSIS LLP  
6 865 South Figueroa Street, Suite 2800  
7 Los Angeles, California 90017-2543  
8 Phone: (213) 622-5555  
9 Fax: (213) 620-8816  
10 E-Mail: dzaro@allenmatkins.com  
11 jdelcastillo@allenmatkins.com  
12 naspis@allenmatkins.com

13 Attorneys for Receiver  
14 GEOFF WINKLER

15 UNITED STATES DISTRICT COURT  
16 CENTRAL DISTRICT OF CALIFORNIA  
17 WESTERN DIVISION

18 SECURITIES AND EXCHANGE  
19 COMMISSION,

20 Plaintiff,

21 v.

22 RALPH T. IANNELLI and ESSEX  
23 CAPITAL CORP.,

24 Defendants.

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

SEVENTH INTERIM APPLICATION  
OF RECEIVER, GEOFF WINKLER,  
AND ALLEN MATKINS LECK  
GAMBLE MALLORY & NATSIS LLP,  
GENERAL COUNSEL TO THE  
RECEIVER, FOR PAYMENT OF FEES  
AND REIMBURSEMENT OF  
EXPENSES

[July 1, 2020 - December 31, 2020]

[Notice of Application; Memorandum of  
Points and Authorities; Declaration of  
Geoff Winkler; and [Proposed] Order  
submitted concurrently herewith]

Date: March 4, 2021

Time: 10:00 a.m.

Ctrm: 6D

Judge Hon. Fernando M. Olguin

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

**TABLE OF CONTENTS**

I. INTRODUCTION.....3

II. GENERAL SUMMARY.....3

III. SERVICES PERFORMED BY THE RECEIVER DURING THE APPLICATION PERIOD .....4

    A. Financial – Accounting/Auditing.....5

    B. Financial – Business Analysis .....5

    C. Financial – Forensic Accounting .....6

    D. Financial – Litigation Consulting .....6

    E. Financial – Tax Issues.....7

    F. Legal – Asset Analysis and Recovery .....7

    G. Legal – Asset Disposition .....7

    H. Legal – Business Operations.....7

    I. Legal – Case Administration .....8

    J. Legal – Claims Administration and Objections.....8

IV. SERVICES PERFORMED BY ALLEN MATKINS DURING THE APPLICATION PERIOD .....9

    A. General Receivership .....10

    B. Asset Recovery & Management .....11

    C. Investigation/Reporting.....12

    D. Investor Issues/Communications .....13

    E. Sale/Disposition/Transfer of Assets.....14

    F. Pending Litigation.....14

    G. Claims/Distribution.....15

    H. Seed Mackall Litigation .....16

V. THE FEES AND EXPENSES INCURRED ARE REASONABLE AND SHOULD BE ALLOWED.....17

VI. CONCLUSION .....17

1 **I. INTRODUCTION.**

2 Geoff Winkler (the "Receiver"), the Court-appointed permanent receiver for  
 3 Defendant Essex Capital Corporation and its subsidiaries and affiliates (collectively,  
 4 the "Receivership Entities" or "Entities"), and his counsel of record, Allen Matkins  
 5 Leck Gamble Mallory & Natsis LLP ("Allen Matkins"), hereby submit this Seventh  
 6 Interim Application for Payment of Fees and Reimbursement of Expenses (the "Fee  
 7 Application"). This Fee Application is the seventh interim application for payment  
 8 of fees and reimbursement of expenses submitted in the above-referenced matter,  
 9 and covers the period from July 1, 2020 through December 31, 2020 (the  
 10 "Application Period").

11 By way of the Fee Application, the Receiver and Allen Matkins seek Court  
 12 approval of 100% of their fees and expenses incurred during the Application Period  
 13 and payment, on an interim basis, of 80% of their fees and 100% of their expenses  
 14 incurred during the Application Period. The chart below indicates the requests of  
 15 the Receiver and Allen Matkins by way of this Fee Application:

16

<u>Applicant</u>	<u>Current Fees Submitted for Approval</u>	<u>Current Expenses Submitted for Approval</u>	<u>Interim Payment Requested (Fees)</u>	<u>Interim Payment Requested (Expenses)</u>
Receiver	\$294,125.20	\$703.76	\$235,300.16	\$703.76
Allen Matkins	\$214,731.90	\$8,666.16	\$171,785.52	\$8,666.16
<b>TOTAL:</b>	<b>\$508,857.10</b>	<b>\$9,369.92</b>	<b>\$407,085.68</b>	<b>\$9,369.92</b>

17  
18  
19  
20

21 Consistent with the billing guidelines of the Plaintiff Securities and Exchange  
 22 Commission (the "Commission") and the Receiver's and Allen Matkins'  
 23 commitments for this federal receivership, the remaining, unpaid portion (20%), or  
 24 "holdback", of the Receiver's and Allen Matkins' respective fees, if approved, will  
 25 be subject to payment at the conclusion of this receivership.

26 **II. GENERAL SUMMARY.**

27 During the Application Period, and with assistance from Allen Matkins, the  
 28 Receiver made substantial progress in satisfaction of his duties, as determined by the

1 Court's December 21, 2018 Order Regarding Preliminary Injunction and  
2 Appointment of a Permanent Receiver (the "Appointment Order") (ECF No. 66),  
3 and its September 9, 2019 Order Regarding Permanent Injunction (the "Permanent  
4 Injunction") (ECF No. 113). Among other things, the Receiver: (1) executed on his  
5 plan for processing investor and creditor claims and developed a final  
6 recommendation regarding the treatment of all known claims; and (2) continued to  
7 execute his plan for recovering and maximizing receivership assets ("Receivership  
8 Assets" or "Assets"), including via the evaluation of anticipated claims against third  
9 parties believed to be in wrongful possession of Receivership Assets, with a focus  
10 on his pursuit of disgorgement claims.

11 Given the amount and nature of the work completed by the Receiver and  
12 Allen Matkins during the Application Period, they respectfully submit that the fees  
13 and expenses incurred during the Application Period are appropriate, and should be  
14 approved, and paid on interim basis, as indicated above. As an accommodation to  
15 the receivership estate (the "Estate"), and consistent with the Commission's billing  
16 guidelines and ordinary practice in federal receiverships, the Receiver and Allen  
17 Matkins request that the Court approve 100% of their fees and expenses incurred  
18 during the Application Period, but authorize payment, on an interim basis, of  
19 only 80% of their fees, and 100% of their expenses, at this time.

20 **III. SERVICES PERFORMED BY THE RECEIVER DURING THE**  
21 **APPLICATION PERIOD.**

22 During the Application Period, the Receiver diligently pursued the objectives  
23 established by this Court's Appointment Order, Order in Aid of Receivership (ECF  
24 No. 69), and Permanent Injunction.

25 To that end, the Receiver performed services recorded in the following  
26 categories, as reflected in the following summary:

<u>Receiver's Category</u>	<u>Hours Worked</u>	<u>Receiver's Fees</u>
Financial – Accounting/Auditing	14.6	\$3,690.00

28

1	Financial – Business Analysis	6.0	\$1,674.00
2	Financial – Forensic Accounting	10.2	\$2,845.80
3	Financial – Litigation Consulting	35.2	\$9,820.80
4	Financial – Tax Issues	1.8	\$502.20
5	Legal – Asset Analysis and Recovery	455.5	\$90,974.50
6	Legal – Asset Disposition	5.5	\$1,638.90
7	Legal – Business Operations	25.9	\$7,226.10
8	Legal – Case Administration	158.5	\$47,414.70
9	Legal – Claims Administration and Objections	440.0	\$126,664.20
10	<b>TOTAL:</b>	<b>1,159.2</b>	<b>\$294,125.20</b>

11 During the Application Period, the Receiver and his staff undertook additional  
 12 efforts to analyze the business and financial activities of the Receivership Entities,  
 13 investigate and recover Receivership Assets, identify prospective claims against  
 14 third parties, administer the claims process by which investors in and creditors of the  
 15 Receivership Entities submitted claims against the Estate, and otherwise administer  
 16 the Estate. Specifically, the services performed by the Receiver during the  
 17 Application Period are described below, by category, and in more detail in the  
 18 Receiver's invoices, which are attached hereto as **Exhibit A**.

19 **A. Financial – Accounting/Auditing.**

20 During the Application Period, the Receiver devoted a limited amount of time  
 21 to preparing investor schedules from underlying financial statements and accounting  
 22 data in connection with his disgorgement and claims processing efforts.

23 **B. Financial – Business Analysis.**

24 During the Application Period, the Receiver devoted a limited amount of time  
 25 to analyzing the Receivership Entities' private equity investments and other  
 26 investments, along with various financial statements. The Receiver's work within  
 27 this category involved gathering financial documentation in connection with certain  
 28 Receivership Entity investments.

1           **C. Financial – Forensic Accounting.**

2           During the Application Period, the Receiver and his staff devoted time to  
3 refining their rigorous forensic accounting of the Receivership Entities and  
4 developing additional accounting conclusions derived therefrom. Specifically, and  
5 during the Application Period, the Receiver focused his accounting efforts on those  
6 transactions believed to: (1) relate to recoverable Assets; and (2) reflect funds  
7 raised from and paid out to investors in, and other creditors of, the Receivership  
8 Entities. The Receiver's refined accounting conclusions are reflected in his Forensic  
9 and Investigative Accounting Report (the "Forensic Accounting Report") (ECF  
10 No. 171), filed with this Court on June 11, 2020. Among other things, the Forensic  
11 Accounting Report identifies the total amount of funds raised from investors and  
12 other sources, as well as their disposition, including: (1) significant diversion of  
13 Entity funds by Mr. Iannelli for apparently personal purposes unrelated to the  
14 Entities; (2) payments of false profits to certain investors; and (3) use of funds  
15 obtained from later investors to pay obligations outstanding to earlier investors.

16           **D. Financial – Litigation Consulting.**

17           By way of background, the Receiver submitted, in consultation with the  
18 Commission, a Stipulation to Authorize Receiver's Disgorgement Efforts and  
19 Establish Disgorgement Procedures (the "Disgorgement Stipulation") (ECF  
20 No. 157) on March 26, 2020. During the Application Period, and given that the  
21 Court had not yet entered an order on the Disgorgement Stipulation, the Receiver  
22 filed his Motion for Authority to Establish Disgorgement Procedures and Undertake  
23 Disgorgement Efforts (the "Disgorgement Motion") (ECF No. 190), requesting  
24 substantially the same relief as requested in the Disgorgement Stipulation, including  
25 in connection with recovery efforts from Entity investors and creditors who appear  
26 to have profited from their investments in the Entities (the "Net Winners"). The  
27 Receiver's work within the Financial – Litigation Consulting category relates to  
28 gathering documentation relating to his disgorgement efforts, preparing accounting

1 schedules relating to each Net Winner, and preparing settlement demand letters to  
2 the Net Winners, pursuant to the Court's approved procedures for the Receiver's  
3 disgorgement efforts, as set forth in the Court's November 12, 2020 Order Granting  
4 Motion of Receiver, Geoff Winkler, for Authority to Establish Disgorgement  
5 Procedures and Undertake Disgorgement Efforts (the "Disgorgement Order") (ECF  
6 No. 195).

7 **E. Financial – Tax Issues.**

8 During the Application Period, the Receiver devoted a limited amount of time  
9 to assessing certain Entity tax issues and the necessity of engaging tax professionals  
10 in connection therewith.

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

12 During the Application Period, the Receiver devoted a significant amount of  
13 time to assessing claims against third parties believed to be in wrongful possession  
14 of Receivership Assets, including the Net Winners, and executing on his plan for the  
15 recovery of those Assets. The Receiver's work within this category included  
16 developing accounting schedules relating to transactions involving the Net Winners,  
17 preparing evidentiary packets of account records relating to the Net Winners, and  
18 preparing settlement demand letters to the Net Winners, in accordance with the  
19 Disgorgement Order. The Receiver's efforts within this category will streamline his  
20 disgorgement efforts against the Net Winners and enable him to efficiently recover  
21 Receivership Assets, to the maximum extent possible.

22 **G. Legal – Asset Disposition.**

23 During the Application Period, the Receiver spent time negotiating and  
24 arranging for the disposition of certain private equity investments, with the  
25 assistance of Allen Matkins.

26 **H. Legal – Business Operations.**

27 During the Application Period, the Receiver and his staff devoted time to  
28 work within this category to address issues arising in connection with the sale of



1 certain securities. In connection therewith, the Receiver worked in consultation  
2 with Allen Matkins to file a Stipulation to Authorize Receiver's Sale of Leased  
3 Assets, Free and Clear of Liens and Encumbrances (ECF No. 188), pursuant to  
4 which the Receiver sought authorization to sell certain leased equipment to a pre-  
5 receivership lessee.

6 **I. Legal – Case Administration.**

7 During the Application Period, the Receiver communicated extensively with  
8 Allen Matkins regarding his administration of the Receivership Entities and their  
9 Estate, along with the legal work required to enable the Receiver to undertake those  
10 efforts he deemed necessary, with particular attention to efforts regarding: (1) the  
11 marshalling and recovery of Receivership Assets; and (2) his administration of the  
12 claims submitted against the Receivership Entites, pursuant to the Stipulation for  
13 Order: (1) Establishing Claims Procedures; and (2) Setting Claims Bar Date (the  
14 "Claims Procedures Stipulation") (ECF No. 168). The Claims Procedures  
15 Stipulation, which was granted by the Court on July 31, 2020 (see ECF No. 179)  
16 established the procedures whereby the Receiver notified prospective claimants of  
17 the claims process, invited the submission of claims against the Receivership  
18 Entities, and is presently evaluating timely claims on a money-in, money-out  
19 ("MIMO") basis.

20 The Receiver also continued to coordinate with Montecito Bank & Trust  
21 ("MBT") to ensure that its processes for loan servicing, including, but not limited to,  
22 MBT's preparation and production of monthly reconciliations, and MBT's retention  
23 of loan payments and other funds, remained consistent with the fiduciary nature of  
24 the Receiver's appointment. During the Application Period, the Receiver also  
25 arranged a buyout of a leased Asset at the termination of the subject lease.

26 **J. Legal – Claims Administration and Objections.**

27 During the Application Period, the Receiver devoted a significant amount of  
28 time to administering the claims process, pursuant to which the Receiver



1 implemented the procedures set forth in the Claims Procedures Stipulation, as  
2 approved by the Court. Specifically, the Receiver identified all known investors in  
3 and creditors of the Receivership Entities with claims against the Receivership  
4 Entities, transmitted claims materials to each known investor and creditor with an  
5 identified claim against the Receivership Entities, and commenced his review of  
6 claims in connection with determining their amount and allowability against Entity  
7 records.

8 **IV. SERVICES PERFORMED BY ALLEN MATKINS DURING THE**  
9 **APPLICATION PERIOD.**

10 Allen Matkins was engaged by the Receiver on January 2, 2019 and the Court  
11 approved its engagement as lead receivership counsel on February 1, 2019 (see ECF  
12 No. 69). The Receiver selected Allen Matkins as his general receivership counsel  
13 because of the firm's extensive expertise in federal equity receivership matters, as  
14 well as creditors' rights and litigation matters. Allen Matkins has served as counsel  
15 to federal equity receivers in dozens of cases, has represented a variety of entities in  
16 numerous bankruptcy matters, and has significant substantive experience in related  
17 areas such as corporate and securities laws, real estate, and other matters.

18 During the Application Period, Allen Matkins endeavored to staff each task  
19 efficiently, using a core team of attorneys, with specialized assistance as necessary.  
20 As the Court may recall, Allen Matkins also agreed to discount its ordinary billing  
21 rates by 10% for the duration of this matter, as well as not to charge the Estate for  
22 travel time.

23 Detailed descriptions of the services rendered by Allen Matkins are contained  
24 in **Exhibit B**, attached hereto. Biographical information of the Allen Matkins  
25 attorneys who rendered significant services during the Application Period is  
26  
27  
28

1 attached hereto as **Exhibit C**. During the Application Period, Allen Matkins  
 2 recorded its time in the following categories<sup>1</sup>:

- 3 1. General Receivership;
- 4 2. Asset Recovery & Management;
- 5 3. Investigation/Reporting;
- 6 4. Investor Issues/Communications;
- 7 5. Sale/Disposition/Transfer of Assets;
- 8 6. Pending Litigation;
- 9 7. Claims/Distribution; and
- 10 8. Seed Mackall Litigation.

11 **A. General Receivership.**

12 Services in the "General Receivership" category relate to assisting the  
 13 Receiver in the administration of the Estate. During the Application Period, Allen  
 14 Matkins attorneys addressed general case administration issues ranging from  
 15 ordinary case administration to addressing specific issues arising during the  
 16 pendency of the receivership.

17 The following Allen Matkins attorneys billed time to the General  
 18 Receivership category during the Application Period:

<u>Name</u>	<u>Title</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
D. Zaro	Partner	\$805.50	0.8	\$644.40
J. del Castillo	Partner	\$612.00	26.1	\$15,973.20
N. Aspis	Associate	\$445.50	5.7	\$2,539.35
S. Peng	Paralegal	\$301.50	1.3	\$391.95
<b>TOTAL:</b>			<b>33.9</b>	<b>\$19,548.90</b>
<b>Total Expenses:</b>				<b>\$7,849.32</b>

1  
 27 <sup>1</sup> While Allen Matkins has made efforts to ensure that its billing entries are  
 28 consistent across categories, certain activities lend themselves to more than one  
 category, or may be difficult to categorize. In any event, **Exhibit B** reflects the  
 actual time spent by Allen Matkins attorneys, and contains accurate descriptions  
 of all services provided.

1           **B.     Asset Recovery & Management.**

2           Services in the "Asset Recovery & Management" category relate directly to  
3 the Receiver's efforts to identify, secure, preserve, and recover Receivership Assets.  
4 During the Application Period, Allen Matkins devoted a considerable amount of  
5 time in connection with these efforts, with a particular focus on the following Assets  
6 and potential recovery sources:

- 7           •     CVL: Allen Matkins attorneys provided significant assistance to the  
8 Receiver in connection with his efforts, in accordance with the turnover  
9 provisions of the Appointment Order, to recover Receivership Entity funds  
10 invested in CVL, including in connection with securing the turnover of  
11 Mr. Iannelli's interest in CVL, and discussing with CVL's counsel regarding  
12 the Receiver's prospective claims against CVL. Allen Matkins worked with  
13 the Receiver to develop a valuation of CVL's underlying business and related  
14 real property assets, and conferred extensively with CVL's counsel regarding  
15 potential settlement of the Receiver's claims.
- 16           •     Receivership Entity Leases and Private Equity Assets: Allen Matkins  
17 attorneys also assisted the Receiver in attending to certain buyouts of leased  
18 Assets at the termination of a particular lease. In addition, Allen Matkins  
19 assisted the Receiver with efforts to sell certain of the Receivership Entities'  
20 private equity investments, in accordance with the Court's orders.
- 21           •     Net Winners: Allen Matkins assisted the Receiver in his efforts to  
22 develop and execute upon his procedures for pursuing the Net Winners.  
23 These Net Winners were identified via the Receiver's extensive MIMO  
24 accounting. During the Application Period, Allen Matkins prepared and filed  
25 the Disgorgement Motion, requesting substantially the same relief as  
26 requested in the Disgorgement Stipulation, including in connection with  
27 recovery efforts from the Net Winners.

28

1           •       Pre-Receivership Service Provider: Allen Matkins assisted in the  
 2 Receiver's review of documents and information relating to potential claims  
 3 against a pre-receivership service provider, Seed Mackall LLP ("Seed  
 4 Mackall") for: (1) aiding and abetting breach of fiduciary duty; (2) breach of  
 5 fiduciary duty; and (3) professional negligence. At the conclusion of the  
 6 Receiver's analysis, Allen Matkins prepared demand letters to Seed Mackall  
 7 in connection with the Receiver's claims, and ultimately prepared a complaint  
 8 on the basis of those alleged claims. During the Application Period, and on  
 9 the basis of the Receiver's review of relevant records, Allen Matkins prepared  
 10 and filed the Receiver's Motion for Authority to Prosecute Claims Against  
 11 Seed Mackall LLP (ECF No. 184), which motion was granted by the Court on  
 12 September 2, 2020 (ECF No. 186). Subsequently, on September 11, 2020,  
 13 the Receiver commenced an action against Seed Mackall, in the action styled  
 14 Geoff Winkler, Receiver, v. Seed Mackall LLP, et al., C.D. Cal. Case  
 15 No. 2:20-cv-8323, and is presently in the process of prosecuting his claims  
 16 against Seed Mackall in connection therewith, as discussed in further detail  
 17 below.

18           The following Allen Matkins attorneys billed time to this matter during the  
 19 Application Period:

<u>Name</u>	<u>Title</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
D. Zaro	Partner	\$805.50	23.7	\$19,090.35
J. del Castillo	Partner	\$612.00	115.9	\$70,930.80
N. Aspis	Associate	\$445.50	22.5	\$10,023.75
<b>TOTAL:</b>			<b>162.1</b>	<b>\$100,044.90</b>
<b>Total Expenses:</b>				<b>\$0.00</b>

25           **C. Investigation/Reporting.**

26           Services in the "Investigation/Reporting" category relate to the Receiver's  
 27 efforts to investigate the nature and location of Receivership Assets, along with the  
 28

1 business and financial activities of the Receivership Entities, and his preparation of  
 2 reports to the Court.

3 During the Application Period, Allen Matkins assisted the Receiver in  
 4 connection with the identification and review of documents relating to the  
 5 Receivership Entities and their business and financial activities, and with the  
 6 compilation and presentation of conclusions derived therefrom to the Court, in the  
 7 form of the Fifth Interim Report and Petition for Further Instructions (ECF No. 174)  
 8 and the Sixth Interim Report and Petition for Further Instructions (ECF No. 197).  
 9 This effort was comprised of, in part, continuing execution of the Receiver's  
 10 investigation and discovery plan, preparing and following up on subpoenas and  
 11 document requests, and communicating with representatives of recipients of the  
 12 Receiver's subpoenas and document requests.

13 The following Allen Matkins attorneys and staff billed time to this matter  
 14 during the Application Period:

<u>Name</u>	<u>Title</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
D. Zaro	Partner	\$805.50	1.4	\$1,127.70
J. del Castillo	Partner	\$612.00	26.3	\$16,095.60
N. Aspis	Associate	\$445.50	6.8	\$3,029.40
<b>TOTAL:</b>			<b>34.5</b>	<b>\$20,252.70</b>
<b>Total Expenses:</b>				<b>\$0.00</b>

15  
 16  
 17  
 18  
 19  
 20 **D. Investor Issues/Communications.**

21 During the Application Period, Allen Matkins attorneys spent a limited  
 22 amount of time providing services in this category, which included communicating  
 23 directly with Receivership Entity investors.

24 The following Allen Matkins attorneys billed time to this matter during the  
 25 Application Period:

<u>Name</u>	<u>Title</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
J. del Castillo	Partner	\$612.00	0.5	\$306.00
<b>TOTAL:</b>			<b>0.5</b>	<b>\$306.00</b>
<b>Total Expenses:</b>				<b>\$0.00</b>

1           **E. Sale/Disposition/Transfer of Assets.**

2           Services in the "Sale/Disposition/Transfer of Assets" category relate to the  
3 Receiver's efforts to dispose of Receivership Assets in order to generate returns for  
4 the benefit of the Receivership Entities, and their investors and creditors.

5           During the Application Period, Allen Matkins assisted the Receiver in the sale  
6 of leased Assets, particularly in connection with equipment under lease and the sale  
7 of certain private equity securities. These efforts included the preparation of the  
8 Stipulation to Authorize Receiver's Sale of Leased Assets, Free and Clear of Liens  
9 and Encumbrances (ECF No. 188). In furtherance of these efforts, Allen Matkins  
10 attorneys reviewed documents related to the sale of Assets under lease and private  
11 equity securities being offered for sale.

12           The following Allen Matkins attorneys billed time to this matter during the  
13 Application Period:

<u>Name</u>	<u>Title</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
D. Zaro	Partner	\$805.50	1.2	\$966.60
J. del Castillo	Partner	\$612.00	12.7	\$7,772.40
<b>TOTAL:</b>			<b>13.9</b>	<b>\$8,739.00</b>
<b>Total Expenses:</b>				<b>\$0.00</b>

14  
15  
16  
17  
18           **F. Pending Litigation.**

19           Services provided in the "Pending Litigation" category during the Application  
20 Period include the detailed analysis and management of all pre-receivership actions  
21 pending against the Receivership Entities, the preparation of materials and  
22 attendance at hearings and status conferences in connection with each of those  
23 actions, and the preparation of materials necessary to advise all courts in which  
24 litigation is pending of the litigation stay included in the Court's Appointment Order  
25 and Permanent Injunction.

26           During the Application Period, Allen Matkins continued to monitor the  
27 Gabler Action and the Dennis Action, and have informed the courts presiding over  
28 both actions of the litigation stay imposed by the Appointment Order and

1 maintained by the Permanent Injunction, in order to protect and preserve the Estate  
 2 from diminution.

3 The following Allen Matkins attorneys billed time to this matter during the  
 4 Application Period:

<u>Name</u>	<u>Title</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
J. del Castillo	Partner	\$612.00	2.7	\$1,652.40
N. Aspis	Associate	\$445.50	8.4	\$3,742.20
<b>TOTAL:</b>			<b>11.1</b>	<b>\$5,394.60</b>
<b>Total Expenses:</b>				<b>\$107.49</b>

9 **G. Claims/Distribution.**

10 During the Application Period, Allen Matkins attorneys devoted time on  
 11 services in the "Claims/Distribution" category, which relate to the Receiver's efforts  
 12 to identify and analyze claims, and the Receiver's eventual distribution efforts. In  
 13 connection therewith, Allen Matkins, in consultation with the Receiver and the  
 14 Commission, drafted the Claims Procedures Stipulation. The Claims Procedures  
 15 Stipulation, which was granted by the Court on July 31, 2020 (see ECF No. 179)  
 16 established the procedures whereby the Receiver notified prospective claimants of  
 17 the claims process, invited the submission of claims against the Receivership  
 18 Entities, and is presently evaluating timely claims on a MIMO basis. During the  
 19 Application Period, Allen Matkins assisted the Receiver in his administration of  
 20 claims submitted against the Receivership Entities.

21 The following Allen Matkins attorneys billed time to this matter during the  
 22 Application Period:

<u>Name</u>	<u>Title</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
D. Zaro	Partner	\$805.50	7.6	\$6,121.80
J. del Castillo	Partner	\$612.00	27.3	\$16,707.60
N. Aspis	Associate	\$445.50	17.4	\$7,751.70
<b>TOTAL:</b>			<b>52.3</b>	<b>\$30,581.10</b>
<b>Total Expenses:</b>				<b>\$0.00</b>

28



1           **H.     Seed Mackall Litigation.**

2           During the Application Period, and on the basis of the Receiver's review of  
3 relevant records, Allen Matkins prepared and filed the Receiver's Motion for  
4 Authority to Prosecute Claims Against Seed Mackall LLP (ECF No. 184), which  
5 motion was granted by the Court on September 2, 2020 (ECF No. 186).  
6 Subsequently, on September 11, 2020, the Receiver commenced an action against  
7 Seed Mackall, styled Geoff Winkler, Receiver, v. Seed Mackall LLP, et al., C.D.  
8 Cal. Case No. 2:20-cv-8323, and is presently in the process of prosecuting his  
9 claims against Seed Mackall in connection therewith, as discussed in further detail  
10 below. During the Application Period, Allen Matkins prepared the Receiver's  
11 Complaint, analyzed Seed Mackall's Motion to Dismiss the Receiver's Complaint  
12 (ECF No. 12) and prepared an opposition thereto (ECF No. 16), and conferred with  
13 Seed Mackall's counsel regarding case administration issues in connection with the  
14 parties' Joint Rule 26(f) Report (ECF No. 19), which was prepared pursuant to  
15 Federal Rules of Civil Procedure, Rule 26. Allen Matkins devoted time to preparing  
16 the Joint Rule 26(f) Report and conferring extensively with opposing counsel  
17 regarding anticipated discovery issues. As of the filing of this Fee Application, the  
18 Court has not ruled on Seed Mackall's October 12, 2020 Motion to Dismiss.

19           The following Allen Matkins attorneys billed time to this matter during the  
20 Application Period:

<u>Name</u>	<u>Title</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
D. Zaro	Partner	\$805.50	9.1	\$7,330.05
J. del Castillo	Partner	\$612.00	33.4	\$20,440.80
N. Aspis	Associate	\$445.50	4.7	\$2,093.85
<b>TOTAL:</b>			<b>47.2</b>	<b>\$29,864.70</b>
<b>Total Expenses:</b>				<b>\$709.35</b>

21  
22  
23  
24  
25  
26  
27  
28

1 **V. THE FEES AND EXPENSES INCURRED ARE REASONABLE AND**  
2 **SHOULD BE ALLOWED.**

3 The Receiver and Allen Matkins respectfully submit that the fees and  
4 expenses incurred during the Application Period were fair, reasonable, necessary,  
5 and significantly benefitted the Estate. Accordingly, as noted above, the Receiver  
6 and Allen Matkins request that the Court approve 100% of their respective fees and  
7 expenses as noted herein, and authorize the payments requested herein.

8 The billing rates charged by the Receiver and Allen Matkins in this matter are  
9 consistent with, and comparable to, those charged in the community on similarly  
10 complex matters. Further, and as described in the Memorandum of Points and  
11 Authorities submitted in support of this Fee Application, the billing statements of  
12 the Receiver and Allen Matkins were submitted to the Commission for review prior  
13 to the filing of this Fee Application. No objection to the Fee Application from the  
14 Commission is expected.

15 **VI. CONCLUSION.**

16 For the foregoing reasons, the Receiver and Allen Matkins respectfully  
17 request that the Court enter an order:

- 18 1. Granting the instant Fee Application, in its entirety;
- 19 2. Approving the Receiver's fees, in the amount of \$294,125.20, and  
20 expenses, in the amount of \$703.76;
- 21 3. Authorizing the Receiver to make an interim payment to himself in the  
22 amount of 80% of his fees, or \$235,300.16, and 100% of his expenses, in the  
23 amount of \$703.76, from the funds he presently holds for the administration and  
24 benefit of the Receivership Entities;
- 25 4. Approving Allen Matkins' fees, in the amount of \$214,731.90, and  
26 expenses, in the amount of \$8,666.16; and
- 27 5. Authorizing the Receiver to make an interim payment to Allen Matkins  
28 in the amount of 80% of its fees, or \$171,785.52, and 100% of its expenses, in the

1 amount of \$8,666.16, from the funds he presently holds for the administration and  
2 benefit of the Receivership Entities.

3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

Dated: January 28, 2021

ALLEN MATKINS LECK GAMBLE  
MALLORY & NATSIS LLP  
DAVID R. ZARO  
JOSHUA A. DEL CASTILLO  
NORMAN M. ASPIS

By:           /s/          Norman M. Aspis            
NORMAN M. ASPIS  
Attorneys for Receiver  
GEOFF WINKLER

## EXHIBIT A

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**July 1, 2020 - December 31, 2020**  
**(Sorted in Chronological Order by Activity Category)**

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
John Hall	Preparing evidence packets for third party recovery	7/1/2020	6.0	279.00	1,674.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Review questions from counsel re holdback and respond (.2), discuss case with JBH (.3)	7/1/2020	0.5	315.00	157.50	Legal - Case Administration
John Hall	Discuss case with GBW (.3), review outstanding case items (1.9)	7/1/2020	2.2	279.00	613.80	Legal - Case Administration
John Hall	Preparing evidence packets for third party recovery	7/2/2020	4.5	279.00	1,255.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Review case files for potential litigation (1.7)	7/2/2020	1.7	315.00	535.50	Legal - Case Administration
John Hall	Produce third party schedules and evidence packets for counsel	7/6/2020	7.4	279.00	2,064.60	Legal - Asset Analysis and Recovery
Geoff Winkler	Emails with vendor re invoice question (.2), review reconciliation (.1), review disgorgement targets (.2), discuss case with JBH (.2), discuss case with counsel (.4)	7/6/2020	1.3	315.00	409.50	Legal - Case Administration
John Hall	Discuss case and outstanding third party items with counsel and Receiver	7/6/2020	0.4	279.00	111.60	Legal - Case Administration
John Hall	Discuss case with GBW	7/6/2020	0.2	279.00	55.80	Legal - Case Administration
John Hall	Produce third party schedules and evidence packets for counsel	7/7/2020	6.5	279.00	1,813.50	Legal - Asset Analysis and Recovery
John Hall	Research and memo to counsel on new disgorgement target	7/7/2020	1.1	279.00	306.90	Legal - Asset Disposition
Geoff Winkler	Call with vendor (.4), call with investor (.3), discuss case with JBH (.4)	7/7/2020	1.1	315.00	346.50	Legal - Case Administration
John Hall	Discuss case with GBW	7/7/2020	0.4	279.00	111.60	Legal - Case Administration
John Hall	Produce third party schedules and evidence packets for counsel	7/8/2020	5.7	279.00	1,590.30	Legal - Asset Analysis and Recovery
John Hall	Discuss disgorgement target with Receiver, research and memo to counsel.	7/8/2020	1.5	279.00	418.50	Legal - Asset Disposition
Geoff Winkler	Review motion (.2), review disgorgement target (.2), discuss case with JBH (1.5), discussion with JBH (.5)	7/8/2020	2.4	315.00	756.00	Legal - Case Administration
John Hall	Discuss case and outstanding third party items with counsel	7/8/2020	0.3	279.00	83.70	Legal - Case Administration
John Hall	Discuss case with GBW	7/8/2020	0.5	279.00	139.50	Legal - Case Administration
John Hall	Produce third party schedules and evidence packets for counsel	7/9/2020	6.0	279.00	1,674.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Discuss case with JBH (.4), review documents re litigation (1.3)	7/9/2020	1.7	315.00	535.50	Legal - Case Administration
John Hall	Research and memo to counsel regarding disgorgement target	7/9/2020	1.9	279.00	530.10	Legal - Case Administration
John Hall	Discuss case with GBW	7/9/2020	0.4	279.00	111.60	Legal - Case Administration
John Hall	Produce third party schedules and evidence packets for counsel	7/10/2020	7.5	279.00	2,092.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Discuss case with JBH (.2), prepare litigation materials (2.1)	7/10/2020	2.3	315.00	724.50	Legal - Case Administration
John Hall	Discuss case with GBW	7/10/2020	0.2	279.00	55.80	Legal - Case Administration
Geoff Winkler	Review motion status with counsel (.2), discuss case with JBH (.3)	7/13/2020	0.5	315.00	157.50	Legal - Case Administration
John Hall	Discuss ongoing disgorgement target items for delivery to counsel with GBW	7/13/2020	0.3	279.00	83.70	Legal - Case Administration
John Hall	Support work on document retrieval system, troubleshooting and restoring full access	7/13/2020	2.0	279.00	558.00	Financial - Forensic Accounting
John Hall	Disgorgement target research, analysis, and documentation gathering for counsel	7/13/2020	5.7	279.00	1,590.30	Financial - Litigation Consulting
Geoff Winkler	Discuss case with JBH (.4)	7/14/2020	0.4	315.00	126.00	Legal - Case Administration
John Hall	Discuss ongoing disgorgement target items for delivery to counsel with GBW	7/14/2020	0.4	279.00	111.60	Legal - Case Administration
John Hall	Support work on document retrieval system, troubleshooting and restoring full access	7/14/2020	1.0	279.00	279.00	Financial - Forensic Accounting
John Hall	Disgorgement target research, analysis, and documentation gathering for counsel	7/14/2020	6.6	279.00	1,841.40	Financial - Litigation Consulting
Geoff Winkler	Review disgorgement discussions (.3)	7/15/2020	0.3	315.00	94.50	Legal - Asset Analysis and Recovery
John Hall	Disgorgement target research, analysis, and documentation gathering for counsel	7/15/2020	8.0	279.00	2,232.00	Financial - Litigation Consulting
Geoff Winkler	Discuss case with JBH (1.1), call with counsel (.6), review disgorgement questions (.2)	7/16/2020	1.9	315.00	598.50	Legal - Asset Analysis and Recovery
John Hall	Discuss ongoing disgorgement target items for delivery to counsel with GBW	7/16/2020	1.1	279.00	306.90	Legal - Case Administration
John Hall	Disgorgement target research, analysis, and documentation gathering for counsel	7/16/2020	6.9	279.00	1,925.10	Financial - Litigation Consulting
Geoff Winkler	Review disgorgement analysis (.3), discuss case with JBH (.1)	7/17/2020	0.4	315.00	126.00	Legal - Asset Analysis and Recovery
John Hall	Discuss ongoing disgorgement target items for delivery to counsel with GBW	7/17/2020	0.1	279.00	27.90	Legal - Case Administration
John Hall	Disgorgement target research, analysis, and documentation gathering for counsel	7/17/2020	8.0	279.00	2,232.00	Financial - Litigation Consulting
John Hall	Disgorgement documentation	7/20/2020	2.0	279.00	558.00	Legal - Asset Analysis and Recovery
John Hall	Review documentation and request to counsel re sale/leaseback	7/20/2020	0.6	279.00	167.40	Legal - Business Operations
Geoff Winkler	Review complaint and motion (.3), review email re asset sale (.1)	7/20/2020	0.4	315.00	126.00	Legal - Case Administration
John Hall	Disgorgement documentation	7/21/2020	2.0	279.00	558.00	Legal - Asset Analysis and Recovery
John Hall	Request from lessee reconciling lease payments	7/21/2020	0.5	279.00	139.50	Financial - Business Analysis
Geoff Winkler	Review lease payment questions from bank (.2), review investment update (.1), review questions from counsel (.2)	7/21/2020	0.5	315.00	157.50	Legal - Case Administration
John Hall	Disgorgement documentation	7/22/2020	2.0	279.00	558.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Review draft report, analyze and calculate information needed, discussion with counsel (1.8), review investment questions, calls (.2)	7/22/2020	2.0	315.00	630.00	Legal - Case Administration
Geoff Winkler	Call with investor (.2)	7/23/2020	0.2	315.00	63.00	Legal - Case Administration
Geoff Winkler	Call with counsel (.5), emails with counsel re payment of fees for special counsel (.2), process wire transfer (.4)	7/24/2020	1.1	315.00	346.50	Legal - Case Administration
John Hall	Backup, archive and cancel ECC Intuit account	7/27/2020	2.0	279.00	558.00	Legal - Business Operations
Geoff Winkler	Discuss case with JBH (.5), review reports and post documents (.6), review email from counsel re status (.1)	7/27/2020	1.2	315.00	378.00	Legal - Case Administration
John Hall	Discuss case with GBW	7/27/2020	0.5	279.00	139.50	Legal - Case Administration
John Hall	Backup, archive and cancel ECC Intuit account	7/28/2020	2.0	279.00	558.00	Legal - Business Operations

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**July 1, 2020 - December 31, 2020**  
**(Sorted in Chronological Order by Activity Category)**

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Geoff Winkler	Discuss case with JBH (1.1)	7/28/2020	1.1	315.00	346.50	Legal - Case Administration
John Hall	Discuss case with GBW	7/28/2020	1.1	279.00	306.90	Legal - Case Administration
Geoff Winkler	Discuss case with JBH (.3)	7/29/2020	0.3	315.00	94.50	Legal - Case Administration
John Hall	Discuss case with GBW	7/29/2020	0.3	279.00	83.70	Legal - Case Administration
Geoff Winkler	Review assignment of membership interest and discussion with counsel (.4), review court order (.2)	7/30/2020	0.6	315.00	189.00	Legal - Asset Analysis and Recovery
John Hall	Backup, archive and cancel ECC Intuit account	7/30/2020	2.0	279.00	558.00	Legal - Business Operations
Geoff Winkler	Discuss case with JBH (.4), discussion with counsel re approved order and logistics (.3), discussion with counsel re membership interests (.2)	7/31/2020	0.9	315.00	283.50	Legal - Asset Analysis and Recovery
John Hall	Discuss case with GBW	7/31/2020	0.4	279.00	111.60	Legal - Case Administration
Geoff Winkler	Review court order, assignment of membership interest (.3), discussion with counsel (.3), prepare banking information for settlement payment (.2)	8/4/2020	0.8	315.00	252.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Emails with counsel re litigation payment (.2), call with investor (.3)	8/5/2020	0.5	315.00	157.50	Legal - Case Administration
Geoff Winkler	Reconcile bank statements (.3), call with investor (.2), review declaration and complaint (.4)	8/6/2020	0.9	315.00	283.50	Legal - Case Administration
John Hall	Loading records (.8), transporting records from office to storage (2.2), unloading records (.7)	8/10/2020	3.7	279.00	1,032.30	Legal - Business Operations
Geoff Winkler	Move files from office to storage, review documents (3.7)	8/10/2020	3.7	315.00	1,165.50	Legal - Case Administration
Geoff Winkler	Review motion to prosecute claims, discuss with JBH (.5)	8/11/2020	0.5	315.00	157.50	Legal - Asset Analysis and Recovery
John Hall	Review Motion to Prosecute Claims and supporting documents and discuss with GBW	8/11/2020	0.5	279.00	139.50	Legal - Case Administration
Geoff Winkler	Process banking and wire requests	8/14/2020	0.5	315.00	157.50	Legal - Case Administration
John Hall	Call and discussion with re: ongoing and remaining operational loan responsibilities	8/17/2020	0.9	279.00	251.10	Legal - Business Operations
Geoff Winkler	Call with counsel re: claims and litigation matters (.7), follow up discussion with JBH (.2)	8/17/2020	0.9	315.00	283.50	Legal - Claims Administration and Objections
John Hall	Call with counsel re: Claims and litigation matters (.7), follow up discussion with GBW (.2)	8/17/2020	0.9	279.00	251.10	Legal - Claims Administration and Objections
Geoff Winkler	Discuss third party claims, assets with JBH (.5), review memo (.1), review documents and prepare for usage (2.2), email with counsel re settlement funds and review banking (.3)	8/18/2020	3.1	315.00	976.50	Legal - Asset Analysis and Recovery
John Hall	Review various correspondence with counsel regarding third party settlement	8/18/2020	0.1	279.00	27.90	Legal - Case Administration
John Hall	Review claims motions and procedures, update drafts of claims materials, update claimant addresses, accounting tie-out, noticing list and claimant schedule creation, send to counsel	8/18/2020	6.4	279.00	1,785.60	Legal - Claims Administration and Objections
John Hall	Discussion with Receiver	8/18/2020	0.5	279.00	139.50	Legal - Case Administration
John Hall	Discuss third party sales with Receiver (.5), research schedules and confirm status of accounting (.9), memo to counsel regarding next steps (.4)	8/19/2020	1.8	279.00	502.20	Legal - Asset Analysis and Recovery
John Hall	Review bill of sale issue, memo with advice to counsel and request to proceed	8/19/2020	0.7	279.00	195.30	Legal - Business Operations
Geoff Winkler	Review bill of sale issues (.2), discuss third party with JBH (.5), review memo to counsel (.2), discussion with claimant (.1), discussion with second claimant and counsel (.2), prepare banking update (.3)	8/19/2020	1.5	315.00	472.50	Legal - Case Administration
John Hall	Review counsel inquiries with RJH	8/19/2020	0.1	279.00	27.90	Legal - Case Administration
John Hall	Update claimant contact info	8/19/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
Geoff Winkler	Review case and claim documentation	8/20/2020	5.8	315.00	1,827.00	Legal - Case Administration
Geoff Winkler	Emails with counsel re asset sale (.2), review paper files and prepare for claims process (4.5)	8/21/2020	4.7	315.00	1,480.50	Legal - Asset Analysis and Recovery
John Hall	Review documentation and analysis from claimant, review and update records, memo to client and updates to systems.	8/21/2020	1.3	279.00	362.70	Legal - Claims Administration and Objections
John Hall	Affected investor FAQ	8/21/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Follow up with claimant	8/22/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
Geoff Winkler	Discuss outstanding items with JBH (.3), review third party documents (2.6)	8/24/2020	2.9	315.00	913.50	Legal - Case Administration
John Hall	Review outstanding items with GBW	8/24/2020	0.3	279.00	83.70	Legal - Case Administration
Geoff Winkler	Review documents to prepare for third party litigation (3.3)	8/25/2020	3.3	315.00	1,039.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Review documents to prepare for third party litigation (4.2)	8/26/2020	4.2	315.00	1,323.00	Legal - Asset Analysis and Recovery
John Hall	Review of bank statements and loan documents	8/27/2020	2.1	279.00	585.90	Financial - Business Analysis
John Hall	Review and request clarification on all existing UCC filings between parties	8/27/2020	2.0	279.00	558.00	Legal - Business Operations
Geoff Winkler	Call with counsel (.6), review lease and loan documents (.7), three calls with JBH (1.7)	8/27/2020	3.0	315.00	945.00	Legal - Case Administration
John Hall	Review lease and loan documents	8/27/2020	1.0	279.00	279.00	Legal - Case Administration
John Hall	Discuss outstanding case items with counsel	8/27/2020	1.1	279.00	306.90	Legal - Case Administration
John Hall	Three conference calls (.1, 1.2, .4) with GW to discuss outstanding items and work through items	8/27/2020	1.7	279.00	474.30	Legal - Case Administration
John Hall	Review all net cash accounting (2.1), defaulted lease (.9), ownership documents(.5), recent financial statements in support of business valuation (1.9)	8/28/2020	5.4	279.00	1,506.60	Legal - Asset Analysis and Recovery
John Hall	Business analysis of records and financials, memo to NA re same	8/28/2020	1.0	279.00	279.00	Financial - Business Analysis
Geoff Winkler	Review and reconcile loan payments (.8), review updated financials for potential settlement (.3)	8/28/2020	1.1	315.00	346.50	Legal - Case Administration
John Hall	Review of MBT statements and loan documents	8/28/2020	0.4	279.00	111.60	Legal - Case Administration
John Hall	Review and discuss status update with bank	8/31/2020	0.1	279.00	27.90	Legal - Business Operations
Geoff Winkler	Discuss case with JBH (.2), emails with counsel re sale (.2), review statement re litigation (.2)	8/31/2020	0.6	315.00	189.00	Legal - Case Administration
John Hall	Review lease, update accounting and memo to counsel	8/31/2020	0.8	279.00	223.20	Legal - Case Administration

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**July 1, 2020 - December 31, 2020**  
**(Sorted in Chronological Order by Activity Category)**

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
John Hall	Write assessment of underwriting standards over time, circulate to team	8/31/2020	3.1	279.00	864.90	Legal - Case Administration
John Hall	Discuss case issues with GW	8/31/2020	0.2	279.00	55.80	Legal - Case Administration
Geoff Winkler	Call with counsel and lessee re buyout (.4), review memos (.2), review leaseback information from JBH (.2), update and review documents (2.1)	9/1/2020	2.9	315.00	913.50	Legal - Asset Disposition
John Hall	Pull documents requested by bank	9/1/2020	0.2	279.00	55.80	Legal - Business Operations
John Hall	Review and analyze UCC filings, memo to team	9/1/2020	0.5	279.00	139.50	Legal - Business Operations
John Hall	Review lease documents, discuss and forward sale leaseback info to GBW	9/1/2020	0.3	279.00	83.70	Legal - Business Operations
John Hall	Discuss accounting with GBW (.2) and NA (.1)	9/1/2020	0.3	279.00	83.70	Legal - Case Administration
John Hall	Review memo and materials from lessee	9/1/2020	0.2	279.00	55.80	Legal - Case Administration
John Hall	Claimant schedule creation	9/1/2020	3.8	279.00	1,060.20	Legal - Claims Administration and Objections
John Hall	Create schedule of seller payments per request, send to NA	9/1/2020	0.8	279.00	223.20	Legal - Claims Administration and Objections
John Hall	Review foreclosure, discuss with Receiver	9/2/2020	0.2	279.00	55.80	Legal - Business Operations
Geoff Winkler	Team call with JBH and counsel re outstanding issues, claims procedure, other motions (1.0), calls with JBH (.5), discussion re investor letter (.4), discussion of foreclosure action (.2)	9/2/2020	2.1	315.00	661.50	Legal - Case Administration
John Hall	Discussion of outstanding issues with GBW (.3 and .1)	9/2/2020	0.5	279.00	139.50	Legal - Case Administration
John Hall	Team case meeting (1.0) follow up with GBW (0.1)	9/2/2020	1.1	279.00	306.90	Legal - Case Administration
John Hall	Review correspondence from counsel re: lessee	9/2/2020	0.1	279.00	27.90	Legal - Case Administration
John Hall	Review concerned investor letter, discuss with team	9/2/2020	0.4	279.00	111.60	Legal - Case Administration
John Hall	Claimant schedule creation	9/2/2020	3.2	279.00	892.80	Legal - Claims Administration and Objections
John Hall	Discuss EO UCC with bank	9/3/2020	0.5	279.00	139.50	Legal - Business Operations
Geoff Winkler	Update banking and work with bank to correct ledger issues (.8), call with JBH to discuss outstanding issues (.8)	9/3/2020	1.5	315.00	472.50	Legal - Case Administration
John Hall	Discuss outstanding issues re: foreclosure, reconciliation, claims process with GBW	9/3/2020	0.8	279.00	223.20	Legal - Case Administration
John Hall	Claimant schedule creation	9/3/2020	5.4	279.00	1,506.60	Legal - Claims Administration and Objections
Geoff Winkler	Discuss claims issues with JBH (.3), review MBT reconciliation (.1), review litigation documents (2.2)	9/4/2020	2.6	315.00	819.00	Legal - Asset Analysis and Recovery
John Hall	Review August reconciliation materials, memo to MJ	9/4/2020	0.2	279.00	55.80	Legal - Business Operations
John Hall	Discuss claim process issues with GBW	9/4/2020	0.3	279.00	83.70	Legal - Case Administration
John Hall	Call from claimant, follow along email	9/4/2020	0.4	279.00	111.60	Legal - Claims Administration and Objections
John Hall	Claimant schedule creation	9/4/2020	3.4	279.00	948.60	Legal - Claims Administration and Objections
John Hall	Identifying potential claimants with unreliable contact info and attempting to update	9/4/2020	4.0	279.00	1,116.00	Legal - Claims Administration and Objections
John Hall	Communicating with claimants, updating contact info	9/7/2020	1.2	279.00	334.80	Legal - Claims Administration and Objections
John Hall	Identifying potential claimants with unreliable contact info and updating	9/7/2020	2.3	279.00	641.70	Legal - Claims Administration and Objections
Geoff Winkler	Discuss claims issues with JBH (.3), review claims information (2.1)	9/8/2020	2.4	315.00	756.00	Legal - Case Administration
John Hall	Discuss claimant issues with GBW	9/8/2020	0.3	279.00	83.70	Legal - Case Administration
Geoff Winkler	Emails with counsel re settlement follow up	9/9/2020	0.2	315.00	63.00	Legal - Asset Analysis and Recovery
John Hall	Discuss claims and outstanding issues with GBW	9/10/2020	0.3	279.00	83.70	Legal - Case Administration
John Hall	Discuss outstanding issues with counsel NA	9/10/2020	0.9	279.00	251.10	Legal - Case Administration
Geoff Winkler	Gather updated addresses (.8), review claims determination letter and emails with counsel (.5), update claim form for use in claims process (.9), discussion with JBH (.3), work on claims process (1.1)	9/10/2020	3.6	315.00	1,134.00	Legal - Claims Administration and Objections
John Hall	Update of claims templates and send to GBW	9/10/2020	2.6	279.00	725.40	Legal - Claims Administration and Objections
John Hall	Cross reference most recent Essex contact list against master address list	9/10/2020	0.8	279.00	223.20	Legal - Claims Administration and Objections
John Hall	Identifying potential claimants with unreliable contact info and updating	9/10/2020	3.5	279.00	976.50	Legal - Claims Administration and Objections
Geoff Winkler	Call with JBH (.3), update claims form and draft new forms (1.7), claims process development and setup (2.9)	9/11/2020	4.9	315.00	1,543.50	Legal - Claims Administration and Objections
John Hall	Discuss claims administration with GBW	9/11/2020	0.3	279.00	83.70	Legal - Claims Administration and Objections
John Hall	Affected investor FAQ (x4)	9/11/2020	1.1	279.00	306.90	Legal - Claims Administration and Objections
John Hall	Review and redline of POC and Determination forms	9/11/2020	1.7	279.00	474.30	Legal - Claims Administration and Objections
John Hall	Affected investor FAQ	9/11/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Identification of all parties to search archived email for contact info for claims notification	9/11/2020	3.1	279.00	864.90	Legal - Claims Administration and Objections
John Hall	Claims process development, claim system set up	9/11/2020	4.5	279.00	1,255.50	Legal - Claims Administration and Objections
John Hall	Review RTI email, discuss issues with GBW	9/14/2020	2.5	279.00	697.50	Legal - Case Administration
Geoff Winkler	Calls with JBH to discuss claims (.6), prepare claims information (2.2), discuss potential claims issues (1.4), additional claims discussion with JBH (.4)	9/14/2020	4.2	315.00	1,323.00	Legal - Claims Administration and Objections
John Hall	Discuss claimant noticing with GBW	9/14/2020	0.6	279.00	167.40	Legal - Claims Administration and Objections
John Hall	Call from affected investor	9/14/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Identification of three significant escalated claims issues, discuss with GBW, research and present to team for discussion on how to proceed	9/14/2020	3.5	279.00	976.50	Legal - Claims Administration and Objections
John Hall	Affected investor FAQ	9/14/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Email from affected investor FAQ	9/14/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Affected investor FAQ	9/14/2020	0.3	279.00	83.70	Legal - Claims Administration and Objections



**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**July 1, 2020 - December 31, 2020**  
**(Sorted in Chronological Order by Activity Category)**

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
John Hall	Identify potential investors, and reach out via email to try to obtain mailing addresses	9/14/2020	0.8	279.00	223.20	Legal - Claims Administration and Objections
John Hall	Review TB and TV statement and OCR issues, correct schedules	9/15/2020	2.0	279.00	558.00	Financial - Accounting/Auditing
John Hall	Review memo from counsel and client re: stipulation submission	9/15/2020	0.2	279.00	55.80	Legal - Business Operations
John Hall	Discuss case with GBW	9/15/2020	0.1	279.00	27.90	Legal - Case Administration
Geoff Winkler	Call with JBH (.1), update claims process (1.6)	9/15/2020	1.7	315.00	535.50	Legal - Claims Administration and Objections
John Hall	Affected investor FAQ	9/15/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Review process update recommendations from NA, making appropriate changes	9/15/2020	2.4	279.00	669.60	Legal - Claims Administration and Objections
John Hall	Update claimant information, review schedule	9/15/2020	1.5	279.00	418.50	Legal - Claims Administration and Objections
John Hall	Checking and resolving OCR questions with statements from 2017-2018, updating investor schedules	9/16/2020	5.5	279.00	1,534.50	Financial - Accounting/Auditing
John Hall	Review and response to request from counsel	9/16/2020	0.4	279.00	111.60	Legal - Business Operations
John Hall	Review and discuss revision with GBW of stipulation to Authorize Free and Clear Sale and Proposed Order	9/16/2020	1.0	279.00	279.00	Legal - Business Operations
Geoff Winkler	Call with JBH re claims (.5), review stipulation and discuss with counsel (.4), prepare for claims process, draft additional forms and update (2.7), discuss stipulation with JBH (.4)	9/16/2020	4.0	315.00	1,260.00	Legal - Claims Administration and Objections
John Hall	Claimant FAQ call	9/16/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Discuss claim process issues with GBW	9/16/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Email from affected claimant FAQ response	9/16/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Review feedback, research issues and provide feedback and recommendations to GBW	9/17/2020	2.0	279.00	558.00	Legal - Business Operations
Geoff Winkler	Review updated stipulation (.2), discuss sale issues (.3), review form updates, draft (1.6), discussion memo re sale (.2), review application (.2)	9/17/2020	2.5	315.00	787.50	Legal - Case Administration
John Hall	Review final stipulation	9/17/2020	0.2	279.00	55.80	Legal - Case Administration
John Hall	Claimant contact info update	9/17/2020	0.1	279.00	27.90	Legal - Case Administration
John Hall	Review memo from counsel re asset sale	9/17/2020	0.2	279.00	55.80	Legal - Case Administration
John Hall	Call from and update claimant info	9/17/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Drafting and reviewing claims materials feedback from NA	9/17/2020	2.1	279.00	585.90	Legal - Claims Administration and Objections
John Hall	Review correspondence and recommendations stipulation wording, discuss with GBW preferred route forward	9/18/2020	1.0	279.00	279.00	Legal - Business Operations
Geoff Winkler	Draft proposed legal claims notice (1.2), review and update claims information (1.5), call with JBH to discuss stipulation (.6), prepare and print claims materials (3.1), discuss claims logistics with JBH (.4)	9/18/2020	6.8	315.00	2,142.00	Legal - Case Administration
John Hall	Review proposed notice	9/18/2020	0.5	279.00	139.50	Legal - Case Administration
John Hall	Discuss claims and case logistics with GBW	9/18/2020	0.4	279.00	111.60	Legal - Case Administration
John Hall	Claims system development, setting up claimants in system	9/18/2020	1.9	279.00	530.10	Legal - Claims Administration and Objections
John Hall	Preparing and printing materials for claims process	9/18/2020	2.5	279.00	697.50	Legal - Claims Administration and Objections
Geoff Winkler	Prepare for claims mailing, update forms, review and reconcile data (6.1)	9/21/2020	6.1	315.00	1,921.50	Legal - Claims Administration and Objections
John Hall	Affected claimant FAQ	9/21/2020	0.3	279.00	83.70	Legal - Claims Administration and Objections
John Hall	Dry run, test, output all claims materials, print claimant schedules, obtain mailing materials from post office, pack up files for claims processing	9/21/2020	8.5	279.00	2,371.50	Legal - Claims Administration and Objections
Geoff Winkler	Prepare claims for mailing (4.8)	9/22/2020	4.8	315.00	1,512.00	Legal - Claims Administration and Objections
John Hall	Printing, sorting and preparing claims materials for mailing	9/22/2020	4.8	279.00	1,339.20	Legal - Claims Administration and Objections
John Hall	Review materials sent from affected investor, reply response	9/22/2020	0.4	279.00	111.60	Legal - Claims Administration and Objections
John Hall	Update contact info for mail merge document	9/22/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
Geoff Winkler	Call with JBH re claims (.5), update website and prepare email re claims process and work with investors (5.6)	9/23/2020	6.1	315.00	1,921.50	Legal - Claims Administration and Objections
John Hall	Mailing claims materials	9/23/2020	2.2	279.00	613.80	Legal - Claims Administration and Objections
John Hall	Discuss claims logistics with GBW (2)	9/23/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Noticing work, website update, publishing notice	9/23/2020	2.0	279.00	558.00	Legal - Claims Administration and Objections
John Hall	Call from affected investor	9/23/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Affected investor call	9/23/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Receive and respond to two emails from claimant	9/23/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Affected investor FAQ	9/23/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Review and update notice content for website	9/23/2020	1.0	279.00	279.00	Legal - Claims Administration and Objections
John Hall	Review request from claimant, FAQ and produce schedule	9/23/2020	0.4	279.00	111.60	Legal - Claims Administration and Objections
John Hall	Review materials re: Notice of Proposed Sale, discuss with GBW and memo in response	9/24/2020	1.0	279.00	279.00	Legal - Case Administration
Geoff Winkler	Edit legal notice re claims bar date, work with vendor on publication, emails with counsel re specifics (1.3), discussions with JBH (.7)	9/24/2020	2.0	315.00	630.00	Legal - Claims Administration and Objections
John Hall	Call and follow up email with affected investor	9/24/2020	0.4	279.00	111.60	Legal - Claims Administration and Objections
John Hall	Claim call with affected investor	9/24/2020	0.3	279.00	83.70	Legal - Claims Administration and Objections
John Hall	FAQ Call with affected investor	9/24/2020	0.3	279.00	83.70	Legal - Claims Administration and Objections
John Hall	Work through claims issues with three investors	9/24/2020	2.5	279.00	697.50	Legal - Claims Administration and Objections
John Hall	FAQ email from investor	9/24/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
Geoff Winkler	Call with JBH to discuss outstanding issues (.8), work on claims review preparation (1.1)	9/25/2020	1.9	315.00	598.50	Legal - Case Administration



**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**July 1, 2020 - December 31, 2020**  
**(Sorted in Chronological Order by Activity Category)**

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
John Hall	Discussion of outstanding case issues with GBW	9/25/2020	0.8	279.00	223.20	Legal - Case Administration
John Hall	Call from claimant, research and provide response to inquiry	9/25/2020	1.0	279.00	279.00	Legal - Claims Administration and Objections
John Hall	Research and create new schedule and email to claimant	9/25/2020	0.6	279.00	167.40	Legal - Claims Administration and Objections
John Hall	Handling and processing paper claims	9/25/2020	3.9	279.00	1,088.10	Legal - Claims Administration and Objections
Geoff Winkler	Work with vendor re notice publication (.5), calls with JBH (.6), review account issues and analyze records (2.1)	9/28/2020	3.2	315.00	1,008.00	Legal - Case Administration
John Hall	Discuss claims items and case issues with GBW (2)	9/28/2020	0.6	279.00	167.40	Legal - Claims Administration and Objections
John Hall	Call from claimant, research and send schedules digitally	9/28/2020	0.6	279.00	167.40	Legal - Claims Administration and Objections
John Hall	Call from claimant's financial advisor FAQ	9/28/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Inquiry from claimant, research and response	9/28/2020	0.8	279.00	223.20	Legal - Claims Administration and Objections
John Hall	Pull and provide check copies to claimant	9/28/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Research and memo to GBW on commingled accounts, reconstructing accounting and all downstream reports and schedules	9/28/2020	4.2	279.00	1,171.80	Financial - Forensic Accounting
John Hall	Discuss outstanding case issues with GBW	9/29/2020	0.4	279.00	111.60	Legal - Case Administration
Geoff Winkler	Call with JBH to update issues (.4), call with claimant (.4), calls with claimant (.4)	9/29/2020	1.2	315.00	378.00	Legal - Claims Administration and Objections
John Hall	Affected claimant FAQ	9/29/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	VM from and return call to claimant	9/29/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Claimant call and review of claim	9/29/2020	0.6	279.00	167.40	Legal - Claims Administration and Objections
John Hall	Research documentation for claimant	9/29/2020	0.4	279.00	111.60	Legal - Claims Administration and Objections
John Hall	Pull backup for claimant	9/29/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Pull requested notice and schedules for counsel	9/29/2020	0.3	279.00	83.70	Legal - Claims Administration and Objections
John Hall	Research and update accounting with regards to commingled claims	9/29/2020	3.0	279.00	837.00	Financial - Forensic Accounting
Geoff Winkler	Call with two claimants re claims (.5), research claims issues (1.1), emails with counsel re application (.2)	9/30/2020	1.8	315.00	567.00	Legal - Claims Administration and Objections
John Hall	Call from claimant, update contact info, send info digitally	9/30/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Work with claimant to disentangle interests and update system	9/30/2020	1.5	279.00	418.50	Legal - Claims Administration and Objections
John Hall	Handling and processing paper claims inputting in system	9/30/2020	6.2	279.00	1,729.80	Legal - Claims Administration and Objections
John Hall	Discuss outstanding case and claims issues with GBW	10/1/2020	0.6	279.00	167.40	Legal - Case Administration
Geoff Winkler	Discuss outstanding case and claims issues with JBH (.6), review potential litigation documents (2.3)	10/1/2020	2.9	315.00	913.50	Legal - Claims Administration and Objections
John Hall	Work with claimant disentangling commingling claims	10/1/2020	1.2	279.00	334.80	Legal - Claims Administration and Objections
John Hall	Claim review and discussion of claims info provided	10/1/2020	1.8	279.00	502.20	Legal - Claims Administration and Objections
John Hall	Review of MBT statements and processing with OCR tool	10/1/2020	2.2	279.00	613.80	Financial - Data Analysis
Geoff Winkler	Discussion re escalated claim (.5), review and analyze claim (.8)	10/2/2020	1.4	315.00	441.00	Legal - Claims Administration and Objections
John Hall	Claimant email FAQ, update info	10/2/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Research claims inquiry from claimant, update schedules and system, send up to claimant	10/2/2020	1.5	279.00	418.50	Legal - Claims Administration and Objections
John Hall	Update claimant's claims information	10/2/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Research and document for GBW and escalate for discussion	10/2/2020	0.8	279.00	223.20	Legal - Claims Administration and Objections
John Hall	Handling and processing paper claims	10/2/2020	1.5	279.00	418.50	Legal - Claims Administration and Objections
John Hall	Claim review and discussion of claims	10/2/2020	0.9	279.00	251.10	Legal - Claims Administration and Objections
Geoff Winkler	Discussion with JBH re claims (.4), call with claimant (.5), review litigation documents (3.4)	10/5/2020	4.3	315.00	1,354.50	Legal - Claims Administration and Objections
John Hall	Outstanding claims issues discussion with GBW	10/5/2020	0.4	279.00	111.60	Legal - Claims Administration and Objections
John Hall	Handling and processing paper claims	10/5/2020	3.2	279.00	892.80	Legal - Claims Administration and Objections
John Hall	Investor FAQ	10/5/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Return call from investor accountant	10/5/2020	0.4	279.00	111.60	Legal - Claims Administration and Objections
John Hall	Review materials and analyze and respond	10/5/2020	1.2	279.00	334.80	Legal - Claims Administration and Objections
John Hall	Claimant contact info update	10/5/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Email and response from third party	10/6/2020	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
John Hall	Lease residual buyout closing activities	10/6/2020	1.7	279.00	474.30	Legal - Business Operations
John Hall	Lease residual buyout closing activities	10/6/2020	1.0	279.00	279.00	Legal - Business Operations
Geoff Winkler	Review stipulation to sell assets (.3), discuss claimant issue with JBH (.1), review tax issues (.3), emails with buyer re sale (.2), work with attorney re referral (.3), email to accountant re returns (.1), work with lessee to complete sale (.6)	10/6/2020	1.9	315.00	598.50	Legal - Case Administration
John Hall	Review stipulation auth sale of Leased Assets and declaration ISO Stip Auth docs	10/6/2020	0.4	279.00	111.60	Legal - Claims Administration and Objections
John Hall	Discuss claimant issue with GBW	10/6/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Call from affected claimant	10/6/2020	0.3	279.00	83.70	Legal - Claims Administration and Objections
John Hall	Affected investor FAQ	10/6/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Review issues and materials from claimant	10/6/2020	1.2	279.00	334.80	Legal - Claims Administration and Objections
John Hall	Two emails from claimant, claimant update	10/6/2020	0.4	279.00	111.60	Legal - Claims Administration and Objections
John Hall	Review tax issues with counsel, analyze and memo back to team	10/6/2020	1.3	279.00	362.70	Financial - Tax Issues
John Hall	Lease residual buyout closing activities	10/7/2020	0.3	279.00	83.70	Legal - Business Operations

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**July 1, 2020 - December 31, 2020**  
**(Sorted in Chronological Order by Activity Category)**

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Geoff Winkler	Discuss outstanding issues with JBH (.3), review claim information re KD (.4), work with lessee to complete the sale (.4)	10/7/2020	1.1	315.00	346.50	Legal - Claims Administration and Objections
John Hall	Discuss outstanding issues with GBW	10/7/2020	0.3	279.00	83.70	Legal - Claims Administration and Objections
John Hall	Research and send requested info to GBW on claimant	10/7/2020	0.4	279.00	111.60	Legal - Claims Administration and Objections
Geoff Winkler	Discuss claimant analysis and next steps with JBH (.5), prepare application and review suggested changes (2.5)	10/8/2020	3.0	315.00	945.00	Legal - Case Administration
John Hall	Conference call with claimant	10/8/2020	1.0	279.00	279.00	Legal - Claims Administration and Objections
John Hall	Affected claimant FAQ	10/8/2020	0.3	279.00	83.70	Legal - Claims Administration and Objections
John Hall	Discussion of claimant analysis and next steps with GBW	10/8/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Affected investor FAQ	10/8/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Call from investor, analysis of issue and document pull, follow up call	10/8/2020	1.2	279.00	334.80	Legal - Claims Administration and Objections
John Hall	Claimant contact info update	10/8/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Work through materials, two calls and emails from claimant counsel	10/8/2020	2.5	279.00	697.50	Legal - Claims Administration and Objections
John Hall	Review materials, research and update claim, forward updated materials to claimant	10/8/2020	1.7	279.00	474.30	Legal - Claims Administration and Objections
John Hall	Review and edit application	10/8/2020	2.0	279.00	558.00	Legal - Claims Administration and Objections
John Hall	Review memo from RTI and discuss with team	10/8/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Provide schedules and materials to claimant	10/8/2020	0.3	279.00	83.70	Legal - Claims Administration and Objections
John Hall	Lease residual buyout closing activities	10/9/2020	0.2	279.00	55.80	Legal - Business Operations
Geoff Winkler	Review sales documents, other filings (.2), reconcile wire (.3), reconcile transactions and code for reporting (2.2)	10/9/2020	2.7	315.00	850.50	Legal - Case Administration
John Hall	Call from investor, update contact info and resend claim	10/9/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Follow up with investor, email	10/9/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Review and process claims	10/9/2020	7.2	279.00	2,008.80	Legal - Claims Administration and Objections
John Hall	Research claimant whereabouts, provide claim materials to claimant	10/9/2020	0.4	279.00	111.60	Legal - Claims Administration and Objections
Geoff Winkler	Two calls with JBH re asset sales (.4), review files for updated contact information (.5), call with claimant (.3), review litigation documents (1.8)	10/12/2020	3.0	315.00	945.00	Legal - Case Administration
John Hall	Two discussions with GBW re: lease	10/12/2020	0.4	279.00	111.60	Legal - Case Administration
John Hall	Review schedules from party, update claimant info	10/12/2020	0.5	279.00	139.50	Legal - Case Administration
John Hall	Call from investor (.5) review items and email to claimant	10/12/2020	0.9	279.00	251.10	Legal - Claims Administration and Objections
John Hall	Claimant counsel review of items	10/12/2020	0.3	279.00	83.70	Legal - Claims Administration and Objections
John Hall	Identifying and updated contact info for missing claimants	10/12/2020	0.4	279.00	111.60	Legal - Claims Administration and Objections
John Hall	Claimant FAQ; provide digital claims documents	10/12/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
Geoff Winkler	Call with JBH to discuss outstanding items (.9), review litigation documents	10/13/2020	2.9	315.00	913.50	Legal - Case Administration
John Hall	Review of all outstanding case items with GBW	10/13/2020	0.9	279.00	251.10	Legal - Case Administration
John Hall	Handling and processing paper claims	10/13/2020	5.2	279.00	1,450.80	Legal - Claims Administration and Objections
John Hall	Affected investor FAQ	10/13/2020	0.3	279.00	83.70	Legal - Claims Administration and Objections
John Hall	Claimant contact info update	10/13/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Claimant FAQ call	10/13/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Claimant counsel FAQ	10/13/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Review counsel's filings regarding disgorgement procedures	10/14/2020	0.3	279.00	83.70	Legal - Asset Analysis and Recovery
Geoff Winkler	Claims discussion with JBH (.4), review claimant issue and discussion with JBH (.5), review disgorgement filing (.2), call with counsel re notice (.4)	10/14/2020	1.5	315.00	472.50	Legal - Claims Administration and Objections
John Hall	Handling and processing paper claims	10/14/2020	3.4	279.00	948.60	Legal - Claims Administration and Objections
John Hall	Discussion of claims issues with GBW	10/14/2020	0.4	279.00	111.60	Legal - Claims Administration and Objections
John Hall	Claimant contact info update	10/14/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Review claimant issue from counsel, discuss with GBW	10/14/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Discuss outstanding noticing issues with counsel	10/14/2020	0.6	279.00	167.40	Legal - Claims Administration and Objections
John Hall	Review investor correspondence from counsel, review case and recommend approach	10/14/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Review and file notice Santa Barbara New Press	10/14/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Work with vendor re: UCC cancellation	10/15/2020	0.1	279.00	27.90	Legal - Business Operations
John Hall	Compile analysis and send to counsel for next team call	10/15/2020	0.4	279.00	111.60	Legal - Case Administration
John Hall	Make schedule and update per GBW request	10/15/2020	0.2	279.00	55.80	Legal - Case Administration
Geoff Winkler	Review updated schedule (.2), review motion for authority (.2), call with counsel (.5), review claims (1.2)	10/15/2020	2.1	315.00	661.50	Legal - Claims Administration and Objections
John Hall	Review claim documents from affected investor	10/15/2020	0.4	279.00	111.60	Legal - Claims Administration and Objections
John Hall	Discuss claim issues with claimant counsel	10/15/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Affected claimant FAQ	10/15/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
Geoff Winkler	Review settlement notice and discuss with JBH (.4), three calls with JBH re outstanding issues (.5), discussion with counsel and JBH (2.1), call with tax professionals re needs (.5), call with claimant counsel (.4)	10/16/2020	3.9	315.00	1,228.50	Legal - Case Administration
John Hall	Discuss outstanding issues with GBW 3 calls	10/16/2020	0.5	279.00	139.50	Legal - Case Administration
John Hall	Handling and processing paper claims	10/16/2020	3.4	279.00	948.60	Legal - Claims Administration and Objections

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**July 1, 2020 - December 31, 2020**  
**(Sorted in Chronological Order by Activity Category)**

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
John Hall	Claimant contact info update	10/16/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Claimant update with accountant	10/16/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Issues review analyze and discuss with counsel and GBW	10/16/2020	2.1	279.00	585.90	Legal - Claims Administration and Objections
John Hall	Provide financial institution documentation to counsel	10/16/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Provide claimant with receipt confirmation	10/16/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Discuss tax needs and coordinate meeting to engage professional	10/16/2020	0.5	279.00	139.50	Financial - Tax Issues
Geoff Winkler	Call with counsel (.4), call with team (.5), review case with JBH (.3), call with counsel (1.2), conference with JBH (.4), discuss claims (.3), discussion of third party issues (.6), emails with claimant (.2)	10/19/2020	3.9	315.00	1,228.50	Legal - Case Administration
John Hall	Case review with GBW	10/19/2020	0.3	279.00	83.70	Legal - Case Administration
John Hall	Case overview call of all outstanding issue with GBW, JDC, NA	10/19/2020	1.2	279.00	334.80	Legal - Case Administration
John Hall	Conference call follow up with GBW to do list	10/19/2020	0.4	279.00	111.60	Legal - Case Administration
John Hall	Discuss claimant/potential third party issues with GBW	10/19/2020	0.2	279.00	55.80	Legal - Case Administration
John Hall	Review updated application	10/19/2020	0.5	279.00	139.50	Legal - Case Administration
John Hall	Pulling relevant documents for team call and circulating to team	10/19/2020	0.2	279.00	55.80	Legal - Case Administration
John Hall	Affected claimant FAQ, work though claim issues	10/19/2020	0.7	279.00	195.30	Legal - Claims Administration and Objections
John Hall	Claimant contact info update	10/19/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Review letter to breakeven and net winners, discuss process with GBW	10/19/2020	0.4	279.00	111.60	Legal - Claims Administration and Objections
John Hall	Process claims emailed from GBW	10/19/2020	0.3	279.00	83.70	Legal - Claims Administration and Objections
John Hall	Review Motion to Dismiss and related materials, discuss with GBW	10/20/2020	1.2	279.00	334.80	Legal - Case Administration
Geoff Winkler	Review motion and discussion with JBH (1.2), call with JBH (.1), review claims audit process (1.6), prepare application (1.1)	10/20/2020	4.0	315.00	1,260.00	Legal - Claims Administration and Objections
John Hall	Handling and processing paper claims	10/20/2020	2.8	279.00	781.20	Legal - Claims Administration and Objections
John Hall	Claim call with GBW	10/20/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Develop Audit process, FAQ doc to process team	10/20/2020	3.4	279.00	948.60	Legal - Claims Administration and Objections
John Hall	Claimant update of detail, resend claim info	10/20/2020	0.4	279.00	111.60	Legal - Claims Administration and Objections
John Hall	Send digital materials to claimant	10/20/2020	0.3	279.00	83.70	Legal - Claims Administration and Objections
Geoff Winkler	Discuss assets with JBH (.2), call with JBH re claims (.1), prepare materials for third party litigation work (1.5), update and code banking transactions (.8)	10/21/2020	2.6	315.00	819.00	Legal - Asset Analysis and Recovery
John Hall	Develop FAQ process doc and onboard claims	10/21/2020	1.5	279.00	418.50	Legal - Asset Analysis and Recovery
John Hall	Review and analyze assets (1.3) discuss with GBW (.2)	10/21/2020	1.5	279.00	418.50	Legal - Business Operations
John Hall	Discuss case with GBW	10/21/2020	0.1	279.00	27.90	Legal - Case Administration
John Hall	Affected claimant FAQ	10/21/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
Geoff Winkler	Prepare third party litigation materials and review workflow (2.2), third party discussion with JBH (.1), work with TW (.6)	10/22/2020	2.9	315.00	913.50	Legal - Asset Analysis and Recovery
John Hall	Prepare third party data	10/22/2020	4.0	279.00	1,116.00	Legal - Asset Analysis and Recovery
John Hall	Third party discussion with GBW	10/22/2020	0.1	279.00	27.90	Legal - Asset Analysis and Recovery
Tyler Winkler	Documenting transactions for third party recovery	10/22/2020	3.9	125.00	487.50	Legal - Asset Analysis and Recovery
John Hall	Review and file final UCC Amendment materials from State of Delaware	10/22/2020	0.4	279.00	111.60	Legal - Business Operations
John Hall	Claimant contact info update	10/22/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Work on escalated third party issues	10/22/2020	1.1	279.00	306.90	Legal - Claims Administration and Objections
Geoff Winkler	Case discussion with JBH (.1), work with TW on third party litigation (.8), reconcile MBT accounts (.8), review claim and discussion with claimant (.9)	10/23/2020	2.6	315.00	819.00	Legal - Asset Analysis and Recovery
Tyler Winkler	Documenting transactions for third party recovery	10/23/2020	5.5	125.00	687.50	Legal - Asset Analysis and Recovery
John Hall	Handling and processing paper claims	10/23/2020	3.9	279.00	1,088.10	Legal - Claims Administration and Objections
John Hall	Case discussion with GBW	10/23/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Work on escalated third party issues	10/23/2020	0.8	279.00	223.20	Legal - Claims Administration and Objections
Geoff Winkler	Case, third party, and claims discussion with JBH (.6), work with TW on third party issues (1.1), review claim and discussion with claimant (.6)	10/26/2020	2.3	315.00	724.50	Legal - Asset Analysis and Recovery
John Hall	Work through escalated issues with TW	10/26/2020	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
Tyler Winkler	Documenting transactions for third party recovery	10/26/2020	5.8	125.00	725.00	Legal - Asset Analysis and Recovery
John Hall	Handling and processing paper claims	10/26/2020	2.7	279.00	753.30	Legal - Claims Administration and Objections
John Hall	Case, third party, and claims discussion with GBW	10/26/2020	0.6	279.00	167.40	Legal - Claims Administration and Objections
John Hall	Claimant contact info update	10/26/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Work on escalated third party issues	10/26/2020	3.0	279.00	837.00	Legal - Claims Administration and Objections
John Hall	Review claimant materials from DZ and research	10/26/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
Geoff Winkler	Discussion re redaction of files (.4), work with TW (.5), emails with counsel re documents needed (.2), review third party litigation documents (2.3)	10/27/2020	3.4	315.00	1,071.00	Legal - Asset Analysis and Recovery
Tyler Winkler	Documenting transactions for third party recovery	10/27/2020	5.7	125.00	712.50	Legal - Asset Analysis and Recovery
John Hall	Work through redaction issues with NA and GBW	10/27/2020	0.4	279.00	111.60	Legal - Case Administration

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**July 1, 2020 - December 31, 2020**  
**(Sorted in Chronological Order by Activity Category)**

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
John Hall	Affected claimant FAQ call	10/27/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Claimant contact info update	10/27/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Work with TW on escalated third party issues	10/27/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Claimant analysis to counsel and team for review and determination	10/27/2020	0.3	279.00	83.70	Legal - Claims Administration and Objections
Geoff Winkler	Discussion with claimant (.2), call with JBH to discuss case issues (.6), follow up call with JBH (.1), call with JBH re third party issues (.2), work with TW (.5), call with vendor (.5), call with counsel (.4), call with JBH (.2)	10/28/2020	2.7	315.00	850.50	Legal - Asset Analysis and Recovery
John Hall	Discuss investment with party, research asset disposition timeline	10/28/2020	1.2	279.00	334.80	Legal - Asset Analysis and Recovery
John Hall	Work with TW on escalated third party issues	10/28/2020	1.2	279.00	334.80	Legal - Asset Analysis and Recovery
Tyler Winkler	Documenting transactions for third party recovery	10/28/2020	5.2	125.00	650.00	Legal - Asset Analysis and Recovery
John Hall	Claimant and case issues call with GBW	10/28/2020	0.6	279.00	167.40	Legal - Case Administration
John Hall	Call from GBW and discussion on upcoming third party issues	10/28/2020	0.2	279.00	55.80	Legal - Case Administration
John Hall	Handling and processing paper claims	10/28/2020	3.2	279.00	892.80	Legal - Claims Administration and Objections
John Hall	Claimant discussion with Receiver	10/28/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Follow up claimant call with GBW	10/28/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Call from claimant	10/28/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
Geoff Winkler	Discuss potential clawback actions and discuss with JBH (.5), update investment information (1.5), discuss claimants with JBH (.3), discussion claimants and other outstanding issues (.5), review disgorgement targets and discuss with JBH (.5), work with TW (.3)	10/29/2020	3.6	315.00	1,134.00	Legal - Asset Analysis and Recovery
John Hall	Review potential litigation analysis from counsel, discuss with GBW	10/29/2020	1.0	279.00	279.00	Legal - Asset Analysis and Recovery
John Hall	Work with BM and GBW on investment logistics	10/29/2020	0.8	279.00	223.20	Legal - Asset Analysis and Recovery
John Hall	Review JDC analysis on disgorgement targets, discuss potential recovery methods with GBW (.5), additional discussion with Receiver (.5)	10/29/2020	1.0	279.00	279.00	Legal - Asset Analysis and Recovery
Tyler Winkler	Documenting transactions for third party recovery	10/29/2020	6.2	125.00	775.00	Legal - Asset Analysis and Recovery
John Hall	Discuss outstanding issues with receiver	10/29/2020	0.2	279.00	55.80	Legal - Case Administration
John Hall	Affected investor FAQ	10/29/2020	0.4	279.00	111.60	Legal - Claims Administration and Objections
John Hall	Discuss claimants with GBW	10/29/2020	0.3	279.00	83.70	Legal - Claims Administration and Objections
John Hall	Claimant contact info update	10/29/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Work with TW on escalated third party issues	10/29/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Review UBS supplemental production	10/29/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
Geoff Winkler	Team call with counsel and JBH (1.2), discuss third party issues with JBH (.3), work with TW on TPL (.3), review claimant accounting (1.1)	10/30/2020	2.9	315.00	913.50	Legal - Asset Analysis and Recovery
Tyler Winkler	Documenting transactions for third party recovery	10/30/2020	5.0	125.00	625.00	Legal - Asset Analysis and Recovery
John Hall	Team call with DZ and GBW re: third party effort (.9) follow up with GBW (.3)	10/30/2020	1.2	279.00	334.80	Legal - Case Administration
John Hall	Discuss additional third party issues with GBW	10/30/2020	0.3	279.00	83.70	Legal - Case Administration
John Hall	Update schedules and distribute to team for call	10/30/2020	0.2	279.00	55.80	Legal - Case Administration
John Hall	Handling and processing paper claims	10/30/2020	3.5	279.00	976.50	Legal - Claims Administration and Objections
John Hall	Work with TW on escalated third party issues	10/30/2020	1.2	279.00	334.80	Legal - Claims Administration and Objections
John Hall	Affected claimant FAQ	10/30/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Analysis of financial institution information, report to team	10/30/2020	0.3	279.00	83.70	Legal - Claims Administration and Objections
Tyler Winkler	Documenting transactions for third party recovery	11/2/2020	5.5	125.00	687.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Review claims questions, update information (1.4), call with PH to discuss claims (.6), work with TW re documentation and review documents (1.1), discuss claimant schedule with JBH (.3)	11/2/2020	3.4	315.00	1,071.00	Legal - Claims Administration and Objections
John Hall	Identifying interested parties for notice	11/2/2020	2.0	279.00	558.00	Legal - Claims Administration and Objections
John Hall	Retrieving and processing new claims	11/2/2020	1.3	279.00	362.70	Legal - Claims Administration and Objections
John Hall	Auditing claims	11/2/2020	2.8	279.00	781.20	Legal - Claims Administration and Objections
John Hall	Review proposed changes to claimant schedule, discuss with GBW	11/2/2020	1.5	279.00	418.50	Legal - Claims Administration and Objections
Geoff Winkler	Review MBT reconciliation email (.1), pull investor files and review (2.3)	11/3/2020	2.4	315.00	756.00	Legal - Asset Analysis and Recovery
John Hall	Developing third party schedules and working through escalated issues from TW	11/3/2020	3.2	279.00	892.80	Legal - Asset Analysis and Recovery
Tyler Winkler	Documenting transactions for third party recovery	11/3/2020	6.5	125.00	812.50	Legal - Asset Analysis and Recovery
John Hall	Identifying interested parties for notice	11/3/2020	1.5	279.00	418.50	Legal - Claims Administration and Objections
John Hall	Update accounting and schedules for claims, memo to claimants counsel	11/3/2020	2.3	279.00	641.70	Legal - Claims Administration and Objections
Geoff Winkler	Review documents, go to storage to pull files, review (5.5), discuss claims issues with JBH (.4)	11/4/2020	5.9	315.00	1,858.50	Legal - Asset Analysis and Recovery
Tyler Winkler	Documenting transactions for third party recovery	11/4/2020	3.7	125.00	462.50	Legal - Asset Analysis and Recovery
John Hall	Mail merging all interested parties and creating labels	11/4/2020	2.0	279.00	558.00	Legal - Claims Administration and Objections
John Hall	Identifying interested parties for notice	11/4/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Discuss claims issues with GBW	11/4/2020	0.4	279.00	111.60	Legal - Claims Administration and Objections
John Hall	Review calculations from claimant, research and update accounting, claim auditing	11/4/2020	2.7	279.00	753.30	Legal - Claims Administration and Objections
John Hall	Running QB reports requested from TW	11/5/2020	0.5	279.00	139.50	Legal - Asset Analysis and Recovery

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**July 1, 2020 - December 31, 2020**  
**(Sorted in Chronological Order by Activity Category)**

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Tyler Winkler	Documenting transactions for third party recovery	11/5/2020	5.7	125.00	712.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Emails with counsel re filing (.1), work with vendor re claim entry (.3), call with investor re claims (.4), call with investor re claims (.6), call with JBH (.3)	11/5/2020	1.7	315.00	535.50	Legal - Claims Administration and Objections
John Hall	Retrieving and processing new claims	11/5/2020	2.1	279.00	585.90	Legal - Claims Administration and Objections
John Hall	Processing interested party notice, printing materials, processing letters	11/5/2020	3.5	279.00	976.50	Legal - Claims Administration and Objections
John Hall	Affected claimant FAQ; update contact info and send updated materials	11/5/2020	0.8	279.00	223.20	Legal - Claims Administration and Objections
John Hall	Affected claimant FAQ, call with GBW to discuss same	11/5/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Call from claimant, add info to distribution list and FAQ	11/5/2020	0.4	279.00	111.60	Legal - Claims Administration and Objections
John Hall	Review and follow up with counsel on claim issue	11/6/2020	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
John Hall	Review escalated issues from TW; run relevant reports for completing task	11/6/2020	1.2	279.00	334.80	Legal - Asset Analysis and Recovery
Tyler Winkler	Documenting transactions for third party recovery	11/6/2020	6.6	125.00	825.00	Legal - Asset Analysis and Recovery
John Hall	Discuss case and third party issues with GBW	11/6/2020	0.3	279.00	83.70	Legal - Case Administration
Geoff Winkler	Review email from investor, research, email with investor (.5), review stock payment issue (.3), call with investor (.3), call with investor (.4), review email from counsel (.1), assist TW with documents (.3), call with JBH (.3)	11/6/2020	2.2	315.00	693.00	Legal - Claims Administration and Objections
John Hall	Claims auditing and forensic accounting updating four claims	11/6/2020	3.2	279.00	892.80	Legal - Claims Administration and Objections
John Hall	Correct schedules and update files, send new materials to counsel for claimant	11/6/2020	1.6	279.00	446.40	Legal - Claims Administration and Objections
John Hall	Confirm receipt of claim for claimant	11/7/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Discuss claims issue with counsel, call claimant, follow up email	11/9/2020	1.3	279.00	362.70	Legal - Asset Analysis and Recovery
Tyler Winkler	Documenting transactions for third party recovery	11/9/2020	6.4	125.00	800.00	Legal - Asset Analysis and Recovery
John Hall	Review bank correspondence; discuss with GBW	11/9/2020	0.2	279.00	55.80	Legal - Business Operations
John Hall	Discuss outstanding third party and claims issues with GBW	11/9/2020	0.3	279.00	83.70	Legal - Case Administration
Geoff Winkler	Call with JBH to discuss case (.3), call with JBH re bank (.2), review stock transfer questions (.2), call with investor (.4), call with investor (.5)	11/9/2020	1.6	315.00	504.00	Legal - Claims Administration and Objections
John Hall	Retrieving and processing new claims	11/9/2020	2.8	279.00	781.20	Legal - Claims Administration and Objections
John Hall	Affected claimant FAQ	11/9/2020	0.3	279.00	83.70	Legal - Claims Administration and Objections
John Hall	Review request from investor, discuss with GBW, provide guidance and schedule	11/10/2020	1.2	279.00	334.80	Legal - Asset Analysis and Recovery
John Hall	Memo to GBW re: potential litigation target	11/10/2020	0.3	279.00	83.70	Legal - Asset Analysis and Recovery
Tyler Winkler	Documenting transactions for third party recovery	11/10/2020	6.0	125.00	750.00	Legal - Asset Analysis and Recovery
John Hall	Call from affected claimant	11/10/2020	0.4	279.00	111.60	Legal - Case Administration
Geoff Winkler	Call with investor, walk through claim, review work, email investor (.7), gather and allocate investor schedule, email to JBH (.5), review email from JBH re investor question, response (.3), review update from counsel (.1), call with investor re letter (.3), review email to DM (.1), review updated schedule (.2), call and email with investor (.4), calls with JBH (.4)	11/10/2020	3.0	315.00	945.00	Legal - Claims Administration and Objections
John Hall	Email FAQ with claimant	11/10/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Call from claimant, provide claims instructions	11/10/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Receive and respond to claimant request for additional transaction information	11/10/2020	0.7	279.00	195.30	Legal - Claims Administration and Objections
John Hall	Request from claimant to de-commingle accounts for tax purposes, review and research, all appropriate system updates	11/10/2020	2.5	279.00	697.50	Legal - Claims Administration and Objections
John Hall	2 calls with GBW to discuss claims	11/10/2020	0.4	279.00	111.60	Legal - Claims Administration and Objections
John Hall	Call from affected claimant	11/10/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Affected claimant's counsel call	11/10/2020	0.3	279.00	83.70	Legal - Claims Administration and Objections
John Hall	Case discussion with GBW	11/11/2020	0.3	279.00	83.70	Legal - Case Administration
Geoff Winkler	Review emails from investor re claim (.1), email and call with investor re MIMO claims (.4), call with investor (.3), discussion with JBH (.3)	11/11/2020	1.5	315.00	472.50	Legal - Claims Administration and Objections
John Hall	Claimant counsel FAQ for claims process	11/11/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Affected claimant FAQ	11/11/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Retrieving, processing and auditing claims	11/11/2020	3.9	279.00	1,088.10	Legal - Claims Administration and Objections
John Hall	Call from affected claimant	11/11/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Review schedules and pull required info for third party effort	11/12/2020	1.0	279.00	279.00	Legal - Asset Analysis and Recovery
Tyler Winkler	Documenting transactions for third party recovery	11/12/2020	5.9	125.00	737.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Review claims questions, call with investor (1.1), call with JBH to discuss (.5), work with TW (.3)	11/12/2020	1.9	315.00	598.50	Legal - Claims Administration and Objections
John Hall	Processing received claims	11/12/2020	0.8	279.00	223.20	Legal - Claims Administration and Objections
John Hall	De-commingling claims per direction, updating accounting and schedules, send to claimant representative	11/12/2020	2.3	279.00	641.70	Legal - Claims Administration and Objections
John Hall	Affected claimant and counsel call (.5), call with Receiver re the same (.5)	11/12/2020	1.0	279.00	279.00	Legal - Claims Administration and Objections
John Hall	Pulling together schedules for related parties in third party effort	11/13/2020	2.1	279.00	585.90	Legal - Asset Analysis and Recovery
Tyler Winkler	Documenting transactions for third party recovery	11/13/2020	5.8	125.00	725.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Emails with counsel re approved litigation and settlement agreement (.2), work with investor re claim, review and edit allocations, emails with investor (.8), discussion with JBH (1.2), call with investor re claim (.3), work with TW (.2), review counsel update re hearing (.1)	11/13/2020	2.8	315.00	882.00	Legal - Claims Administration and Objections
John Hall	Affected claimant FAQ	11/13/2020	0.3	279.00	83.70	Legal - Claims Administration and Objections



**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**July 1, 2020 - December 31, 2020**  
**(Sorted in Chronological Order by Activity Category)**

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
John Hall	Discuss project coordination with GBW	11/13/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Determine list of potential unfilled claims, pull contact info and request GBW do same, updating contact list to send reminder requests	11/13/2020	3.2	279.00	892.80	Legal - Claims Administration and Objections
John Hall	De-commingling tax distinct entities, updating schedules and providing to GBW for delivery	11/13/2020	1.2	279.00	334.80	Legal - Claims Administration and Objections
John Hall	Case discussion on claimants with GBW	11/13/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Review status, and create schedule of net winners for meeting with counsel	11/15/2020	2.9	279.00	809.10	Legal - Asset Analysis and Recovery
John Hall	Review third party allocation strategy with GBW, update accounting	11/16/2020	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
John Hall	Email requested info to GBW for distribution	11/16/2020	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
John Hall	Review and request additional info from TW re 3rd party	11/16/2020	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
John Hall	Request draft of demand letter from counsel	11/16/2020	0.1	279.00	27.90	Legal - Asset Analysis and Recovery
Tyler Winkler	Documenting transactions for third party recovery	11/16/2020	6.2	125.00	775.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Call with counsel to discuss motion (1.0), review email from investor (.1), work with creditor re claim filing, review claim (.4), research investor claim re wire transfers and emails (.6), call with JBH re request (.3), work with TW (.2), discussion with JBH (.2)	11/16/2020	2.8	315.00	882.00	Legal - Claims Administration and Objections
John Hall	Review request, pull needed schedules and update accounting, send five schedules for execution	11/16/2020	1.6	279.00	446.40	Legal - Claims Administration and Objections
John Hall	Affected claimant email FAQ	11/16/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Review client request, discuss with GBW pull needed documents	11/16/2020	0.7	279.00	195.30	Legal - Claims Administration and Objections
John Hall	Review file and FAQ email to claimant	11/16/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Affected claimant FAQ email (2)	11/16/2020	0.3	279.00	83.70	Legal - Claims Administration and Objections
John Hall	Make requested corrections, update accounting, send new schedules	11/16/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Claimant confirmation request	11/16/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Prepare digital schedule packet for claimant to execute per request	11/16/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Review outstanding cases, discuss with GBW	11/16/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Affected claimant FAQ	11/16/2020	0.3	279.00	83.70	Legal - Claims Administration and Objections
John Hall	Search for alleged filed claim, respond to claimant	11/16/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Review request from consultant with request on update for 4 claims	11/16/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Affected claimant FAQ	11/16/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Reply to claimant counsel request for copy of materials to be resent to his attention	11/16/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Forward claimant issue to counsel for review and opinion	11/16/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Retrieving, processing and auditing claims	11/16/2020	1.4	279.00	390.60	Legal - Claims Administration and Objections
John Hall	Call from claimant	11/16/2020	0.4	279.00	111.60	Legal - Claims Administration and Objections
John Hall	Processing accounting report requests from TW for three investors	11/17/2020	3.5	279.00	976.50	Legal - Asset Analysis and Recovery
John Hall	Pull several files for TW for schedule	11/17/2020	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
Tyler Winkler	Documenting transactions for third party recovery	11/17/2020	6.3	125.00	787.50	Legal - Asset Analysis and Recovery
John Hall	Review request from MBT to wind down services, memo to file	11/17/2020	0.2	279.00	55.80	Legal - Case Administration
John Hall	3 calls with GBW on preparation for team call	11/17/2020	1.0	279.00	279.00	Legal - Case Administration
Geoff Winkler	Review email re filing claims, timing, research, respond to email (.4), discuss claimant issue with JBH (.3), review email, update claim information and letters, email to investor (.7), draft letter to interested party (.3), work with TW (.3), call with investor (.3), three calls with JBH (1.0)	11/17/2020	3.3	315.00	1,039.50	Legal - Claims Administration and Objections
John Hall	Discuss and review claim execution signature standards	11/17/2020	1.5	279.00	418.50	Legal - Claims Administration and Objections
John Hall	Discuss claimant situation with GBW, memo to claimant with request for documentary evidence needed	11/17/2020	0.9	279.00	251.10	Legal - Claims Administration and Objections
John Hall	Memo to investor representative clarifying process	11/17/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Processing claims received	11/17/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Memo to GBW re 3rd party claim	11/18/2020	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
Tyler Winkler	Documenting transactions for third party recovery	11/18/2020	5.9	125.00	737.50	Legal - Asset Analysis and Recovery
John Hall	Review request from for counsel introduction re: private equity investment	11/18/2020	0.5	279.00	139.50	Legal - Case Administration
Geoff Winkler	Review email from representative, call with JBH, reconcile and pull documents (1.3), review signed determination letters, emails to JBH (.3), review claim information and call with investor (.6), call with investor (.4), work with TW (.2), claims call with JBH (.5)	11/18/2020	3.3	315.00	1,039.50	Legal - Claims Administration and Objections
John Hall	Discuss claims issues with counsel NA	11/18/2020	0.4	279.00	111.60	Legal - Claims Administration and Objections
John Hall	Retrieving, processing and auditing claims	11/18/2020	2.8	279.00	781.20	Legal - Claims Administration and Objections
John Hall	Call from affected claimant	11/18/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Discuss claims issues with GBW	11/18/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
Tyler Winkler	Documenting transactions for third party recovery	11/19/2020	5.9	125.00	737.50	Legal - Asset Analysis and Recovery
John Hall	Call from party interested in PE acquisition of assets	11/19/2020	0.2	279.00	55.80	Legal - Case Administration
John Hall	Review received anonymous letter and forward to team and counsel for review	11/19/2020	0.6	279.00	167.40	Legal - Case Administration
John Hall	Discuss outstanding and claims issues with GBW	11/19/2020	0.3	279.00	83.70	Legal - Case Administration

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**July 1, 2020 - December 31, 2020**  
**(Sorted in Chronological Order by Activity Category)**

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Geoff Winkler	Call with vendor (.3), research contact information for claimants (.7), review updated determination letters (.2), review and discuss claims returned (.5), review letter from party and discuss with counsel (.2), research and review files (1.1)	11/19/2020	3.0	315.00	945.00	Legal - Claims Administration and Objections
John Hall	Receipt confirmation request fulfilled	11/19/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Compilation and memo to team re: returned notices without additional contact information	11/19/2020	0.8	279.00	223.20	Legal - Claims Administration and Objections
John Hall	Email to GBW re: returned notices	11/19/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Retrieving, processing and auditing claims	11/19/2020	2.1	279.00	585.90	Legal - Claims Administration and Objections
John Hall	Affected claimant FAQ	11/19/2020	0.3	279.00	83.70	Legal - Claims Administration and Objections
John Hall	Review email for template, request form letter from NA	11/20/2020	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
Tyler Winkler	Documenting transactions for third party recovery	11/20/2020	6.2	125.00	775.00	Legal - Asset Analysis and Recovery
John Hall	Discuss outstanding case and claims issue with receiver	11/20/2020	0.5	279.00	139.50	Legal - Case Administration
Geoff Winkler	Research claims issue, emails and call with JBH (.5), call with investor (.3), discussion with JBH and counsel re demand letters (.2), call with investor (.2), calls with investor (.4), work with TW (.1), review claims issue and update (.8)	11/20/2020	2.5	315.00	787.50	Legal - Claims Administration and Objections
John Hall	Review signed determination letters for inquiry from GBW	11/20/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Research notice issue from investor representative, updated schedule sent	11/20/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Create updated digital schedules and send to claimant	11/20/2020	0.4	279.00	111.60	Legal - Claims Administration and Objections
John Hall	Confirm receipt of claim for consultant	11/20/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Discuss FAQ issues with claimant counsel	11/20/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Affected investor FAQ	11/20/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Processing received claims	11/20/2020	0.8	279.00	223.20	Legal - Claims Administration and Objections
John Hall	Research claim issues and memo to GBW	11/23/2020	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
John Hall	Instruct TW on strategy for completion of tasks, work through escalated issues	11/23/2020	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
John Hall	Research information from Essex QB and accounting system to share with provide claimant, memo re: same	11/23/2020	1.0	279.00	279.00	Legal - Asset Analysis and Recovery
John Hall	Draft memo of verbiage sent to counsel for review	11/23/2020	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
Tyler Winkler	Documenting transactions for third party recovery	11/23/2020	6.0	125.00	750.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Call with JBH to discuss claims issues (.5), review email from investor, emails with investor and JBH (.3), review claims issue and update (.2)	11/23/2020	1.0	315.00	315.00	Legal - Claims Administration and Objections
John Hall	Discuss claims issues with GBW	11/23/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Affected claimant FAQ	11/23/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Pull requested report for TW	11/23/2020	0.3	279.00	83.70	Legal - Claims Administration and Objections
John Hall	Reach out to all potential claimants who haven't filed a claim asking them to file a claim (11 emails)	11/23/2020	2.8	279.00	781.20	Legal - Claims Administration and Objections
John Hall	Memo to claimant re: process to accept claim	11/23/2020	0.4	279.00	111.60	Legal - Claims Administration and Objections
John Hall	Affected claimant FAQ	11/23/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Memo to GBW re potential litigation file	11/24/2020	0.1	279.00	27.90	Legal - Asset Analysis and Recovery
Tyler Winkler	Documenting transactions for third party recovery	11/24/2020	5.7	125.00	712.50	Legal - Asset Analysis and Recovery
John Hall	Review email from interested party; research and create schedule of requested info, memo re: same	11/24/2020	1.2	279.00	334.80	Legal - Case Administration
Geoff Winkler	Call with JBH to discuss claims (.2), emails with investor re claim (.2), update claim for investor and emails with JBH (.8), call with JBH (.5)	11/24/2020	1.7	315.00	535.50	Legal - Claims Administration and Objections
John Hall	Affected claimant FAQ	11/24/2020	0.3	279.00	83.70	Legal - Claims Administration and Objections
John Hall	Affected claimant advisor FAQ	11/24/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Provide updated digital schedule to claimant	11/24/2020	0.4	279.00	111.60	Legal - Claims Administration and Objections
John Hall	Status update to claimant representative re: outstanding client claims	11/24/2020	0.3	279.00	83.70	Legal - Claims Administration and Objections
John Hall	De-commingle separate tax entities, send updated schedules, update accounting	11/24/2020	1.3	279.00	362.70	Legal - Claims Administration and Objections
John Hall	Receipt confirmation for claimant	11/24/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Affected claimant FAQ (2)	11/24/2020	0.3	279.00	83.70	Legal - Claims Administration and Objections
John Hall	Retrieving, processing and auditing claims	11/24/2020	3.0	279.00	837.00	Legal - Claims Administration and Objections
John Hall	Discuss claim issue with GBW	11/24/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Call from claimant re: commingled claims	11/24/2020	0.3	279.00	83.70	Legal - Claims Administration and Objections
John Hall	Affected claimant call	11/24/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
Geoff Winkler	Update claim determination (.4), review claim status and discuss with JBH (.4), review physical files and discuss with JBH (.7), review potential causes of action (2.2)	11/25/2020	3.7	315.00	1,165.50	Legal - Claims Administration and Objections
John Hall	Call with claimant analyst re: claim process	11/25/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Discuss claimant issue with GBW (.4), discussion re needed files (.5)	11/25/2020	0.9	279.00	251.10	Legal - Claims Administration and Objections
John Hall	Review received claim and confirmation receipt to claimant	11/26/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
Geoff Winkler	Update claimant spreadsheet and determination letters, call with JBH (2.2)	11/27/2020	2.2	315.00	693.00	Legal - Claims Administration and Objections
John Hall	Review GBW request, research and memo re: same	11/27/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Discuss outstanding claim issues with GBW	11/27/2020	0.4	279.00	111.60	Legal - Claims Administration and Objections
John Hall	Affected claimant FAQ	11/28/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Review claimant issues, request TW to update files	11/30/2020	0.5	279.00	139.50	Legal - Asset Analysis and Recovery



**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**July 1, 2020 - December 31, 2020**  
**(Sorted in Chronological Order by Activity Category)**

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Tyler Winkler	Documenting transactions for third party recovery	11/30/2020	6.0	125.00	750.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Discuss claims questions with JBH (1.6), review claim and update information (.5), call with investor (.3), update additional claims information and call with investor (.4), update website information (.4)	11/30/2020	3.2	315.00	1,008.00	Legal - Claims Administration and Objections
John Hall	Review received claim and reach out to claimant to fill in missing information	11/30/2020	0.4	279.00	111.60	Legal - Claims Administration and Objections
John Hall	Review received info from claimant counsel, memo in response re: appropriate path forward	11/30/2020	0.6	279.00	167.40	Legal - Claims Administration and Objections
John Hall	Confirmation of receipt of claim (4)	11/30/2020	0.4	279.00	111.60	Legal - Claims Administration and Objections
John Hall	Retrieving, processing and auditing claims	11/30/2020	4.2	279.00	1,171.80	Legal - Claims Administration and Objections
John Hall	Call with claimants	11/30/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Discuss outstanding claims issues with GBW	11/30/2020	1.6	279.00	446.40	Legal - Claims Administration and Objections
John Hall	4 calls from interested parties and claimants	11/30/2020	0.4	279.00	111.60	Legal - Claims Administration and Objections
John Hall	Reviewing materials from TW, pulling QB reports to add to documentation files	12/1/2020	2.0	279.00	558.00	Legal - Asset Analysis and Recovery
Tyler Winkler	Documenting transactions for third party recovery	12/1/2020	6.0	125.00	750.00	Legal - Asset Analysis and Recovery
John Hall	Case management meeting with GBW discuss claims, third party	12/1/2020	0.8	279.00	223.20	Legal - Case Administration
Geoff Winkler	Discussion with counsel re payment method (.2), review claim issue and review documents, emails with counsel (.5), emails with counsel re settlement payment (.1), case discussion with JBH (.8)	12/1/2020	0.8	315.00	252.00	Legal - Claims Administration and Objections
John Hall	Processing claims received	12/1/2020	1.7	279.00	474.30	Legal - Claims Administration and Objections
John Hall	Affected claimant FAQ	12/1/2020	0.6	279.00	167.40	Legal - Claims Administration and Objections
John Hall	Review documents from investor, discuss approach with team, follow up re: same	12/1/2020	0.6	279.00	167.40	Legal - Claims Administration and Objections
Geoff Winkler	Email review for potential litigation	12/2/2020	2.8	315.00	882.00	Legal - Asset Analysis and Recovery
John Hall	Call from and review materials from claimant	12/2/2020	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
John Hall	Review counsel request for settlement details	12/2/2020	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
John Hall	Review materials from TW; research needed materials for third party	12/2/2020	1.5	279.00	418.50	Legal - Asset Analysis and Recovery
Tyler Winkler	Documenting transactions for third party recovery	12/2/2020	6.0	125.00	750.00	Legal - Asset Analysis and Recovery
John Hall	Affected claimant FAQ	12/2/2020	0.3	279.00	83.70	Legal - Claims Administration and Objections
John Hall	Affected claimant FAQ	12/2/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Discuss outstanding claim issues with GBW	12/2/2020	0.4	279.00	111.60	Legal - Claims Administration and Objections
John Hall	Processing claim materials	12/2/2020	0.8	279.00	223.20	Legal - Claims Administration and Objections
John Hall	Review return of funds request template	12/3/2020	1.1	279.00	306.90	Legal - Asset Analysis and Recovery
John Hall	Review materials from TW, produce needed accounting reports, discuss progress with TW	12/3/2020	2.4	279.00	669.60	Legal - Asset Analysis and Recovery
Tyler Winkler	Documenting transactions for third party recovery	12/3/2020	6.2	125.00	775.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Review draft, research responses, review accounting (1.2), four call with JBH re claims, third party and other (1.4)	12/3/2020	2.6	315.00	819.00	Legal - Case Administration
John Hall	4 calls with GBW to discuss claims; third party recovery effort; case administration; 6th interim report items	12/3/2020	1.4	279.00	390.60	Legal - Case Administration
John Hall	Claim email update from claimant	12/3/2020	0.1	279.00	27.90	Legal - Case Administration
John Hall	Pull and research needed items for 6th interim report	12/3/2020	0.9	279.00	251.10	Legal - Case Administration
John Hall	Processing claims received	12/3/2020	3.2	279.00	892.80	Legal - Claims Administration and Objections
John Hall	Analyze and prep TW third party results, update schedules, create new list of subjects for documentations	12/4/2020	1.0	279.00	279.00	Legal - Asset Analysis and Recovery
Tyler Winkler	Documenting transactions for third party recovery	12/4/2020	6.1	125.00	762.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Review draft report and work with counsel (1.3), discuss claims details with JBH (.2)	12/4/2020	1.5	315.00	472.50	Legal - Case Administration
John Hall	Review draft of 6th interim report	12/4/2020	0.7	279.00	195.30	Legal - Case Administration
John Hall	Processing claims received, analysis of results, memo to team	12/4/2020	6.5	279.00	1,813.50	Legal - Claims Administration and Objections
John Hall	Discuss 6th interim report claims items needed with GBW	12/4/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Review third party materials per TW request	12/7/2020	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
Tyler Winkler	Documenting transactions for third party recovery	12/7/2020	6.2	125.00	775.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Discussion with counsel re information and cooperation (.2), review application and discuss with counsel (.4), review request from counsel, draft updated report (.8), call with JBH (.3)	12/7/2020	1.3	315.00	409.50	Legal - Case Administration
John Hall	Case management call with GBW	12/7/2020	0.3	279.00	83.70	Legal - Case Administration
John Hall	Review anonymous letter and discuss with team	12/7/2020	0.5	279.00	139.50	Legal - Case Administration
John Hall	Review and provide needed materials in support of sixth interim fee app	12/7/2020	1.5	279.00	418.50	Legal - Case Administration
John Hall	Claimant call FAQ	12/7/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Call to claimant regarding claim	12/7/2020	0.3	279.00	83.70	Legal - Claims Administration and Objections
John Hall	Status report of third party effort process	12/8/2020	0.8	279.00	223.20	Legal - Asset Analysis and Recovery
Tyler Winkler	Documenting transactions for third party recovery	12/8/2020	6.0	125.00	750.00	Legal - Asset Analysis and Recovery
John Hall	Discuss ongoing case action items with GBW	12/8/2020	0.4	279.00	111.60	Legal - Case Administration
Geoff Winkler	Research claim issue, review documents (1.8), discussion with JBH (.4)	12/8/2020	2.2	315.00	693.00	Legal - Claims Administration and Objections
John Hall	Processing claims materials, writing audit process	12/8/2020	1.4	279.00	390.60	Legal - Claims Administration and Objections
John Hall	Affected claimant FAQ	12/8/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Review and respond to letter from affected claimant	12/8/2020	0.4	279.00	111.60	Legal - Claims Administration and Objections

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**July 1, 2020 - December 31, 2020**  
**(Sorted in Chronological Order by Activity Category)**

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
John Hall	Research delivery confirmations to claimant	12/8/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
Geoff Winkler	Call with counsel (.5), work on litigation issue (.9), case discussion with JBH (.7)	12/9/2020	2.1	315.00	661.50	Legal - Asset Analysis and Recovery
John Hall	Review 3rd Party report from TW	12/9/2020	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
John Hall	Call with TW to direct next phase of third party process, FAQ	12/9/2020	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
Tyler Winkler	Documenting transactions for third party recovery	12/9/2020	6.5	125.00	812.50	Legal - Asset Analysis and Recovery
John Hall	Case discussion of outstanding items with GBW	12/9/2020	0.7	279.00	195.30	Legal - Case Administration
John Hall	Writing audit process document	12/9/2020	1.0	279.00	279.00	Legal - Claims Administration and Objections
John Hall	Pull accounting reports in support of documentation needs for TW third parties	12/10/2020	2.3	279.00	641.70	Legal - Asset Analysis and Recovery
Tyler Winkler	Documenting transactions for third party recovery	12/10/2020	5.7	125.00	712.50	Legal - Asset Analysis and Recovery
John Hall	Review third party schedules and double check work of TW	12/11/2020	1.2	279.00	334.80	Legal - Asset Analysis and Recovery
Tyler Winkler	Documenting transactions for third party recovery	12/11/2020	6.0	125.00	750.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Review discussion with counsel, review financials (.4), discussion with JBH (.7)	12/11/2020	0.4	315.00	126.00	Legal - Case Administration
John Hall	Review of financials, and analysis of historical inventory turnover rate, memo to GBW	12/11/2020	2.0	279.00	558.00	Legal - Case Administration
John Hall	Discuss outstanding items with GBW	12/11/2020	0.7	279.00	195.30	Legal - Case Administration
John Hall	Affected claimant FAQ; review of provided documents, walk through needed items to substantiate claim	12/11/2020	1.1	279.00	306.90	Legal - Claims Administration and Objections
John Hall	Review third party materials, discuss additional needed items with TW	12/14/2020	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
Tyler Winkler	Documenting transactions for third party recovery	12/14/2020	6.5	125.00	812.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Review financial attachments, discuss with JBH (.8)	12/14/2020	0.8	315.00	252.00	Legal - Case Administration
John Hall	Review of historical financials and memo to GBW re: same	12/14/2020	1.6	279.00	446.40	Legal - Case Administration
John Hall	Meeting with GBW to review case activities and ongoing tasks	12/14/2020	0.8	279.00	223.20	Legal - Case Administration
John Hall	Affected claimant FAQ, call with GBW to discuss same	12/14/2020	0.3	279.00	83.70	Legal - Claims Administration and Objections
John Hall	Review documentation on claim, provide info to representative on claim process	12/14/2020	1.1	279.00	306.90	Legal - Claims Administration and Objections
John Hall	Review accounting files against filed claims to produce memo to team	12/14/2020	2.3	279.00	641.70	Legal - Claims Administration and Objections
John Hall	Review third party packets from TW, pull accounting file	12/15/2020	1.5	279.00	418.50	Legal - Asset Analysis and Recovery
John Hall	Discuss third party effort progress with GBW	12/15/2020	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
Tyler Winkler	Documenting transactions for third party recovery	12/15/2020	6.0	125.00	750.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Review claims related issue (.4), review documentation and emails (1.2), discuss third party claims (.2)	12/15/2020	1.8	315.00	567.00	Legal - Claims Administration and Objections
John Hall	Affected claimant FAQ	12/15/2020	0.4	279.00	111.60	Legal - Claims Administration and Objections
John Hall	Processing claims and finalizing audit process document for team	12/15/2020	2.0	279.00	558.00	Legal - Claims Administration and Objections
Geoff Winkler	Email review for potential litigation (3.3), discussion with JBH (.3), call with JBH re outstanding items (.5)	12/16/2020	4.1	315.00	1,291.50	Legal - Asset Analysis and Recovery
John Hall	Review final packet, respond to TW email re: same	12/16/2020	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
Tyler Winkler	Documenting transactions for third party recovery	12/16/2020	6.0	125.00	750.00	Legal - Asset Analysis and Recovery
John Hall	Review correspondence from counsel, discuss with GBW, research and memo re: same.	12/16/2020	1.5	279.00	418.50	Legal - Case Administration
John Hall	Discuss VC stock transition, research history of investment	12/16/2020	1.1	279.00	306.90	Legal - Case Administration
John Hall	Call with GBW re: VC sale, outstanding case items	12/16/2020	0.5	279.00	139.50	Legal - Case Administration
John Hall	Review needed contact info in various claims, requests to claimants	12/16/2020	0.7	279.00	195.30	Legal - Claims Administration and Objections
John Hall	Affected investor call	12/16/2020	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Review litigation materials, memo to GBW for counsel	12/17/2020	3.5	279.00	976.50	Legal - Asset Analysis and Recovery
Tyler Winkler	Documenting transactions for third party recovery	12/17/2020	6.0	125.00	750.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Discussion of liability issues (.5), review and respond to emails (.2), draft response to specific questions for counsel (.3), discussion re discovery (.2)	12/17/2020	1.2	315.00	378.00	Legal - Case Administration
John Hall	Review VC stock to stock transfer documents, research and memo to GBW, email requesting additional info prior to execution, call with JBH (.2)	12/17/2020	2.4	279.00	669.60	Legal - Case Administration
John Hall	Review email from RTI discuss with GBW	12/17/2020	0.3	279.00	83.70	Legal - Case Administration
John Hall	Review correspondence from claimant; review with GBW; send materials per request	12/17/2020	1.0	279.00	279.00	Legal - Claims Administration and Objections
John Hall	Processing needed contact info from claims	12/17/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
Geoff Winkler	Email review for potential litigation	12/18/2020	2.6	315.00	819.00	Legal - Asset Analysis and Recovery
Tyler Winkler	Documenting transactions for third party recovery	12/18/2020	5.7	125.00	712.50	Legal - Asset Analysis and Recovery
John Hall	Research investment and write memo to team about the impact the partnership had on Essex	12/18/2020	1.7	279.00	474.30	Legal - Case Administration
John Hall	Call from affected claimant	12/18/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Affected claimant FAQ	12/18/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Affected party email, FAQ on process and status	12/18/2020	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Review email from investor; research possible stock outlays; request additional info from party; create request of NA to give to financial institution	12/18/2020	3.8	279.00	1,060.20	Financial - Data Analysis
Geoff Winkler	Email review for potential litigation (3.5), call with JBH re claims, counter claim (.9)	12/21/2020	4.4	315.00	1,386.00	Legal - Asset Analysis and Recovery
John Hall	Discuss claim and counter claim, review materials and discuss with GBW	12/21/2020	1.0	279.00	279.00	Legal - Asset Analysis and Recovery
Tyler Winkler	Documenting transactions for third party recovery	12/21/2020	6.0	125.00	750.00	Legal - Asset Analysis and Recovery

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**July 1, 2020 - December 31, 2020**  
**(Sorted in Chronological Order by Activity Category)**

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category	
John Hall	Affected claimant FAQ	12/21/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections	
John Hall	Discuss specific claimant situation with GBW, determine appropriate way to proceed	12/21/2020	0.2	279.00	55.80	Legal - Claims Administration and Objections	
Geoff Winkler	Email review for potential litigation (3.3), discussion with JBH (.5)	12/22/2020	3.8	315.00	1,197.00	Legal - Asset Analysis and Recovery	
John Hall	Review VC financials, make recommendation to GBW	12/22/2020	1.8	279.00	502.20	Legal - Asset Analysis and Recovery	
John Hall	Research and memo to GBW on claims	12/22/2020	1.4	279.00	390.60	Legal - Asset Analysis and Recovery	
Tyler Winkler	Documenting transactions for third party recovery	12/22/2020	6.0	125.00	750.00	Legal - Asset Analysis and Recovery	
John Hall	Review and discuss letter with team	12/22/2020	0.5	279.00	139.50	Legal - Case Administration	
John Hall	Research asset sale, discuss with GBW	12/22/2020	0.8	279.00	223.20	Legal - Case Administration	
John Hall	Review prejudgment interest strategy for third party recovery, discuss with GBW and counsel	12/23/2020	1.4	279.00	390.60	Legal - Asset Analysis and Recovery	
John Hall	Fulfilling TW requests for QB reports on net winners	12/23/2020	1.9	279.00	530.10	Legal - Asset Analysis and Recovery	
John Hall	Discuss outstanding recovery issue with GBW and RLD	12/23/2020	0.4	279.00	111.60	Legal - Asset Analysis and Recovery	
Tyler Winkler	Documenting transactions for third party recovery	12/23/2020	5.7	125.00	712.50	Legal - Asset Analysis and Recovery	
Geoff Winkler	Review claim issues, discussion with counsel, discussion with JBH (.8), discussion with team (.4)	12/23/2020	1.2	315.00	378.00	Legal - Claims Administration and Objections	
John Hall	Discuss case with affected investor, request updated contact info	12/23/2020	0.8	279.00	223.20	Legal - Claims Administration and Objections	
Geoff Winkler	Email review for potential litigation	12/28/2020	3.6	315.00	1,134.00	Legal - Asset Analysis and Recovery	
John Hall	Discuss previous asset purchase with counsel NA	12/28/2020	0.6	279.00	167.40	Legal - Asset Analysis and Recovery	
John Hall	Review file from TW 3rd Party; pull QB report	12/28/2020	0.7	279.00	195.30	Legal - Asset Analysis and Recovery	
Renee Diefenderfer	Claims Processing: Worked with JBH on a financial review	12/28/2020	0.8	225.00	180.00	Legal - Asset Analysis and Recovery	
Tyler Winkler	Documenting transactions for third party recovery	12/28/2020	6.0	125.00	750.00	Legal - Asset Analysis and Recovery	
John Hall	Discuss memos and pleadings with RLD	12/28/2020	0.2	279.00	55.80	Legal - Case Administration	
Renee Diefenderfer	Review of Essex Case (3.5 - non-billable)	12/28/2020	-	-	-	Legal - Case Administration	
John Hall	Claims processing	12/28/2020	1.3	279.00	362.70	Legal - Claims Administration and Objections	
John Hall	Emails from and call to affected claimant	12/28/2020	0.6	279.00	167.40	Legal - Claims Administration and Objections	
Renee Diefenderfer	Claims Processing: Worked with JBH on entering a claim	12/28/2020	1.5	225.00	337.50	Legal - Claims Administration and Objections	
Renee Diefenderfer	Financial Schedule for Essex Case	12/29/2020	5.5	225.00	1,237.50	Financial - Accounting/Auditing	
John Hall	Asset tracing activities with previous asset purchase shares	12/29/2020	2.4	279.00	669.60	Financial - Business Analysis	
Renee Diefenderfer	Review of Essex Case (1.0 - non-billable)	12/29/2020	-	-	-	Legal - Case Administration	
Geoff Winkler	Review and make decision on claims and disgorgement related issue (.3)	12/29/2020	0.3	315.00	94.50	Legal - Claims Administration and Objections	
Renee Diefenderfer	Financial Schedule for Essex Case	12/30/2020	1.6	225.00	360.00	Financial - Accounting/Auditing	
John Hall	Discuss outstanding asset issues with RLD	12/30/2020	0.8	279.00	223.20	Legal - Asset Analysis and Recovery	
John Hall	Litigation discussion with GBW and DZ	12/30/2020	0.5	279.00	139.50	Legal - Asset Analysis and Recovery	
John Hall	Discuss settlement action with NA	12/30/2020	0.2	279.00	55.80	Legal - Asset Analysis and Recovery	
John Hall	Review RLD analysis, create write up and memo to NA re: previous asset purchase	12/30/2020	1.6	279.00	446.40	Legal - Asset Analysis and Recovery	
Renee Diefenderfer	Discuss Outstanding Asset Issues with JBH	12/30/2020	0.8	225.00	180.00	Legal - Asset Analysis and Recovery	
Tyler Winkler	Documenting transactions for third party recovery	12/30/2020	6.0	125.00	750.00	Legal - Asset Analysis and Recovery	
Renee Diefenderfer	Review of Essex Case (2.9 - non-billable)	12/30/2020	-	-	-	Legal - Case Administration	
Geoff Winkler	Call with counsel (.5), review claims issue and discussion with claimant representative (.3), emails with counsel re financial review (.2)	12/30/2020	1.0	315.00	315.00	Legal - Claims Administration and Objections	
				<b>Totals</b>	<b>1,159.2</b>	<b>\$ 294,125.20</b>	

SEC v. Essex Capital Corporation  
 Summary of Fees of Receiver and Retained Personnel  
 July 1, 2020 - December 31, 2020  
 (Sorted in Chronological Order by Activity Category)

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
<b>Summary by Activity Category and Personnel</b>						
<b>Financial - Accounting/Auditing</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Financial - Accounting/Auditing	Geoff Winkler	AFS	0.0	315.00	\$ -	
Financial - Accounting/Auditing	John Hall	AFS	7.5	279.00	\$ 2,092.50	
Financial - Accounting/Auditing	Renee Diefenderfer	AFS	7.1	225.00	\$ 1,597.50	
Financial - Accounting/Auditing	Tyler Winkler	AFS	0.0	125.00	\$ -	
			<u>14.6</u>		<u>\$ 3,690.00</u>	
<b>Financial - Business Analysis</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Financial - Business Analysis	Geoff Winkler	AFS	0.0	315.00	\$ -	
Financial - Business Analysis	John Hall	AFS	6.0	279.00	\$ 1,674.00	
Financial - Business Analysis	Renee Diefenderfer	AFS	0.0	225.00	\$ -	
Financial - Business Analysis	Tyler Winkler	AFS	0.0	125.00	\$ -	
			<u>6.0</u>		<u>\$ 1,674.00</u>	
<b>Financial - Corporate Finance</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Financial - Corporate Finance	Geoff Winkler	AFS	0.0	315.00	\$ -	
Financial - Corporate Finance	John Hall	AFS	0.0	279.00	\$ -	
Financial - Corporate Finance	Renee Diefenderfer	AFS	0.0	225.00	\$ -	
Financial - Corporate Finance	Tyler Winkler	AFS	0.0	125.00	\$ -	
			<u>0.0</u>		<u>\$ -</u>	
<b>Financial - Data Analysis</b>						
Financial - Data Analysis	Geoff Winkler	AFS	0.0	315.00	\$ -	
Financial - Data Analysis	John Hall	AFS	6.0	279.00	\$ 1,674.00	
Financial - Data Analysis	Renee Diefenderfer	AFS	0.0	225.00	\$ -	
Financial - Data Analysis	Tyler Winkler	AFS	0.0	125.00	\$ -	
			<u>0.0</u>		<u>\$ -</u>	
<b>Financial - Forensic Accounting</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Financial - Forensic Accounting	Geoff Winkler	AFS	0.0	315.00	\$ -	
Financial - Forensic Accounting	John Hall	AFS	10.2	279.00	\$ 2,845.80	
Financial - Forensic Accounting	Renee Diefenderfer	AFS	0.0	225.00	\$ -	
Financial - Forensic Accounting	Tyler Winkler	AFS	0.0	125.00	\$ -	
			<u>10.2</u>		<u>\$ 2,845.80</u>	
<b>Financial - Litigation Consulting</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Financial - Litigation Consulting	Geoff Winkler	AFS	0.0	315.00	\$ -	
Financial - Litigation Consulting	John Hall	AFS	35.2	279.00	\$ 9,820.80	
Financial - Litigation Consulting	Renee Diefenderfer	AFS	0.0	225.00	\$ -	
Financial - Litigation Consulting	Tyler Winkler	AFS	0.0	125.00	\$ -	
			<u>35.2</u>		<u>\$ 9,820.80</u>	
<b>Financial - Tax Issues</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Financial - Tax Issues	Geoff Winkler	AFS	0.0	315.00	\$ -	
Financial - Tax Issues	John Hall	AFS	1.8	279.00	\$ 502.20	
Financial - Tax Issues	Renee Diefenderfer	AFS	0.0	225.00	\$ -	
Financial - Tax Issues	Tyler Winkler	AFS	0.0	125.00	\$ -	
			<u>1.8</u>		<u>\$ 502.20</u>	
<b>Legal - Asset Analysis and Recovery</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Legal - Asset Analysis and Recovery	Geoff Winkler	AFS	78.2	315.00	\$ 24,633.00	
Legal - Asset Analysis and Recovery	John Hall	AFS	123.5	279.00	\$ 34,456.50	
Legal - Asset Analysis and Recovery	Renee Diefenderfer	AFS	1.6	225.00	\$ 360.00	
Legal - Asset Analysis and Recovery	Tyler Winkler	AFS	252.2	125.00	\$ 31,525.00	
			<u>455.5</u>		<u>\$ 90,974.50</u>	

SEC v. Essex Capital Corporation  
 Summary of Fees of Receiver and Retained Personnel  
 July 1, 2020 - December 31, 2020  
 (Sorted in Chronological Order by Activity Category)

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
<b>Legal - Asset Disposition</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Legal - Asset Disposition	Geoff Winkler	AFS	2.9	315.00	\$ 913.50	
Legal - Asset Disposition	John Hall	AFS	2.6	279.00	\$ 725.40	
Legal - Asset Disposition	Renee Diefenderfer	AFS	0.0	225.00	\$ -	
Legal - Asset Disposition	Tyler Winkler	AFS	0.0	125.00	\$ -	
			<u>5.5</u>		<u>\$ 1,638.90</u>	
<b>Legal - Business Operations</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Legal - Business Operations	Geoff Winkler	AFS	0.0	315.00	\$ -	
Legal - Business Operations	John Hall	AFS	25.9	279.00	\$ 7,226.10	
Legal - Business Operations	Renee Diefenderfer	AFS	0.0	225.00	\$ -	
Legal - Business Operations	Tyler Winkler	AFS	0.0	125.00	\$ -	
			<u>25.9</u>		<u>\$ 7,226.10</u>	
<b>Legal - Case Administration</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Legal - Case Administration	Geoff Winkler	AFS	88.7	315.00	\$ 27,940.50	
Legal - Case Administration	John Hall	AFS	69.8	279.00	\$ 19,474.20	
Legal - Case Administration	Renee Diefenderfer	AFS	0.0	225.00	\$ -	
Legal - Case Administration	Tyler Winkler	AFS	0.0	125.00	\$ -	
			<u>158.5</u>		<u>\$ 47,414.70</u>	
<b>Legal - Claims Administration and Objections</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Legal - Claims Administration and Objections	Geoff Winkler	AFS	110.7	315.00	\$ 34,870.50	
Legal - Claims Administration and Objections	John Hall	AFS	327.8	279.00	\$ 91,456.20	
Legal - Claims Administration and Objections	Renee Diefenderfer	AFS	1.5	225.00	\$ 337.50	
Legal - Claims Administration and Objections	Tyler Winkler	AFS	0.0	125.00	\$ -	
			<u>440.0</u>		<u>\$ 126,664.20</u>	
<b>Travel</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Travel	Geoff Winkler	AFS	0.0	315.00	\$ -	
Travel	John Hall	AFS	0.0	279.00	\$ -	
Travel	Renee Diefenderfer	AFS	0.0	225.00	\$ -	
Travel	Tyler Winkler	AFS	0.0	125.00	\$ -	
			<u>0.0</u>		<u>\$ -</u>	
<b>Overall Summary</b>						
<b>Totals</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
	Geoff Winkler	AFS	280.5	315.00	\$ 88,357.50	
	John Hall	AFS	616.3	279.00	\$ 171,947.70	
	Renee Diefenderfer	AFS	10.2	225.00	\$ 2,295.00	
	Tyler Winkler	AFS	252.2	125.00	\$ 31,525.00	
			<u>1,159.2</u>		<u>\$ 294,125.20</u>	
	<b>TOTAL FEES</b>	AFS	1,159.2		<b>\$ 294,125.20</b>	

**SEC v. Essex Capital Corporation**  
**Summary of Expenses of Receiver and Retained Personnel**  
**July 1, 2020 - December 31, 2020**

**Attachment 2**

<b>Incurred By</b>	<b>Payee</b>	<b>Item / Description</b>	<b>Date Incurred</b>	<b>Amount</b>	<b>Category</b>
John Hall	John Hall	Mileage to and from storage	08/07/20	57.39	Personal Car Mileage
John Hall	John Hall	Mileage to and from post office and location	09/22/20	67.85	Personal Car Mileage
John Hall	USPS	Postage for claims mailing	09/23/20	503.89	Courier/Shipping/Freight
John Hall	Staples	Supplies for claims mailing	09/23/20	39.98	Office Supplies
John Hall	USPS	Postage for notice	11/05/20	34.65	Courier/Shipping/Freight
			<b>Total</b>	<b><u>\$ 703.76</u></b>	

**EXHIBIT B**

}

01/25/21 12:29:07 PROFORMA STATEMENT FOR MATTER 378224.00001 (Winkler, Geoff/Receiver for Essex Capita) (General and Administrative)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00001 Client Name: Winkler, Geoff/Receiver for Essex Capita  
 Joshua  
 Date of Last Billing: 01/21/21 Matter Name: General and Administrative  
 Proforma Number: 1073228  
 Client/Matter Joint Group # 378224-1

**Disbursements for Matter 378224.00001 (General and Administrative)**

Trans Date	Index	Type	Quantity	Amt	WO	HD	TR	
09/18/20	2666867	BW – Duplication - Black & White Copies	5.00	0.95				

**Proforma Summary**

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
		0.00		\$0.00
	Subtotal Fees			\$0.00
	Discount			0.00
	Total Fees			0.00
	Total Disbursements			0.95

**Attorney Billing Instructions**

- BILL ALL  Hold
- BILL FEES ONLY  Write Off
- BILL COST ONLY  Transfer All

**Billing Instructions**

expires 6/30/2021: 10% off standard rates (automatic)

**Account Summary – As Of 01/25/21**



01/25/21 12:29:07 PROFORMA STATEMENT FOR MATTER 378224.00001 (Winkler, Geoff/Receiver for Essex Capita) (General and Administrative)

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	6,279.12	0.00	6,279.12	0.00	0.00	0.00	0.95	0.00	0.95
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	86.10	0.00	86.10	86.10	0.00	86.10	445.50	445.50	483.18
Collected	86.10	0.00	86.10	86.10	0.00	86.10	928.68	445.50	483.18
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>Fees</b>	<b>Costs</b>						
<b>WIP</b>	<b>0.95</b>	<b>0.00</b>	<b>0.95</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									

---

**Billing Address**

Winkler, Geoff/Receiver for Essex Capital Corporation  
 Geoff Winkler  
 Managing Director  
 Alvarez & Marsal LLC  
 100 Pine Street, Suite 900  
 San Francisco, CA 94111-5222

---

}  
 01/25/21 12:29:08 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00002 Client Name: Winkler, Geoff/Receiver for Essex Capita  
 Joshua  
 Date of Last Billing: 01/21/21 Matter Name: General Receivership  
 Proforma Number: 1073228  
 Client/Matter Joint Group # 378224-1

**Fees for Matter 378224.00002.(General Receivership)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/06/20	8140193	Review documents and attention to case administration issues (0.5).	Del Castillo, Joshua	0.50	306.00	306.00	WO	HD	TR	_____
07/13/20	8145245	Attention to case outstanding case administration matters and emails with counsel and Receiver's office regarding same (0.5).	Del Castillo, Joshua	0.50	306.00	612.00	WO	HD	TR	_____
07/20/20	8150920	Confer with counsel and attention to case administration issues (0.5); assemble materials and email to SEC regarding outstanding matters (0.2).	Del Castillo, Joshua	0.70	428.40	1,040.40	WO	HD	TR	_____
07/21/20	8152473	Review docket and confer with counsel regarding upcoming hearing (0.5).	Del Castillo, Joshua	0.50	306.00	1,346.40	WO	HD	TR	_____
07/23/20	8154229	Review and assemble documents in connection with upcoming hearing; confer extensively with counsel and Receiver's office regarding same (1.8).	Del Castillo, Joshua	1.80	1,101.60	2,448.00	WO	HD	TR	_____
07/23/20	8155031	Review docket for outstanding items in anticipation of July 30 status conference	Aspis, Norman	0.60	267.30	2,715.30	WO	HD	TR	_____

01/25/21 12:29:08 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

**Fees for Matter 378224.00002.(General Receivership)**

Trans Date	Index	Description of Service Rendered and confer with counsel regarding the same	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/27/20	8157060	Review order continuing status conference and confer with parties regarding same (0.2).	Del Castillo, Joshua	0.20	122.40	2,837.70	WO	HD	TR	_____
07/27/20	8158018	Confer with counsel and attention to case administration matters (0.4).	Del Castillo, Joshua	0.40	244.80	3,082.50	WO	HD	TR	_____
07/27/20	8158129	Confer with counsel regarding case administration in connection with status report, review docket for relevant entries, and calendar continued status conference (.5).	Aspis, Norman	0.50	222.75	3,305.25	WO	HD	TR	_____
07/30/20	8160761	Teleconference with SEC and finalize status report for filing (0.3).	Del Castillo, Joshua	0.30	183.60	3,488.85	WO	HD	TR	_____
07/30/20	8161785	Revise list of outstanding items in Essex and confer with counsel regarding the same (.3).	Aspis, Norman	0.30	133.65	3,622.50	WO	HD	TR	_____
08/03/20	8166455	Review materials from Receiver, confer with counsel regarding critical case administration matters (0.7).	Del Castillo, Joshua	0.70	428.40	4,050.90	WO	HD	TR	_____
08/04/20	8183742	Review several court orders and confer with counsel regarding the same (.5).	Aspis, Norman	0.50	222.75	4,273.65	WO	HD	TR	_____
08/07/20	8171085	Review Court orders, confer with counsel and Receiver's office, and prepare detailed outlien for case administration over next quarter (1.8).	Del Castillo, Joshua	1.80	1,101.60	5,375.25	WO	HD	TR	_____

01/25/21 12:29:08 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

**Fees for Matter 378224.00002.(General Receivership)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
08/10/20	8171896	Attention to outstanding case administration matters (0.5).	Del Castillo, Joshua	0.50	306.00	5,681.25	WO	HD	TR	_____
08/17/20	8177724	Review correspondence and confer with counsel and Receiver's office regarding general case administration matters (0.5).	Del Castillo, Joshua	0.50	306.00	5,987.25	WO	HD	TR	_____
08/18/20	8179113	Review and respond to email from R. Iannelli and review contents of same for discussion with Receiver's office (0.5); attend to case management issues (0.4).	Del Castillo, Joshua	0.90	550.80	6,538.05	WO	HD	TR	_____
08/19/20	8180017	Review and respond to inquiries from R. Iannelli (0.5); confer with counsel regarding case administration matters arising from Iannelli inquiries (0.5).	Del Castillo, Joshua	1.00	612.00	7,150.05	WO	HD	TR	_____
08/19/20	8180815	Confer with counsel regarding status of document productions and organizing productions in central location for review (.3).	Aspis, Norman	0.30	133.65	7,283.70	WO	HD	TR	_____
08/24/20	8183318	Review documents and emails and attention to case administration matters (0.5).	Del Castillo, Joshua	0.50	306.00	7,589.70	WO	HD	TR	_____
08/27/20	8189244	Analysis and determination of client documents in preparation for attorney review.	Peng, Simona	0.50	150.75	7,740.45	WO	HD	TR	_____
08/28/20	8188514	Emails and teleconferences regarding outstanding receivership administration matters; prepare memorandum regarding same (2.0).	Del Castillo, Joshua	2.00	1,224.00	8,964.45	WO	HD	TR	_____

01/25/21 12:29:08 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

**Fees for Matter 378224.00002.(General Receivership)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
08/29/20	8189962	Analysis and determination of client documents in preparation for attorney review.	Peng, Simona	0.50	150.75	9,115.20	WO	HD	TR	_____
08/31/20	8190540	Review notes from weekend and attention to case administration matters (0.5).	Del Castillo, Joshua	0.50	306.00	9,421.20	WO	HD	TR	_____
09/02/20	8196080	Prepare for and teleconference with Receiver's office regarding outstanding case and receivership administration matters (1.2); confer with counsel regarding same (0.4).	Del Castillo, Joshua	1.60	979.20	10,400.40	WO	HD	TR	_____
09/02/20	8200820	Email/follow-up with counsel related to Essex open issues, general receivership matters.	Zaro, David	0.40	322.20	10,722.60	WO	HD	TR	_____
09/02/20	8201110	Prepare for and participate in status conference with counsel, J. Hall, and G. Winkler regarding case administration issues and overall strategy for outstanding items (1.2).	Aspis, Norman	1.20	534.60	11,257.20	WO	HD	TR	_____
09/04/20	8197729	Emails and teleconference regarding case administration inquiry (0.7).	Del Castillo, Joshua	0.70	428.40	11,685.60	WO	HD	TR	_____
09/09/20	8200244	Attention to outstanding case administration matters and email with counsel and Receiver's office regarding same (0.5).	Del Castillo, Joshua	0.50	306.00	11,991.60	WO	HD	TR	_____
09/11/20	8202340	Confer regarding outstanding case administration matters (0.5).	Del Castillo, Joshua	0.50	306.00	12,297.60	WO	HD	TR	_____
09/14/20	8204130	Review emails and attention to case management matters (0.5).	Del Castillo, Joshua	0.50	306.00	12,603.60	WO	HD	TR	_____

01/25/21 12:29:08 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

**Fees for Matter 378224.00002.(General Receivership)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
09/14/20	8204741	Review relevant materials and create list of outstanding items to complete for the months of September and October 2020 (.4); confer with counsel regarding the same (.2).	Aspis, Norman	0.60	267.30	12,870.90	WO	HD	TR	_____
09/21/20	8209867	Review emails and confer with counsel regarding pending case administration matters (0.5).	Del Castillo, Joshua	0.50	306.00	13,176.90	WO	HD	TR	_____
09/28/20	8216031	Review notes, confer with counsel, and attention to case administration issues (0.5).	Del Castillo, Joshua	0.50	306.00	13,482.90	WO	HD	TR	_____
10/05/20	8225367	Review emails and confer with counsel and Receiver's office regarding case administration issues; review and respond to correspondence regarding status of Receiver's tax filings (0.7).	Del Castillo, Joshua	0.70	428.40	13,911.30	WO	HD	TR	_____
10/07/20	8227478	Review and respond to correspondence regarding case administration matters (0.5).	Del Castillo, Joshua	0.50	306.00	14,217.30	WO	HD	TR	_____
10/12/20	8231197	Attention to case administration matters and confer with counsel and Receiver's office regarding same (0.5).	Del Castillo, Joshua	0.50	306.00	14,523.30	WO	HD	TR	_____
10/12/20	8232830	Email/call with counsel regarding Seed Mackall action, response and strategy.	Zaro, David	0.40	322.20	14,845.50	WO	HD	TR	_____
10/16/20	8236159	Attention to case administration matters (0.5).	Del Castillo, Joshua	0.50	306.00	15,151.50	WO	HD	TR	_____
10/19/20	8237399	Review documents and attention to case administration matters; prepare for teleconference with Receiver's office (0.6).	Del Castillo, Joshua	0.60	367.20	15,518.70	WO	HD	TR	_____

01/25/21 12:29:08 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

**Fees for Matter 378224.00002.(General Receivership)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
10/19/20	8238667	Prepare for and participate in teleconference with counsel regarding case administration issues and status updates (1.1).	Aspis, Norman	1.10	490.05	16,008.75	WO	HD	TR	_____
10/26/20	8243686	Review correspondence and attention to case administration issues (0.5).	Del Castillo, Joshua	0.50	306.00	16,314.75	WO	HD	TR	_____
10/29/20	8252932	Analysis and determination of document productions in preparation for attorney and client review.	Peng, Simona	0.30	90.45	16,405.20	WO	HD	TR	_____
11/02/20	8254594	Attention to case administration matters (0.5).	Del Castillo, Joshua	0.50	306.00	16,711.20	WO	HD	TR	_____
11/09/20	8259577	Attention to case administration issues and confer with counsel and Receiver's office regarding same (0.5).	Del Castillo, Joshua	0.50	306.00	17,017.20	WO	HD	TR	_____
11/16/20	8265685	Attention to case administration matters (0.5).	Del Castillo, Joshua	0.50	306.00	17,323.20	WO	HD	TR	_____
11/20/20	8271538	Confer with J. Hall and counsel regarding passive investment issue (.2).	Aspis, Norman	0.20	89.10	17,412.30	WO	HD	TR	_____
11/23/20	8272777	Review documents and attention to case administration issues (0.5).	Del Castillo, Joshua	0.50	306.00	17,718.30	WO	HD	TR	_____
11/30/20	8277784	Attention to case administration issues and confer with counsel regarding same (0.5).	Del Castillo, Joshua	0.50	306.00	18,024.30	WO	HD	TR	_____
12/07/20	8286043	Attention to case administration matters and confer with client and counsel regarding same (0.5).	Del Castillo, Joshua	0.50	306.00	18,330.30	WO	HD	TR	_____



01/25/21 12:29:08 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

**Fees for Matter 378224.00002.(General Receivership)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
12/14/20	8293748	Review emails and notes; confer with counsel regarding case administration matters (0.5).	Del Castillo, Joshua	0.50	306.00	18,636.30	WO	HD	TR	_____
12/21/20	8299219	Review and respond to correspondence regarding case administration matters; confer with counsel regarding same (0.7).	Del Castillo, Joshua	0.70	428.40	19,064.70	WO	HD	TR	_____
12/21/20	8311186	Confer with counsel regarding case administration issues (.4).	Aspis, Norman	0.40	178.20	19,242.90	WO	HD	TR	_____
12/28/20	8303127	Confer with counsel and attention to case administration matters (0.5).	Del Castillo, Joshua	0.50	306.00	19,548.90	WO	HD	TR	_____

**Disbursements for Matter 378224.00002 (General Receivership)**

Trans Date	Index	Type	Quantity	Amt	Circle	Action		
07/01/20	2655719	EDISC – CS Disco, Inc. - Monthly Hosting for July 2020	0.00	962.23	WO	HD	TR	_____
07/07/20	2662616	DCSRCH – Document Search - - PACER - 04/20 -6/20 Usage	0.00	3.20	WO	HD	TR	_____
07/07/20	2662617	DCSRCH – Document Search - - PACER - 04/20 -6/20 Usage	0.00	3.90	WO	HD	TR	_____
07/07/20	2662618	DCSRCH – Document Search - - PACER - 04/20 -6/20 Usage	0.00	2.30	WO	HD	TR	_____
07/29/20	2658756	WP – Compare Documents - Word and PDF	0.30	0.00	WO	HD	TR	_____
08/01/20	2661586	EDISC – CS Disco, Inc. - Monthly Hosting for August 2020	0.00	962.23	WO	HD	TR	_____
08/10/20	2659903	BW – Duplication - Black & White Copies	40.00	7.60	WO	HD	TR	_____

01/25/21 12:29:08 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

**Disbursements for Matter 378224.00002 (General Receivership)**

Trans Date	Index	Type	Quantity	Amt	WO	HD	TR	
08/12/20	2660145	BW – Duplication - Black & White Copies	6.00	1.14	WO	HD	TR	_____
09/01/20	2666649	EDISC – CS Disco, Inc. - Monthly Hosting for September 2020	0.00	1,486.39	WO	HD	TR	_____
09/18/20	2666879	BW – Duplication - Black & White Copies	116.00	22.04	WO	HD	TR	_____
09/30/20	2684748	DCSRCH – Document Search - - PACER - 07/20 -9/20 Usage	0.00	3.00	WO	HD	TR	_____
09/30/20	2684749	DCSRCH – Document Search - - PACER - 07/20 -9/20 Usage	0.00	10.10	WO	HD	TR	_____
10/01/20	2672694	EDISC – CS Disco, Inc. - Monthly Hosting for October 2020	0.00	1,461.73	WO	HD	TR	_____
10/13/20	2671113	BW – Duplication - Black & White Copies	26.00	0.00	WO	HD	TR	_____
10/29/20	2675216	WP – TOC/TOA Generation	0.80	0.00	WO	HD	TR	_____
11/01/20	2678305	EDISC – CS Disco, Inc. - Monthly Hosting for November 2020	0.00	1,461.73	WO	HD	TR	_____
12/01/20	2684540	EDISC – CS Disco, Inc. - Monthly Hosting for December 2020	0.00	1,461.73	WO	HD	TR	_____

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	0.80	805.50	644.40
001842	Del Castillo, Joshua	26.10	612.00	15,973.20
002307	Peng, Simona	1.30	301.50	391.95
002369	Aspis, Norman	5.70	445.50	2,539.35
		<u>33.90</u>		<u>\$19,548.90</u>
Subtotal Fees				\$19,548.90
Discount				0.00
Total Fees				19,548.90
Total Disbursements				7,849.32

**Attorney Billing Instructions**

01/25/21 12:29:08 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

( )	BILL ALL	( )	Hold
( )	BILL FEES ONLY	( )	Write Off
( )	BILL COST ONLY	( )	Transfer All

---

**Billing Instructions**

expires 6/30/2021: 10% off standard rates (automatic)

**Account Summary – As Of 01/25/21**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	26,029.35	26,029.35	0.00	3,877.65	3,877.65	0.00	27,558.56	19,671.30	7,887.26
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	2,719.42	2,637.67	81.75
Billed	39,882.67	33,417.00	6,465.67	12,501.50	9,444.60	3,056.90	81,688.05	81,688.05	14,127.35
Collected	39,882.67	33,417.00	6,465.67	12,501.50	9,444.60	3,056.90	95,815.40	81,688.05	14,127.35
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>WIP</b>	<b>35,487.74</b>	<b>26,029.35</b>	<b>9,458.39</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									

**Billing Address**

Winkler, Geoff/Receiver for Essex Capital Corporation  
 Geoff Winkler  
 Managing Director  
 Alvarez & Marsal LLC  
 100 Pine Street, Suite 900  
 San Francisco, CA 94111-5222

}

01/25/21 12:29:09 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo,  
Joshua

Matter #: 378224.00003

Client Name: Winkler, Geoff/Receiver for Essex Capita

Date of Last Billing: 01/21/21  
Proforma Number: 1073228

Matter Name: Asset Recovery & Management

Client/Matter Joint Group # 378224-1

**Fees for Matter 378224.00003.(Asset Recovery & Management)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/01/20	8138825	Review net winner accounting and confer with counsel regarding same (0.8); review and respond to correspondence regarding CVL turnover (0.2); review and respond to correspondence regarding prospective CVL settlement (0.2).	Del Castillo, Joshua	1.40	856.80	856.80	WO	HD	TR	_____
07/01/20	8141387	Review legal issues and foundation for claims, the defenses/letter of Seed Mackall (.8). Follow-up to evaluate litigation risks and prospective issues as to Seed Mackall matters, follow-up with counsel following letter and review revised draft complaint (1.1).	Zaro, David	1.90	1,530.45	2,387.25	WO	HD	TR	_____
07/02/20	8140160	Emails and teleconference regarding anticipated disgorgement issues and associated litigation (0.8).	Del Castillo, Joshua	0.80	489.60	2,876.85	WO	HD	TR	_____
07/02/20	8141415	Follow-up with counsel and address the emails related to Iannelli/CVL membership/units.	Zaro, David	0.40	322.20	3,199.05	WO	HD	TR	_____

01/25/21 12:29:09 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

**Fees for Matter 378224.00003.(Asset Recovery & Management)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
07/06/20	8140325	Emails and teleconferences with counsel regarding outstanding asset recovery efforts (1.5).	Del Castillo, Joshua	1.50	918.00	4,117.05	WO	HD	TR	_____
07/06/20	8140907	Confer with counsel regarding disgorgement targets (.5); confer with J. Hall regarding disgorgement targets (.3); review evidence regarding certain disgorgement targets (.5); confer with counsel regarding Iannelli's interest in CVL and correspond with Iannelli's counsel regarding the same (.2).	Aspis, Norman	1.50	668.25	4,785.30	WO	HD	TR	_____
07/06/20	8143436	Evaluate legal factual foundation for the third party disgorgement claims, follow-up emails with Receiver (.8). Follow-up call with counsel related to Fazio claims (.3).	Zaro, David	1.10	886.05	5,671.35	WO	HD	TR	_____
07/07/20	8141141	Attention to investor disgorgement issues; teleconferences and emails regarding same (1.5).	Del Castillo, Joshua	1.50	918.00	6,589.35	WO	HD	TR	_____
07/07/20	8148325	Confer with counsel regarding asset recovery efforts and disgorgement targets (.6).	Aspis, Norman	0.60	267.30	6,856.65	WO	HD	TR	_____
07/08/20	8142369	Review Receiver documents regarding prospective disgorgement and teleconferences and emails regarding same (1.6); confer regarding status of CVL interest turnover and potentially necessary OSC (0.5).	Del Castillo, Joshua	2.10	1,285.20	8,141.85	WO	HD	TR	_____
07/08/20	8144433	Call with counsel related to the CVL and the Seed Mackall cases (.2). Email concerning the third party net winners/Receiver	Zaro, David	0.50	402.75	8,544.60	WO	HD	TR	_____

01/25/21 12:29:09 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

**Fees for Matter 378224.00003.(Asset Recovery & Management)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		accounting (.2).								
07/09/20	8143309	Teleconferences with counsel regarding disgorgement analysis and review memoranda and draft complaints regarding same (1.3).	Del Castillo, Joshua	1.30	795.60	9,340.20	WO	HD	TR	_____
07/13/20	8166469	Confer with counsel and A. Holmes regarding turnover of Iannelli's interest in CVL (.3).	Aspis, Norman	0.30	133.65	9,473.85	WO	HD	TR	_____
07/14/20	8146284	Review correspondence and documents from Receiver in connection with prospective disgorgement litigation and teleconferences regarding same (1.3).	Del Castillo, Joshua	1.30	795.60	10,269.45	WO	HD	TR	_____
07/15/20	8147301	Analysis of claw-back issues in connection with non-receivership transactions involving receivership assets and confer with counsel regarding same (1.3); emails with SEC regarding outstanding asset recovery matters (0.5).	Del Castillo, Joshua	1.80	1,101.60	11,371.05	WO	HD	TR	_____
07/15/20	8148211	Review materials underlying disgorgement target and commence drafting demand letter and complaint (1.4).	Aspis, Norman	1.40	623.70	11,994.75	WO	HD	TR	_____
07/15/20	8148741	Work on issues per Receiver/Hall email related to the disgorgement claims as to third parties including Kelly/Reyner and emails with regard to disgorgement (.6).	Zaro, David	0.60	483.30	12,478.05	WO	HD	TR	_____
07/16/20	8148372	Review correspondence and documents from J. Hall regarding prospective asset recovery litigation (1.1); teleconference with G. Winkler and J. Hall regarding same (0.7);	Del Castillo, Joshua	2.10	1,285.20	13,763.25	WO	HD	TR	_____

01/25/21 12:29:09 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

**Fees for Matter 378224.00003.(Asset Recovery & Management)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		teleconference with counsel regarding same (0.3).								
07/16/20	8149121	Confer with counsel regarding disgorgement targets and case administration efforts (.4).	Aspis, Norman	0.40	178.20	13,941.45	WO	HD	TR	_____
07/17/20	8149565	Emails with counsel regarding pending disgorgement issues (0.5); review materials in connection with same (0.3).	Del Castillo, Joshua	0.80	489.60	14,431.05	WO	HD	TR	_____
07/20/20	8151875	Emails with SEC regarding pending asset recovery matters; confer with counsel and Receiver's office and legal analysis regarding same (1.5).	Del Castillo, Joshua	1.50	918.00	15,349.05	WO	HD	TR	_____
07/22/20	8153074	Attention to asset recover efforts and confer regarding outstanding CVL interest (0.3).	Del Castillo, Joshua	0.30	183.60	15,532.65	WO	HD	TR	_____
07/22/20	8158726	Email/call with Receiver/counsel regarding CVL motion/litigation and the Iannelli turnover (.4).	Zaro, David	0.40	322.20	15,854.85	WO	HD	TR	_____
07/24/20	8155304	Teleconference and emails regarding Iannelli failure to turn over CVL interest and attention to OSC regarding same (1.4).	Del Castillo, Joshua	1.40	856.80	16,711.65	WO	HD	TR	_____
07/24/20	8160756	Conference with counsel as to the CVL recovery of Iannelli units, strategy and prospective OSC filing.	Zaro, David	0.30	241.65	16,953.30	WO	HD	TR	_____
07/27/20	8156849	Review and revise OSC and transmit for preparation of declarations (0.9).	Del Castillo, Joshua	0.90	550.80	17,504.10	WO	HD	TR	_____
07/27/20	8160914	Call/email with counsel regarding the disgorgement/stipulation and work to	Zaro, David	0.90	724.95	18,229.05	WO	HD	TR	_____



01/25/21 12:29:09 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

**Fees for Matter 378224.00003.(Asset Recovery & Management)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		finalize claw back amounts (.3). Emails with counsel and the analysis of OSC as to the lannelli membership interest (.6).								
07/28/20	8158390	Review lannelli's revised and executed CVL assignment and confer with counsel regarding same (0.5); emails regarding same (0.3).	Del Castillo, Joshua	0.80	489.60	18,718.65	WO	HD	TR	_____
07/28/20	8159555	Review and revise motion for OSC for lannelli's failure to turnover his interest in CVL, and draft G. Winkler declaration in support of the same (1.3); confer with counsel and A. Holmes regarding assignment (.5).	Aspis, Norman	1.80	801.90	19,520.55	WO	HD	TR	_____
07/29/20	8165662	Review modifications to assignment of CVL interest and perform redline comparison regarding the same (.3).	Aspis, Norman	0.30	133.65	19,654.20	WO	HD	TR	_____
07/30/20	8160618	Review documents in connection with lannelli assignment of CVL interest and confer with counsel regarding same (1.1); review orders on Grant settlement and CVL litigation and emails regarding same (0.5).	Del Castillo, Joshua	1.60	979.20	20,633.40	WO	HD	TR	_____
07/30/20	8161766	Review relevant order regarding CVL and Grant settlement, confer with counsel regarding the same; and transmit orders to G. Winkler (.4).	Aspis, Norman	0.40	178.20	20,811.60	WO	HD	TR	_____
07/30/20	8162369	Review Court Order related to CVL matter and litigation (.3). Address further issues related to disgorgement, net winner, accounting and assess strategy (.3). Call with counsel to address CVL/next steps, the	Zaro, David	0.90	724.95	21,536.55	WO	HD	TR	_____

01/25/21 12:29:09 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

**Fees for Matter 378224.00003.(Asset Recovery & Management)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		Iannelli transfer of interest (.3).								
07/30/20	8162370	Email with counsel, review of the Grant settlement Order (.3). Address the closing issues related to Grant settlement (.3).	Zaro, David	0.60	483.30	22,019.85	WO	HD	TR	_____
07/31/20	8162034	Attention to outstanding asset recovery issues and emails with Receiver and counsel regarding same (1.2).	Del Castillo, Joshua	1.20	734.40	22,754.25	WO	HD	TR	_____
07/31/20	8166104	Emails related to the Grant settlement to Receiver and Grant counsel/order-payment (.4). Several follow-up emails with counsel related to settlement (.3).	Zaro, David	0.70	563.85	23,318.10	WO	HD	TR	_____
08/03/20	8167691	Review order denying CVL request to intervene and confer extensively with counsel regarding prospective settlement with CVL; review documents and accounting in connection with same (1.2).	Del Castillo, Joshua	1.20	734.40	24,052.50	WO	HD	TR	_____
08/03/20	8168976	Work on the issues related to the CVL litigation/settlement strategy and follow-up meeting with counsel.	Zaro, David	0.40	322.20	24,374.70	WO	HD	TR	_____
08/04/20	8167694	Emails with Receiver's office regarding outstanding asset recover efforts (0.5); emails with counsel regarding same (0.5); teleconferences with counsel regarding CVL recovery issues and request additional information and accounting from Receiver's office (1.0); attention to additional asset recovery matters (0.5).	Del Castillo, Joshua	2.50	1,530.00	25,904.70	WO	HD	TR	_____
08/04/20	8170958	Email/call regarding CVL matter, assess the damages/calculation and next steps (.3).	Zaro, David	1.20	966.60	26,871.30	WO	HD	TR	_____

01/25/21 12:29:09 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

**Fees for Matter 378224.00003.(Asset Recovery & Management)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		Email with Receiver as to damages, settlement strategy (.3). Emails with Receiver and Grant, follow-up call with Grant counsel (.6).								
08/05/20	8168831	Review and revise draft documents associated with anticipated claims against SM (1.2).	Del Castillo, Joshua	1.20	734.40	27,605.70	WO	HD	TR	_____
08/06/20	8169727	Prepare additional revisions to SM complaint and motion materials (1.9).	Del Castillo, Joshua	1.90	1,162.80	28,768.50	WO	HD	TR	_____
08/07/20	8171089	Attention to motion to sue SM and finalize materials for filing (0.6).	Del Castillo, Joshua	0.60	367.20	29,135.70	WO	HD	TR	_____
08/08/20	8171808	Analysis of issues regarding SOL and confer with D. Zaro regarding SM complaint (0.9).	Del Castillo, Joshua	0.90	550.80	29,686.50	WO	HD	TR	_____
08/10/20	8171991	Emails with counsel and Receiver's office regarding asset recovery efforts and anticipated additional litigation in connection with same (1.1).	Del Castillo, Joshua	1.10	673.20	30,359.70	WO	HD	TR	_____
08/10/20	8175508	Advice to counsel related to Seed Mackall complaint, the supporting motion (.4). Email/call with counsel concerning the motion/complaint (.2).	Zaro, David	0.60	483.30	30,843.00	WO	HD	TR	_____
08/11/20	8174147	Attention to and confer with counsel regarding prospective third arty aiding and abetting and related recovery claims; review memo regarding same (1.1).	Del Castillo, Joshua	1.10	673.20	31,516.20	WO	HD	TR	_____
08/11/20	8175538	Follow-up on the Receiver Report to the court concerning disgorgement issues and	Zaro, David	0.40	322.20	31,838.40	WO	HD	TR	_____

01/25/21 12:29:09 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

**Fees for Matter 378224.00003.(Asset Recovery & Management)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		Receiver's motion, revise draft report.								
08/12/20	8174348	Attention to SOL issues in connection with prospective additional recovery claims, review memoranda regarding same, and confer with counsel (2.0).	Del Castillo, Joshua	2.00	1,224.00	33,062.40	WO	HD	TR	_____
08/12/20	8174894	Review materials relating to MBT and confer with counsel regarding the same (.4).	Aspis, Norman	0.40	178.20	33,240.60	WO	HD	TR	_____
08/13/20	8175301	Review agreements in connection with additional contemplated litigation and confer with counsel regarding same (1.1).	Del Castillo, Joshua	1.10	673.20	33,913.80	WO	HD	TR	_____
08/13/20	8177767	Work on the issues concerning the claims against CVL and follow-up on the accounting required for settlement negotiations (.6).	Zaro, David	0.60	483.30	34,397.10	WO	HD	TR	_____
08/14/20	8176934	Legal analysis of specialized aiding and abetting claims and evaluate novel defenses proposed by prospective defendant (2.5).	Del Castillo, Joshua	2.50	1,530.00	35,927.10	WO	HD	TR	_____
08/17/20	8177782	Emails and teleconferences with counsel regarding pending asset recovery efforts (1.5).	Del Castillo, Joshua	1.50	918.00	36,845.10	WO	HD	TR	_____
08/17/20	8193459	Confer with counsel regarding Montecito Bank & Trust issues (.4); search internal database for relevant records (.7).	Aspis, Norman	1.10	490.05	37,335.15	WO	HD	TR	_____
08/18/20	8179064	Review and respond to correspondence regarding work-up of aiding and abetting complaint (0.5); teleconferences regarding same (0.8).	Del Castillo, Joshua	1.30	795.60	38,130.75	WO	HD	TR	_____

01/25/21 12:29:09 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

**Fees for Matter 378224.00003.(Asset Recovery & Management)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
08/21/20	8183195	prepare and revise draft template disgorgement complaint and confer with counsel regarding the same (1.5).	Aspis, Norman	1.50	668.25	38,799.00	WO	HD	TR	_____
08/21/20	8183301	Review and analysis of disgorgement issues and confer with counsel regarding same (1.3); initial review of draft disgorgement complaint and attention to revisions (0.5).	Del Castillo, Joshua	1.80	1,101.60	39,900.60	WO	HD	TR	_____
08/24/20	8183542	Review memoranda regarding aiding and abetting claims and confer with counsel regarding same (0.8).	Del Castillo, Joshua	0.80	489.60	40,390.20	WO	HD	TR	_____
08/24/20	8185513	Extensively review materials relating to MB&T on our cloud-based storage system and compose list of search terms for reviewing documents (1); confer with counsel and send email to J. Hall and voicemail regarding CVL accounting (.5).	Aspis, Norman	1.50	668.25	41,058.45	WO	HD	TR	_____
08/24/20	8185951	Call regarding claw back actions and approach to Receiver/authority to proceed with claims (.4). Email/call related to CVL matter (.2).	Zaro, David	0.60	483.30	41,541.75	WO	HD	TR	_____
08/27/20	8192870	Confer with J. Hall regarding various ongoing asset recovery efforts, and confer with counsel regarding the same (1.1).	Aspis, Norman	1.10	490.05	42,031.80	WO	HD	TR	_____
08/28/20	8188517	Attention to CVL asset recovery issues and teleconference regarding same (0.5).	Del Castillo, Joshua	0.50	306.00	42,337.80	WO	HD	TR	_____
08/28/20	8192262	Confer with counsel regarding CVL and other asset recovery issues (.4).; prepare	Aspis, Norman	0.80	356.40	42,694.20	WO	HD	TR	_____

01/25/21 12:29:09 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

**Fees for Matter 378224.00003.(Asset Recovery & Management)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		for and participate in teleconference with J. Gally regarding CVL (.2); review information from J. Hall regarding CVL (.2).								
08/31/20	8190840	Teleconference regarding CVL accounting and related, pending asset recovery issues (0.5); review associated documents and prior filings (0.8); analysis of prospective claims based on client accounting (1.2).	Del Castillo, Joshua	2.50	1,530.00	44,224.20	WO	HD	TR	_____
08/31/20	8192815	Confer with counsel regarding CVL accounting issues (.3).	Aspis, Norman	0.30	133.65	44,357.85	WO	HD	TR	_____
09/01/20	8195149	Review Receiver's accounting attention to documents regarding same in connection with prospective asset recovery efforts (1.3); complete additional revisions to disgorgement complaint template (1.0).	Del Castillo, Joshua	2.30	1,407.60	45,765.45	WO	HD	TR	_____
09/01/20	8202306	Confer with counsel and J. Hall regarding accounting issues in connection with CVL (.5); confer with S. Peng regarding database of MBT files (.3).	Aspis, Norman	0.80	356.40	46,121.85	WO	HD	TR	_____
09/02/20	8196270	Review documents received in connection with Penny Lane foreclosure and teleconferences and emails regarding same (1.0).	Del Castillo, Joshua	1.00	612.00	46,733.85	WO	HD	TR	_____
09/02/20	8201125	Confer with counsel regarding asset recovery efforts and outstanding issues, particularly in connection with CVL (.3).	Aspis, Norman	0.30	133.65	46,867.50	WO	HD	TR	_____
09/03/20	8197713	Analysis of prospective voidable transfer, waiver, and insider issues in connection with anticipated claim against profiting	Del Castillo, Joshua	1.40	856.80	47,724.30	WO	HD	TR	_____

01/25/21 12:29:09 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

**Fees for Matter 378224.00003.(Asset Recovery & Management)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		investor (1.4).								
09/04/20	8197859	Confer with counsel and attention to issues regarding pre-receivership professional liability actions (1.2).	Del Castillo, Joshua	1.20	734.40	48,458.70	WO	HD	TR	_____
09/08/20	8199190	Emails with JPMorgan Chase regarding Penny Lane property and analysis of voidable transfer claims (1.1); revise and finalize draft professional negligence complaint and confer with counsel regarding same (1.0); prepare Notice of Related Case (0.2); emails and confer with D. Zaro regarding prospective fraudulent or preferential transfer claims (0.5).	Del Castillo, Joshua	2.80	1,713.60	50,172.30	WO	HD	TR	_____
09/08/20	8201637	Evaluate the issues concerning the third party net winners and accounting for disgorgement allegations/claims (.4). Evaluate draft Seed Mackall complaint (.6). Follow-up meeting with counsel regarding CVL litigation and accounting (.2).	Zaro, David	1.20	966.60	51,138.90	WO	HD	TR	_____
09/09/20	8200234	Complete final edits to SM complaint and notice of related case; confer with counsel, and prepare for filing (0.6).	Del Castillo, Joshua	0.60	367.20	51,506.10	WO	HD	TR	_____
09/10/20	8201402	Review and respond to correspondence regarding SM complaint and attention to supporting documents in connection with same (0.5).	Del Castillo, Joshua	0.50	306.00	51,812.10	WO	HD	TR	_____
09/14/20	8204207	Emails and teleconference regarding pending asset recovery matters (0.5).	Del Castillo, Joshua	0.50	306.00	52,118.10	WO	HD	TR	_____



01/25/21 12:29:09 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery &amp; Management)

**Fees for Matter 378224.00003.(Asset Recovery & Management)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
09/15/20	8206055	Confer with counsel regarding outstanding asset recovery efforts (.2); draft proposed order to stipulation relating to the sale of personal property (.4).	Aspis, Norman	0.60	267.30	52,385.40	WO	HD	TR	_____
09/21/20	8209871	Confer with counsel regarding motion to prosecute winner claims (0.5).	Del Castillo, Joshua	0.50	306.00	52,691.40	WO	HD	TR	_____
09/22/20	8212022	Prepare motion to pursue disgorgement against net winners (0.7).	Aspis, Norman	0.70	311.85	53,003.25	WO	HD	TR	_____
09/23/20	8212483	Review correspondence and emails with counsel regarding pending action against CVL (0.5); review and revise draft disgorgement motion and confer with counsel regarding same (0.7).	Del Castillo, Joshua	1.20	734.40	53,737.65	WO	HD	TR	_____
09/24/20	8213800	Attention to disgorgement matters and confer with counsel regarding draft motion regarding same (1.1).	Del Castillo, Joshua	1.10	673.20	54,410.85	WO	HD	TR	_____
09/24/20	8216111	Confer with counsel regarding motion for authority to pursue disgorgement (.4).	Aspis, Norman	0.40	178.20	54,589.05	WO	HD	TR	_____
09/24/20	8220119	Follow-up on the CVL matter, email with CVL counsel and Receiver, address prospective settlement issues/outline.	Zaro, David	0.60	483.30	55,072.35	WO	HD	TR	_____
09/29/20	8222368	Draft G. Winkler declaration in support of motion (.7); confer with counsel regarding overall asset recovery and administration efforts (.5).	Aspis, Norman	1.20	534.60	55,606.95	WO	HD	TR	_____
09/30/20	8223161	Attention to prospective winner disgorgement, review prior accountings, prepare notes, and prepare outline for	Del Castillo, Joshua	2.00	1,224.00	56,830.95	WO	HD	TR	_____

01/25/21 12:29:09 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery &amp; Management)

**Fees for Matter 378224.00003.(Asset Recovery & Management)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
		discussion with Receiver's office (2.0).								
10/02/20	8225346	Confer with SEC regarding disgorgement procedures motion; review and revise motion; confer with counsel (1.0).	Del Castillo, Joshua	1.00	612.00	57,442.95	WO	HD	TR	_____
10/02/20	8234645	Prepare accounting table of CVL transactions and confer with counsel regarding the same (.6).	Aspis, Norman	0.60	267.30	57,710.25	WO	HD	TR	_____
10/03/20	8225348	Review CVL accounting summary and confer with counsel regarding same (0.5).	Del Castillo, Joshua	0.50	306.00	58,016.25	WO	HD	TR	_____
10/04/20	8225353	Attention to outstanding asset recovery matters and prepare correspondence to counsel regarding same (1.4).	Del Castillo, Joshua	1.40	856.80	58,873.05	WO	HD	TR	_____
10/05/20	8234732	Revise Winkler declaration in support of disgorgement motion (.4).	Aspis, Norman	0.40	178.20	59,051.25	WO	HD	TR	_____
10/06/20	8226332	Attention to pending disgorgement issues (1.0).	Del Castillo, Joshua	1.00	612.00	59,663.25	WO	HD	TR	_____
10/07/20	8227606	Review and revise Winkler Declaration and Proposed Order in connection with anticipated Disgorgement Motion (1.0); finalize materials for filing (0.6).	Del Castillo, Joshua	1.60	979.20	60,642.45	WO	HD	TR	_____
10/07/20	8229850	Draft proposed order regarding disgorgement motion (.3).	Aspis, Norman	0.30	133.65	60,776.10	WO	HD	TR	_____
10/08/20	8228704	Emails with Receiver's office and counsel and attention to asset recovery issues (1.2).	Del Castillo, Joshua	1.20	734.40	61,510.50	WO	HD	TR	_____

01/25/21 12:29:09 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

**Fees for Matter 378224.00003.(Asset Recovery & Management)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
10/10/20	8230982	Review and respond to correspondence from counsel regarding pending disgorgement efforts and negotiations; attention to related CVL accounting issues (1.3).	Del Castillo, Joshua	1.30	795.60	62,306.10	WO	HD	TR	_____
10/13/20	8232578	Confer with counsel and attention to outstanding asset recovery matters; attention to disgorgement motion filing (1.1).	Del Castillo, Joshua	1.10	673.20	62,979.30	WO	HD	TR	_____
10/15/20	8234881	Review materials transmitted by Receiver and attention to anticipated asset recovery matters (1.5).	Del Castillo, Joshua	1.50	918.00	63,897.30	WO	HD	TR	_____
10/16/20	8236164	Review winning investor materials transmitted by Receiver's office and confer with counsel regarding same (0.4); analysis of issues presented by Receiver's office (0.5).	Del Castillo, Joshua	0.90	550.80	64,448.10	WO	HD	TR	_____
10/19/20	8240036	Conference with counsel as to settlement of claw back claims.	Zaro, David	0.40	322.20	64,770.30	WO	HD	TR	_____
10/20/20	8238893	Review documents and supplemental analysis of prospective aiding and abetting and negligence claims (1.5).	Del Castillo, Joshua	1.50	918.00	65,688.30	WO	HD	TR	_____
10/22/20	8241246	Review memorandum regarding aiding and abetting; analysis of case law regarding demands for disgorgement of attorneys' fees to Receiver (1.2).	Del Castillo, Joshua	1.20	734.40	66,422.70	WO	HD	TR	_____
10/23/20	8242286	Review documents and analysis of prospective pre-receivership negligence claims (1.5).	Del Castillo, Joshua	1.50	918.00	67,340.70	WO	HD	TR	_____

01/25/21 12:29:09 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

**Fees for Matter 378224.00003.(Asset Recovery & Management)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
10/26/20	8243752	Legal analysis of disgorgement claims for charitable contributions made with investor funds (1.1).	Del Castillo, Joshua	1.10	673.20	68,013.90	WO	HD	TR	_____
10/27/20	8252492	Confer with J. Hall regarding redaction issues in connection with certain documents to be produced to disgorgement targets (.4).	Aspis, Norman	0.40	178.20	68,192.10	WO	HD	TR	_____
10/29/20	8247833	Prepare memoranda for Receiver regarding pending asset recovery and disgorgement analyses (1.5).	Del Castillo, Joshua	1.50	918.00	69,110.10	WO	HD	TR	_____
10/30/20	8249911	Review docket and prepare Notice of Non-Opposition to Disgorgement Procedures Motion (0.3); teleconference with counsel and review documents from Receiver's office regarding potential additional disgorgement targets (1.0).	Del Castillo, Joshua	1.30	795.60	69,905.70	WO	HD	TR	_____
10/30/20	8251105	Work on the third party/fraudulent conveyance/clawback, aiding and abetting claims, call with counsel (.5). Conference call with Receiver/forensic accounting and foundation for third party disgorgement, fraudulent conveyance issues (.6).	Zaro, David	1.10	886.05	70,791.75	WO	HD	TR	_____
11/09/20	8259824	Confer with Receiver's office and counsel regarding prospective additional disgorgement target (0.5).	Del Castillo, Joshua	0.50	306.00	71,097.75	WO	HD	TR	_____
11/12/20	8263365	Confer with counsel and review documents in connection with asset recovery issues (1.1); review order on disgorgement motion and confer with counsel regarding next steps; prepare outline for Receiver regarding same (0.8).	Del Castillo, Joshua	1.90	1,162.80	72,260.55	WO	HD	TR	_____

01/25/21 12:29:09 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

**Fees for Matter 378224.00003.(Asset Recovery & Management)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
11/13/20	8264208	Emails and teleconferences regarding commencement of disgorgement efforts against winning investors (1.2); confer with counsel regarding status of ongoing settlement efforts (0.5).	Del Castillo, Joshua	1.70	1,040.40	73,300.95	WO	HD	TR	_____
11/16/20	8266030	Prepare for and teleconference with Receiver regarding net winner disgorgement issues and associated matters; review emails regarding same (1.5).	Del Castillo, Joshua	1.50	918.00	74,218.95	WO	HD	TR	_____
11/17/20	8267259	Attention to prospective winner recovery issues and confer with counsel regarding same (1.0).	Del Castillo, Joshua	1.00	612.00	74,830.95	WO	HD	TR	_____
11/19/20	8269843	Attention to prospective recovery efforts and emails and teleconferences regarding same (1.1).	Del Castillo, Joshua	1.10	673.20	75,504.15	WO	HD	TR	_____
11/19/20	8271546	Review anonymous letter received in Essex matter regarding disgorgement process and confer with counsel regarding the same (.4).	Aspis, Norman	0.40	178.20	75,682.35	WO	HD	TR	_____
11/20/20	8271315	Emails with counsel and attention to asset recovery and disgorgement efforts; review anticipated disgorgement complaint; legal analysis of related issues (1.8).	Del Castillo, Joshua	1.80	1,101.60	76,783.95	WO	HD	TR	_____
11/20/20	8274003	Email/advice to counsel related to potential claims as to disgorgement, response to letter.	Zaro, David	0.40	322.20	77,106.15	WO	HD	TR	_____
11/23/20	8272784	Confer with counsel regarding disgorgement issues and review and confer	Del Castillo, Joshua	0.90	550.80	77,656.95	WO	HD	TR	_____

01/25/21 12:29:09 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

**Fees for Matter 378224.00003.(Asset Recovery & Management)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		regarding demand letter (0.9).								
12/01/20	8282052	Review documents and confer with counsel regarding prospective CVL settlement; analysis of legal issues presented by counsel regarding same (0.9); review documents in connection with prospective disgorgement claims against non-investors and confer with counsel and Receiver's office regarding same (1.8).	Del Castillo, Joshua	2.70	1,652.40	79,309.35	WO	HD	TR	_____
12/01/20	8284052	Analysis of accounting reports, underlying transaction documents and reporting, assess settlement/strategy and confer with clients.	Zaro, David	1.30	1,047.15	80,356.50	WO	HD	TR	_____
12/03/20	8285705	Review and revise template letter to disgorgement targets, and confer with J. Hall regarding the same (.5).	Aspis, Norman	0.50	222.75	80,579.25	WO	HD	TR	_____
12/04/20	8284696	Review and respond to correspondence from Receiver's office and extended analysis of aiding and abetting claims (0.7).	Del Castillo, Joshua	0.70	428.40	81,007.65	WO	HD	TR	_____
12/07/20	8286399	Confer with counsel regarding status of CVL settlement discussions; confer regarding anticipated demands to profiting investors (0.5).	Del Castillo, Joshua	0.50	306.00	81,313.65	WO	HD	TR	_____
12/07/20	8288965	Review records/prepare for CVL settlement call (.3). Address the issues related to the claims for fraudulent conveyance and disgorgement claims (.4). Conference call with counsel for CVL related to claims (.4).	Zaro, David	1.10	886.05	82,199.70	WO	HD	TR	_____

01/25/21 12:29:09 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

**Fees for Matter 378224.00003.(Asset Recovery & Management)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
12/09/20	8288641	Emails, review documents, and teleconferences regarding pending asset recovery efforts (1.4).	Del Castillo, Joshua	1.40	856.80	83,056.50	WO	HD	TR	_____
12/09/20	8289838	Prepare for/attend call with CVL counsel related to settlement (.3). Email to Receiver related to CVL settlement (.1). Call with Receiver related to the CVL settlement/approach and call with CVL counsel (.5).	Zaro, David	0.90	724.95	83,781.45	WO	HD	TR	_____
12/10/20	8290816	Emails and teleconference with counsel regarding disgorgement demands; review draft disgorgement complaint; review accounting materials (1.4).	Del Castillo, Joshua	1.40	856.80	84,638.25	WO	HD	TR	_____
12/10/20	8295514	Email/follow-up call with CVL counsel related to CVL accounting and related issues (.4). Evaluate the accounting information and emails/call with counsel and the Receiver related to settlement (.7).	Zaro, David	1.10	886.05	85,524.30	WO	HD	TR	_____
12/11/20	8291155	Review and respond to correspondence regarding pending and anticipated asset recovery litigation; review documents; prepare summary memorandum for discussion between counsel (1.5).	Del Castillo, Joshua	1.50	918.00	86,442.30	WO	HD	TR	_____
12/14/20	8293753	Email follow-ups regarding disgorgement demands; confer with counsel regarding prospective CVL settlement; assemble associated materials requested in connection with same (1.5).	Del Castillo, Joshua	1.50	918.00	87,360.30	WO	HD	TR	_____
12/14/20	8295567	Analysis of the reports from CVL related to accounting and assess impact upon the	Zaro, David	0.60	483.30	87,843.60	WO	HD	TR	_____



01/25/21 12:29:09 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

**Fees for Matter 378224.00003.(Asset Recovery & Management)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		settlement agreement, follow-up with Receiver.								
12/16/20	8295216	Analysis of legal issue in connection with prospective aiding and abetting claims; confer with counsel regarding status of discovery and document review for same; prepare update to Receiver's office (2.3).	Del Castillo, Joshua	2.30	1,407.60	89,251.20	WO	HD	TR	_____
12/17/20	8296580	Emails and teleconferences with Receiver's office and counsel regarding asset recovery efforts and litigation (0.6); legal analysis of novel aiding and abetting issue and confer regarding statute of limitations (0.6); prepare update to Receiver regarding same (0.3); review correspondence regarding Penny Lane and commence additional legal analysis requested by Receiver's office (1.1).	Del Castillo, Joshua	2.60	1,591.20	90,842.40	WO	HD	TR	_____
12/17/20	8297299	Work with counsel and assess Receiver's analysis of potential net winners/cost-benefit issues and strategy.	Zaro, David	0.40	322.20	91,164.60	WO	HD	TR	_____
12/17/20	8298969	Confer with counsel regarding certain statute of limitations issues on connection with prospective claims against lender (.2).	Aspis, Norman	0.20	89.10	91,253.70	WO	HD	TR	_____
12/18/20	8297311	Review and respond to correspondence from J. Hall regarding disgorgement efforts; review notes and documents in connection with specific disgorgement target (1.5).	Del Castillo, Joshua	1.50	918.00	92,171.70	WO	HD	TR	_____
12/18/20	8298924	Attention to correspondence in connection with disgorgement target (.2).	Aspis, Norman	0.20	89.10	92,260.80	WO	HD	TR	_____

01/25/21 12:29:09 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

**Fees for Matter 378224.00003.(Asset Recovery & Management)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
12/18/20	8302014	Email communications with counsel and brief review of the Medina Martin sale contracts.	Zaro, David	0.30	241.65	92,502.45	WO	HD	TR	_____
12/21/20	8299570	Emails and teleconference regarding prospective CVL settlement (0.5); emails with counsel regarding pending asset recovery efforts (0.4).	Del Castillo, Joshua	0.90	550.80	93,053.25	WO	HD	TR	_____
12/21/20	8302038	Research/email and evaluation of potential claw back from several investors, including Mr. Perry and CVL principal, Mr. Reynor.	Zaro, David	0.60	483.30	93,536.55	WO	HD	TR	_____
12/22/20	8300474	Analysis of recent legal opinions in connection with possible enhanced disgorgement efforts; confer with counsel regarding same (1.3).	Del Castillo, Joshua	1.30	795.60	94,332.15	WO	HD	TR	_____
12/23/20	8301816	Confer with counsel regarding pending settlement discussions (0.4); emails with Receiver's office regarding same (0.3); prepare and transmit additional materials for review to Receiver (0.3); review documents and confer with Receiver regarding prospective settlement with winning investor (0.4).	Del Castillo, Joshua	1.40	856.80	95,188.95	WO	HD	TR	_____
12/23/20	8303456	Meeting with counsel and advice regarding disgorgement and fraudulent conveyance claims, including Mr. Perry.	Zaro, David	0.40	322.20	95,511.15	WO	HD	TR	_____
12/24/20	8302479	Attention to prospective issues regarding settlement with winning investors (0.6); commence preparation of draft settlement agreement for net winners (1.4).	Del Castillo, Joshua	2.00	1,224.00	96,735.15	WO	HD	TR	_____

01/25/21 12:29:09 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

**Fees for Matter 378224.00003.(Asset Recovery & Management)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action	
12/28/20	8303493	Assemble documents and confer with counsel regarding settlement issues (0.9).	Del Castillo, Joshua	0.90	550.80	97,285.95	WO	HD	TR
12/30/20	8305558	Review and respond to correspondence regarding outstanding asset collection issues (0.6); review voicemail, teleconference and emails with counsel regarding prospective winner settlement (0.8).	Del Castillo, Joshua	1.40	856.80	98,142.75	WO	HD	TR
12/30/20	8307888	Attention to settlement issues in connection with prospective disgorgement efforts (1.4); confer with J. Hall and counsel regarding prospective settlement with disgorgement target (.7).	Aspis, Norman	2.10	935.55	99,078.30	WO	HD	TR
12/30/20	8308366	Analysis of settlement options and emails with the Receiver and counsel related to the approach (.8). Calls with counsel and Receiver related to CVL litigation/settlement, follow-up email regarding same (.4).	Zaro, David	1.20	966.60	100,044.90	WO	HD	TR

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	23.70	805.50	19,090.35
001842	Del Castillo, Joshua	115.90	612.00	70,930.80
002369	Aspis, Norman	22.50	445.50	10,023.75
		<u>162.10</u>		<u>\$100,044.90</u>
Subtotal Fees				\$100,044.90
Discount				0.00
Total Fees				100,044.90
Total Disbursements				0.00

01/25/21 12:29:09 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

**Attorney Billing Instructions**

( )	BILL ALL	( )	Hold
( )	BILL FEES ONLY	( )	Write Off
( )	BILL COST ONLY	( )	Transfer All

---

**Billing Instructions**

expires 6/30/2021: 10% off standard rates (automatic)
---

**Account Summary – As Of 01/25/21**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	130,044.15	130,044.15	0.00	16,420.95	16,420.95	0.00	105,955.20	105,955.20	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	28,720.44	28,720.44	0.00
Billed	63,405.47	63,362.97	42.50	44,790.35	44,771.85	18.50	264,328.11	264,328.11	42.50
Collected	63,405.47	63,362.97	42.50	44,790.35	44,771.85	18.50	264,370.61	264,328.11	42.50
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>WIP Balance</b>	<b>130,044.15</b>	<b>130,044.15</b>	<b>0.00</b>						
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc Payment</b>	<b>0.00</b>								
<b>Client Trust Balance</b>	<b>0.00</b>								

**Billing Address**

Winkler, Geoff/Receiver for Essex Capital Corporation  
 Geoff Winkler  
 Managing Director  
 Alvarez & Marsal LLC  
 100 Pine Street, Suite 900  
 San Francisco, CA 94111-5222

}

01/25/21 12:29:12 PROFORMA STATEMENT FOR MATTER 378224.00004 (Winkler, Geoff/Receiver for Essex Capita) (Investigation/Reporting)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo,  
Joshua

Matter #: 378224.00004

Client Name: Winkler, Geoff/Receiver for Essex Capita

Date of Last Billing: 01/21/21  
Proforma Number: 1073228

Matter Name: Investigation/Reporting

Client/Matter Joint Group # 378224-1

**Fees for Matter 378224.00004.(Investigation/Reporting)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/17/20	8151079	Revise and finalize fifth interim report (1.2).	Aspis, Norman	1.20	534.60	534.60	WO	HD	TR	_____
07/21/20	8151927	Review and edit revised report and confer with counsel and Receiver's office regarding same (1.1).	Del Castillo, Joshua	1.10	673.20	1,207.80	WO	HD	TR	_____
07/22/20	8165804	Review and revise Fifth Interim Report and confer with G. Winkler regarding the same (.4).	Aspis, Norman	0.40	178.20	1,386.00	WO	HD	TR	_____
07/23/20	8154403	Review and revise reports in anticipation of meet and confer with SEC; teleconference regarding same (0.6); prepare associated materials and assemble all documents for filing (0.6); confer with counsel regarding proposed additional discovery and prepare draft regarding same (1.1).	Del Castillo, Joshua	2.30	1,407.60	2,793.60	WO	HD	TR	_____
07/23/20	8155028	Review and revise Fifth Interim Report (.2), and confer with counsel regarding the same (.2).	Aspis, Norman	0.40	178.20	2,971.80	WO	HD	TR	_____

01/25/21 12:29:12 PROFORMA STATEMENT FOR MATTER 378224.00004 (Winkler, Geoff/Receiver for Essex Capita) (Investigation/Reporting)

**Fees for Matter 378224.00004.(Investigation/Reporting)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
07/24/20	8155506	Finalize Report materials for filing and supervise filing of same (0.5).	Del Castillo, Joshua	0.50	306.00	3,277.80	WO	HD	TR	_____
07/24/20	8160745	Several conferences, review and evaluate report draft, follow-up regarding same.	Zaro, David	0.40	322.20	3,600.00	WO	HD	TR	_____
08/04/20	8168100	Confer regarding prospective supplemental report regarding CVL interest and Grant settlement payment (0.5).	Del Castillo, Joshua	0.50	306.00	3,906.00	WO	HD	TR	_____
08/11/20	8173234	Confer with counsel and Receiver's office regarding prospective supplement to Fifth Interim Report, review documents, and prepare draft supplement (1.5); confer with counsel regarding proposed revisions (0.2).	Del Castillo, Joshua	1.70	1,040.40	4,946.40	WO	HD	TR	_____
08/12/20	8174152	Confer with counsel and finalize Supplement to Fifth Interim Report for filing (0.7).	Del Castillo, Joshua	0.70	428.40	5,374.80	WO	HD	TR	_____
08/19/20	8180086	Teleconferences with counsel regarding outstanding discovery, document review, and accounting questions (0.8); review documents and emails regarding same (0.8).	Del Castillo, Joshua	1.60	979.20	6,354.00	WO	HD	TR	_____
08/20/20	8181232	Attention to outstanding discovery issues (0.5).	Del Castillo, Joshua	0.50	306.00	6,660.00	WO	HD	TR	_____
08/22/20	8184958	Review and respond to inquiries regarding anticipated additional discovery (0.5); review documents and prepare summary of same (0.8).	Del Castillo, Joshua	1.30	795.60	7,455.60	WO	HD	TR	_____
08/25/20	8184835	Review and respond to correspondence regarding additional document recovery and	Del Castillo, Joshua	0.80	489.60	7,945.20	WO	HD	TR	_____

01/25/21 12:29:12 PROFORMA STATEMENT FOR MATTER 378224.00004 (Winkler, Geoff/Receiver for Essex Capita) (Investigation/Reporting)

**Fees for Matter 378224.00004.(Investigation/Reporting)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		review tasks and attention to administrative arrangements regarding same (0.8).								
08/31/20	8190544	Review and respond to correspondence regarding pending discovery and document review (0.5).	Del Castillo, Joshua	0.50	306.00	8,251.20	WO	HD	TR	_____
09/01/20	8195322	Review and respond to correspondence regarding pending document review (0.5).	Del Castillo, Joshua	0.50	306.00	8,557.20	WO	HD	TR	_____
09/02/20	8196271	Prepare inquiries regarding pending or anticipated discovery (0.4).	Del Castillo, Joshua	0.40	244.80	8,802.00	WO	HD	TR	_____
10/27/20	8245389	Review and respond to correspondence from Receiver's office regarding pending discovery requests; confer with counsel regarding same (1.0).	Del Castillo, Joshua	1.00	612.00	9,414.00	WO	HD	TR	_____
10/28/20	8246569	Attention to outstanding discovery issues and confer with counsel regarding same (0.6); assemble draft interim report and confer with counsel regarding prospective additional reporting issues (0.8).	Del Castillo, Joshua	1.40	856.80	10,270.80	WO	HD	TR	_____
11/12/20	8263367	Confer with counsel regarding next interim report and assemble associated materials (0.4).	Del Castillo, Joshua	0.40	244.80	10,515.60	WO	HD	TR	_____
11/19/20	8272845	Emails/confer with counsel as to strategy/response to anonymous letters.	Zaro, David	0.40	322.20	10,837.80	WO	HD	TR	_____
11/20/20	8271528	Prepare draft Sixth Interim Report and Petition for Further Instructions (4.8).	Aspis, Norman	4.80	2,138.40	12,976.20	WO	HD	TR	_____



01/25/21 12:29:12 PROFORMA STATEMENT FOR MATTER 378224.00004 (Winkler, Geoff/Receiver for Essex Capita) (Investigation/Reporting)

**Fees for Matter 378224.00004.(Investigation/Reporting)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
11/30/20	8278158	Attend to issue regarding interim report (0.3).	Del Castillo, Joshua	0.30	183.60	13,159.80	WO	HD	TR	_____
12/02/20	8282893	Review docket and documents, and confer with Receiver's office and counsel in connection with anticipated Interim Report; commence preparation of report (1.9).	Del Castillo, Joshua	1.90	1,162.80	14,322.60	WO	HD	TR	_____
12/03/20	8283765	Complete review of materials and complete initial draft of Receiver's Sixth Interim Report (4.5).	Del Castillo, Joshua	4.50	2,754.00	17,076.60	WO	HD	TR	_____
12/04/20	8284717	Complete preparation of draft Sixth Interim Report and transmit to Receiver for review and comment (1.4); confer with Receiver's office regarding same (0.2).	Del Castillo, Joshua	1.60	979.20	18,055.80	WO	HD	TR	_____
12/07/20	8286046	Finalize draft Interim Report; confer with Receiver's office regarding same; assemble materials for filing (1.9).	Del Castillo, Joshua	1.90	1,162.80	19,218.60	WO	HD	TR	_____
12/07/20	8288970	Evaluate issues and revise draft report to address litigation status (.4). Email/call with counsel related to the report and revisions (.2).	Zaro, David	0.60	483.30	19,701.90	WO	HD	TR	_____
12/12/20	8292365	Review correspondence and attention to outstanding discovery matters (0.9).	Del Castillo, Joshua	0.90	550.80	20,252.70	WO	HD	TR	_____

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	1.40	805.50	1,127.70
001842	Del Castillo, Joshua	26.30	612.00	16,095.60
002369	Aspis, Norman	6.80	445.50	3,029.40

01/25/21 12:29:12 PROFORMA STATEMENT FOR MATTER 378224.00004 (Winkler, Geoff/Receiver for Essex Capita) (Investigation/Reporting)

**Proforma Summary**

**Timekeeper**

<b>Number</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Rate</b>	<b>Amounts</b>
		34.50		\$20,252.70
Subtotal Fees				\$20,252.70
Discount				0.00
Total Fees				20,252.70
Total Disbursements				0.00

**Attorney Billing Instructions**

( ) BILL ALL	( ) Hold
( ) BILL FEES ONLY	( ) Write Off
( ) BILL COST ONLY	( ) Transfer All

**Billing Instructions**

expires 6/30/2021: 10% off standard rates (automatic)

**Account Summary – As Of 01/25/21**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	24,326.55	24,326.55	0.00	2,695.05	2,695.05	0.00	20,987.10	20,987.10	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	21,523.32	21,523.32	0.00
Billed	47,022.75	47,022.75	0.00	31,985.55	31,985.55	0.00	163,135.89	163,135.89	100.02
Collected	47,022.75	47,022.75	0.00	31,985.55	31,985.55	0.00	163,235.91	163,135.89	100.02
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>WIP</b>	<b>24,326.55</b>	<b>24,326.55</b>	<b>0.00</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									

**Billing Address**

01/25/21 12:29:12 PROFORMA STATEMENT FOR MATTER 378224.00004 (Winkler, Geoff/Receiver for Essex Capita) (Investigation/Reporting)

Winkler, Geoff/Receiver for Essex Capital Corporation  
Geoff Winkler  
Managing Director  
Alvarez & Marsal LLC  
100 Pine Street, Suite 900  
San Francisco, CA 94111-5222

---

}  
 01/25/21 12:29:14 PROFORMA STATEMENT FOR MATTER 378224.00005 (Winkler, Geoff/Receiver for Essex Capita) (Investor Issues/Communications)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00005 Client Name: Winkler, Geoff/Receiver for Essex Capita  
 Joshua  
 Date of Last Billing: 01/21/21 Matter Name: Investor Issues/Communications  
 Proforma Number: 1073228  
 Client/Matter Joint Group # 378224-1

**Fees for Matter 378224.00005.(Investor Issues/Communications)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action	
08/26/20	8186117	Review and respond to status inquiry regarding receivership (0.5).	Del Castillo, Joshua	0.50	306.00	306.00	WO	HD	TR

**Disbursements for Matter 378224.00005 (Investor Issues/Communications)**

Trans Date	Index	Type	Quantity	Amt	Circle	Action	
09/08/20	2668356	WP – Create/Edit/Revise Word Documents	0.50	15.00	WO	HD	TR
09/09/20	2668357	WP – Create/Edit/Revise Word Documents	0.50	15.00	WO	HD	TR
09/11/20	2667676	MSNGR – Federal Express - Ship To: Scott Metzger, Esq	0.00	13.01	WO	HD	TR

**Proforma Summary**

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	0.50	612.00	306.00
		0.50		\$306.00
	Subtotal Fees			\$306.00
	Discount			0.00
	Total Fees			306.00

01/25/21 12:29:14 PROFORMA STATEMENT FOR MATTER 378224.00005 (Winkler, Geoff/Receiver for Essex Capita) (Investor Issues/Communications)

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
Total Disbursements				43.01

**Attorney Billing Instructions**

( )	BILL ALL	( )	Hold
( )	BILL FEES ONLY	( )	Write Off
( )	BILL COST ONLY	( )	Transfer All

**Billing Instructions**

expires 6/30/2021: 10% off standard rates (automatic)

**Account Summary – As Of 01/25/21**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	306.00	306.00	0.00	0.00	0.00	0.00	349.01	306.00	43.01
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	535.50	535.50	0.00	378.00	378.00	0.00	12,489.75	12,489.75	0.00
Collected	535.50	535.50	0.00	378.00	378.00	0.00	12,489.75	12,489.75	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>WIP</b>	<b>349.01</b>	<b>306.00</b>	<b>43.01</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									

**Billing Address**

Winkler, Geoff/Receiver for Essex Capital Corporation  
 Geoff Winkler  
 Managing Director  
 Alvarez & Marsal LLC

01/25/21 12:29:14 PROFORMA STATEMENT FOR MATTER 378224.00005 (Winkler, Geoff/Receiver for Essex Capita) (Investor Issues/Communications)

100 Pine Street, Suite 900  
San Francisco, CA 94111-5222

---

}

01/25/21 12:29:15 PROFORMA STATEMENT FOR MATTER 378224.00006 (Winkler, Geoff/Receiver for Essex Capita) (Sale/Disposition/Transfer of Assets)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00006 Client Name: Winkler, Geoff/Receiver for Essex Capita  
 Joshua  
 Date of Last Billing: 01/21/21 Matter Name: Sale/Disposition/Transfer of Assets  
 Proforma Number: 1073228  
 Client/Matter Joint Group # 378224-1

**Fees for Matter 378224.00006.(Sale/Disposition/Transfer of Assets)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
08/20/20	8181284	Emails with Receiver regarding lease buyout issue (0.3); review communications and proposed purchase agreement from prospective buyer and comment regarding same (0.7).	Del Castillo, Joshua	1.00	612.00	612.00	WO	HD	TR	_____
08/21/20	8182014	Analysis of issues and communications regarding sale of receivership assets (1.7).	Del Castillo, Joshua	1.70	1,040.40	1,652.40	WO	HD	TR	_____
08/26/20	8187064	Attention to issues regarding lease buyout sale and confer with buyer counsel regarding same (0.7).	Del Castillo, Joshua	0.70	428.40	2,080.80	WO	HD	TR	_____
08/27/20	8187320	Emails with prospective buyer counsel, assemble and provide requested documents, and attention to asset sale matters (1.0).	Del Castillo, Joshua	1.00	612.00	2,692.80	WO	HD	TR	_____
08/28/20	8188692	Emails regarding pending lease buyout negotiations (0.5).	Del Castillo, Joshua	0.50	306.00	2,998.80	WO	HD	TR	_____
09/01/20	8195155	Prepare for and teleconference regarding Giddy lease buyout (0.5).	Del Castillo, Joshua	0.50	306.00	3,304.80	WO	HD	TR	_____

01/25/21 12:29:15 PROFORMA STATEMENT FOR MATTER 378224.00006 (Winkler, Geoff/Receiver for Essex Capita) (Sale/Disposition/Transfer of Assets)

**Fees for Matter 378224.00006.(Sale/Disposition/Transfer of Assets)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
09/15/20	8205177	Attend to issues regarding Essex sale of assets and review documents and prepare draft stipulation regarding same (1.5).	Del Castillo, Joshua	1.50	918.00	4,222.80	WO	HD	TR	_____
09/16/20	8206159	Confer with counsel and Receiver's office and revise stipulation and order to sell Giddy assets; transmit to Receiver's office for review and comment (1.0); attend to other asset disposition issues (0.5).	Del Castillo, Joshua	1.50	918.00	5,140.80	WO	HD	TR	_____
09/17/20	8207659	Finalize draft stipulation and order regarding Giddy assets and confer with counsel for Giddy regarding additional proposed revisions (0.5).	Del Castillo, Joshua	0.50	306.00	5,446.80	WO	HD	TR	_____
09/18/20	8209494	Emails and teleconference regarding revision of stipulation to approve sale to Boxed; revise stipulation (0.9).	Del Castillo, Joshua	0.90	550.80	5,997.60	WO	HD	TR	_____
09/21/20	8209872	Confer with SEC regarding stipulation to sell Boxed assets (0.2); confer with Receiver's office regarding same (0.2).	Del Castillo, Joshua	0.40	244.80	6,242.40	WO	HD	TR	_____
09/22/20	8211034	Review and revise Giddy sale stipulation materials; confer with Receiver and SEC regarding same (1.0).	Del Castillo, Joshua	1.00	612.00	6,854.40	WO	HD	TR	_____
09/22/20	8213695	Evaluate the final draft of sale motion, accompanying declaration (.4). Emails with counsel related to sale motion (.4).	Zaro, David	0.80	644.40	7,498.80	WO	HD	TR	_____
09/23/20	8212219	Finalize all Boxed sale papers and prepare for filing (0.9).	Del Castillo, Joshua	0.90	550.80	8,049.60	WO	HD	TR	_____



01/25/21 12:29:15 PROFORMA STATEMENT FOR MATTER 378224.00006 (Winkler, Geoff/Receiver for Essex Capita) (Sale/Disposition/Transfer of Assets)

**Fees for Matter 378224.00006.(Sale/Disposition/Transfer of Assets)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action
10/06/20	8226410	Review and transmit order on sale of assets to Boxed (0.2); emails with Receiver's office regarding same (0.4).	Del Castillo, Joshua	0.60	367.20	8,416.80	WO	HD TR
10/06/20	8229730	Conference and emails with Receiver counsel related to the asset sale, equipment leasing interests.	Zaro, David	0.40	322.20	8,739.00	WO	HD TR

**Proforma Summary**

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	1.20	805.50	966.60
001842	Del Castillo, Joshua	12.70	612.00	7,772.40
				\$8,739.00
Subtotal Fees				\$8,739.00
Discount				0.00
Total Fees				8,739.00
Total Disbursements				0.00

**Attorney Billing Instructions**

<input type="checkbox"/> BILL ALL	<input type="checkbox"/> Hold
<input type="checkbox"/> BILL FEES ONLY	<input type="checkbox"/> Write Off
<input type="checkbox"/> BILL COST ONLY	<input type="checkbox"/> Transfer All

**Billing Instructions**

expires 6/30/2021: 10% off standard rates (automatic)

**Account Summary – As Of 01/25/21**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	8,739.00	8,739.00	0.00	0.00	0.00	0.00	8,739.00	8,739.00	0.00

01/25/21 12:29:15 PROFORMA STATEMENT FOR MATTER 378224.00006 (Winkler, Geoff/Receiver for Essex Capita) (Sale/Disposition/Transfer of Assets)

Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	315.00	315.00	0.00
Billed	14,384.70	14,384.70	0.00	3,616.65	3,616.65	0.00	37,151.55	37,151.55	0.00
Collected	14,384.70	14,384.70	0.00	3,616.65	3,616.65	0.00	37,151.55	37,151.55	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>Fees</b>	<b>Costs</b>						
<b>WIP</b>	<b>8,739.00</b>	<b>8,739.00</b>	<b>0.00</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									

---

**Billing Address**

Winkler, Geoff/Receiver for Essex Capital Corporation  
 Geoff Winkler  
 Managing Director  
 Alvarez & Marsal LLC  
 100 Pine Street, Suite 900  
 San Francisco, CA 94111-5222

---

}

01/25/21 12:29:17 PROFORMA STATEMENT FOR MATTER 378224.00007 (Winkler, Geoff/Receiver for Essex Capita) (Pending Litigation)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo,  
Joshua

Matter #: 378224.00007

Client Name: Winkler, Geoff/Receiver for Essex Capita

Date of Last Billing: 01/21/21

Matter Name: Pending Litigation

Proforma Number: 1073228

Client/Matter Joint Group # 378224-1

**Fees for Matter 378224.00007.(Pending Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/09/20	8143808	Review docket and confirm date and time of forthcoming status conference, and confer with counsel regarding the same (.2).	Aspis, Norman	0.20	89.10	89.10	WO	HD	TR	_____
07/17/20	8150749	Prepare for and participate in case management conference in Dennis matter, pending in Santa Barbara Superior Court (.8).	Aspis, Norman	0.80	356.40	445.50	WO	HD	TR	_____
09/09/20	8200760	Review pending litigation docket and confer with counsel regarding case management statement (0.3).	Del Castillo, Joshua	0.30	183.60	629.10	WO	HD	TR	_____
09/09/20	8223151	Prepare status report fort Gabler matter and confer with counsel regarding the same (.5).	Aspis, Norman	0.50	222.75	851.85	WO	HD	TR	_____
09/10/20	8223301	Finalize and transmit for filing status report in the Gabler matter (.2).	Aspis, Norman	0.20	89.10	940.95	WO	HD	TR	_____
09/28/20	8222488	Prepare for and attend case management conference in the Gabler matter (.5); confer with counsel regarding the same and calendar continued hearing (.3).	Aspis, Norman	0.80	356.40	1,297.35	WO	HD	TR	_____

01/25/21 12:29:17 PROFORMA STATEMENT FOR MATTER 378224.00007 (Winkler, Geoff/Receiver for Essex Capita) (Pending Litigation)

**Fees for Matter 378224.00007.(Pending Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
09/30/20	8222208	Confer with M. Diaz regarding service of complaint upon Seed Mackall (.2); teleconference with CA Secretary of State representative for registered agent information (.3).	Aspis, Norman	0.50	222.75	1,520.10	WO	HD	TR	_____
10/06/20	8231329	Attention to issues in connection with proof of service upon Seed Mackall (.3).	Aspis, Norman	0.30	133.65	1,653.75	WO	HD	TR	_____
10/22/20	8245980	Confer with counsel regarding opposition to Seed Mackall's motion to dismiss complaint (.4).	Aspis, Norman	0.40	178.20	1,831.95	WO	HD	TR	_____
10/23/20	8245958	Prepare and revise draft opposition to Seed Mackall's motion to dismiss complaint (3.0).	Aspis, Norman	3.00	1,336.50	3,168.45	WO	HD	TR	_____
11/13/20	8281027	Confer with counsel regarding procedural issues for Seed Mackall litigation (.3).	Aspis, Norman	0.30	133.65	3,302.10	WO	HD	TR	_____
11/18/20	8268242	Review case management conference statement for stayed state court matter and confer with counsel regarding same (0.5).	Del Castillo, Joshua	0.50	306.00	3,608.10	WO	HD	TR	_____
11/18/20	8269281	Draft status report for Gabler action and confer with counsel regarding the same (.4).	Aspis, Norman	0.40	178.20	3,786.30	WO	HD	TR	_____
11/19/20	8269722	Review documents associated with pending litigation matter and confer with counsel regarding same (1.1).	Del Castillo, Joshua	1.10	673.20	4,459.50	WO	HD	TR	_____
11/19/20	8271545	Review Plaintiff's case management statement in the Dennis matter (.3).	Aspis, Norman	0.30	133.65	4,593.15	WO	HD	TR	_____

01/25/21 12:29:17 PROFORMA STATEMENT FOR MATTER 378224.00007 (Winkler, Geoff/Receiver for Essex Capita) (Pending Litigation)

**Fees for Matter 378224.00007.(Pending Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
12/01/20	8281969	Emails and confer with counsel regarding pending litigation matters (0.5).	Del Castillo, Joshua	0.50	306.00	4,899.15	WO	HD	TR	_____
12/04/20	8284700	Emails regarding pending litigation matters (0.3).	Del Castillo, Joshua	0.30	183.60	5,082.75	WO	HD	TR	_____
12/04/20	8285701	Prepare for and participate in case management conference for Dennis matter, pending in Santa Barbara Superior Court, and confer with counsel regarding the same (.5).	Aspis, Norman	0.50	222.75	5,305.50	WO	HD	TR	_____
12/07/20	8303274	Confer with R. Iannelli regarding status of case management conference in pending Santa Barbara action (.2).	Aspis, Norman	0.20	89.10	5,394.60	WO	HD	TR	_____

**Disbursements for Matter 378224.00007 (Pending Litigation)**

Trans Date	Index	Type	Quantity	Amt	Circle	Action		
09/10/20	2665940	BW – Duplication - Black & White Copies	17.00	3.23	WO	HD	TR	_____
09/10/20	2665941	COLOR – Duplication - Color Copies	63.00	15.75	WO	HD	TR	_____
09/10/20	2667954	FILING – Nationwide Legal, LLC - SANTA BARBARA/ANACAPA DIVISION SUPERIOR COURT, E-FILING	0.00	40.15	WO	HD	TR	_____
11/18/20	2677253	BW – Duplication - Black & White Copies	9.00	1.71	WO	HD	TR	_____
11/18/20	2677254	COLOR – Duplication - Color Copies	46.00	11.50	WO	HD	TR	_____
11/18/20	2685467	FILING – Filing Fees - - Nationwide Legal LLC - STATUS REPORT OF RECEIVER, GEOFF WINKLER	0.00	35.15	WO	HD	TR	_____

01/25/21 12:29:17 PROFORMA STATEMENT FOR MATTER 378224.00007 (Winkler, Geoff/Receiver for Essex Capita) (Pending Litigation)

**Proforma Summary**

**Timekeeper**

<b>Number</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Rate</b>	<b>Amounts</b>
001842	Del Castillo, Joshua	2.70	612.00	1,652.40
002369	Aspis, Norman	8.40	445.50	3,742.20
		11.10		\$5,394.60
Subtotal Fees				\$5,394.60
Discount				0.00
Total Fees				5,394.60
Total Disbursements				107.49

**Attorney Billing Instructions**

( ) BILL ALL	( ) Hold
( ) BILL FEES ONLY	( ) Write Off
( ) BILL COST ONLY	( ) Transfer All

**Billing Instructions**

expires 6/30/2021: 10% off standard rates (automatic)

**Account Summary – As Of 01/25/21**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	10,316.25	10,316.25	0.00	1,024.20	1,024.20	0.00	7,016.79	6,909.30	107.49
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	3,160.89	3,160.89	0.00
Billed	13,317.26	12,713.40	603.86	6,743.66	6,677.10	66.56	76,099.86	76,099.86	1,568.00
Collected	13,317.26	12,713.40	603.86	6,743.66	6,677.10	66.56	77,667.86	76,099.86	1,568.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>WIP</b>	<b>10,507.15</b>	<b>10,316.25</b>	<b>190.90</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									

01/25/21 12:29:17 PROFORMA STATEMENT FOR MATTER 378224.00007 (Winkler, Geoff/Receiver for Essex Capita) (Pending Litigation)

---

**Billing Address**

Winkler, Geoff/Receiver for Essex Capital Corporation  
Geoff Winkler  
Managing Director  
Alvarez & Marsal LLC  
100 Pine Street, Suite 900  
San Francisco, CA 94111-5222

---

}

01/25/21 12:29:18 PROFORMA STATEMENT FOR MATTER 378224.00008 (Winkler, Geoff/Receiver for Essex Capita) (Claims/Distribution)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo,  
Joshua

Matter #: 378224.00008

Client Name: Winkler, Geoff/Receiver for Essex Capita

Date of Last Billing: 01/21/21

Matter Name: Claims/Distribution

Proforma Number: 1073228

Client/Matter Joint Group # 378224-1

**Fees for Matter 378224.00008.(Claims/Distribution)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/24/20	8160746	Work on prospective issues regarding motion, allowance of claims, call with counsel as to strategies.	Zaro, David	0.30	241.65	241.65	WO	HD	TR	_____
08/03/20	8168978	Call with counsel and emails related to the Grant settlement, follow-up with counsel and Receiver.	Zaro, David	0.30	241.65	483.30	WO	HD	TR	_____
08/04/20	8170967	Follow-up on the claims process and Receiver's work on notices, call with claimant's counsel.	Zaro, David	0.40	322.20	805.50	WO	HD	TR	_____
08/04/20	8170969	Emails/call with counsel for A. Lewis claimant, mechanic's lien action as to the Keller Street property.	Zaro, David	0.40	322.20	1,127.70	WO	HD	TR	_____
08/05/20	8170987	Emails related to the settlement and resolution of Grant claims.	Zaro, David	0.20	161.10	1,288.80	WO	HD	TR	_____
08/11/20	8173915	Review order on stipulation for claims procedures and confer with counsel regarding the same (.5).	Aspis, Norman	0.50	222.75	1,511.55	WO	HD	TR	_____



01/25/21 12:29:18 PROFORMA STATEMENT FOR MATTER 378224.00008 (Winkler, Geoff/Receiver for Essex Capita) (Claims/Distribution)

**Fees for Matter 378224.00008.(Claims/Distribution)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
08/11/20	8174139	Review memo from N. Aspis and teleconferences and emails regarding claims process and timing (1.1).	Del Castillo, Joshua	1.10	673.20	2,184.75	WO	HD	TR	_____
08/11/20	8175540	Call/emails related to claims process, claimant inquiries.	Zaro, David	0.20	161.10	2,345.85	WO	HD	TR	_____
08/12/20	8174874	Confer with counsel and J. Hall regarding claims procedures (.4).	Aspis, Norman	0.40	178.20	2,524.05	WO	HD	TR	_____
08/12/20	8176957	Emails with counsel regarding several issues related to third party disgorgement issues and pending motion.	Zaro, David	0.30	241.65	2,765.70	WO	HD	TR	_____
08/13/20	8178735	Confer with counsel regarding claims procedures and discuss steps to initiate process (.4).	Aspis, Norman	0.40	178.20	2,943.90	WO	HD	TR	_____
08/14/20	8176935	Review and respond to correspondence from counsel regarding claims procedures and required notice and form (0.5).	Del Castillo, Joshua	0.50	306.00	3,249.90	WO	HD	TR	_____
08/14/20	8177515	Review claims stipulation and order and draft template claims letter for prospective claimants (1.4).	Aspis, Norman	1.40	623.70	3,873.60	WO	HD	TR	_____
08/14/20	8177895	Evaluate form and data for investor creditor claim letter, advice to counsel.	Zaro, David	0.40	322.20	4,195.80	WO	HD	TR	_____
08/17/20	8177730	Review draft claims cover letter and confer with counsel regarding claims administration issues (1.0).	Del Castillo, Joshua	1.00	612.00	4,807.80	WO	HD	TR	_____
08/17/20	8193427	Confer with J. Hall and counsel regarding claims procedure issues and materials (.3).	Aspis, Norman	0.30	133.65	4,941.45	WO	HD	TR	_____

01/25/21 12:29:18 PROFORMA STATEMENT FOR MATTER 378224.00008 (Winkler, Geoff/Receiver for Essex Capita) (Claims/Distribution)

**Fees for Matter 378224.00008.(Claims/Distribution)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
08/18/20	8183625	Review claims materials from J. Hall and confer with counsel regarding the same (.8).	Aspis, Norman	0.80	356.40	5,297.85	WO	HD	TR	_____
08/18/20	8184129	Emails with Grant and Receiver concerning Grant settlement.	Zaro, David	0.20	161.10	5,458.95	WO	HD	TR	_____
08/28/20	8188556	Review and respond to inquiries regarding claims process and confer with counsel and Receiver's office regarding same (0.5).	Del Castillo, Joshua	0.50	306.00	5,764.95	WO	HD	TR	_____
09/02/20	8196284	Review proposed revise claim for packet and confer regarding same (1.1).	Del Castillo, Joshua	1.10	673.20	6,438.15	WO	HD	TR	_____
09/02/20	8200821	Emails/call with counsel as to "D" Street motion for relief from the injunction.	Zaro, David	0.30	241.65	6,679.80	WO	HD	TR	_____
09/02/20	8201126	Confer with counsel regarding the claims procedures (.3).	Aspis, Norman	0.30	133.65	6,813.45	WO	HD	TR	_____
09/04/20	8201619	Follow-up on the Grant claim issues, taxes, K-1.	Zaro, David	0.30	241.65	7,055.10	WO	HD	TR	_____
09/08/20	8201639	Follow-up on the Grant Amangasett K-1 and tax issues, IRS claims as to pre-receivership years/QSF.	Zaro, David	0.30	241.65	7,296.75	WO	HD	TR	_____
09/09/20	8200197	Attention to claims-related matters and confer with counsel and Receiver's office regarding same (1.5).	Del Castillo, Joshua	1.50	918.00	8,214.75	WO	HD	TR	_____
09/09/20	8201655	Follow-up with Receiver and counsel related to the claims/claim forms and advice concerning process/notice.	Zaro, David	0.30	241.65	8,456.40	WO	HD	TR	_____

01/25/21 12:29:18 PROFORMA STATEMENT FOR MATTER 378224.00008 (Winkler, Geoff/Receiver for Essex Capita) (Claims/Distribution)

**Fees for Matter 378224.00008.(Claims/Distribution)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
09/09/20	8223102	Review and revise claims materials and confer with counsel regarding the same (1.5).	Aspis, Norman	1.50	668.25	9,124.65	WO	HD	TR	_____
09/10/20	8201343	Emails and teleconferences regarding claims issues (0.8).	Del Castillo, Joshua	0.80	489.60	9,614.25	WO	HD	TR	_____
09/10/20	8223242	Finalize and transmit draft claims materials to J. Hall (.3).	Aspis, Norman	0.30	133.65	9,747.90	WO	HD	TR	_____
09/10/20	8223310	Review claims materials and confer with counsel and J. Hall regarding the same (1.4).	Aspis, Norman	1.40	623.70	10,371.60	WO	HD	TR	_____
09/15/20	8206059	Confer with J. Hall regarding claims procedures issues (.5).	Aspis, Norman	0.50	222.75	10,594.35	WO	HD	TR	_____
09/16/20	8212061	Review claims materials and questions from Receiver and confer with counsel regarding the same (.9).	Aspis, Norman	0.90	400.95	10,995.30	WO	HD	TR	_____
09/17/20	8207410	Review updated claim forms and extensive teleconferences and emails with counsel and Receiver's regarding same (2.5).	Del Castillo, Joshua	2.50	1,530.00	12,525.30	WO	HD	TR	_____
09/17/20	8207862	Confer with counsel extensively regarding claims procedures (.9); review and revise Proof of Claim form and Determination letter (1.5); respond to J. Hall inquiries regarding claims procedures (.3).	Aspis, Norman	2.70	1,202.85	13,728.15	WO	HD	TR	_____
09/18/20	8209321	Confer with counsel regarding claims procedures questions (.6); review and edit newspaper publication regarding claims procedures (.7).	Aspis, Norman	1.30	579.15	14,307.30	WO	HD	TR	_____

01/25/21 12:29:18 PROFORMA STATEMENT FOR MATTER 378224.00008 (Winkler, Geoff/Receiver for Essex Capita) (Claims/Distribution)

**Fees for Matter 378224.00008.(Claims/Distribution)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
09/18/20	8209496	Review and revise claims documents; teleconferences and emails regarding same (1.5).	Del Castillo, Joshua	1.50	918.00	15,225.30	WO	HD	TR	_____
09/19/20	8209763	Review and respond to correspondence regarding prospective claims notice publication (0.5).	Del Castillo, Joshua	0.50	306.00	15,531.30	WO	HD	TR	_____
09/22/20	8211037	Confer with counsel and review and respond to emails regarding status of claims notice and commencement of process (0.9).	Del Castillo, Joshua	0.90	550.80	16,082.10	WO	HD	TR	_____
09/22/20	8211980	Confer with Receiver regarding claims procedures for Union Bank (.3); revise notice for publication and confer with Receiver and counsel regarding the same (.3).	Aspis, Norman	0.60	267.30	16,349.40	WO	HD	TR	_____
09/23/20	8214769	Email and follow-up on the Notice of Bar Date and claims process with counsel and response to claimant inquiry.	Zaro, David	0.40	322.20	16,671.60	WO	HD	TR	_____
09/23/20	8216064	Review claims procedures and confer with Receiver and counsel regarding the same (.8).	Aspis, Norman	0.80	356.40	17,028.00	WO	HD	TR	_____
09/24/20	8213533	Review and respond to correspondence regarding and attention to claims issues (0.9).	Del Castillo, Joshua	0.90	550.80	17,578.80	WO	HD	TR	_____
09/25/20	8216015	Emails and teleconferences regarding claims process (1.5).	Del Castillo, Joshua	1.50	918.00	18,496.80	WO	HD	TR	_____
09/28/20	8223111	Follow-up on Receiver's claims processing, preliminary response and assess likely	Zaro, David	0.80	644.40	19,141.20	WO	HD	TR	_____

01/25/21 12:29:18 PROFORMA STATEMENT FOR MATTER 378224.00008 (Winkler, Geoff/Receiver for Essex Capita) (Claims/Distribution)

**Fees for Matter 378224.00008.(Claims/Distribution)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		disputed claims (.4). Emails related to the claims and assets, address next steps (.4).								
09/29/20	8217401	Review and respond to claims inquiries; correspondence with Receiver's office regarding same; confer with counsel regarding same (1.3).	Del Castillo, Joshua	1.30	795.60	19,936.80	WO	HD	TR	_____
09/30/20	8220737	Teleconference with purported investor representative regarding claims process (0.6).	Del Castillo, Joshua	0.60	367.20	20,304.00	WO	HD	TR	_____
10/07/20	8229759	Work with counsel concerning the proofs of claims issues, investor disputes.	Zaro, David	0.40	322.20	20,626.20	WO	HD	TR	_____
10/12/20	8253778	Confer with J. Hall regarding claimant information (.5).	Aspis, Norman	0.50	222.75	20,848.95	WO	HD	TR	_____
10/14/20	8234719	Review and respond to inquiries from investors regarding claims process and status; confer with investor representative regarding same; review documents regarding same; emails and teleconferences with Receiver's office and counsel regarding same (3.8).	Del Castillo, Joshua	3.80	2,325.60	23,174.55	WO	HD	TR	_____
10/14/20	8253477	Confer extensively with claimant regarding supporting documentation issues; review documents provided by claimant and confer with counsel and receiver regarding the same (1.1).	Aspis, Norman	1.10	490.05	23,664.60	WO	HD	TR	_____
10/19/20	8237434	Prepare supplemental claims notice to winners and transmit to Receiver for review and discussion (1.0).	Del Castillo, Joshua	1.00	612.00	24,276.60	WO	HD	TR	_____

01/25/21 12:29:18 PROFORMA STATEMENT FOR MATTER 378224.00008 (Winkler, Geoff/Receiver for Essex Capita) (Claims/Distribution)

**Fees for Matter 378224.00008.(Claims/Distribution)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
10/22/20	8244540	Several conferences, follow-up on the Receiver's claims process, proof of claims.	Zaro, David	0.40	322.20	24,598.80	WO	HD	TR	_____
10/23/20	8246682	Email/call with counsel related to Essex investor claim.	Zaro, David	0.40	322.20	24,921.00	WO	HD	TR	_____
10/27/20	8245593	Review and respond to correspondence from Receiver's office regarding claims matters; confer with counsel regarding same (0.8).	Del Castillo, Joshua	0.80	489.60	25,410.60	WO	HD	TR	_____
10/27/20	8252452	Draft letter to UBS representative for additional information (.4); confer with UBS representative regarding additional information to be produced in response to subpoena (.6).	Aspis, Norman	1.00	445.50	25,856.10	WO	HD	TR	_____
10/29/20	8249065	Review and transmit UBS production (.2).	Aspis, Norman	0.20	89.10	25,945.20	WO	HD	TR	_____
10/30/20	8251100	Prepare for/attend conference call with Receiver, forensic accountant and counsel related to disputed claims, process, Perry and Kim claims (.6). Follow-up on the open claims issues and strategy, cost-benefit as to opposition (.3).	Zaro, David	0.90	724.95	26,670.15	WO	HD	TR	_____
10/30/20	8251291	Review correspondence from UBS and confer with J. Hall, G. Winkler, and counsel regarding the same (.3).	Aspis, Norman	0.30	133.65	26,803.80	WO	HD	TR	_____
11/02/20	8255762	Several conferences with counsel related to the claims issues.	Zaro, David	0.40	322.20	27,126.00	WO	HD	TR	_____

01/25/21 12:29:18 PROFORMA STATEMENT FOR MATTER 378224.00008 (Winkler, Geoff/Receiver for Essex Capita) (Claims/Distribution)

**Fees for Matter 378224.00008.(Claims/Distribution)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
11/04/20	8256399	Review and respond to inquiries regarding claims process (0.5); teleconference regarding same (0.5).	Del Castillo, Joshua	1.00	612.00	27,738.00	WO	HD	TR	_____
11/06/20	8258186	Review documents and confer with counsel and Receiver's office regarding claims analysis and dispute issues; legal analysis of dispute (1.5).	Del Castillo, Joshua	1.50	918.00	28,656.00	WO	HD	TR	_____
11/06/20	8259375	Confer with counsel regarding issues with particular prospective claimant (.2).	Aspis, Norman	0.20	89.10	28,745.10	WO	HD	TR	_____
11/13/20	8265162	Review and respond to correspondence regarding claims process and status; review and respond to correspondence from putative claimant Ilvento (0.6).	Del Castillo, Joshua	0.60	367.20	29,112.30	WO	HD	TR	_____
11/23/20	8272783	Confer with counsel regarding claims issues (0.5).	Del Castillo, Joshua	0.50	306.00	29,418.30	WO	HD	TR	_____
12/01/20	8280817	Review and respond to correspondence and attention to claims issues; confer with Receiver's office regarding potential recommendations regarding same (1.1).	Del Castillo, Joshua	1.10	673.20	30,091.50	WO	HD	TR	_____
12/03/20	8283761	Teleconference and emails with Receiver's office regarding claims issues (0.3).	Del Castillo, Joshua	0.30	183.60	30,275.10	WO	HD	TR	_____
12/09/20	8289015	Emails and teleconferences with local counsel regarding claims motion and potential impact of order on same (0.5).	Del Castillo, Joshua	0.50	306.00	30,581.10	WO	HD	TR	_____

**Proforma Summary**

01/25/21 12:29:18 PROFORMA STATEMENT FOR MATTER 378224.00008 (Winkler, Geoff/Receiver for Essex Capita) (Claims/Distribution)

**Timekeeper**

<b>Number</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Rate</b>	<b>Amounts</b>
000313	Zaro, David	7.60	805.50	6,121.80
001842	Del Castillo, Joshua	27.30	612.00	16,707.60
002369	Aspis, Norman	17.40	445.50	7,751.70
		52.30		\$30,581.10
Subtotal Fees				\$30,581.10
Discount				0.00
Total Fees				30,581.10
Total Disbursements				0.00

**Attorney Billing Instructions**

<input type="checkbox"/> BILL ALL	<input type="checkbox"/> Hold
<input type="checkbox"/> BILL FEES ONLY	<input type="checkbox"/> Write Off
<input type="checkbox"/> BILL COST ONLY	<input type="checkbox"/> Transfer All

**Billing Instructions**

expires 6/30/2021: 10% off standard rates (automatic)

**Account Summary – As Of 01/25/21**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	32,037.75	32,037.75	0.00	0.00	0.00	0.00	30,937.50	30,937.50	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	1,698.75	1,698.75	0.00
Billed	36,962.55	36,962.55	0.00	6,601.05	6,601.05	0.00	52,318.80	52,318.80	0.00
Collected	36,962.55	36,962.55	0.00	6,601.05	6,601.05	0.00	52,318.80	52,318.80	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>WIP</b>	<b>32,037.75</b>	<b>32,037.75</b>	<b>0.00</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									



01/25/21 12:29:18 PROFORMA STATEMENT FOR MATTER 378224.00008 (Winkler, Geoff/Receiver for Essex Capita) (Claims/Distribution)

---

**Billing Address**

Winkler, Geoff/Receiver for Essex Capital Corporation  
Geoff Winkler  
Managing Director  
Alvarez & Marsal LLC  
100 Pine Street, Suite 900  
San Francisco, CA 94111-5222

---

}  
 01/25/21 12:29:20 PROFORMA STATEMENT FOR MATTER 378224.00009 (Winkler, Geoff/Receiver for Essex Capita) (Third Party Claims & Recoveries)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00009 Client Name: Winkler, Geoff/Receiver for Essex Capita  
 Joshua  
 Date of Last Billing: 01/21/21 Matter Name: Third Party Claims & Recoveries  
 Proforma Number: 1073228  
 Client/Matter Joint Group # 378224-1

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
		0.00		\$0.00
	Subtotal Fees			\$0.00
	Discount			0.00
	Total Fees			0.00
	Total Disbursements			0.00

**Attorney Billing Instructions**

- BILL ALL  Hold
- BILL FEES ONLY  Write Off
- BILL COST ONLY  Transfer All

**Billing Instructions**

expires 6/30/2021: 10% off standard rates (automatic)

**Account Summary – As Of 01/25/21**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	4,269.15	4,269.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	1,653.75	1,653.75	0.00

01/25/21 12:29:20 PROFORMA STATEMENT FOR MATTER 378224.00009 (Winkler, Geoff/Receiver for Essex Capita) (Third Party Claims & Recoveries)

Billed	8,111.25	8,111.25	0.00	0.00	0.00	0.00	8,111.25	8,111.25	0.00
Collected	8,111.25	8,111.25	0.00	0.00	0.00	0.00	8,111.25	8,111.25	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>Fees</b>	<b>Costs</b>						
<b>WIP</b>	<b>4,269.15</b>	<b>4,269.15</b>	<b>0.00</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									

---

**Billing Address**

Winkler, Geoff/Receiver for Essex Capital Corporation  
 Geoff Winkler  
 Managing Director  
 Alvarez & Marsal LLC  
 100 Pine Street, Suite 900  
 San Francisco, CA 94111-5222

---

}

01/25/21 12:29:21 PROFORMA STATEMENT FOR MATTER 378224.00012 (Winkler, Geoff/Receiver for Essex Capita) (Seed Mackall Litigation)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00012 Client Name: Winkler, Geoff/Receiver for Essex Capita  
 Joshua  
 Date of Last Billing: Matter Name: Seed Mackall Litigation  
 Proforma Number: 1073228  
 Client/Matter Joint Group # 378224-1

**Fees for Matter 378224.00012.(Seed Mackall Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
09/14/20	8204208	Emails and teleconference with counsel regarding SM complaint service and associated prosecution matters (0.4).	Del Castillo, Joshua	0.40	244.80	244.80	WO	HD	TR	_____
09/23/20	8212239	Emails with counsel regarding status of service, review Court standing order and assignment to Judge Olguin, and attention to case administration issue (0.5).	Del Castillo, Joshua	0.50	306.00	550.80	WO	HD	TR	_____
09/30/20	8220744	Review and respond to litigation regarding status of service of complaint; teleconference with counsel regarding court's standing order and anticipated 26(f) disclosures (0.8).	Del Castillo, Joshua	0.80	489.60	1,040.40	WO	HD	TR	_____
10/06/20	8226398	Confer with counsel regarding status of service and pending litigation administration issues (0.5).	Del Castillo, Joshua	0.50	306.00	1,346.40	WO	HD	TR	_____
10/12/20	8231270	Emails with counsel for Seed Mackall; confer with counsel regarding anticipated motion to dismiss complaint (0.7); analysis of prospective amendment (0.7).	Del Castillo, Joshua	1.40	856.80	2,203.20	WO	HD	TR	_____

01/25/21 12:29:21 PROFORMA STATEMENT FOR MATTER 378224.00012 (Winkler, Geoff/Receiver for Essex Capita) (Seed Mackall Litigation)

**Fees for Matter 378224.00012.(Seed Mackall Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
10/13/20	8232503	Prepare for and teleconference with SM counsel regarding threatened motion to dismiss; confer with counsel regarding same (1.1).	Del Castillo, Joshua	1.10	673.20	2,876.40	WO	HD	TR	_____
10/19/20	8237742	Confer with counsel regarding anticipated SM motion to dismiss; prospective opposition; and alternative amendment to complaint; analysis of related matters (1.3).	Del Castillo, Joshua	1.30	795.60	3,672.00	WO	HD	TR	_____
10/20/20	8239102	Review SM Motion to Dismiss and supporting papers (0.9); emails and teleconference with counsel (0.5); email to Receiver (0.1).	Del Castillo, Joshua	1.50	918.00	4,590.00	WO	HD	TR	_____
10/21/20	8240268	Complete review of Motion to Dismiss Complaint, prepare outline, teleconference and emails with counsel, prepare initial components of Opposition and transmit to N. Aspis for completion (2.8); review Court order regarding scheduling conference and confer regarding same (0.3).	Del Castillo, Joshua	3.10	1,897.20	6,487.20	WO	HD	TR	_____
10/21/20	8244458	Review/evaluate the Seed Mackall motion to dismiss the complaint, assess Receiver response to the motion/email regarding same.	Zaro, David	0.70	563.85	7,051.05	WO	HD	TR	_____
10/22/20	8241243	Confer extensively with counsel regarding anticipated Opposition to Motion to Dismiss (1.1).	Del Castillo, Joshua	1.10	673.20	7,724.25	WO	HD	TR	_____
10/22/20	8244519	Further analysis of the Seed Mackall motion to dismiss, the strategy and approach (.3). Follow-up on the motion to dismiss/further	Zaro, David	0.70	563.85	8,288.10	WO	HD	TR	_____

01/25/21 12:29:21 PROFORMA STATEMENT FOR MATTER 378224.00012 (Winkler, Geoff/Receiver for Essex Capita) (Seed Mackall Litigation)

**Fees for Matter 378224.00012.(Seed Mackall Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		discussion of the opposition brief and advice to counsel (.4).								
10/23/20	8246681	Research/analysis related to the motion to dismiss, advice to counsel (.6). Further review of records, accounting and initial revisions to the draft brief (1.1).	Zaro, David	1.70	1,369.35	9,657.45	WO	HD	TR	_____
10/25/20	8243682	Review proposed revisions to Opposition to Motion to Dismiss and respond to email regarding same (0.5).	Del Castillo, Joshua	0.50	306.00	9,963.45	WO	HD	TR	_____
10/25/20	8246713	Further research and analysis of opposition to motion to dismiss and foundational evidence.	Zaro, David	0.70	563.85	10,527.30	WO	HD	TR	_____
10/26/20	8243852	Prepare for and teleconference with D. Zaro regarding proposed revisions to Opposition to Motion to Dismiss (0.6); review D. Zaro proposed revisions to Opposition and confer regarding same (0.6); confer with N. Aspis regarding additional legal analysis (0.3); commence revisions to Opposition (1.5).	Del Castillo, Joshua	3.00	1,836.00	12,363.30	WO	HD	TR	_____
10/26/20	8246725	Conference with Receiver counsel, follow-up to assess the strategy as to the legal issues (.7). Work on draft, revise same and further research concerning conflicts/malpractice (1.6).	Zaro, David	2.30	1,852.65	14,215.95	WO	HD	TR	_____
10/27/20	8245388	Additional legal analysis and complete expansion of and revisions to Opposition to Motion to Dismiss; confer with counsel regarding same (3.5).	Del Castillo, Joshua	3.50	2,142.00	16,357.95	WO	HD	TR	_____

01/25/21 12:29:21 PROFORMA STATEMENT FOR MATTER 378224.00012 (Winkler, Geoff/Receiver for Essex Capita) (Seed Mackall Litigation)

**Fees for Matter 378224.00012.(Seed Mackall Litigation)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
10/27/20	8250576	Advice to counsel as to related arguments/motion to dismiss (.2). Follow-up to provide further revisions to the draft opposition, address filing and email to counsel (.7).	Zaro, David	0.90	724.95	17,082.90	WO	HD	TR	_____
10/28/20	8246445	Review D. Zaro comments to Opposition; revise and finalize Opposition and prepare for filing (2.0).	Del Castillo, Joshua	2.00	1,224.00	18,306.90	WO	HD	TR	_____
10/29/20	8247834	Confer with counsel regarding case administration and potential discovery matters (0.5).	Del Castillo, Joshua	0.50	306.00	18,612.90	WO	HD	TR	_____
10/29/20	8250609	Email/call with counsel related to the Motion to Dismiss and advice as to receiver opposition, case strategy and follow-up (.4).	Zaro, David	0.40	322.20	18,935.10	WO	HD	TR	_____
11/03/20	8258442	Follow-up to address preliminary discovery issues/strategy related to Seed Mackall, assess third party records.	Zaro, David	0.40	322.20	19,257.30	WO	HD	TR	_____
11/05/20	8257497	Review Seed Mackall Reply in support of Motion to Dismiss, analysis of Seed Mackall argument; confer with counsel regarding same (1.0).	Del Castillo, Joshua	1.00	612.00	19,869.30	WO	HD	TR	_____
11/05/20	8258537	Emails and assess the Seed Mackall motion to dismiss reply brief.	Zaro, David	0.60	483.30	20,352.60	WO	HD	TR	_____
11/09/20	8260003	Confer with counsel regarding Seed Mackall Reply in support of Motion to Dismiss, defects in Seed Mackall's argument, and litigation strategy going forward (0.5).	Del Castillo, Joshua	0.50	306.00	20,658.60	WO	HD	TR	_____

01/25/21 12:29:21 PROFORMA STATEMENT FOR MATTER 378224.00012 (Winkler, Geoff/Receiver for Essex Capita) (Seed Mackall Litigation)

**Fees for Matter 378224.00012.(Seed Mackall Litigation)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
11/10/20	8260829	Legal analysis (0.8).	Del Castillo, Joshua	0.80	489.60	21,148.20	WO	HD	TR	_____
11/13/20	8265166	Review Court order taking Motion to Dismiss under submission and confer with Receiver's office and counsel regarding same (0.5).	Del Castillo, Joshua	0.50	306.00	21,454.20	WO	HD	TR	_____
11/23/20	8272780	Confer with counsel regarding pending litigation and strategy issues (0.5); review documents in connection with anticipated discovery plan (0.6).	Del Castillo, Joshua	1.10	673.20	22,127.40	WO	HD	TR	_____
11/25/20	8275232	Attention to prospective document demand matters and confer with counsel regarding same (0.6).	Del Castillo, Joshua	0.60	367.20	22,494.60	WO	HD	TR	_____
12/01/20	8282095	Review additional documents in potential support of Receiver's allegations; confer with counsel regarding same (1.1).	Del Castillo, Joshua	1.10	673.20	23,167.80	WO	HD	TR	_____
12/08/20	8287171	Review documents and emails and teleconferences with counsel regarding prospective additional claims (0.9).	Del Castillo, Joshua	0.90	550.80	23,718.60	WO	HD	TR	_____
12/15/20	8294296	Confer with counsel regarding necessary supplemental document review; review memorandum regarding prospective additional claims; email inquiries to Receiver's office (1.5).	Del Castillo, Joshua	1.50	918.00	24,636.60	WO	HD	TR	_____
12/17/20	8296562	Confer with counsel regarding Joint Status Report (0.5); review and respond to emails regarding same (0.2).	Del Castillo, Joshua	0.70	428.40	25,065.00	WO	HD	TR	_____



01/25/21 12:29:21 PROFORMA STATEMENT FOR MATTER 378224.00012 (Winkler, Geoff/Receiver for Essex Capita) (Seed Mackall Litigation)

**Fees for Matter 378224.00012.(Seed Mackall Litigation)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
12/17/20	8298965	Confer with counsel and J. Hepworth regarding Joint Rule 26(f) Report (.4).	Aspis, Norman	0.40	178.20	25,243.20	WO	HD	TR	_____
12/18/20	8298916	Prepare and revise Joint Rule26(f) Report and confer with counsel regarding the same (2.5).	Aspis, Norman	2.50	1,113.75	26,356.95	WO	HD	TR	_____
12/21/20	8299222	Review and revise draft Joint Status Report (0.5); confer with N. Aspis regarding same (0.2).	Del Castillo, Joshua	0.70	428.40	26,785.35	WO	HD	TR	_____
12/22/20	8300460	Attention to litigation administration matters and confer with counsel regarding same (0.6); prepare email update to Receiver (0.2); teleconference with N. Aspis regarding Joint Status Report (0.5).	Del Castillo, Joshua	1.30	795.60	27,580.95	WO	HD	TR	_____
12/22/20	8302973	Prepare for and participate in meet and confer with Seed Mackall LLP's counsel regarding Joint Rule 26(f) Report (.7); confer with J. del Castillo regarding the same (.2); revise Joint Rule 26(f) Report and draft email regarding the same (.5).	Aspis, Norman	1.40	623.70	28,204.65	WO	HD	TR	_____
12/29/20	8304481	Review and respond to correspondence regarding JSR (0.2); review Defendant's proposed, unacceptable revisions to JSR and emails to counsel regarding same (0.5).	Del Castillo, Joshua	0.70	428.40	28,633.05	WO	HD	TR	_____
12/29/20	8306956	Review/evaluate the draft of the Rule 26 conference statement (.4). Call with counsel as to the Rule 26 conference report (.3).	Zaro, David	0.70	563.85	29,196.90	WO	HD	TR	_____
12/30/20	8307890	Review, revise, finalize, and file FRCP 26 Report (0.4).	Aspis, Norman	0.40	178.20	29,375.10	WO	HD	TR	_____

01/25/21 12:29:21 PROFORMA STATEMENT FOR MATTER 378224.00012 (Winkler, Geoff/Receiver for Essex Capita) (Seed Mackall Litigation)

**Fees for Matter 378224.00012.(Seed Mackall Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action
12/31/20	8306615	Emails and teleconference with counsel regarding pending case administration and discovery deadlines; attention to issues regarding same (0.8).	Del Castillo, Joshua	0.80	489.60	29,864.70	WO	HD TR

**Disbursements for Matter 378224.00012 (Seed Mackall Litigation)**

Trans Date	Index	Type	Quantity	Amt	Circle	Action
09/11/20	2667075	FILING --Stephanie Hanks 001927,COURTS/USDC-CA-C- Filing fee for Summons & Complaint	0.00	400.00	WO	HD TR
09/14/20	2667964	MSNGR – Nationwide Legal, LLC - UNITED STATES DISTRICT COURT CENTRAL DISTRICT OF CALIFORNIA, DELIVER COURTESY	0.00	54.75	WO	HD TR
09/29/20	2670720	POS – Service of Process - - Nationwide Legal LLC - SEED MACKALL LLP, a California limited liability partnership, Civil Cover Sheet; Certification and Notice of Interested Parties; Notice of Related Cases Pursuant to Local Rule 83-1.3.1; Notice of Assignment to United States Judges; Order Re Transfer Pursuant to General Order 19-03	0.00	252.00	WO	HD TR
09/30/20	2684750	DCSRCH – Document Search - - PACER - 07/20 -9/20 Usage	0.00	2.60	WO	HD TR
10/23/20	2674868	WP – Create/Edit/Revise Word Documents	0.50	0.00	WO	HD TR
10/28/20	2673553	WP – Transcription - Big Hand	0.20	0.00	WO	HD TR
10/28/20	2675329	WP – TOC/TOA Generation	0.80	0.00	WO	HD TR

**Proforma Summary**

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	9.10	805.50	7,330.05
001842	Del Castillo, Joshua	33.40	612.00	20,440.80
002369	Aspis, Norman	4.70	445.50	2,093.85

01/25/21 12:29:21 PROFORMA STATEMENT FOR MATTER 378224.00012 (Winkler, Geoff/Receiver for Essex Capita) (Seed Mackall Litigation)

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
		47.20		\$29,864.70
	Subtotal Fees			\$29,864.70
	Discount			0.00
	Total Fees			29,864.70
	Total Disbursements			709.35

**Attorney Billing Instructions**

( )	BILL ALL	( )	Hold
( )	BILL FEES ONLY	( )	Write Off
( )	BILL COST ONLY	( )	Transfer All

**Billing Instructions**

expires 6/30/2021: 10% off standard rates (automatic)

**Account Summary – As Of 01/25/21**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	34,285.50	34,285.50	0.00	3,892.05	3,892.05	0.00	30,752.70	29,998.35	754.35
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Collected	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>WIP</b>	<b>35,039.85</b>	<b>34,285.50</b>	<b>754.35</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									

**Billing Address**

01/25/21 12:29:21 PROFORMA STATEMENT FOR MATTER 378224.00012 (Winkler, Geoff/Receiver for Essex Capita) (Seed Mackall Litigation)

Winkler, Geoff/Receiver for Essex Capital Corporation  
Geoff Winkler  
Managing Director  
Alvarez & Marsal LLC  
100 Pine Street, Suite 900  
San Francisco, CA 94111-5222

---



**David R. Zaro**  
PARTNER | LOS ANGELES

T (213) 955-5518  
E dzaro@allenmatkins.com

David R. Zaro is a partner in our Los Angeles office, where his practice focuses upon litigation with an emphasis upon creditors' rights, bankruptcy litigation, and state and federal receiverships. David represents a wide range of clients including banks and other institutional lenders, developers, landlords, receivers, examiners, secured and unsecured creditors, and other business enterprises.

David has extensive experience as a bankruptcy lawyer as well as a trial lawyer in federal and state courts in California and several other jurisdictions. His experience in the field of insolvency, creditors' rights, and bankruptcy litigation includes out-of-court workouts and restructurings, federal and state court receiverships, and bankruptcy reorganization proceedings. David also advises residential and commercial lenders and others regarding all aspects of commercial law with regard to commercial and residential mortgage litigation, bank regulatory disputes, and collection actions.

David's representative cases include the representation of Court Appointed Receivers in a \$1.2 billion fraud action brought by the Securities and Exchange Commission in connection with the sale of TIC and other interests in 300 assisted living facilities; and a \$750 million ponzi-like scheme involving the purchase of medical related receivables and related lending transactions; representation of lender in workout of mezzanine financing on a multi-building office park; defense of actions in bankruptcy by junior lienholder and debtor against lender on an industrial park; and structure lease termination and modifications for commercial and retail tenants both in and out of bankruptcy.

David has lectured on matters regarding residential and commercial mortgage litigation and workouts, creditors' rights, construction law, and other real property remedies.

**EDUCATION**

J.D., University of California, Hastings College of the Law  
B.A., Stanford University

**SERVICES**

Litigation  
Restructuring, Insolvency & Bankruptcy  
Construction Law  
Receiverships, Lenders & Special Creditor Remedies

**INDUSTRIES**

Financial Services  
Construction

## MEMBERSHIPS

- Financial Lawyers Conference
- American Bankruptcy Institute
- Turnaround Management Association

## ACCOLADES

- Awarded Turnaround Management Association's Transaction of the Year- Large Turnaround Award (2011)

## BAR ADMISSIONS

- California

## COURT ADMISSIONS

- U.S. District Court, Central District of California
- U.S. District Court, Northern District of California
- U.S. District Court, Eastern District of California
- U.S. District Court, Southern District of California
- U.S. District Court, District of Arizona
- California Supreme Court
- U.S. Court of Appeals for the Ninth Circuit
- U.S. Supreme Court

## Matters

**Residential and Commercial Bank.** Represented bank in achieving a favorable published decision by the Ninth Circuit in Chapter 12 bankruptcy case. The appeal involved an attempt by a debtor in bankruptcy, and self-described family farmer, to leverage a discharge of personal debt in a prior Chapter 7 bankruptcy case into subsequent eligibility under Chapter 12 of the Bankruptcy Code, which could have enabled her to avoid foreclosure or strip down the value of the bank's security in the subject property. The Ninth Circuit did not agree with the debtor. The debtor sought an en banc review of the Ninth Circuit's decision which was subsequently denied.

**SEC Receiver.** Representing SEC Receiver in securities fraud case in connection with the raising of \$120 million via the EB-5 program for the development of two large real estate developments in Seattle and neighboring Everett. We are prosecuting claims to recover investor funds from third-party borrower.

**Residential and Commercial Bank.** Represented a residential and commercial bank in defending several thousand lawsuits throughout California, and managed local counsel in 20 other states. The lawsuits concern allegations of mortgage fraud, wrongful foreclosure, violations of TILA, RESPA, HOSPA, and other statutory and regulatory issues.

**SEC Receiver.** Represented SEC Receiver in securities fraud case involving losses to investors of over \$40 million.

**Residential and Commercial Lender.** Represented a residential and commercial lender in the workout and collection of a portfolio of commercial loans exceeding \$1 billion.

**Residential and Commercial Lender.** Represented a residential and commercial lender as to the workout and collections of a portfolio of construction loans, some loans involving completed projects as well as those in progress.



**Joshua A. del Castillo**  
PARTNER | LOS ANGELES

T (213) 955-5591  
E [jdcastillo@allenmatkins.com](mailto:jdcastillo@allenmatkins.com)

Joshua A. del Castillo is a litigation, creditors' rights, and regulatory compliance attorney practicing in the Firm's Receiverships, Lenders & Special Creditor Remedies; Restructuring, Insolvency & Bankruptcy; and Corporate Finance practice groups. Joshua's practice includes general business litigation, receiverships and bankruptcy, and regulatory compliance. Joshua represents a range of clients including banks and other institutional lenders, receivers, monitors, secured and unsecured creditors, developers, and other business enterprises.

**EDUCATION**

J.D., USC Gould School of Law  
M.A., University of Michigan  
B.A., *cum laude*, University of Southern California

**SERVICES**

Restructuring, Insolvency & Bankruptcy  
Litigation & Counseling  
Receiverships, Lenders & Special Creditor Remedies  
Commercial Finance

**INDUSTRIES**

Financial Services  
Residential & Multifamily

Joshua regularly serves as general litigation counsel for institutional lenders and administrators of securitized trusts throughout the state and federal court systems in California, including in connection with contract matters, actions challenging the enforceability of security instruments, and actions alleging regulatory violations for which private remedies exist. He also frequently represents creditors in related bankruptcy proceedings and oversees local counsel in creditor matters nationwide.

Joshua also serves as counsel for court-appointed permanent receivers in enforcement actions brought by the Securities and Exchange Commission, Federal Trade Commission, and other federal agencies. Joshua's receiver clients are regularly tasked with taking over the entities used to perpetrate a fraud or other unlawful conduct, conducting necessary forensic accountings, documenting (for the benefit of the appointing court) the unlawful conduct itself, and recovering available proceeds for distribution, where possible. Joshua also maintains an active real property receivership practice, advising lender and receiver clients on the propriety of a receivership for a given circumstance and on the management and disposition of receivership estate property. In this context, Joshua has secured the appointment of receivers in hotly contested real property disputes and assisted real property receivers with the administration and sale of environmentally compromised and other unusual commercial properties.



Joshua further maintains a growing regulatory compliance practice, with a focus on federal and state financial services regulations. Joshua has successfully represented lenders and other business enterprises in litigation alleging regulatory violations, as well as provided regulatory compliance and analysis advice to lenders, investment and telecommunications companies, public interest organizations, and others.

An advocate for social and economic justice, Joshua sits on the board of the Wage Justice Center, a public-interest organization that collaborates with community groups, workers' centers and legal services providers to advance low-income workers' rights, educate workers, and advocate for the collection of unpaid wages. He has also served as a *pro bono* law clerk for the ACLU of Southern California, and *pro bono* counsel to Public Counsel, one of the nation's largest public interest law firms.

Joshua has represented clients before state and federal courts throughout California, including the California Court of Appeal, the United States Bankruptcy Appellate Panel of the Ninth Circuit, and the Ninth Circuit Court of Appeals.

## MEMBERSHIPS

- Financial Lawyers Conference
- California Receivers Forum
- Hispanic National Bar Association
- National Association of Federal Equity Receivers

## ACCOLADES

- *Pro Bono Award*, Wage Justice Center, 2009
- Selected for inclusion in *Super Lawyers' Southern California Rising Stars* (2012 - 2015)

## BAR ADMISSIONS

- California

## COURT ADMISSIONS

- All California state courts
- U.S. District Court, Northern District of California (including Bankruptcy Court)
- U.S. District Court, Eastern District of California (including Bankruptcy Court)
- U.S. District Court, Central District of California (including Bankruptcy Court)
- U.S. District Court, Southern District of California (including Bankruptcy Court)
- U.S. Court of Appeals for the Ninth Circuit
- Bankruptcy Appellate Panel of the Ninth Circuit
- Supreme Court of the United States

## Matters

## LITIGATION AND BANKRUPTCY

---

**Commercial Lenders.** Represented a national, commercial lender in connection with a large bankruptcy and breach of contract dispute, in both state and federal courts.

**Developers.** Represented national developers in connection with preferential transfer claims brought by bankruptcy trustees.

**Law Firms.** Represented a national law firm in connection with the bankruptcy of a large client.

**Mortgage Lenders.** Represented a number of the nation's largest mortgage lenders in multiple commercial litigation matters, in both state and federal courts, including courts of appeal.

**Non-Profit Organizations.** Provided *pro bono* assistance to a non-profit organization representing indigent and low-income workers in employment disputes.

### **FEDERAL EQUITY RECEIVERSHIPS**

***Securities and Exchange Commission v. Plus Money, Inc., et al.***, (U.S. District Court, Southern District of California). Represented a receiver appointed in a Securities and Exchange Commission enforcement action alleging a \$45 million Ponzi-like investment scheme based on purported covered-call option trading. Receiver marshaled assets and distributed funds to defrauded investors.

***Securities and Exchange Commission v. Pacheco, et al.***, (U.S. District Court, Southern District of California). Represented a receiver appointed in a Securities and Exchange Commission enforcement action alleging a \$15 million Ponzi-like investment scheme based on purported covered-call option trading. Receiver marshaled assets and distributed funds to defrauded investors.

***Securities and Exchange Commission v. Medical Capital Holding, et al.***, (U.S. District Court, Central District of California). Represented a receiver appointed in a Securities and Exchange Commission enforcement action alleging a Ponzi-like investment scheme which raised over \$1 billion, ostensibly to purchase medical receivables.

***Securities and Exchange Commission v. Global Online Direct, Inc., et al.***, (U.S. District Court, Northern District of Georgia). Represented a receiver appointed in a Securities and Exchange Commission enforcement action alleging that the defendant entities raised over \$45 million through the sale of unregistered securities.

***Securities and Exchange Commission v. Trabulse, et al.***, (U.S. District Court, Northern District of California). Represented a receiver appointed to monitor a hedge fund, at the request of the Securities and Exchange Commission.

***Federal Trade Commission v. Consumer Advocates Group, LLC, et al.***, (U.S. District Court, Southern District of California). Represented a receiver appointed at the request of the Federal Trade Commission in connection with an enforcement action alleging deceptive and fraudulent mortgage modification practices.

## REAL PROPERTY RECEIVERSHIPS

**Wachovia Bank, NA v. Downtown Sunnyvale Residential, LLC, et al.**, (Superior Court of California, County of Santa Clara). Represented a real property receiver appointed over a large-scale commercial development in connection with successfully securing trial court approval of the receiver's administration and improvement of the development, as well as approval of the receiver's compensation and discharge request.

**First Citizens Bank & Trust Co. v. NDustrial Drive LLC, et al.**, (Superior Court of California, County of San Joaquin). Represented a real property receiver appointed to administer receivership estate substantially comprised of abandoned recycling facility. Assisted receiver with site clean-up, marketing, and sale efforts.

**Hana Small Business Lending, Inc. v. Rock Petroleum, Inc., et al.**, (Superior Court of California, County of Riverside). Represented a real property receiver appointed to administer, and ultimately sell, receivership estate comprised of multiple service stations, convenience stores, and attendant contracts and permits.

**Excel National Bank v. Tolosa Sison Family Corp., et al.**, (Superior Court of California, County of San Mateo). Represented a real property receiver appointed to administer receivership estate substantially comprised of service station and convenience store assets.

## REGULATORY COMPLIANCE

**Real Property Brokerage.** Represented one of the Southwest's largest real property brokerages in connection with litigation alleging a violation of federal consumer protection statutes.

**Lenders and Institutional Investors.** Represented lender in connection with litigation alleging systematic violations of the Fair Credit Reporting Act. Represented national institutional investor in connection with revision of internal policies and procedures for compliance with new or revised consumer protection statutes. Represented lender in connection with action implicating Bank Secrecy Act and Gramm-Leach-Bliley-Act matters.

**Telecommunications Business.** Represented cell tower leasing entity in connection with policies and procedures for compliance with new or revised consumer protection statutes.

**Public Interest Organizations.** Provided analysis of applicability of provisions of Dodd-Frank Act to highly publicized business practices of so-called buy-here / pay-here automobile dealerships.



**Norman M. Aspis**  
ASSOCIATE | LOS ANGELES

T (213) 955-5621  
E [naspis@allenmatkins.com](mailto:naspis@allenmatkins.com)

Norman helps clients maximize their goals and objectives in litigation related to creditors' rights, bankruptcy, and state and federal receiverships. He is a valued team member who provides a high level of attention to detail, sound judgment, and responsive service.

Working alongside Allen Matkins litigation partners, Norman is known for his ability to flesh out creative angles and craft persuasive arguments to win in a broad array of proceedings both inside and outside the courtroom.

Prior to joining Allen Matkins, Norman was an associate in the commercial litigation department at Dentons US LLP. There, he worked on litigation matters involving government contracts law, international trade regulations, insurance coverage, employment disputes, and environmental issues. He is a former intern at the United States Attorney's Office for the Central District of California, the District of Massachusetts, and the House of Commons of the United Kingdom.

**BAR ADMISSIONS**

- California

**EDUCATION**

J.D., University of Virginia School of Law  
B.S., *summa cum laude*, Northeastern University

**SERVICES**

Litigation & Counseling  
Receiverships, Lenders & Special Creditor Remedies  
Restructuring, Insolvency & Bankruptcy

**PROOF OF SERVICE**

*Securities and Exchange Commission v. Ralph T. Iannelli and Essex Capital Corporation*  
USDC, Central District of California – Case No. 2:18-cv-05008-FMO-AFM

I am employed in the County of Los Angeles, State of California. I am over the age of 18 and not a party to the within action. My business address is 865 S. Figueroa Street, Suite 2800, Los Angeles, California 90017-2543.

On **January 28, 2021**, I caused to be served on all the parties to this action addressed as stated on the attached service list the document entitled: **SEVENTH INTERIM APPLICATION OF RECEIVER, GEOFF WINKLER, AND ALLEN MATKINS LECK GAMBLE MALLORY & NATSIS LLP, GENERAL COUNSEL TO THE RECEIVER, FOR PAYMENT OF FEES AND REIMBURSEMENT OF EXPENSES [July 1, 2020 – December 31, 2020]**

**OFFICE MAIL:** By placing in sealed envelope(s), which I placed for collection and mailing today following ordinary business practices. I am readily familiar with the firm's practice for collection and processing of correspondence for mailing; such correspondence would be deposited with the U.S. Postal Service on the same day in the ordinary course of business.

**OVERNIGHT DELIVERY:** I deposited in a box or other facility regularly maintained by express service carrier, or delivered to a courier or driver authorized by said express service carrier to receive documents, a true copy of the foregoing document(s) in sealed envelope(s) or package(s) designed by the express service carrier, addressed as indicated on the attached service list, with fees for overnight delivery paid or provided for.

**HAND DELIVERY:** I caused to be hand delivered each such envelope to the office of the addressee as stated on the attached service list.

**ELECTRONIC MAIL:** By transmitting the document by electronic mail to the electronic mail address as stated on the attached service list.

**E-FILING:** By causing the document to be electronically filed via the Court's CM/ECF system, which effects electronic service on counsel who are registered with the CM/ECF system.

**FAX:** By transmitting the document by facsimile transmission. The transmission was reported as complete and without error.

I declare that I am employed in the office of a member of the Bar of this Court at whose direction the service was made. I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed on **January 28, 2021** at Los Angeles, California.

/s/ Martha Diaz  
Martha Diaz