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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

EIGHTH 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  
[January 1, 2021 - March 31, 2021]

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

Date: June 17, 2021  
Time: 10:00 a.m.  
Ctrm: 6D  
Judge Hon. Fernando M. Olguin

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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 Eighth  
 6 Interim Application for Payment of Fees and Reimbursement of Expenses (the "Fee  
 7 Application"). This Fee Application is the eighth interim application for payment of  
 8 fees and reimbursement of expenses submitted in the above-referenced matter, and  
 9 covers the period from January 1, 2021 through March 31, 2021 (the "Application  
 10 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:

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<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	\$178,196.40	\$863.31	\$142,557.12	\$863.31
Allen Matkins	\$193,915.80	\$5,445.21	\$155,132.64	\$5,445.21
<b>TOTAL:</b>	<b>\$372,112.20</b>	<b>\$6,308.52</b>	<b>\$297,689.76</b>	<b>\$6,308.52</b>

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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 – Business Analysis	0.5	\$139.50

1	Financial – Corporate Finance	0.1	\$27.90
2	Financial – Data Analysis	4.9	\$1,102.50
3	Financial – Tax Issues	18.6	\$4,543.20
4	Financial – Valuation	6.3	1,757.70
5	Legal – Asset Analysis and Recovery	249.4	\$74,158.20
6	Legal – Asset Disposition	2.9	\$809.10
7	Legal – Business Operations	4.2	\$1,171.80
8	Legal – Case Administration	134.3	\$34,215.30
9	Legal – Claims Administration and Objections	222.0	\$60,271.20
10	<b>TOTAL:</b>	<b>643.2</b>	<b>\$178,196.40</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 – Business Analysis.**

20 During the Application Period, the Receiver devoted a limited amount of time  
 21 to gathering financial documentation in connection with certain Receivership Entity  
 22 investments.

23 **B. Financial – Corporate Finance.**

24 During the Application Period, the Receiver and his staff devoted a limited  
 25 amount of time to corresponding with personnel at a financial institution regarding  
 26 records relating to the Receivership Entities.

27 **C. Financial – Data Analysis.**

28 During the Application Period, the Receiver and his staff devoted a limited  
 amount of time to tracing funds transferred to and from the Receivership Entities in  
 order to resolve certain accounting issues.

1           **D. Financial – Tax Issues.**

2           During the Application Period, the Receiver and his staff devoted time to  
3 assessing certain Entity tax issues and engaged tax professionals in connection  
4 therewith.

5           **E. Financial – Valuation.**

6           During the Application Period, the Receiver and his staff devoted a limited  
7 amount of time to performing an Asset evaluation of certain Receivership Assets  
8 and preparing a detailed valuation memorandum regarding those Assets.

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

10           By way of background, the Receiver submitted, in consultation with the  
11 Commission, a Stipulation to Authorize Receiver's Disgorgement Efforts and  
12 Establish Disgorgement Procedures (the "Disgorgement Stipulation") (ECF  
13 No. 157) on March 26, 2020. Prior to the Application Period, and given that the  
14 Court had not yet entered an order on the Disgorgement Stipulation, the Receiver  
15 filed his Motion for Authority to Establish Disgorgement Procedures and Undertake  
16 Disgorgement Efforts (the "Disgorgement Motion") (ECF No. 190), requesting  
17 substantially the same relief as requested in the Disgorgement Stipulation, including  
18 in connection with recovery efforts from Entity investors and creditors who appear  
19 to have profited from their investments in the Entities (the "Net Winners"). The  
20 Receiver's work within the Legal – Asset Analysis and Recovery category relates to  
21 gathering documentation relating to his disgorgement efforts, preparing accounting  
22 schedules relating to each Net Winner, and preparing settlement demand letters to  
23 the Net Winners, pursuant to the Court's approved procedures for the Receiver's  
24 disgorgement efforts, as set forth in the Court's November 12, 2020 Order Granting  
25 Motion of Receiver, Geoff Winkler, for Authority to Establish Disgorgement  
26 Procedures and Undertake Disgorgement Efforts (the "Disgorgement Order") (ECF  
27 No. 195).

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1 Specifically, during the Application Period, the Receiver devoted a significant  
2 amount of time to assessing claims against third parties believed to be in wrongful  
3 possession of Receivership Assets, including the Net Winners, and executing on his  
4 plan for the recovery of those Assets. The Receiver's work within this category  
5 included developing accounting schedules relating to transactions involving the Net  
6 Winners, preparing evidentiary packets of account records relating to the Net  
7 Winners, and preparing settlement demand letters to the Net Winners, in accordance  
8 with the Disgorgement Order. The Receiver's efforts within this category have  
9 streamlined his disgorgement efforts against the Net Winners and enable him to  
10 efficiently recover Receivership Assets, to the maximum extent possible. To that  
11 end, the Receiver has recovered \$1,547,001.43 from the Net Winners as of the filing  
12 of this Fee Application.

13 **G. Legal – Asset Disposition.**

14 During the Application Period, the Receiver and his staff spent time  
15 determining the proper disposition of certain private equity investments.

16 **H. Legal – Business Operations.**

17 During the Application Period, the Receiver and his staff devoted time to  
18 work within this category to address certain vendor issues and other issues relating  
19 to certain lease payments.

20 **I. Legal – Case Administration.**

21 During the Application Period, the Receiver communicated extensively with  
22 Allen Matkins regarding his administration of the Receivership Entities and their  
23 Estate, along with the legal work required to enable the Receiver to undertake those  
24 efforts he deemed necessary, with particular attention to efforts regarding: (1) the  
25 marshalling and recovery of Receivership Assets; and (2) his administration of the  
26 claims submitted against the Receivership Entities, pursuant to the Stipulation for  
27 Order: (1) Establishing Claims Procedures; and (2) Setting Claims Bar Date (the  
28 "Claims Procedures Stipulation") (ECF No. 168). The Claims Procedures

1 Stipulation, which was granted by the Court on July 31, 2020 (see ECF No. 179)  
2 established the procedures whereby the Receiver notified prospective claimants of  
3 the claims process, invited the submission of claims against the Receivership  
4 Entities, and is presently evaluating timely claims on a money-in, money-out  
5 ("MIMO") basis.

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

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

13 During the Application Period, the Receiver devoted a significant amount of  
14 time to administering the claims process, pursuant to which the Receiver  
15 implemented the procedures set forth in the Claims Procedures Stipulation, as  
16 approved by the Court. Specifically, the Receiver identified all known investors in  
17 and creditors of the Receivership Entities with claims against the Receivership  
18 Entities, transmitted claims materials to each known investor and creditor with an  
19 identified claim against the Receivership Entities, and reviewed timely submitted  
20 claims in connection with determining their amount and allowability against Entity  
21 records. In connection with his claims administration efforts, the Receiver  
22 conferred extensively with prospective claimants in order to determine the amount  
23 of their potential allowable claims, and reviewed documents submitted by claimants  
24 in support of those efforts.

25 **IV. SERVICES PERFORMED BY ALLEN MATKINS DURING THE**  
26 **APPLICATION PERIOD.**

27 Allen Matkins was engaged by the Receiver on January 2, 2019 and the Court  
28 approved its engagement as lead receivership counsel on February 1, 2019 (see ECF



1 No. 69). The Receiver selected Allen Matkins as his general receivership counsel  
2 because of the firm's extensive expertise in federal equity receivership matters, as  
3 well as creditors' rights and litigation matters. Allen Matkins has served as counsel  
4 to federal equity receivers in dozens of cases, has represented a variety of entities in  
5 numerous bankruptcy matters, and has significant substantive experience in related  
6 areas such as corporate and securities laws, real estate, and other matters.

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

12 Detailed descriptions of the services rendered by Allen Matkins are contained  
13 in **Exhibit B**, attached hereto. Biographical information of the Allen Matkins  
14 attorneys who rendered significant services during the Application Period is  
15 attached hereto as **Exhibit C**. During the Application Period, Allen Matkins  
16 recorded its time in the following categories<sup>1</sup>:

- 17 1. General Receivership;
- 18 2. Asset Recovery & Management;
- 19 3. Investigation/Reporting;
- 20 4. Pending Litigation;
- 21 5. Claims/Distribution;
- 22 6. Seed Mackall Litigation; and
- 23 7. CVL Litigation.

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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.

**A. General Receivership.**

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

The following Allen Matkins attorneys billed time to the General 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	0.4	\$322.20
J. del Castillo	Partner	\$612.00	18.1	\$11,077.20
N. Aspis	Associate	\$445.50	1.1	\$490.05
<b>TOTAL:</b>			<b>19.6</b>	<b>\$11,889.45</b>
<b>Total Expenses:</b>				<b>\$4,932.81</b>

**B. Asset Recovery & Management.**

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

- CVL: Allen Matkins attorneys provided significant assistance to the Receiver in connection with his efforts, in accordance with the turnover provisions of the Appointment Order, to recover Receivership Entity funds invested in 915 Elm Avenue CVL, LLC ("CVL"), an LLC created in November 2015, by and between Defendant Ralph Iannelli and another individual, William S. Reyner, Jr., to purchase, own, and operate a hardware and building materials store in Carpinteria, California, along with its associated personal and real property (collectively, the "Lumber Yard"). Allen Matkins: (1) extensively conferred with CVL's counsel regarding the

1 Receiver's prospective claims against CVL; (2) worked with the Receiver to  
2 develop a valuation of CVL's underlying business and related real property  
3 assets; and (3) conferred extensively with CVL's counsel regarding potential  
4 settlement of the Receiver's claims. After months of attempting to negotiate a  
5 settlement with CVL, the Receiver commenced an Asset recovery action  
6 against CVL styled Winkler v. 915 Elm Avenue CVL, LLC (the "CVL  
7 Action"), USDC, C.D. Cal. Case No. 2:21-cv-00869-FMO-AFM, in which  
8 the Receiver has asserted claims for avoidance of fraudulent transfers, breach  
9 of contract, and unjust enrichment. The parties recently submitted their Joint  
10 Status Report to the Court, and anticipate that a scheduling order will issue  
11 shortly.

12 • Net Winners: Allen Matkins assisted the Receiver in his efforts to  
13 develop and execute upon his procedures for pursuing the Net Winners.  
14 These Net Winners were identified via the Receiver's extensive MIMO  
15 accounting. During the Application Period, Allen Matkins significantly  
16 assisted the Receiver in connection with his efforts to recover Assets from the  
17 Net Winners, including via extended accounting discussions and prove-ups,  
18 and extended settlement discussions and negotiations with counsel for certain  
19 of the Net Winners. These considerable efforts have resulted in the recovery  
20 of \$1,547,001.43 from the Net Winners as of the filing of this Fee  
21 Application.

22 • Seed Mackall LLP: On September 2, 2020, this Court authorized the  
23 Receiver to commence an action against Seed Mackall LLP ("Seed Mackall")  
24 styled Winkler v. Seed Mackall, LLP (the "Seed Mackall Action"), USDC,  
25 C.D. Cal. Case No. 2:18-cv-05008-FMO-AFM (the "Seed Mackall Action")  
26 (see ECF No. 186). Thereafter, on September 11, 2020, the Receiver filed his  
27 Complaint in the Seed Mackall Action, alleging causes of action arising from  
28 services provided by Seed Mackall to Essex in connection with the formation

1 of CVL and CVL's acquisition of the Lumber Yard, along with associated  
 2 benefits that flowed to CVL and Mr. Iannelli at Essex's expense. On  
 3 October 20, 2020, Seed Mackall moved to dismiss the Receiver's Complaint,  
 4 and the Receiver submitted an opposition to Seed Mackall's motion on  
 5 October 29, 2020. The Court granted Seed Mackall's motion to dismiss, with  
 6 leave to amend, on May 3, 2021. As of the filing of this Fee Application, the  
 7 Receiver is in the process of reviewing relevant evidence and assessing the  
 8 merits of filing an amended Complaint.

- 9 • Investigation of Potential Asset Recovery Against Third-Party  
 10 Financial Advisory Firm: During the Application Period, Allen Matkins  
 11 extensively reviewed records relating to potential prospective claims against a  
 12 third-party financial advisory firm and prepared associated materials relating  
 13 to its review of those records.

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

<u>Name</u>	<u>Title</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
D. Zaro	Partner	\$805.50	58.1	\$46,799.55
J. del Castillo	Partner	\$612.00	128	\$78,336.00
N. Aspis	Associate	\$445.50	30.6	\$13,632.30
N. Babaknia	Associate	\$315.00	4.2	\$1,323.00
<b>TOTAL:</b>			<b>220.9</b>	<b>\$140,090.85</b>
<b>Total Expenses:</b>				<b>\$0.00</b>

22 **C. Investigation/Reporting.**

23 Services in the "Investigation/Reporting" category relate to the Receiver's  
 24 efforts to investigate the nature and location of Receivership Assets, along with the  
 25 business and financial activities of the Receivership Entities, and his preparation of  
 26 reports to the Court.

27 During the Application Period, Allen Matkins assisted the Receiver in  
 28 connection with the identification and review of documents relating to the

1 Receivership Entities and their business and financial activities. This effort was  
 2 comprised of, in part, continuing execution of the Receiver's investigation and  
 3 discovery plan, preparing and following up on subpoenas and document requests,  
 4 and communicating with representatives of recipients of the Receiver's subpoenas  
 5 and document requests.

6 The following Allen Matkins attorneys and staff billed time to this matter  
 7 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	2.7	\$2,174.85
J. del Castillo	Partner	\$612.00	11.6	\$7,099.20
N. Aspis	Associate	\$445.50	6.4	\$2,851.20
<b>TOTAL:</b>			<b>20.7</b>	<b>\$12,125.25</b>
<b>Total Expenses:</b>				<b>\$0.00</b>

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 13 **D. Pending Litigation.**

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

21 During the Application Period, Allen Matkins continued to monitor the  
 22 Gabler Action and the Dennis Action, and have informed the courts presiding over  
 23 both actions of the litigation stay imposed by the Appointment Order and  
 24 maintained by the Permanent Injunction, in order to protect and preserve the Estate  
 25 from diminution.

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1 The following Allen Matkins attorneys billed time to this matter during the  
 2 Application Period:

<u>Name</u>	<u>Title</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
D. Zaro	Partner	\$805.50	2.1	\$1,691.55
J. del Castillo	Partner	\$612.00	3.1	\$1,897.20
N. Aspis	Associate	\$445.50	1.8	\$801.90
<b>TOTAL:</b>			<b>7</b>	<b>\$4,390.65</b>
<b>Total Expenses:</b>				<b>\$455.26</b>

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8 **E. Claims/Distribution.**

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

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

<u>Name</u>	<u>Title</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
D. Zaro	Partner	\$805.50	0.6	\$483.30
J. del Castillo	Partner	\$612.00	0.7	\$428.40
<b>TOTAL:</b>			<b>1.3</b>	<b>\$911.70</b>
<b>Total Expenses:</b>				<b>\$0.00</b>

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26 **F. Seed Mackall Litigation.**

27 During the Application Period, Allen Matkins, in consultation with Seed  
 28 Mackall's counsel, prepared a Joint Rule 26(f) Report, which set forth pre-trial and

1 trial issues for the Seed Mackall Action, including a discovery plan for written and  
 2 testimonial discovery. Allen Matkins also prepared and served the Receiver's initial  
 3 disclosures in the Seed Mackall Action. On the basis of the Receiver's review of  
 4 relevant records and other information, Allen Matkins prepared and served written  
 5 discovery upon Seed Mackall and conferred with Seed Mackall's counsel regarding  
 6 related discovery issues. On October 20, 2020, Seed Mackall moved to dismiss the  
 7 Receiver's Complaint, and the Receiver submitted an opposition to Seed Mackall's  
 8 motion on October 29, 2020. The Court granted Seed Mackall's motion to dismiss,  
 9 with leave to amend, on May 3, 2021. As of the filing of this Fee Application, the  
 10 Receiver is in the process of reviewing relevant evidence and assessing the merits of  
 11 filing an amended Complaint.

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	4	\$3,222.00
M. Farrell	Partner	\$738.00	4.6	\$3,394.80
J. del Castillo	Partner	\$612.00	7.9	\$4,834.80
N. Aspis	Associate	\$445.50	7.5	\$3,341.25
<b>TOTAL:</b>			<b>24</b>	<b>\$14,792.85</b>
<b>Total Expenses:</b>				<b>\$31.32</b>

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 20 **V. CVL Litigation.**

21 On July 29, 2020, the Court entered a Minute Order authorizing the Receiver  
 22 to prosecute claims against CVL. As reflected in prior submissions to the Court, the  
 23 Receiver has concluded that CVL's purchase of the Lumber Yard was funded in  
 24 large part by transfers from Essex and a note in the principal amount of \$1.5 million  
 25 (the "Gally Note"), payable by Essex – which had no interest in CVL – to J&G Clay  
 26 Properties, LLC and its principal, James Gally (collectively, "Mr. Gally").  
 27 Contemporaneously with the Gally Note, CVL executed a companion note (the  
 28 "CVL Note") in the amount of \$1.5 million, payable to Essex and which was

1 intended to repay Essex for its extension of credit and obligation to repay the Gally  
 2 Note. CVL later issued Essex a second note (the "Second CVL Note") in the  
 3 amount of \$125,000, along with another note in the amount of \$125,000 payable to  
 4 Mr. Iannelli, and which the Receiver's analysis indicates was funded with money  
 5 from the Receivership Entities.

6 The CVL Note matured on January 14, 2019 and is also now in default. The  
 7 Second CVL Note is payable on demand. CVL has contested its repayment  
 8 obligations to Essex in connection with the CVL Note and the Second CVL Note,  
 9 each of which is now in default. Over and above the payment obligation incurred by  
 10 Essex to Mr. Gally, and Essex's attendant right to be repaid by CVL, the Receiver  
 11 further confirmed that an estimated \$1.1 million was diverted from Essex accounts  
 12 and transferred for the benefit of CVL. In total, over \$2,100,000 in Essex funds and  
 13 obligations were used and incurred in connection with CVL.

14 During the Application Period, Allen Matkins conferred extensively with  
 15 CVL's counsel regarding a potential settlement of the claims and causes of action at  
 16 issue in the CVL Action. However, after months of attempting to negotiate a  
 17 settlement with CVL, the Receiver filed his Complaint in the CVL Action on  
 18 January 29, 2021, asserting claims for avoidance of fraudulent transfers, breach of  
 19 contract, and unjust enrichment, based on the facts described above. The parties  
 20 recently submitted their Joint Status Report to the Court, and anticipate that a  
 21 scheduling order will issue shortly.

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

<u>Name</u>	<u>Title</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
D. Zaro	Partner	\$805.50	4.2	\$3,383.10
J. del Castillo	Partner	\$612.00	9.4	\$5,752.80
N. Aspis	Associate	\$445.50	1.3	\$579.15
<b>TOTAL:</b>			<b>14.9</b>	<b>\$9,715.05</b>
<b>Total Expenses:</b>				<b>\$25.82</b>



1 **VI. 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 **VII. 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 \$178,196.40, and  
20 expenses, in the amount of \$863.31;
- 21 3. Authorizing the Receiver to make an interim payment to himself in the  
22 amount of 80% of his fees, or \$142,557.12, and 100% of his expenses, in the  
23 amount of \$863.31, 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 \$193,915.80, and  
26 expenses, in the amount of \$5,445.21; and
- 27 5. Authorizing the Receiver to make an interim payment to Allen Matkins  
28 in the amount of 80% of its fees, or \$155,132.64, and 100% of its expenses, in the

1 amount of \$5,445.21, from the funds he presently holds for the administration and  
2 benefit of the Receivership Entities.

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Dated: May 19, 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  
 January 1, 2021 - March 31, 2021  
 (Sorted in Chronological Order by Activity Category)**

**Attachment 1**

<b>Personnel</b>	<b>Item / Description</b>	<b>Date</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	<b>Activity Category</b>
Geoff Winkler	Team discussion re current case status (.3), emails with counsel re tax work (.2), emails with counsel re application filing (.1), process receivables (.4), work with bank (.3), review claims process documentation and status (1.8), pull paper files for investment and review (.8)	1/4/2021	3.9	315.00	1,228.50	Legal - Asset Analysis and Recovery
John Hall	Process memo to TW	1/4/2021	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
John Hall	Review H and C third party outputs from TW, pull QB reports	1/4/2021	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
John Hall	Review inquiry from TW on 3rd party claim, research and memo back re: same	1/4/2021	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
John Hall	Review and respond to bank correspondence	1/4/2021	0.1	279.00	27.90	Legal - Case Administration
John Hall	Review case material questions with RDL	1/4/2021	0.4	279.00	111.60	Legal - Case Administration
John Hall	Team meeting with GBW and RLD to discuss upcoming and ongoing tasks	1/4/2021	0.3	279.00	83.70	Legal - Case Administration
Renee Diefenderfer	Met with GW and JBH regarding next steps	1/4/2021	0.3	225.00	67.50	Legal - Case Administration
Renee Diefenderfer	Review of Essex Case	1/4/2021	3.8	225.00	855.00	Legal - Case Administration
John Hall	Claims audit procedure creation	1/4/2021	3.5	279.00	976.50	Legal - Claims Administration and Objections
Renee Diefenderfer	Review claim information sent by JBH	1/4/2021	0.2	225.00	45.00	Legal - Claims Administration and Objections
John Hall	Review tax issues with counsel and GBW	1/5/2021	0.5	279.00	139.50	Financial - Tax Issues
Geoff Winkler	Emails with counsel re meeting (.2), process payables (.5), review disclosure, look for backup documents (1.6), tax discussion with counsel and JBH (.5), discussion with JBH (.5)	1/5/2021	3.3	315.00	1,039.50	Legal - Case Administration
John Hall	Discuss case with GBW	1/5/2021	0.5	279.00	139.50	Legal - Case Administration
John Hall	Finishing SOP and training team on claim audit process	1/5/2021	4.0	279.00	1,116.00	Legal - Claims Administration and Objections
John Hall	Review claims process with RLD	1/5/2021	1.2	279.00	334.80	Legal - Claims Administration and Objections
John Hall	Preparing demand letters for mailing	1/6/2021	4.8	279.00	1,339.20	Legal - Asset Analysis and Recovery
Geoff Winkler	Prepare and edit application information, update financials (3.3), review and respond to email from RI (.1), review BOV and discussion with JBH, discussion with counsel (.5)	1/6/2021	3.9	315.00	1,228.50	Legal - Case Administration
John Hall	Discuss asset and analysis of records with GBW and RLD	1/6/2021	0.5	279.00	139.50	Legal - Case Administration
John Hall	Affected claimant FAQ	1/6/2021	0.4	279.00	111.60	Legal - Claims Administration and Objections
Geoff Winkler	Discussion of third party targets, review, email with counsel, call with counsel (1.8), review documentation for litigation, review email (2.1)	1/7/2021	3.9	315.00	1,228.50	Legal - Asset Analysis and Recovery
John Hall	Preparing demand letters for mailing	1/7/2021	6.0	279.00	1,674.00	Legal - Asset Analysis and Recovery
John Hall	Call with claimant's financial advisor FAQ	1/7/2021	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Discuss claims issues with RLD	1/7/2021	1.2	279.00	334.80	Legal - Claims Administration and Objections
Renee Diefenderfer	Claims processing- September and October	1/7/2021	4.1	225.00	922.50	Legal - Claims Administration and Objections
Geoff Winkler	Review financials, discussion with JBH, discussion with counsel (.6), review history of investment and formation documents, review discussions (1.8), assist TW with third party issues (.4)	1/8/2021	2.8	315.00	882.00	Legal - Asset Analysis and Recovery
John Hall	Preparing demand letters, auditing third party accounting, mailing certified letters to 34 parties	1/8/2021	8.2	279.00	2,287.80	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Claims processing - September October	1/8/2021	3.5	225.00	787.50	Legal - Claims Administration and Objections
Renee Diefenderfer	Call with claimant regarding contact information	1/8/2021	0.1	225.00	22.50	Legal - Claims Administration and Objections
John Hall	Forensic accounting request from KFP, instruct RLD for schedule	1/11/2021	0.5	279.00	139.50	Financial - Business Analysis
Renee Diefenderfer	Meeting with JBH re: Share tracing	1/11/2021	0.2	225.00	45.00	Financial - Data Analysis
John Hall	Review materials for valuation	1/11/2021	0.3	279.00	83.70	Legal - Asset Analysis and Recovery
John Hall	Reviewing third party materials from TW; updating schedules.	1/11/2021	0.6	279.00	167.40	Legal - Asset Analysis and Recovery
Geoff Winkler	Call with team to discuss outstanding tasks (.5), review and update application, financials, send to JBH for review, email to counsel (2.2), review supporting documents (1.1)	1/11/2021	3.8	315.00	1,197.00	Legal - Case Administration
John Hall	Discuss KFP with affected claimant's representative, FAQ	1/11/2021	0.5	279.00	139.50	Legal - Case Administration
John Hall	Review draft filing with feedback to GBW	1/11/2021	0.9	279.00	251.10	Legal - Case Administration
John Hall	Team meeting to discuss case and ongoing activities for the week	1/11/2021	0.5	279.00	139.50	Legal - Case Administration

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Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Renee Diefenderfer	Meeting with JBH and GW regarding next steps	1/11/2021	0.5	225.00	112.50	Legal - Case Administration
Renee Diefenderfer	Claims processing- November	1/11/2021	2.7	225.00	607.50	Legal - Claims Administration and Objections
Renee Diefenderfer	Asset tracing for JBH	1/12/2021	4.7	225.00	1,057.50	Financial - Data Analysis
	Review data request from counsel, email to counsel, discussion with JBH (.4), review claims status and claims (1.1), document review for litigation support (2.6), meeting with JBH and RD (.5)	1/12/2021	4.6	315.00	1,449.00	Legal - Asset Analysis and Recovery
Geoff Winkler						
John Hall	Redacting consistency training with team	1/12/2021	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
John Hall	Review correspondence from claimant counsel, update contact info	1/12/2021	0.2	279.00	55.80	Legal - Case Administration
John Hall	Review of analysis and memo to investor regarding tracing of partnership shares	1/12/2021	0.7	279.00	195.30	Legal - Case Administration
Renee Diefenderfer	Data request/redacting meeting with JBH/GW	1/12/2021	0.5	225.00	112.50	Legal - Claims Administration and Objections
John Hall	Research and provided backup docs to profiting investor	1/13/2021	0.3	279.00	83.70	Legal - Asset Analysis and Recovery
John Hall	Case status call with GBW RLD NA DZ JDC	1/13/2021	1.0	279.00	279.00	Legal - Case Administration
John Hall	Follow up case call with GBW and RLD	1/13/2021	0.3	279.00	83.70	Legal - Case Administration
John Hall	Provide charitable contributions analysis to team	1/13/2021	0.2	279.00	55.80	Legal - Case Administration
John Hall	Share with team analysis on origin of NYC Apt shares	1/13/2021	0.1	279.00	27.90	Legal - Case Administration
	Work with Renee on escalated claims (2.5), call with JBH, RD and counsel (1.0), follow up call with JBH and RD (.3), email with MW re redacted files (.2), work with investor re reconciliation of payments	1/13/2021	4.0	315.00	1,260.00	Legal - Claims Administration and Objections
Geoff Winkler						
John Hall	Discuss difficult claim with GBW and RLD; review file and provide needed details	1/13/2021	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Provide additional items to add to claimant form request from RLD	1/13/2021	0.2	279.00	55.80	Legal - Claims Administration and Objections
Renee Diefenderfer	Meeting with attorneys	1/13/2021	1.0	225.00	225.00	Legal - Claims Administration and Objections
Renee Diefenderfer	Meeting with JBH and GW regarding next steps	1/13/2021	0.3	225.00	67.50	Legal - Claims Administration and Objections
Renee Diefenderfer	Claims processing	1/13/2021	4.7	225.00	1,057.50	Legal - Claims Administration and Objections
Geoff Winkler	Work on claims issues with RD (1.0), work on third party issues with TW (.8), review additional claims issue (.8), call with counsel re third party (.6), call with investor (.4)	1/14/2021	3.6	315.00	1,134.00	Legal - Asset Analysis and Recovery
John Hall	Check in six third party packets completed by TW; de-commingle claimant file, instruct team on claim v recovery parts	1/14/2021	1.3	279.00	362.70	Legal - Asset Analysis and Recovery
John Hall	Preparation of next net profiting investor demand letters; find contact info, create mail merge doc	1/14/2021	2.3	279.00	641.70	Legal - Asset Analysis and Recovery
John Hall	Discuss and work through claims issues with RLD	1/14/2021	0.9	279.00	251.10	Legal - Claims Administration and Objections
Renee Diefenderfer	Claims processing - created form for claimants	1/14/2021	1.6	225.00	360.00	Legal - Claims Administration and Objections
Renee Diefenderfer	Met with JBH regarding claims	1/14/2021	0.9	225.00	202.50	Legal - Claims Administration and Objections
Renee Diefenderfer	Claims processing	1/14/2021	0.7	225.00	157.50	Legal - Claims Administration and Objections
Renee Diefenderfer	Call with financial advisor on behalf of claimant	1/14/2021	0.1	225.00	22.50	Legal - Claims Administration and Objections
Renee Diefenderfer	Meeting with GW regarding claims	1/14/2021	1.0	225.00	225.00	Legal - Claims Administration and Objections
Renee Diefenderfer	Meeting with JBH and supplies pick up re: mailings	1/14/2021	1.5	225.00	337.50	Legal - Claims Administration and Objections
	Call with investor re third party, other inquires, emails with counsel (.7), call with interested party (.6), call with broker (.3), review documents re third party litigation (2.3), discussion with JBH (.1)	1/15/2021	4.0	315.00	1,260.00	Legal - Asset Analysis and Recovery
Geoff Winkler						
John Hall	Review and creating additional schedules for third party recovery process	1/15/2021	1.0	279.00	279.00	Legal - Asset Analysis and Recovery
John Hall	Discuss third party contact with GBW	1/15/2021	0.1	279.00	27.90	Legal - Case Administration
John Hall	Review email to investor, discuss with team	1/15/2021	0.2	279.00	55.80	Legal - Case Administration
John Hall	Receive change of counsel notice for claimant, updating contact form and claim	1/15/2021	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Review claimant materials, propose splitting claim treatment to team, updating claim file	1/15/2021	0.5	279.00	139.50	Legal - Claims Administration and Objections
Renee Diefenderfer	Claims processing, validated information with claimants	1/15/2021	3.2	225.00	720.00	Legal - Claims Administration and Objections

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<u>Personnel</u>	<u>Item / Description</u>	<u>Date</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Activity Category</u>
John Hall	Review advice from counsel re: treatment of DD request	1/18/2021	0.1	279.00	27.90	Legal - Case Administration
John Hall	Conducting a valuation of asset, discussing with GBW, and detailed memo on findings and opinion of value.	1/19/2021	6.3	279.00	1,757.70	Financial - Valuation
John Hall	Processing Third Party recovery items from USPS	1/19/2021	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
John Hall	Review materials DD sent to investors requesting new loans and making false statements about receiver	1/19/2021	0.4	279.00	111.60	Legal - Case Administration
John Hall	Discussion with JBH re valuation, prepare email to counsel (.6), review claims process (1.3), assist with third party recover (.4), review investment agreements for asset valuation (1.2)	1/19/2021	3.5	315.00	1,102.50	Legal - Claims Administration and Objections
Geoff Winkler	Call with counsel to discuss litigation status and potential resolution (.6), call with JBH to follow up and litigation status (.3), emails with counsel re potential settlement (.2), call with broker re BOV (.3), emails with investor re payment, settlement (.2), further call with counsel (.4), assist TW with third party (.3), review documents for additional supporting information (1.1)	1/20/2021	3.4	315.00	1,071.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Call with counsel (.5) follow up with GBW (.3) re asset	1/20/2021	0.8	279.00	223.20	Legal - Asset Analysis and Recovery
John Hall	Discuss process for settlement procedure with NA	1/20/2021	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
John Hall	Review email from counsel re: suggested wording for 3rd party recovery	1/20/2021	0.1	279.00	27.90	Legal - Asset Analysis and Recovery
John Hall	Review mailer materials, identify alternative contact addresses for re-send. Update schedules, update team with service results to-date.	1/20/2021	1.3	279.00	362.70	Legal - Asset Analysis and Recovery
John Hall	Reading operating agreement, memo to GBW; memo to counsel	1/20/2021	2.0	279.00	558.00	Legal - Case Administration
John Hall	Affected claimant FAQ	1/20/2021	0.5	279.00	139.50	Legal - Claims Administration and Objections
Renee Diefenderfer	Claims processing, validated information with claimants	1/20/2021	6.6	225.00	1,485.00	Legal - Claims Administration and Objections
Renee Diefenderfer	Call with claimant regarding contact information and update	1/20/2021	0.2	225.00	45.00	Legal - Claims Administration and Objections
Renee Diefenderfer	Review and respond to emails from claimant (.1), call with RD to discuss claims issues (.2), review settlement discussion, call with counsel, call with JBH re letter, emails with counsel re notice (.7), review third party and documents (1.4), review accounting for investors (1.7)	1/21/2021	4.1	315.00	1,291.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Discuss release terms with NA, follow up with GBW re: release timing for payment received	1/21/2021	0.3	279.00	83.70	Legal - Asset Analysis and Recovery
John Hall	Prepare and mail WR demand letter	1/21/2021	0.6	279.00	167.40	Legal - Asset Analysis and Recovery
John Hall	Updating valuation parameters per counsel's request	1/21/2021	2.5	279.00	697.50	Legal - Asset Analysis and Recovery
John Hall	Review and respond to request from NA for contact information	1/21/2021	0.2	279.00	55.80	Legal - Case Administration
John Hall	Reply to claim inquiry	1/21/2021	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Prep for review of claim issues	1/21/2021	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Work through claims issues with RLD	1/21/2021	0.7	279.00	195.30	Legal - Claims Administration and Objections
Renee Diefenderfer	Meeting with JBH regarding accounting for claims	1/21/2021	0.7	225.00	157.50	Legal - Claims Administration and Objections
Renee Diefenderfer	Meeting with GW regarding specific claim	1/21/2021	0.2	225.00	45.00	Legal - Claims Administration and Objections
Renee Diefenderfer	Call with claimant regarding missing documentation	1/21/2021	0.2	225.00	45.00	Legal - Claims Administration and Objections
Renee Diefenderfer	Claims processing	1/21/2021	3.3	225.00	742.50	Legal - Claims Administration and Objections
Renee Diefenderfer	Claim accounting review	1/21/2021	1.3	225.00	292.50	Legal - Claims Administration and Objections
Geoff Winkler	Review inquiry re investor claim (.3), assist TW re third party issues (.3), update banking, claims, billables (2.1), review potential claims (1.5)	1/22/2021	4.2	315.00	1,323.00	Legal - Asset Analysis and Recovery
John Hall	Check in TW changes to third party substantiation.	1/22/2021	2.3	279.00	641.70	Legal - Asset Analysis and Recovery
John Hall	Reply to vendor with update and set expectations for delivery of analysis	1/22/2021	0.2	279.00	55.80	Legal - Business Operations
John Hall	Research lease payments and reconcile discrepancies re IM request, memo to GBW	1/22/2021	0.7	279.00	195.30	Legal - Business Operations
John Hall	Review company OA and memo to team.	1/22/2021	0.7	279.00	195.30	Legal - Business Operations
John Hall	Review potential violations of PI	1/22/2021	0.3	279.00	83.70	Legal - Case Administration
John Hall	Work with GBW and bank to determine payments received on lease	1/22/2021	0.4	279.00	111.60	Legal - Case Administration
John Hall	Affected claimant FAQ	1/22/2021	0.4	279.00	111.60	Legal - Claims Administration and Objections

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John Hall	Claims auditing with RLD (2 x .4)	1/22/2021	0.8	279.00	223.20	Legal - Claims Administration and Objections
John Hall	Follow up FAQ call with claimant	1/22/2021	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	RLD Claims FAQ	1/22/2021	0.3	279.00	83.70	Legal - Claims Administration and Objections
Renee Diefenderfer	Meeting with JBH regarding claimant next steps	1/22/2021	0.3	225.00	67.50	Legal - Claims Administration and Objections
Renee Diefenderfer	Call with JBH and CPA for claimant	1/22/2021	0.4	225.00	90.00	Legal - Claims Administration and Objections
Renee Diefenderfer	Meeting with JBH regarding case timeline and details	1/22/2021	0.4	225.00	90.00	Legal - Claims Administration and Objections
Renee Diefenderfer	Call with claimant regarding scheduling and documentation	1/22/2021	0.4	225.00	90.00	Legal - Claims Administration and Objections
Renee Diefenderfer	Claims processing	1/22/2021	1.0	225.00	225.00	Legal - Claims Administration and Objections
Renee Diefenderfer	Claims processing	1/22/2021	1.2	225.00	270.00	Legal - Claims Administration and Objections
Renee Diefenderfer	Address verification for mail merge	1/22/2021	0.5	225.00	112.50	Legal - Claims Administration and Objections
John Hall	Team meeting to discuss ongoing activities and tasks	1/25/2021	0.7	279.00	195.30	Legal - Case Administration
Geoff Winkler	Team call to discuss status (.7), review claims (1.4)	1/25/2021	2.1	315.00	661.50	Legal - Claims Administration and Objections
Renee Diefenderfer	Meeting with JBH and GBW regarding case updates and next steps	1/25/2021	0.7	225.00	157.50	Legal - Claims Administration and Objections
Renee Diefenderfer	Third Party address verification	1/25/2021	0.9	225.00	202.50	Legal - Claims Administration and Objections
Renee Diefenderfer	Updates for claimants	1/25/2021	0.2	225.00	45.00	Legal - Claims Administration and Objections
Renee Diefenderfer	Third Party address verification	1/25/2021	1.4	225.00	315.00	Legal - Claims Administration and Objections
John Hall	Letter from third party, review files and send memo with recommended next steps to GBW and JDC	1/26/2021	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
John Hall	Review third party negotiation approach memo from counsel; discuss with GBW; meeting with RLD	1/26/2021	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
John Hall	Reviewing analysis of net winners in light of received correspondence	1/26/2021	1.2	279.00	334.80	Legal - Asset Analysis and Recovery
Geoff Winkler	Call with counsel and email with tax preparer (.6), review escalated claims and accounting (3.6), emails with claimant (.2)	1/26/2021	4.4	315.00	1,386.00	Legal - Claims Administration and Objections
Renee Diefenderfer	Third Party mail merge project	1/26/2021	1.5	225.00	337.50	Legal - Claims Administration and Objections
Renee Diefenderfer	Address verification for mail merge	1/26/2021	0.9	225.00	202.50	Legal - Claims Administration and Objections
Renee Diefenderfer	Meeting with JBH re: mail merge	1/26/2021	0.2	225.00	45.00	Legal - Claims Administration and Objections
Geoff Winkler	Work on third party litigation (3.8), call with claimant (.4), review emails from investor counsel and emails with counsel (.3), review additional third party issue (1.3), discussion with JBH (.2)	1/27/2021	6.0	315.00	1,890.00	Legal - Asset Analysis and Recovery
John Hall	Discuss CG correspondence with GBW	1/27/2021	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
John Hall	Discuss third party notice and location issues with RLD	1/27/2021	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
John Hall	Memo to GBW, analysis and additional items in support of RL and JI net winner turnover requests	1/27/2021	1.5	279.00	418.50	Legal - Asset Analysis and Recovery
John Hall	Review and analyze NFE 2019 financials and tax return	1/27/2021	1.5	279.00	418.50	Legal - Asset Analysis and Recovery
John Hall	Review letters and analysis from DI	1/27/2021	0.6	279.00	167.40	Legal - Asset Analysis and Recovery
John Hall	Review request from counsel and produce needed info to provide to third party's counsel MN	1/27/2021	1.0	279.00	279.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Meeting with JBH regarding third party recovery	1/27/2021	0.4	225.00	90.00	Legal - Claims Administration and Objections
Renee Diefenderfer	Address verification and mail merge	1/27/2021	5.7	225.00	1,282.50	Legal - Claims Administration and Objections
John Hall	Meeting with DZ GBW and JDC for MN third parties(.9) and follow up work to provide schedules and memo to team re: same (.7)	1/28/2021	1.6	279.00	446.40	Legal - Asset Analysis and Recovery
John Hall	Review and reply to DI request, discuss with GBW	1/28/2021	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
John Hall	Review materials from counsel on MN retained by WR	1/28/2021	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
John Hall	Review third party MN issues with GBW in advance of DZ meeting	1/28/2021	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
John Hall	Review 7th Fee app and GBW declaration	1/28/2021	0.3	279.00	83.70	Legal - Case Administration
John Hall	Review NFE Complaint draft, discuss with GBW	1/28/2021	0.8	279.00	223.20	Legal - Case Administration
Geoff Winkler	Call with counsel and JBH (.9), review filing and emails with counsel (.3), claims review (5.5)	1/28/2021	7.0	315.00	2,205.00	Legal - Claims Administration and Objections
Renee Diefenderfer	Address verification and mail merge	1/28/2021	5.9	225.00	1,327.50	Legal - Claims Administration and Objections

**EXHIBIT A**

**SEC v. Essex Capital Corporation  
Summary of Fees of Receiver and Retained Personnel  
January 1, 2021 - March 31, 2021  
(Sorted in Chronological Order by Activity Category)**

**Attachment 1**

<u>Personnel</u>	<u>Item / Description</u>	<u>Date</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Activity Category</u>
Geoff Winkler	Call with interested party and JBH (.5), review document from counsel (.4), review third party information (.6)	1/29/2021	1.5	315.00	472.50	Legal - Asset Analysis and Recovery
John Hall	Call with DI re: third party (.5) follow up discussion with GBW re: same (.3)	1/29/2021	0.8	279.00	223.20	Legal - Asset Analysis and Recovery
John Hall	Affected claimant FAQ	1/29/2021	0.4	279.00	111.60	Legal - Case Administration
John Hall	Review and discuss action against DI	1/29/2021	0.5	279.00	139.50	Legal - Case Administration
John Hall	Review merger and memo to GBW	1/29/2021	0.4	279.00	111.60	Legal - Case Administration
John Hall	Memo to claimant and RLD to follow up to ensure claim completeness	1/29/2021	0.3	279.00	83.70	Legal - Claims Administration and Objections
Renee Diefenderfer	Legal document review	1/29/2021	-	225.00	-	Legal - Claims Administration and Objections
Renee Diefenderfer	Mailings for third party recovery	1/29/2021	6.0	225.00	1,350.00	Legal - Claims Administration and Objections
	Call with JBH and RD to discuss case status (.7), review SEC order (.2), emails with accountant (.2), review status of asset and contact, reach out to counsel (.5), work with investor re third party settlement (.5), emails with counsel re settlement (.1), review third party materials and research (1.3)	2/1/2021	3.5	315.00	1,102.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Review and comment on MP settlement agreement; review 4 related emails	2/1/2021	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
John Hall	Review disgorgement taxation rules and respond to DI	2/1/2021	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
John Hall	Team meeting with RLD, GBW to discuss ongoing tasks and issues	2/1/2021	0.7	279.00	195.30	Legal - Case Administration
Renee Diefenderfer	Meeting with JBH and GBW regarding case updates and next steps	2/1/2021	0.7	225.00	157.50	Legal - Case Administration
Renee Diefenderfer	Third party recovery mailers	2/1/2021	4.6	225.00	1,035.00	Legal - Case Administration
John Hall	Review and reply to bank email	2/2/2021	0.1	279.00	27.90	Financial - Corporate Finance
Renee Diefenderfer	Organize claimant and third party recovery dates, tax review with JBH	2/2/2021	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Review documents from counsel (.3), prepare and post (.4), review claims (2.1)	2/2/2021	2.8	315.00	882.00	Legal - Claims Administration and Objections
John Hall	Call with affected claimants counsel, FAQ	2/2/2021	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Claims auditing	2/2/2021	3.5	279.00	976.50	Legal - Claims Administration and Objections
Renee Diefenderfer	updates for claimants	2/2/2021	0.7	225.00	157.50	Legal - Claims Administration and Objections
	Call with tax preparer and JBH (.8), emails with securities office (.2), pull documents for accountant, access to share site (.4), draft letters to securities offices (.3)	2/3/2021	1.7	315.00	535.50	Financial - Tax Issues
Geoff Winkler	Kickoff discussion of tax issues with JD and JD	2/3/2021	0.8	279.00	223.20	Financial - Tax Issues
John Hall	Reviewing MK tax files and uploading documents	2/4/2021	1.2	279.00	334.80	Financial - Tax Issues
	Call with claimant (.3), emails with counsel re third party and claims questions, update on status (.2), email with counsel for investor (.1), discussion with JBH (.3)	2/4/2021	0.9	315.00	283.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Creating mail merge documents and sending to counsel for their file per request	2/4/2021	1.0	279.00	279.00	Legal - Asset Analysis and Recovery
John Hall	Review of counter claims from third party per counsel's request, preparation of memo	2/4/2021	1.5	279.00	418.50	Legal - Asset Analysis and Recovery
John Hall	Reviewing net winner emails with counsel (.5), discuss with GBW (.3)	2/4/2021	0.8	279.00	223.20	Legal - Asset Analysis and Recovery
	Review of SS materials, research and update GBW with memo on how to proceed, update all relevant accounting records	2/4/2021	1.2	279.00	334.80	Legal - Claims Administration and Objections
John Hall	Review DD Taxes return	2/5/2021	1.3	279.00	362.70	Financial - Tax Issues
	Review materials from DI; Research accounting conclusions; update schedules and demand letters, write memo to DI, update all accounting records	2/5/2021	2.0	279.00	558.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Tax review	2/5/2021	1.3	225.00	292.50	Financial - Tax Issues
	Call and work with claimant re accounting, research transactions (1.4), review related claims questions (.3)	2/5/2021	1.7	315.00	535.50	Legal - Claims Administration and Objections
Geoff Winkler	Processing late claim	2/5/2021	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Claimant follow up	2/5/2021	0.3	225.00	67.50	Legal - Claims Administration and Objections
Renee Diefenderfer	Investigating claimant transaction	2/5/2021	0.4	225.00	90.00	Legal - Claims Administration and Objections
Renee Diefenderfer	Updating information for claimants	2/5/2021	0.2	225.00	45.00	Legal - Claims Administration and Objections

**EXHIBIT A**

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Summary of Fees of Receiver and Retained Personnel  
January 1, 2021 - March 31, 2021  
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**Attachment 1**

<u>Personnel</u>	<u>Item / Description</u>	<u>Date</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Activity Category</u>
John Hall	Review letter from JN attorney, emails with GBW, counsel	2/7/2021	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
	Call with JBH and RD to discuss case status (.6), review letter from third party counsel and email (.2), review letter from third party counsel and email (.2), review memo and email to counsel (.2), review email and email to counsel (.1), discuss third party issue with JBH (.4)	2/8/2021	1.7	315.00	535.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Discuss outstanding third party issues with GBW	2/8/2021	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
John Hall	Review attorney's assertions regarding CD 3rd party demand, memo to GBW	2/8/2021	2.0	279.00	558.00	Legal - Asset Analysis and Recovery
John Hall	Review attorney's assertions regarding HS 3rd party demand, memo to GBW	2/8/2021	0.9	279.00	251.10	Legal - Asset Analysis and Recovery
John Hall	Reconciliation of IP payments against company records, make schedule and send to GW with memo	2/8/2021	0.9	279.00	251.10	Legal - Business Operations
John Hall	Request schedule of loan payments from bank	2/8/2021	0.1	279.00	27.90	Legal - Business Operations
John Hall	Discuss misc. case issues with RLD, explore distribution methods, accounting tasks	2/8/2021	0.5	279.00	139.50	Legal - Case Administration
Renee Diefenderfer	Meeting with JBH regarding next steps	2/8/2021	0.5	225.00	112.50	Legal - Case Administration
Renee Diefenderfer	Distribution analysis for JBH	2/8/2021	1.5	225.00	337.50	Legal - Case Administration
John Hall	Processing claim received delayed by USPS	2/8/2021	0.4	279.00	111.60	Legal - Claims Administration and Objections
	Call with counsel (1.4), review request from third party attorney and response (.2), email to counsel re letter (.1), review draft letter from counsel and emails with counsel (.3), review third party calculations and research specific transactions (1.6), discussion with JBH (.4)	2/9/2021	4.0	315.00	1,260.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Call from third party, discuss finding and needed items	2/9/2021	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
John Hall	Discuss third party issues with GBW	2/9/2021	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
John Hall	Review and discuss draft response to JN	2/9/2021	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
John Hall	Review and edit draft response to JN	2/9/2021	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
John Hall	Review counsel correspondence to TM on third party recovery negotiation	2/9/2021	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
	Reviewing claims made by MN re: WN third party recovery claim, research and analysis, memo to GBW and counsel	2/9/2021	2.3	279.00	641.70	Legal - Asset Analysis and Recovery
John Hall	Review quarterly report on asset	2/9/2021	0.8	279.00	223.20	Legal - Asset Disposition
John Hall	Review IP loan payments schedule and compare to records, memo to GBW	2/9/2021	0.6	279.00	167.40	Legal - Business Operations
John Hall	Review share price, memo to GBW	2/9/2021	0.2	279.00	55.80	Legal - Business Operations
John Hall	Meet with GBW counsel and DZ on net winners	2/9/2021	1.4	279.00	390.60	Legal - Case Administration
John Hall	Provide EIN to DZ per request	2/9/2021	0.1	279.00	27.90	Legal - Case Administration
Renee Diefenderfer	Distribution analysis for JBH	2/9/2021	1.2	225.00	270.00	Legal - Case Administration
	Call and emails with counsel re hardship (.3), review letter from counsel to third party (.2), review accounting for third party (1.3), meet with JBH (.2)	2/10/2021	2.0	315.00	630.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Review draft memo from counsel re CN third party, confer with GBW on proposed treatment	2/10/2021	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
John Hall	Negotiate repayment to lessor; memo to team	2/10/2021	0.4	279.00	111.60	Legal - Case Administration
John Hall	Review DD tax returns for additional income	2/10/2021	1.5	279.00	418.50	Legal - Case Administration
Renee Diefenderfer	Tax review	2/10/2021	1.5	225.00	337.50	Financial - Tax Issues
Renee Diefenderfer	Demand letter tracking	2/10/2021	0.2	225.00	45.00	Legal - Case Administration
Renee Diefenderfer	Distribution analysis for JBH	2/10/2021	1.5	225.00	337.50	Legal - Case Administration
	Review materials received from counsel re BN, 3rd party claim. Research our records and memo to team	2/11/2021	1.0	279.00	279.00	Legal - Asset Analysis and Recovery
John Hall	Review MN response, research and form memo to DZ and GBW with our position and reply to each point brought up	2/11/2021	1.7	279.00	474.30	Legal - Asset Analysis and Recovery
John Hall	Review third party provided info, research and give recommendation to GBW	2/11/2021	0.8	279.00	223.20	Legal - Asset Analysis and Recovery
John Hall	Review sales proposal presentation for asset	2/11/2021	0.5	279.00	139.50	Legal - Business Operations



EXHIBIT A

SEC v. Essex Capital Corporation  
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Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Geoff Winkler	Call with investor re third party (.4), call with counsel for third party investor (.1), call with investor re settlement and forward applicable information (.5), email and call with attorney re litigation (.3), research and call to investment company, email with counsel (.5), call with investor re claims (.3), call and email with interested party (.2), call with JBH (.4), review accounting and pull documents (.5)	2/11/2021	3.2	315.00	1,008.00	Legal - Case Administration
John Hall	Review case file for information requested by GBW	2/11/2021	0.5	279.00	139.50	Legal - Case Administration
Renee Diefenderfer	Claimant communication	2/11/2021	0.6	250.00	150.00	Legal - Claims Administration and Objections
Geoff Winkler	Email to interested party re letter (.1), email with counsel (.1), call with investor re third party (.3), emails with counsel re response to letters (.2), review and update accounting and support documents (1.7), call with JBH (.4), call with claimant to discuss claim (.7), review accounting and emails (.4)	2/12/2021	3.9	315.00	1,228.50	Legal - Asset Analysis and Recovery
John Hall	Provide counsel with needed items to respond to JI third party claim negotiation with MN	2/12/2021	1.1	279.00	306.90	Legal - Asset Analysis and Recovery
John Hall	Review and discuss MA Inc correspondence with team	2/12/2021	0.6	279.00	167.40	Legal - Asset Analysis and Recovery
John Hall	Review cc'd emails from counsel and discuss with GBW	2/12/2021	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
John Hall	Review, research and respond to outstanding third party issues	2/12/2021	0.7	279.00	195.30	Legal - Asset Analysis and Recovery
John Hall	Memo to GBW on IP payment	2/12/2021	0.1	279.00	27.90	Legal - Business Operations
John Hall	Memo to MJ at bank on loan reconciliation	2/12/2021	0.2	279.00	55.80	Legal - Business Operations
Renee Diefenderfer	Demand letter research	2/12/2021	0.3	225.00	67.50	Legal - Case Administration
Renee Diefenderfer	Asset KFP contact attempt	2/12/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Call with attorney on behalf of investor	2/12/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Call with attorney on behalf of investor	2/12/2021	0.1	225.00	22.50	Legal - Case Administration
John Hall	Auditing claims	2/12/2021	3.8	279.00	1,060.20	Legal - Claims Administration and Objections
Renee Diefenderfer	Update information for claimants	2/12/2021	0.3	225.00	67.50	Legal - Claims Administration and Objections
Renee Diefenderfer	Request claimant information	2/12/2021	1.3	225.00	292.50	Legal - Claims Administration and Objections
Geoff Winkler	Call with JBH and RD to discuss case status (.5), prepare documents for accountant (.3), review letter from third party counsel, discussion with counsel (.4), reviewing accounting and discussion with counsel (.5), emails with RD, third party, request updated timeline (.3), review email from counsel, review third party questions, research (.6), call with investor, review claim, questions (1.4), review and research assets for sale (1.6), discuss DI with JBH and RD (.2)	2/16/2021	5.8	315.00	1,827.00	Legal - Asset Analysis and Recovery
John Hall	Discuss accounting treatment of net winner payments with DI, then GBW and RLD	2/16/2021	0.3	279.00	83.70	Legal - Asset Analysis and Recovery
John Hall	Review additional info from MN, review against records, memo to team	2/16/2021	1.5	279.00	418.50	Legal - Asset Analysis and Recovery
John Hall	Work on UGI and KF asset recovery items	2/16/2021	0.5	279.00	139.50	Legal - Case Administration
John Hall	Working through NW accounting to determine best way forward.	2/16/2021	0.4	279.00	111.60	Legal - Case Administration
Renee Diefenderfer	Call with JBH and GBW regarding call with DI	2/16/2021	0.2	225.00	45.00	Legal - Case Administration
Renee Diefenderfer	Accounting project for a claim	2/16/2021	1.4	225.00	315.00	Legal - Case Administration
Renee Diefenderfer	Asset research - KF	2/16/2021	-	225.00	-	Legal - Case Administration
Renee Diefenderfer	Asset research - KF	2/16/2021	0.8	225.00	180.00	Legal - Case Administration
John Hall	Affected claimant call, FAQ	2/16/2021	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Affected claimant FAQ, gathering and inputting required claim info	2/16/2021	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Claims Auditing	2/16/2021	2.1	279.00	585.90	Legal - Claims Administration and Objections
Renee Diefenderfer	Update multiple claimant details to complete claims	2/16/2021	0.8	225.00	180.00	Legal - Claims Administration and Objections
Renee Diefenderfer	Update multiple claimant details to complete claims	2/16/2021	1.4	225.00	315.00	Legal - Claims Administration and Objections
Renee Diefenderfer	Update information for claimants	2/16/2021	-	225.00	-	Legal - Claims Administration and Objections
Renee Diefenderfer	Update information for claimants	2/16/2021	0.2	225.00	45.00	Legal - Claims Administration and Objections
Renee Diefenderfer	Claimant communication	2/16/2021	0.1	225.00	22.50	Legal - Claims Administration and Objections

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<u>Personnel</u>	<u>Item / Description</u>	<u>Date</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Activity Category</u>
John Hall	Discuss outstanding 3rd party issues with DZ	2/17/2021	1.2	279.00	334.80	Legal - Asset Analysis and Recovery
John Hall	Discuss third party analysis needs with GBW	2/17/2021	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
John Hall	Preparation of third party topics for discussion with counsel	2/17/2021	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
John Hall	Processing and responding to three letters from third parties	2/17/2021	0.9	279.00	251.10	Legal - Asset Analysis and Recovery
John Hall	Reconciling information received from third party counsel MN; updating accounting and related files	2/17/2021	2.0	279.00	558.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Third Party Recovery Mailers	2/17/2021	0.4	225.00	90.00	Legal - Case Administration
Renee Diefenderfer	Distribution analysis for JBH	2/17/2021	0.8	225.00	180.00	Legal - Case Administration
Renee Diefenderfer	De comingling accounting for investor	2/17/2021	0.7	225.00	157.50	Legal - Case Administration
	Call with third party and review documents (.7), update and reconcile banking (.5), review claim (1.2), discussions with counsel, team (.6), call from vendor (.2), call with JBH (.4)	2/17/2021	3.6	315.00	1,134.00	Legal - Claims Administration and Objections
Geoff Winkler	Claims Auditing	2/17/2021	1.8	279.00	502.20	Legal - Claims Administration and Objections
John Hall	Processing return mail and receipts	2/17/2021	0.4	279.00	111.60	Legal - Claims Administration and Objections
Renee Diefenderfer	Claimant communication	2/17/2021	0.2	225.00	45.00	Legal - Claims Administration and Objections
Renee Diefenderfer	Claimant communication	2/17/2021	0.4	225.00	90.00	Legal - Claims Administration and Objections
Renee Diefenderfer	Update multiple claimant details to complete claims	2/17/2021	0.9	225.00	202.50	Legal - Claims Administration and Objections
	Call with third party, prepare settlement (.5), call with investment company, email with supporting documents (.6), review accounting for two investors (3.3)	2/18/2021	4.4	315.00	1,386.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Discuss proposed settlement and review draft agreement items	2/18/2021	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
John Hall	Researching and allocating third party claim per DZ recommendation	2/18/2021	0.8	279.00	223.20	Legal - Asset Analysis and Recovery
John Hall	Analysis of private equity investments that need to be liquidated	2/18/2021	0.5	279.00	139.50	Legal - Asset Disposition
Renee Diefenderfer	Distribution analysis for JBH	2/18/2021	0.5	225.00	112.50	Legal - Case Administration
Renee Diefenderfer	Asset discussion	2/18/2021	0.5	225.00	112.50	Legal - Case Administration
Renee Diefenderfer	Distribution analysis for JBH	2/18/2021	2.7	225.00	607.50	Legal - Case Administration
John Hall	Claims Auditing	2/18/2021	2.3	279.00	641.70	Legal - Claims Administration and Objections
John Hall	Distribution analysis	2/18/2021	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Provide materials and instruct RLD on claim analysis project	2/18/2021	0.4	279.00	111.60	Legal - Claims Administration and Objections
Renee Diefenderfer	Claimant communication	2/18/2021	0.2	225.00	45.00	Legal - Claims Administration and Objections
	Review documents in storage (4.5), gather documents onsite and review for potential litigation (1.6)	2/19/2021	6.1	315.00	1,921.50	Legal - Asset Analysis and Recovery
Geoff Winkler						
John Hall	Reply to DZ request for additional production on WR's third party claim disputes	2/19/2021	0.8	279.00	223.20	Legal - Asset Analysis and Recovery
John Hall	Reply to DZ request for copies of letters and 3rd party schedules	2/19/2021	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
	Splitting up third party claim among four legal entities, updating schedules, two emails to DZ	2/19/2021	1.5	279.00	418.50	Legal - Asset Analysis and Recovery
John Hall	Distribution analysis for JBH	2/19/2021	5.5	225.00	1,237.50	Legal - Case Administration
Renee Diefenderfer	Claims Auditing	2/19/2021	3.3	279.00	920.70	Legal - Claims Administration and Objections
John Hall	Work with RLD on claims audit issues	2/19/2021	0.8	279.00	223.20	Legal - Claims Administration and Objections
John Hall	Review counsel email to GL and associated attachments	2/21/2021	0.4	279.00	111.60	Legal - Case Administration
	Call with JBH and RD to discuss status of activities (.6), call with counsel and JBH re third party litigation (.9), call with third party (.4), update financial hardship letter (.5), call with investor (.3), review documents for litigation (2.3), call with third party and review documents (1.0)	2/22/2021	6.0	315.00	1,890.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Meeting with GBW and DZ on several third party recovery matters	2/22/2021	0.6	279.00	167.40	Legal - Asset Analysis and Recovery
John Hall	Pull docs and instruct RLD on Emmons reconciliation task	2/22/2021	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
John Hall	Review and edit hardship form	2/22/2021	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
	Creating Modified GL database from 1997-2005 for assistance with accounting and third party claims	2/22/2021	2.0	279.00	558.00	Legal - Case Administration
John Hall	Weekly team meeting to discuss ongoing tasks and case updates	2/22/2021	0.6	279.00	167.40	Legal - Case Administration

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<u>Personnel</u>	<u>Item / Description</u>	<u>Date</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Activity Category</u>
Renee Diefenderfer	Claimant communication	2/22/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Meeting with JBH and GBW regarding case updates and next steps	2/22/2021	0.6	225.00	135.00	Legal - Case Administration
Renee Diefenderfer	Call with attorney on behalf of investor	2/22/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Organize data for claimant	2/22/2021	1.0	225.00	225.00	Legal - Case Administration
Renee Diefenderfer	Tax review	2/22/2021	1.1	225.00	247.50	Financial - Tax Issues
John Hall	Claims Auditing	2/22/2021	3.5	279.00	976.50	Legal - Claims Administration and Objections
John Hall	Review and investigate MN CS claims	2/23/2021	1.0	279.00	279.00	Legal - Asset Analysis and Recovery
	Review response from investment company, prepare letter with instructions (.4), review response from third party, discussion with counsel, prepare schedule (.7), prepare updated schedule and research transactions (2.3), call with claimant (.3), update accounting (1.8), meeting with RD (.3)	2/23/2021	5.8	315.00	1,827.00	Legal - Case Administration
Geoff Winkler	Call with DI to discuss claimant concerns	2/23/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Meeting with GBW to determine next steps for claimant	2/23/2021	0.3	225.00	67.50	Legal - Case Administration
Renee Diefenderfer	Communication with claimant	2/23/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Tax review	2/23/2021	1.7	225.00	382.50	Financial - Tax Issues
Renee Diefenderfer	File review and download	2/23/2021	0.9	225.00	202.50	Legal - Case Administration
John Hall	Claims Auditing	2/23/2021	5.0	279.00	1,395.00	Legal - Claims Administration and Objections
	Call with counsel re claims (.6), draft hardship letter and review with counsel (1.3), call with third party, email documents (.5), revise draft and prepare for third party, call with third party (.5), review hard copy records and scan for JBH (2.1), call with JBH, work with investor re claim, review documents provided (1.2)	2/24/2021	6.2	315.00	1,953.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Discuss third party issues with GBW, DZ counsel	2/24/2021	0.6	279.00	167.40	Legal - Asset Analysis and Recovery
John Hall	Report on CEL indicia for counsel	2/24/2021	4.4	279.00	1,227.60	Legal - Asset Analysis and Recovery
John Hall	Review reports and disclosures from venture PE property, send relevant documents to RLD to book and track	2/24/2021	0.8	279.00	223.20	Legal - Asset Disposition
John Hall	Review and research investment issues raised through emails	2/24/2021	0.5	279.00	139.50	Legal - Case Administration
Renee Diefenderfer	Case Review	2/24/2021	0.2	225.00	45.00	Legal - Case Administration
Renee Diefenderfer	Asset Review	2/24/2021	1.8	225.00	405.00	Legal - Case Administration
Renee Diefenderfer	Claimant data review	2/24/2021	1.0	225.00	225.00	Legal - Case Administration
	Call with PE CEO and counsel (.5), review letter and discussion with counsel (.4), review documents from investor and reconcile (1.4), call with third party, review and discuss accounting, prepare documents for review (1.0), call with JBH re merger (.1), discussion with JBH re DD request (.2)	2/25/2021	3.6	315.00	1,134.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Third party work with RLD, investigation and research	2/25/2021	1.3	279.00	362.70	Legal - Asset Analysis and Recovery
John Hall	Discuss merger with GBW	2/25/2021	0.1	279.00	27.90	Legal - Asset Disposition
John Hall	Review and research asset issue, request RLD reach out for clarification and guidance	2/25/2021	0.3	279.00	83.70	Legal - Asset Disposition
John Hall	Discuss DD request with GBW	2/25/2021	0.2	279.00	55.80	Legal - Case Administration
Renee Diefenderfer	Call with claimant	2/25/2021	0.4	225.00	90.00	Legal - Case Administration
Renee Diefenderfer	Meeting with JBH regarding claimant data	2/25/2021	1.3	225.00	292.50	Legal - Case Administration
Renee Diefenderfer	Claimant data review	2/25/2021	6.1	225.00	1,372.50	Legal - Case Administration
John Hall	Claims Auditing	2/25/2021	3.8	279.00	1,060.20	Legal - Claims Administration and Objections
	Review third party claim, call with JBH, email with counsel (.9), call with representative re third party claim (.3), reviewing accounting and pull documents for third party claim (2.2), review document request and respond (.4), work with JBH re claim and third party, prepare updated schedule (1.3)	2/26/2021	5.1	315.00	1,606.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Pulling third party QB report per GBW request	2/26/2021	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
John Hall	Configuring document pull program with GBW	2/26/2021	0.3	279.00	83.70	Legal - Case Administration
Renee Diefenderfer	Claimant data review	2/26/2021	4.0	225.00	900.00	Legal - Case Administration

EXHIBIT A

SEC v. Essex Capital Corporation  
 Summary of Fees of Receiver and Retained Personnel  
 January 1, 2021 - March 31, 2021  
 (Sorted in Chronological Order by Activity Category)

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Renee Diefenderfer	Third Party Recovery Mailers	2/26/2021	1.2	225.00	270.00	Legal - Case Administration
John Hall	Claims Auditing	2/26/2021	6.0	279.00	1,674.00	Legal - Claims Administration and Objections
John Hall	Discuss claim issues with claimant PW	2/26/2021	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Processing returned third party recovery letters	3/1/2021	0.3	279.00	83.70	Legal - Asset Analysis and Recovery
John Hall	Processing third party recovery queries from counsel and GBW	3/1/2021	1.5	279.00	418.50	Legal - Asset Analysis and Recovery
John Hall	Team meeting with RLD and GBW to discuss all outstanding tasks and issues	3/1/2021	0.9	279.00	251.10	Legal - Case Administration
Renee Diefenderfer	Claimant data review	3/1/2021	0.4	225.00	90.00	Legal - Case Administration
Renee Diefenderfer	Meeting with JBH and GBW	3/1/2021	0.9	225.00	202.50	Legal - Case Administration
Renee Diefenderfer	Claimant data review	3/1/2021	1.0	225.00	225.00	Legal - Case Administration
Renee Diefenderfer	Call with claimant	3/1/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Tax review	3/1/2021	2.6	225.00	585.00	Financial - Tax Issues
Renee Diefenderfer	Call with claimant	3/1/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Meeting with JBH regarding claimant follow up	3/1/2021	0.3	225.00	67.50	Legal - Case Administration
	Case discussion with JBH and RD (.9), review and update accounting, research transactions (2.9), call with counsel (.3), call with interested party (.5), review email from counsel and respond (.2), emails with IA to discuss claim needs (.2), call with JBH (.4), email with claimant (.1), emails with counsel re investor claim (.2), emails with counsel to discuss accounting question (.2)	3/1/2021	5.9	315.00	1,858.50	Legal - Claims Administration and Objections
Geoff Winkler	Discuss outstanding affected investor issues with RLD	3/1/2021	0.3	279.00	83.70	Legal - Claims Administration and Objections
John Hall	Processing claims materials, writing audit process	3/1/2021	0.8	279.00	223.20	Legal - Claims Administration and Objections
	Research claims information, call with investor (1.4), call with attorney for claimant (.3), call with claimant (.6), review statements (.5), review letter from third party and emails with counsel (.3), call with JBH re settlement (.3), correspond with investor re settlement, email to counsel re the same (.3), emails with counsel for claimant (.1), call with investor, review accounting (1.0)	3/2/2021	5.8	315.00	1,827.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Review items and discuss proposed settlement with GBW	3/2/2021	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
John Hall	Review settlement offer from DFI	3/2/2021	0.3	279.00	83.70	Legal - Asset Analysis and Recovery
	Review SOL items, research possible statutes, discuss issue and propose workarounds with counsel	3/2/2021	1.0	279.00	279.00	Legal - Asset Analysis and Recovery
John Hall	Analysis of DD 2010-2017 taxes	3/2/2021	2.0	279.00	558.00	Legal - Case Administration
John Hall	Review and research files for third party recovery CA issue	3/2/2021	0.3	279.00	83.70	Legal - Case Administration
John Hall	Review bank statements from bank, associated analysis	3/2/2021	1.5	279.00	418.50	Legal - Case Administration
John Hall	Updated to the master accounting file per GBW request	3/2/2021	0.4	279.00	111.60	Legal - Case Administration
Renee Diefenderfer	Call with claimant and data review	3/2/2021	0.4	225.00	90.00	Legal - Case Administration
Renee Diefenderfer	Tax review	3/2/2021	4.9	225.00	1,102.50	Financial - Tax Issues
John Hall	Claims auditing	3/2/2021	1.6	279.00	446.40	Legal - Claims Administration and Objections
John Hall	Analysis of DD 2010-2017 taxes	3/3/2021	3.0	279.00	837.00	Legal - Case Administration
Renee Diefenderfer	Email exchanges with claimants	3/3/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Claimant accounting and communication	3/3/2021	1.8	225.00	405.00	Legal - Case Administration
Renee Diefenderfer	Update claimant accounting	3/3/2021	2.6	225.00	585.00	Legal - Case Administration
Renee Diefenderfer	Claimant communication	3/3/2021	0.6	225.00	135.00	Legal - Case Administration
Renee Diefenderfer	Third Party Recovery Mailers	3/3/2021	0.2	225.00	45.00	Legal - Case Administration
Renee Diefenderfer	Non Profit contact information	3/3/2021	2.2	225.00	495.00	Legal - Case Administration
	Review response from third party counsel, review account, research transactions (1.1), review response from third party counsel, review account, research transactions (.7), review response from third party counsel, review account, research transactions for complex claim (3.1), correspondence with investor (.2), work with investor re settlement, email to counsel (.5), discussion with counsel re transactions, research, respond to counsel (.5)	3/3/2021	6.1	315.00	1,921.50	Legal - Claims Administration and Objections
Geoff Winkler						

**EXHIBIT A**

**SEC v. Essex Capital Corporation  
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January 1, 2021 - March 31, 2021  
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**Attachment 1**

<u>Personnel</u>	<u>Item / Description</u>	<u>Date</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Activity Category</u>
John Hall	Analysis of DD 2010-2017 taxes	3/4/2021	4.8	279.00	1,339.20	Legal - Case Administration
John Hall	Discuss ML request with NA	3/4/2021	0.1	279.00	27.90	Legal - Case Administration
Renee Diefenderfer	Gather non-profit contact information	3/4/2021	2.0	225.00	450.00	Legal - Case Administration
Renee Diefenderfer	Review distribution analysis	3/4/2021	0.6	225.00	135.00	Legal - Case Administration
Renee Diefenderfer	Claimant data project	3/4/2021	2.6	225.00	585.00	Legal - Case Administration
Geoff Winkler	Call with counsel (1.0), audit advanced claims (5.5)	3/4/2021	6.5	315.00	2,047.50	Legal - Claims Administration and Objections
John Hall	Third party issues meeting with counsel	3/5/2021	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
John Hall	Analysis of DD 2010-2017 taxes; memo of findings to team	3/5/2021	1.5	279.00	418.50	Legal - Case Administration
Renee Diefenderfer	Claimant data project	3/5/2021	0.3	225.00	67.50	Legal - Case Administration
Renee Diefenderfer	Call with counsel	3/5/2021	-	225.00	-	Legal - Case Administration
Renee Diefenderfer	Call with third party	3/5/2021	0.1	225.00	22.50	Legal - Case Administration
	Call with counsel, JBH to discuss status of third party litigation (1.1), call with claimant and email to claimant's counsel (.4), review wires and email with representative (.3), review tax memo (.3), audit claims (4.6), review and sign settlement documents (.2)	3/5/2021	6.9	315.00	2,173.50	Legal - Claims Administration and Objections
Geoff Winkler	Claims auditing	3/5/2021	2.0	279.00	558.00	Legal - Claims Administration and Objections
John Hall	Call with counsel and JBH to discuss third party status	3/5/2021	1.1	279.00	306.90	Legal - Asset Analysis and Recovery
John Hall	Case discussion with JBH and RD (.6), audit claims (2.2), review and execute settlement agreement (.3), review third party issues (1.4)	3/8/2021	4.5	315.00	1,417.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Auditing third party RE claim issues	3/8/2021	0.7	279.00	195.30	Legal - Asset Analysis and Recovery
John Hall	Memo to counsel with supporting documentation to respond to MN third party claim	3/8/2021	0.8	279.00	223.20	Legal - Asset Analysis and Recovery
John Hall	Review documentation sent from MN on JI third party claim	3/8/2021	2.5	279.00	697.50	Legal - Asset Analysis and Recovery
John Hall	Third party research and analysis with RLD	3/8/2021	0.8	279.00	223.20	Legal - Asset Analysis and Recovery
John Hall	Work through third party claim reconciliations on RD WN and CEH	3/8/2021	1.1	279.00	306.90	Legal - Asset Analysis and Recovery
John Hall	Team meeting with GBW and RLD on ongoing tasks and issues	3/8/2021	0.6	279.00	167.40	Legal - Case Administration
Renee Diefenderfer	Meeting with GW and JH regarding case next steps	3/8/2021	0.6	225.00	135.00	Legal - Case Administration
Renee Diefenderfer	Claimant transaction review	3/8/2021	0.5	225.00	112.50	Legal - Case Administration
Renee Diefenderfer	Meeting with JH regarding transaction project for claimant	3/8/2021	0.8	225.00	180.00	Legal - Case Administration
Renee Diefenderfer	Claimant transaction review	3/8/2021	1.0	225.00	225.00	Legal - Case Administration
John Hall	Claims Auditing	3/8/2021	1.5	279.00	418.50	Legal - Claims Administration and Objections
John Hall	Review draft for charities and discuss with GBW; email to counsel	3/9/2021	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Update non-profit contact information for counsel	3/9/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Claimant communication, review with JBH	3/9/2021	0.6	225.00	135.00	Legal - Case Administration
Renee Diefenderfer	Claimant transaction review	3/9/2021	1.6	225.00	360.00	Legal - Case Administration
	Review and discussion with JBH re third party litigation (.3), emails with counsel re settlement (.2), review claims (2.4), review third party accounting (1.2)	3/9/2021	4.1	315.00	1,291.50	Legal - Claims Administration and Objections
Geoff Winkler	Claims Auditing	3/9/2021	6.0	279.00	1,674.00	Legal - Claims Administration and Objections
John Hall	Memo to counsel asking advice on how to treat NFE seller's claim, with supporting documentation and analysis	3/9/2021	0.9	279.00	251.10	Legal - Claims Administration and Objections
John Hall	Review claimant issue with RLD	3/9/2021	0.5	279.00	139.50	Legal - Claims Administration and Objections

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<u>Personnel</u>	<u>Item / Description</u>	<u>Date</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Activity Category</u>
	Review draft demand letter and emails with counsel (.3), email and call with investor (.4), execute settlement and emails with counsel (.3), emails with investor, email to counsel re settlement documents (.3), call with investor, email to counsel re settlement (.4), email to counsel re settlement (.1), review letter from investor's counsel and email to counsel (.3), review letter from investor's counsel and email to counsel (.2), review email from counsel and emails with JBH re limits (.3), review email from counsel and work with RD re addresses (.3), review accounting for three investors and emails with counsel re findings (1.5), emails to counsel re settlement (.2), email to investor re settlement (.1), review emails re asset sale, emails with JBH (.2), review email from counsel re extension, email with parameters (.2)	3/10/2021	5.1	315.00	1,606.50	Legal - Asset Analysis and Recovery
Geoff Winkler						
John Hall	Create re schedules, memo and email to counsel re: RDFLP third party claim	3/10/2021	0.6	279.00	167.40	Legal - Asset Analysis and Recovery
John Hall	Discuss outstanding third party issues with NA	3/10/2021	0.3	279.00	83.70	Legal - Asset Analysis and Recovery
John Hall	Processing third party materials received at the post office	3/10/2021	0.7	279.00	195.30	Legal - Asset Analysis and Recovery
John Hall	Review materials and respond to third party on split and receipt of letter; FAQ	3/10/2021	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
John Hall	Review request on WN from GBW, research and memo re: same	3/10/2021	1.0	279.00	279.00	Legal - Asset Analysis and Recovery
	Review statuses of Jan 9 mailer, create list for GBW to compare in order to file motions for third parties	3/10/2021	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
John Hall						
John Hall	Review annual report for asset UP; file; memo to team	3/10/2021	0.4	279.00	111.60	Legal - Asset Disposition
	Review correspondence received from TK, analyze accounting and send memo to GBW re: shares	3/10/2021	0.3	279.00	83.70	Legal - Case Administration
John Hall						
Renee Diefenderfer	Claimant communication	3/10/2021	0.4	225.00	90.00	Legal - Case Administration
Renee Diefenderfer	Claimant schedule and determination letter updates	3/10/2021	0.7	225.00	157.50	Legal - Case Administration
Renee Diefenderfer	Third party mailer updates	3/10/2021	0.2	225.00	45.00	Legal - Case Administration
Renee Diefenderfer	Processing mailings from claimants	3/10/2021	0.3	225.00	67.50	Legal - Case Administration
Renee Diefenderfer	Non profit contacts review	3/10/2021	-	225.00	-	Legal - Case Administration
Renee Diefenderfer	Claimant status review and update	3/10/2021	0.3	225.00	67.50	Legal - Case Administration
John Hall	Claims Auditing	3/10/2021	3.2	279.00	892.80	Legal - Claims Administration and Objections
John Hall	Review BH claim, memo to RLD on factors and how to proceed	3/10/2021	1.0	279.00	279.00	Legal - Claims Administration and Objections
	Call with counsel (1.0), email from third party re hardship, download and review documents, email with investor (.6), email from RD re asset sale (.1), process deposits, email to investor re settlement documents (.4), process deposit and settlement documents (.3), review and email settlement and wire transfer documents to investor (.3), review settlement and email to investor (.2), review settlement and email to investor (.2), emails with counsel re stipulations (.2), research, pull and redact backup documentation for counsel, email counsel (.4), email to investor (.1), emails with investor re documents (.2), emails with brokerage re sale of securities (.2)	3/11/2021	4.2	315.00	1,323.00	Legal - Asset Analysis and Recovery
Geoff Winkler						
John Hall	Auditing third party accounting RE	3/11/2021	8.0	279.00	2,232.00	Legal - Asset Analysis and Recovery
John Hall	Team meeting to discuss issues and ongoing activities, counsel, NA, GBW, RLD	3/11/2021	1.0	279.00	279.00	Legal - Case Administration
Renee Diefenderfer	Call with attorneys	3/11/2021	-	225.00	-	Legal - Case Administration
John Hall	Auditing third party accounting RE	3/12/2021	6.5	279.00	1,813.50	Legal - Asset Analysis and Recovery
	Review list of investors re third party clawback, update and email to counsel (.4), review banking, emails with counsel re settlement funds received (.4), process wire transfers received (.3), review and sign documents, email with investor re settlement documents, email to counsel (.3), emails with counsel re asset sales (.1), emails with asset company re merger information (.2), review and respond to email from investor's counsel re extension (.2), review difficult claims (3.6)	3/12/2021	5.5	315.00	1,732.50	Legal - Claims Administration and Objections
Geoff Winkler						

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<u>Personnel</u>	<u>Item / Description</u>	<u>Date</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Activity Category</u>	
Geoff Winkler	Review and process incoming wires, email to counsel re payments (.3), review and execute settlement agreement and email to counsel, investor (.2), review investor analysis (.2)	3/15/2021	0.7	315.00	220.50	Legal - Asset Analysis and Recovery	
John Hall	Creating DI client analysis per counsel request	3/15/2021	0.5	279.00	139.50	Legal - Asset Analysis and Recovery	
John Hall	Review additional materials in support of auditing third party claim against RE; schedule updates	3/15/2021	1.4	279.00	390.60	Legal - Asset Analysis and Recovery	
John Hall	Review documents forwarded from counsel re: HLS third party claim, research and memo back re: preferred action	3/15/2021	1.5	279.00	418.50	Legal - Asset Analysis and Recovery	
John Hall	Review third party counsel accounting for CN; compare and analyze, memo to counsel on how to proceed	3/15/2021	1.2	279.00	334.80	Legal - Asset Analysis and Recovery	
John Hall	Affected investor FAQ	3/15/2021	0.3	279.00	83.70	Legal - Claims Administration and Objections	
Geoff Winkler	Call with brokerage (.3), draft letter closing accounting and authorizing sale (.2), process refund payment (.3), call with two investors re settlement, email to counsel (.5), email with investor (.1), email to JBH re wire (.1), review and process wire, email to investor (.3)	3/16/2021	1.8	315.00	567.00	Legal - Asset Analysis and Recovery	
John Hall	Review IP correspondence, confirm details and send request to pay to GW	3/16/2021	0.3	279.00	83.70	Legal - Case Administration	
Renee Diefenderfer	Call with counsel and follow up with claimant	3/16/2021	0.7	225.00	157.50	Legal - Case Administration	
John Hall	Claims auditing	3/16/2021	6.1	279.00	1,701.90	Legal - Claims Administration and Objections	
Geoff Winkler	Call with counsel (.5), review draft agreements and email with investor (.3)	3/18/2021	0.8	315.00	252.00	Legal - Asset Analysis and Recovery	
Geoff Winkler	Review documents and email to equipment lessee (.2), call with investor (.4)	3/19/2021	0.6	315.00	189.00	Legal - Case Administration	
Renee Diefenderfer	Claimant communication	3/23/2021	0.1	225.00	22.50	Legal - Case Administration	
Geoff Winkler	Review investor request, correspond with counsel, correspond with investor (.4), review email from investor and email with counsel, respond to investor (.3), review accounting for investor and call with investor (1.1)	3/24/2021	1.8	315.00	567.00	Legal - Asset Analysis and Recovery	
Renee Diefenderfer	Claimant accounting update	3/24/2021	0.2	225.00	45.00	Legal - Case Administration	
Renee Diefenderfer	Claimant accounting review	3/24/2021	0.2	225.00	45.00	Legal - Case Administration	
Geoff Winkler	Call with counsel (.5), review memo from JBH (.2), emails with counsel re third party (.2), email to investor re stipulation, review and execute, email to investor, email to counsel (.3), review document and email with counsel (.2)	3/25/2021	1.4	315.00	441.00	Legal - Asset Analysis and Recovery	
Renee Diefenderfer	Claimant accounting review	3/25/2021	0.7	225.00	157.50	Legal - Case Administration	
Geoff Winkler	Update banking and reconcile wire transfers (.4), review and execute two settlement agreements (.4), review draft demand letter and emails with counsel (.2), emails with investor re stipulation questions (.2), review demand letter and emails with counsel (.2), review email from third party, email with counsel, call with counsel (.4), review and execute additional settlement, email to investor, email to counsel (.2), emails with investor (.1), emails with third party re call (.1)	3/26/2021	2.6	315.00	819.00	Legal - Asset Analysis and Recovery	
Renee Diefenderfer	Call with DI	3/26/2021	0.1	225.00	22.50	Legal - Case Administration	
Geoff Winkler	Call with counsel re third party (.5), review memo from counsel and email to JBH (.2), email to RI re documents (.1), emails with third party (.1), emails with investors counsel, my counsel (.2),	3/29/2021	1.1	315.00	346.50	Legal - Asset Analysis and Recovery	
John Hall	Review counsel request re: CN, analyze and provide response	3/30/2021	0.6	279.00	167.40	Legal - Asset Analysis and Recovery	
Renee Diefenderfer	Claimant communication	3/30/2021	0.1	225.00	22.50	Legal - Case Administration	
Geoff Winkler	Call with investor's counsel (.3), call with counsel (.3), work on update (.9)	3/30/2021	1.5	315.00	472.50	Legal - Claims Administration and Objections	
Geoff Winkler	Review and execute settlement agreement, email with counsel (.2), work with RD to update website (.2), review third party accounting (1.7)	3/31/2021	2.1	315.00	661.50	Legal - Asset Analysis and Recovery	
John Hall	Collecting reviewing and processing signed settlement docs and forms from MB, memo to GBW re: same.	3/31/2021	0.5	279.00	139.50	Legal - Asset Analysis and Recovery	
Renee Diefenderfer	Report update on Essex website	3/31/2021	0.3	225.00	67.50	Legal - Case Administration	
				<b>Totals</b>	<b>643.2</b>	<b>\$ 178,211.40</b>	

**EXHIBIT A**

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Attachment 1

<u>Personnel</u>	<u>Item / Description</u>	<u>Date</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Activity Category</u>
<b>Summary by Activity Category and Personnel</b>						
<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	0.5	279.00	\$ 139.50	
Financial - Business Analysis	Renee Diefenderfer	AFS	0.0	225.00	\$ -	
			0.5		\$ 139.50	
<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	0.1	279.00	\$ 27.90	
Financial - Corporate Finance	Renee Diefenderfer	AFS	0.0	225.00	\$ -	
			0.1		\$ 27.90	
<b>Financial - Data Analysis</b>						
Financial - Data Analysis	Geoff Winkler	AFS	0.0	315.00	\$ -	
Financial - Data Analysis	John Hall	AFS	0.0	279.00	\$ -	
Financial - Data Analysis	Renee Diefenderfer	AFS	4.9	225.00	\$ 1,102.50	
			4.9		\$ 1,102.50	
<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	1.7	315.00	\$ 535.50	
Financial - Tax Issues	John Hall	AFS	3.8	279.00	\$ 1,060.20	
Financial - Tax Issues	Renee Diefenderfer	AFS	13.1	225.00	\$ 2,947.50	
			18.6		\$ 4,543.20	
<b>Financial - Valuation</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Financial - Valuation	Geoff Winkler	AFS	0.0	315.00	\$ -	
Financial - Valuation	John Hall	AFS	6.3	279.00	\$ 1,757.70	
Financial - Valuation	Renee Diefenderfer	AFS	0.0	225.00	\$ -	
			6.3		\$ 1,757.70	
<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	127.1	315.00	\$ 40,036.50	
Legal - Asset Analysis and Recovery	John Hall	AFS	122.3	279.00	\$ 34,121.70	
Legal - Asset Analysis and Recovery	Renee Diefenderfer	AFS	0.0	225.00	\$ -	
			249.4		\$ 74,158.20	
<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	0.0	315.00	\$ -	
Legal - Asset Disposition	John Hall	AFS	2.9	279.00	\$ 809.10	
Legal - Asset Disposition	Renee Diefenderfer	AFS	0.0	225.00	\$ -	
			2.9		\$ 809.10	
<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	4.2	279.00	\$ 1,171.80	



**EXHIBIT A**

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**January 1, 2021 - March 31, 2021**  
**(Sorted in Chronological Order by Activity Category)**

Attachment 1

<u>Personnel</u>	<u>Item / Description</u>	<u>Date</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Activity Category</u>
Legal - Business Operations	Renee Diefenderfer	AFS	0.0	225.00	\$ -	
			4.2		\$ 1,171.80	
<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	20.6	315.00	\$ 6,489.00	
Legal - Case Administration	John Hall	AFS	39.7	279.00	\$ 11,076.30	
Legal - Case Administration	Renee Diefenderfer	AFS	74.0	225.00	\$ 16,650.00	
			134.3		\$ 34,215.30	
<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	65.6	315.00	\$ 20,664.00	
Legal - Claims Administration and Objections	John Hall	AFS	81.8	279.00	\$ 22,822.20	
Legal - Claims Administration and Objections	Renee Diefenderfer	AFS	74.6	225.00	\$ 16,785.00	
			222.0		\$ 60,271.20	

<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	215.0	315.00	\$ 67,725.00	
	John Hall	AFS	261.6	279.00	\$ 72,986.40	
	Renee Diefenderfer	AFS	166.6	225.00	\$ 37,485.00	
			643.2		\$ 178,196.40	
	<b>TOTAL FEES</b>		<b>643.2</b>		<b>\$ 178,196.40</b>	

**EXHIBIT A**

**SEC v. Essex Capital Corporation  
Summary of Expenses of Receiver and Retained Personnel  
January 1, 2021 - March 31, 2021**

**Attachment 2**

<b>Incurred By</b>	<b>Payee</b>	<b>Item / Description</b>	<b>Date Incurred</b>	<b>Amount</b>	<b>Category</b>
Geoff Winkler	GoDaddy	Website domain renewal	01/03/21	18.17	Internet/Online Fees
Geoff Winkler	GoDaddy	Website editor renewal	01/03/21	179.76	Internet/Online Fees
John Hall	USPS	Clawback mailing	01/08/21	242.10	Courier/Shipping/Freight
John Hall	USPS	Clawback mailing	01/21/21	7.80	Courier/Shipping/Freight
Geoff Winkler	GoDaddy	Website renewal	02/02/21	119.88	Internet/Online Fees
Renee Diefenderfer	USPS	Clawback mailing	02/12/21	295.60	Courier/Shipping/Freight
<b>Total</b>				<b><u>\$ 863.31</u></b>	

	<i>John Hall</i>	<i>Geoff Winkler</i>	<i>Renee Diefenderfer</i>	<i>Total</i>
<i>Airfare</i>	-	-	-	-
<i>Car Rental</i>	-	-	-	-
<i>Courier/Shipping/Freight</i>	249.90	-	295.60	545.50
<i>Fuel</i>	-	-	-	-
<i>Hotel</i>	-	-	-	-
<i>Individual Meals</i>	-	-	-	-
<i>Internet/Online Fees</i>	-	317.81	-	317.81
<i>Miscellaneous</i>	-	-	-	-
<i>Office Supplies</i>	-	-	-	-
<i>Parking</i>	-	-	-	-
<i>Personal Car Mileage</i>	-	-	-	-
<i>Printing/Photocopying/Stationery</i>	-	-	-	-
<i>Taxi</i>	-	-	-	-
<b>Total</b>	<b>249.90</b>	<b>317.81</b>	<b>295.60</b>	<b>863.31</b>

**EXHIBIT B**

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04/14/21 13:31:42 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: 03/08/21 Matter Name: General Receivership  
 Proforma Number: 1084605  
 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		
01/04/21	8308264	Review and respond to correspondence and attention to case administration matters (0.5).	Del Castillo, Joshua	0.50	306.00	306.00	WO	HD	TR	_____
01/05/21	8311032	Emails with Receiver and counsel regarding estate administration and tax issues (0.4).	Del Castillo, Joshua	0.40	244.80	550.80	WO	HD	TR	_____
01/11/21	8315510	Review and respond to emails and attention to case administration issues (0.5).	Del Castillo, Joshua	0.50	306.00	856.80	WO	HD	TR	_____
01/13/21	8318000	Prepare for and attend teleconference regarding outstanding case and receivership administration matters (1.1).	Del Castillo, Joshua	1.10	673.20	1,530.00	WO	HD	TR	_____
01/13/21	8336271	Prepare for and participate in status call with team regarding case administration issues and confer with counsel regarding the same (1.1).	Aspis, Norman	1.10	490.05	2,020.05	WO	HD	TR	_____
01/15/21	8321831	Review and respond to emails and attend to case administration issues; analysis of issues presented by Receiver (1.2).	Del Castillo, Joshua	1.20	734.40	2,754.45	WO	HD	TR	_____

04/14/21 13:31:42 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>		
01/19/21	8321996	Attention to case administration matters and confer with Receiver's office and counsel regarding same (0.5).	Del Castillo, Joshua	0.50	306.00	3,060.45	WO	HD	TR	_____
01/19/21	8325443	Emails/call with counsel to address Iannelli communications with investors and interference with Receiver.	Zaro, David	0.40	322.20	3,382.65	WO	HD	TR	_____
01/22/21	8325693	Review correspondence from Receiver and prepare outline for update regarding potential Iannelli violations of Preliminary Injunction (0.6).	Del Castillo, Joshua	0.60	367.20	3,749.85	WO	HD	TR	_____
01/25/21	8327142	Review and respond to correspondence and attention to case administration matters (0.6).	Del Castillo, Joshua	0.60	367.20	4,117.05	WO	HD	TR	_____
02/01/21	8337234	Attention to case administration matters (0.5); prepare for and attend teleconference with SEC (0.5); review emails and file and respond to administrative inquiry from Receiver's office (0.3).	Del Castillo, Joshua	1.30	795.60	4,912.65	WO	HD	TR	_____
02/08/21	8343515	Emails and teleconferences with counsel and Receiver's office regarding case administration matters (0.6).	Del Castillo, Joshua	0.60	367.20	5,279.85	WO	HD	TR	_____
02/16/21	8350282	Attention to case administration matters and confer regarding same (0.5).	Del Castillo, Joshua	0.50	306.00	5,585.85	WO	HD	TR	_____
02/21/21	8355138	Review inquiry from SEC regarding Jefferies securities sales; review and assemble documents, and prepare response to SEC (0.7); email to Receiver regarding same (0.2).	Del Castillo, Joshua	0.70	428.40	6,014.25	WO	HD	TR	_____

04/14/21 13:31:42 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>		
02/22/21	8355754	Attention to case administration issues and confer with counsel regarding same (0.6).	Del Castillo, Joshua	0.60	367.20	6,381.45	WO	HD	TR	_____
02/24/21	8358562	Prepare for and attend case administration teleconference with Receiver (0.8); confer with N. Aspis regarding case administration matters (0.5).	Del Castillo, Joshua	1.30	795.60	7,177.05	WO	HD	TR	_____
03/01/21	8366310	Attention to case administration issues and confer regarding same (0.5).	Del Castillo, Joshua	0.50	306.00	7,483.05	WO	HD	TR	_____
03/04/21	8369609	Emails and teleconferences with Receiver's office and counsel regarding case administration matters (1.1).	Del Castillo, Joshua	1.10	673.20	8,156.25	WO	HD	TR	_____
03/05/21	8370645	Review materials, prepare for, and attend teleconference with Receiver and counsel regarding pending case administration matters (1.3).	Del Castillo, Joshua	1.30	795.60	8,951.85	WO	HD	TR	_____
03/08/21	8372163	Attention to case administration matters and confer with counsel regarding same (1.1).	Del Castillo, Joshua	1.10	673.20	9,625.05	WO	HD	TR	_____
03/11/21	8376427	Prepare for and attend receivership administrative call (0.9).	Del Castillo, Joshua	0.90	550.80	10,175.85	WO	HD	TR	_____
03/15/21	8379061	Emails and confer with counsel regarding case administration matters (0.5).	Del Castillo, Joshua	0.50	306.00	10,481.85	WO	HD	TR	_____
03/17/21	8381887	Review notes and emails and prepare summary update to Receiver (0.4).	Del Castillo, Joshua	0.40	244.80	10,726.65	WO	HD	TR	_____
03/22/21	8385682	Emails with counsel and attention to case administration issues (0.5).	Del Castillo, Joshua	0.50	306.00	11,032.65	WO	HD	TR	_____

04/14/21 13:31:42 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		
03/25/21	8390139	Prepare for and attend conference with Receiver's office regarding case administration matters (0.3); teleconferences regarding same (0.6).	Del Castillo, Joshua	0.90	550.80	11,583.45	WO	HD	TR	_____
03/29/21	8392713	Emails and teleconferences with counsel and attention to case administration matters (0.5).	Del Castillo, Joshua	0.50	306.00	11,889.45	WO	HD	TR	_____

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

Trans Date	Index	Type	Quantity	Amt	Circle	Action		
01/01/21	2688872	EDISC – CS Disco, Inc. - Monthly Hosting for January 2021	0.00	1,461.73	WO	HD	TR	_____
02/01/21	2695096	EDISC – CS Disco, Inc. - Monthly Hosting for February 2021	0.00	1,461.73	WO	HD	TR	_____
02/08/21	2694925	POS – Nationwide Legal, LLC - Pershing LLC, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	301.00	WO	HD	TR	_____
02/10/21	2701786	DCSRCH – Document Search - - PACER - 10/20 -12/20 Usage	0.00	5.20	WO	HD	TR	_____
03/01/21	2700450	EDISC – CS Disco, Inc. - Monthly Hosting for March 2021	0.00	1,461.73	WO	HD	TR	_____
03/04/21	2698132	BW – Duplication - Black & White Copies	682.00	129.58	WO	HD	TR	_____
03/05/21	2702058	WP – Create/Edit/Revise Word Documents	0.30	9.00	WO	HD	TR	_____
03/16/21	2699685	BW – Duplication - Black & White Copies	3.00	0.57	WO	HD	TR	_____
03/16/21	2699686	COLOR – Duplication - Color Copies	72.00	18.00	WO	HD	TR	_____
03/17/21	2702383	POST – Postage	0.00	47.10	WO	HD	TR	_____

04/14/21 13:31:42 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	
03/24/21	2700653	BW – Duplication - Black & White Copies	2.00	0.38	WO	HD	TR	_____
03/24/21	2700654	COLOR – Duplication - Color Copies	22.00	5.50	WO	HD	TR	_____
03/30/21	2701879	BW – Duplication - Black & White Copies	11.00	2.09	WO	HD	TR	_____
03/30/21	2701880	COLOR – Duplication - Color Copies	40.00	10.00	WO	HD	TR	_____
03/31/21	2702280	BW – Duplication - Black & White Copies	80.00	15.20	WO	HD	TR	_____
03/31/21	2702281	COLOR – Duplication - Color Copies	16.00	4.00	WO	HD	TR	_____

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	0.40	805.50	322.20
001842	Del Castillo, Joshua	18.10	612.00	11,077.20
002369	Aspis, Norman	1.10	445.50	490.05
		19.60		\$11,889.45
Subtotal Fees				\$11,889.45
Discount				0.00
Total Fees				11,889.45
Total Disbursements				4,932.81

**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 04/01/21**

04/14/21 13:31:42 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	31,994.55	31,994.55	0.00	18,474.66	13,541.85	4,932.81	17,373.06	12,440.25	4,932.81
Unbilled Adj	160.34	122.40	37.94	0.00	0.00	0.00	2,879.76	2,760.07	119.69
Billed	66,062.29	51,747.30	14,314.99	38,681.12	27,774.90	10,906.22	100,018.35	100,018.35	21,976.67
Collected	66,062.29	51,747.30	14,314.99	38,681.12	27,774.90	10,906.22	121,995.02	100,018.35	21,976.67
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 Balance</b>	<b>18,584.06</b>	<b>13,541.85</b>	<b>5,042.21</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>								

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**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

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04/14/21 13:31:43 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: 03/08/21  
Proforma Number: 1084605

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		
01/06/21	8312474	Review and respond to correspondence regarding pending asset recovery efforts (0.5).	Del Castillo, Joshua	0.50	306.00	306.00	WO	HD	TR	_____
01/06/21	8313424	Emails/call with Receiver and counsel to address accounting, review of appraisal.	Zaro, David	0.40	322.20	628.20	WO	HD	TR	_____
01/07/21	8313311	Review and revise draft settlement agreement; confer with counsel regarding same (1.0); review and respond to correspondence regarding asset recovery matters (0.4).	Del Castillo, Joshua	1.40	856.80	1,485.00	WO	HD	TR	_____
01/07/21	8315158	Review materials related to particular disgorgement target and confer with counsel regarding the same (.4); confer with counsel regarding settlement issues in connection with disgorgement efforts (.2).	Aspis, Norman	0.60	267.30	1,752.30	WO	HD	TR	_____
01/07/21	8315881	Analysis of claw back claims, assess settlement documents/pleadings (.3). Conference with Receiver concerning the claw back parties and advice concerning	Zaro, David	0.60	483.30	2,235.60	WO	HD	TR	_____

04/14/21 13:31:43 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> strategy (.3).	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle Action</b>			
01/08/21	8314088	Emails and teleconferences with counsel regarding asset recovery efforts (1.0).	Del Castillo, Joshua	1.00	612.00	2,847.60	WO	HD	TR	_____
01/08/21	8315149	Review and revise settlement agreement in connection with disgorgement efforts (.4).	Aspis, Norman	0.40	178.20	3,025.80	WO	HD	TR	_____
01/13/21	8317891	Teleconference with D. Zaro regarding prospective CVL settlement (0.4); review documents and notes in connection with same (0.3); emails with counsel regarding same (0.2); prepare outline for disgorgement litigation chronology and for loan enforcement actions (1.0); emails with counsel regarding critical document review in connection with contemplated asset recovery claim (0.4).	Del Castillo, Joshua	2.30	1,407.60	4,433.40	WO	HD	TR	_____
01/18/21	8322012	Review MBT materials and attention to prospective asset recovery matters (1.3).	Del Castillo, Joshua	1.30	795.60	5,229.00	WO	HD	TR	_____
01/19/21	8322178	Review materials and confer extensively with counsel regarding prospective asset recovery claims, settlements with winners, and necessary document review and analysis in connection with same (1.5); review CVL valuation analysis and correspondence regarding same (0.6).	Del Castillo, Joshua	2.10	1,285.20	6,514.20	WO	HD	TR	_____
01/20/21	8323023	Review and respond to correspondence regarding prospective CVL settlement, CVL valuation, and related matters; review associated documents (0.9); prepare for and teleconference with Receiver regarding same (0.7); teleconference and emails with	Del Castillo, Joshua	2.70	1,652.40	8,166.60	WO	HD	TR	_____

04/14/21 13:31:43 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		
		counsel regarding same (0.5); emails and teleconference regarding pending settlements with winning investors (0.6).								
01/20/21	8325553	Analysis of CVL valuation, the contract issues and claw back claims to prepare for the meeting with Receiver and email (.7). Attend meeting with Receiver/counsel as to the CVL matter and claw back issues (.6).	Zaro, David	1.30	1,047.15	9,213.75	WO	HD	TR	_____
01/20/21	8326645	Confer with J. del Castillo and J. Hall regarding settlement of disgorgement claims against particular investor, and prepare stipulated judgment regarding the same (0.7); review information relating to CVL (.6).	Aspis, Norman	1.30	579.15	9,792.90	WO	HD	TR	_____
01/21/21	8324470	Review documents; emails and teleconferences regarding prospective CVL settlement (0.6); confer with counsel regarding net "winner" settlements (0.5).	Del Castillo, Joshua	1.10	673.20	10,466.10	WO	HD	TR	_____
01/21/21	8327615	Prepare for/attend call with counsel for CVL as to settlement and litigation issues (.7). Call with counsel/emails to CVL counsel and Receiver counsel as to the CVL litigation, settlement and valuation issues (.9). Emails with counsel/Receiver as to the claw back claims, follow-up regarding same (.5).	Zaro, David	2.10	1,691.55	12,157.65	WO	HD	TR	_____
01/22/21	8325521	Analysis of prospective additional claims against CVL and prepare supplemental revisions to draft complaint (1.8); emails with counsel regarding status of settlement agreement (0.3).	Del Castillo, Joshua	2.10	1,285.20	13,442.85	WO	HD	TR	_____

04/14/21 13:31:43 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		
01/22/21	8328804	Several emails/call with counsel regarding CVL and address the claw back targets/settlements.	Zaro, David	0.40	322.20	13,765.05	WO	HD	TR	_____
01/24/21	8326569	Correspondence regarding "winner" settlements and attention to issues regarding same (1.1).	Del Castillo, Joshua	1.10	673.20	14,438.25	WO	HD	TR	_____
01/25/21	8327428	Confer with counsel regarding CVL settlement discussions; complete additional revisions to draft complaint and circulate for review and comment (1.1).	Del Castillo, Joshua	1.10	673.20	15,111.45	WO	HD	TR	_____
01/26/21	8328395	Teleconference with D. Zaro regarding prospective revisions to allegations in CVL Complaint; review associated documents; prepare revisions and recirculate revised complaint for review and comment (3.5); review documents and respond to correspondence regarding prospective settlements with net winners (1.3).	Del Castillo, Joshua	4.80	2,937.60	18,049.05	WO	HD	TR	_____
01/27/21	8329633	Review and respond to correspondence regarding outstanding asset collections issues (0.5); continue revisions to draft CVL complaint and confer with counsel regarding same (0.9).	Del Castillo, Joshua	1.40	856.80	18,905.85	WO	HD	TR	_____
01/27/21	8331050	Confer with counsel regarding issues in connection with Mr.lannelli's membership interest in CVL (.5).	Aspis, Norman	0.50	222.75	19,128.60	WO	HD	TR	_____
01/28/21	8330712	Confer with counsel regarding proposed revisions and exhibits to CVL complaint; deliver to Receiver for final review and	Del Castillo, Joshua	2.70	1,652.40	20,781.00	WO	HD	TR	_____

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

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		approval (0.8); prepare for and attend teleconference regarding disgorgement efforts against winners represented by M. Napoli and review documents provided by Receiver regarding same (1.5).								
01/28/21	8337401	Several emails/analysis of the claw back issues and emails as to 5 prospective targets and follow-up regarding same (.6). Analysis of emails/ledgers and follow-up evaluation of the claw back issues/law (.5). Conference call and follow-up with Essex Receiver and counsel to address the claw back issues raised by counsel (.8).	Zaro, David	1.90	1,530.45	22,311.45	WO	HD	TR	_____
01/29/21	8337685	Several emails and calls with receiver and counsel as to claw back claims, accounting, legal foundation.	Zaro, David	0.70	563.85	22,875.30	WO	HD	TR	_____
01/30/21	8336721	Legal analysis in connection with asset recovery efforts (1.5).	Del Castillo, Joshua	1.50	918.00	23,793.30	WO	HD	TR	_____
02/01/21	8340027	Email and evaluate claw back related issues concerning net winner investors (.4). Prepare for/attend the conference call with counsel for net winner investors (.6). Call as to WLD Davis Holdings, follow-up to assess claims issues (.3).	Zaro, David	1.30	1,047.15	24,840.45	WO	HD	TR	_____
02/01/21	8343039	Confer with counsel regarding document review relating to prospective aiding and abetting claim against financial advisory firm (.4).	Aspis, Norman	0.40	178.20	25,018.65	WO	HD	TR	_____
02/02/21	8338903	Emails and teleconferences regarding pending and prospective asset recovery	Del Castillo, Joshua	2.00	1,224.00	26,242.65	WO	HD	TR	_____

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		efforts; review and respond to correspondence regarding responses to Receiver's disgorgement demands (1.5); email and teleconference regarding pending settlement issues (0.5).								
02/02/21	8343061	Confer with counsel regarding disgorgement issues (.5).	Aspis, Norman	0.50	222.75	26,465.40	WO	HD	TR	_____
02/02/21	8350096	Analysis of several claw back claims and accounting/legal issues (.6). Emails to client/Receiver as to the WLD/Davis claim and analysis of schedule/settlement offer (.6).	Zaro, David	1.20	966.60	27,432.00	WO	HD	TR	_____
02/03/21	8340043	Analysis of several claw back claims and accounting/legal issues (.6). Emails to client/Receiver as to the WLD/Davis claim, analysis of schedule/settlement offer (.6).	Zaro, David	1.20	966.60	28,398.60	WO	HD	TR	_____
02/03/21	8340884	Emails and teleconference regarding asset recovery status (0.6).	Del Castillo, Joshua	0.60	367.20	28,765.80	WO	HD	TR	_____
02/04/21	8340969	Review correspondence from investor counsel regarding disgorgement demand and confer with counsel regarding same (0.9); emails and teleconference regarding "last dollars" analysis (0.7); attention to asset administration inquiry (0.7).	Del Castillo, Joshua	2.30	1,407.60	30,173.40	WO	HD	TR	_____
02/04/21	8342614	Confer with counsel regarding review of records relating to prospective aiding and abetting claim against financial advisory firm (.5); confer with counsel regarding statute of limitations issues relating to disgorgement efforts (.2).	Aspis, Norman	0.70	311.85	30,485.25	WO	HD	TR	_____

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02/04/21	8344690	Several emails to/from Mr. Napoli concerning the claims, the Ilvento accounting (.6). Research/analysis of issues as to the Ilvento analysis/records, email with Receiver/Hall (.6). Follow-up on Nicholson claim and emails/analysis regarding approach (.7).	Zaro, David	1.90	1,530.45	32,015.70	WO	HD	TR	_____
02/05/21	8341942	Review and respond to correspondence in connection with Receiver's pending asset disgorgement efforts (0.5); attention to issues regarding associated litigation (1.0).	Del Castillo, Joshua	1.50	918.00	32,933.70	WO	HD	TR	_____
02/05/21	8342170	Confer with counsel, re: review of records relating to prospective aiding and abetting claim against financial advisory firm (.5); review records relating to the same (1.5)	Babaknia, Nicole	2.00	630.00	33,563.70	WO	HD	TR	_____
02/05/21	8342627	Prepare for and participate in teleconference with counsel regarding document review relating to prospective aiding and abetting claim against financial advisory firm (.7).	Aspis, Norman	0.70	311.85	33,875.55	WO	HD	TR	_____
02/05/21	8344745	Follow-up to further evaluate Davis matter and email as to the Davis/WLD Holdings claim (.4). Email as to Nicholson claim and issues/disputes as to accounting (.2). Research/analysis of the issues raised by counsel as to fraudulent conveyance and related entities, follow-up regarding same (1.1).	Zaro, David	1.70	1,369.35	35,244.90	WO	HD	TR	_____
02/07/21	8343536	Review response to Receiver's demand letter from counsel for investor J. Norqual	Del Castillo, Joshua	0.60	367.20	35,612.10	WO	HD	TR	_____

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		and correspondence regarding same (0.6).								
02/08/21	8343547	Review additional response letters from counsel on behalf of profiting investors and complete initial legal analysis in connection with anticipated response (1.5); commence preparation of template response letter (1.2).	Del Castillo, Joshua	2.70	1,652.40	37,264.50	WO	HD	TR	_____
02/08/21	8344140	Review of records relating to aiding and abetting claim against advisory firm (.7)	Babaknia, Nicole	0.70	220.50	37,485.00	WO	HD	TR	_____
02/08/21	8344771	Emails and review of correspondence received by counsel and the Receiver/Mr. Hall as to the Norquil and other prospective claw back targets, follow-up as to analysis of responses (1.4). Conferences with counsel as to claw back actions and follow-up regarding same (.3).	Zaro, David	1.70	1,369.35	38,854.35	WO	HD	TR	_____
02/09/21	8344631	Review documents in connection with Receiver's outstanding disgorgement demands (1.1); prepare for and attend teleconference regarding same (1.6); complete revisions to formal response to counsel regarding disgorgement demand (1.0); emails and teleconferences with counsel regarding same (0.5).	Del Castillo, Joshua	4.20	2,570.40	41,424.75	WO	HD	TR	_____
02/09/21	8348372	Review emails and attend meeting with Receiver, Mr. Hall and counsel as to the numerous claw back claims, address pending matters/disputes (1.6). Revise letter to counsel for Norqual and advice to counsel (.8).	Zaro, David	2.40	1,933.20	43,357.95	WO	HD	TR	_____



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02/10/21	8345991	Review and respond to issues regarding pending disgorgement effort (0.5); confer with counsel regarding prospective settlement issues (0.9); prepare additional responses to counsel for investors regarding disgorgement disputes and confer regarding same (1.7).	Del Castillo, Joshua	3.10	1,897.20	45,255.15	WO	HD	TR	_____
02/10/21	8348389	Emails with Receiver and Mr. Hall as to disgorgement issues and ongoing analysis (.4). Conferences/meeting with counsel for certain targets, Ilvento, Nicholson, McClosky and follow-up regarding same (.8). Email/letter related to claw back as to Nolan and follow-up with counsel to provide revisions/advice (.4).	Zaro, David	1.60	1,288.80	46,543.95	WO	HD	TR	_____
02/11/21	8347065	Supplemental analysis of issues regarding prospective disgorgement of charitable contributions; confer with Receiver's office and counsel regarding same (1.1); review and confer regarding correspondence from counsel for net winners (0.5).	Del Castillo, Joshua	1.60	979.20	47,523.15	WO	HD	TR	_____
02/11/21	8348498	Evaluate the issues concerning the several claw back matters, assess the strategy, open issues, data and records required to reconcile claims, then memos to Receiver/Mr. Hall and to counsel, Mr. Napoli (2.4).	Zaro, David	2.40	1,933.20	49,456.35	WO	HD	TR	_____
02/12/21	8348239	Confer with counsel regarding results of document review in connection with potential third party asset recovery action (0.5).	Del Castillo, Joshua	0.50	306.00	49,762.35	WO	HD	TR	_____

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02/12/21	8353486	Several emails to address the claw back actions and hardship requirements (.3). Evaluate the emails/information as to Nicholson claim/accounting and background (.4). Analysis of emails and the documents regarding the Ilvento claims, address the discrepancies in accounting/investments (.7).	Zaro, David	1.40	1,127.70	50,890.05	WO	HD	TR	_____
02/15/21	8349733	Review and respond to correspondence from counsel and attention to outstanding asset recovery matters (1.0).	Del Castillo, Joshua	1.00	612.00	51,502.05	WO	HD	TR	_____
02/15/21	8354425	Several emails/analysis of the documents concerning the Ilvento claims (.4). Analysis of records regarding Nicholson claims, the assignment documents and back records (.5).	Zaro, David	0.90	724.95	52,227.00	WO	HD	TR	_____
02/16/21	8350585	Review response from counsel for profiting investor, review Receiver's accounting and confer regarding same (0.9).	Del Castillo, Joshua	0.90	550.80	52,777.80	WO	HD	TR	_____
02/16/21	8354463	Several emails with Receiver and counsel for the defendants, follow-up as to the prospective claims against Emmons, Nicholson and additional parties.	Zaro, David	0.70	563.85	53,341.65	WO	HD	TR	_____
02/17/21	8351784	Teleconferences and emails with counsel regarding profiting investor disgorgements and associated accountings; analysis of issues regarding same; review accountings (2.1).	Del Castillo, Joshua	2.10	1,285.20	54,626.85	WO	HD	TR	_____
02/17/21	8356088	Analysis of the Ilvento, Nicholson, Hope claims, prepare for meeting (.4). Attend	Zaro, David	3.30	2,658.15	57,285.00	WO	HD	TR	_____

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		meeting with Mr. Hall to address disputed claw back claims (.8). Work on responses to counsel for Ilvento as to claims and email (.6). Work on further analysis of Nicholson claim and email response to counsel for Nicholson as to disputed claw back (1.0). Work on the analysis of the Hope Life Science claim and letter response (.5).								
02/17/21	8366456	Review email memo relating to potential aiding and abetting claim against investment firm (1).	Aspis, Norman	1.00	445.50	57,730.50	WO	HD	TR	_____
02/18/21	8352855	Review emails and confer with counsel regarding settlement negotiations with identified net winners (1.5).	Del Castillo, Joshua	1.50	918.00	58,648.50	WO	HD	TR	_____
02/18/21	8354626	Email/review of Reyner emails, follow-up to assess response (.3). Review of strategy as to the Nicholson matters/claims (.3). Call with Hopen Life Science counsel to address the claims and backup records (.2). Several emails/follow-up of the disputed clawback claims and work on the responses and email with counsel for claw back Targets (.6).	Zaro, David	1.40	1,127.70	59,776.20	WO	HD	TR	_____
02/18/21	8366431	Prepare and transmit settlement agreement for investor (.3).	Aspis, Norman	0.30	133.65	59,909.85	WO	HD	TR	_____
02/18/21	8366437	Confer with counsel regarding disgorgement issues (.4).	Aspis, Norman	0.40	178.20	60,088.05	WO	HD	TR	_____
02/19/21	8366395	Confer with counsel regarding potential claim for aiding and abetting against investment firm (0.6).	Aspis, Norman	0.60	267.30	60,355.35	WO	HD	TR	_____

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02/22/21	8356090	Emails with SEC and Receiver regarding Receiver's sale of estate securities (0.9).	Del Castillo, Joshua	0.90	550.80	60,906.15	WO	HD	TR	_____
02/22/21	8358653	Prepare for/attend the conference call with Receiver and Mr. Hall, then address Reyner, Nicholson, Westerman, Ilvento and follow-up regarding same (1.2). Review of Chaumont Capital claims and letter/response advice to Receiver (.4). Email to Mr. Napoli to address the Reyner claims issues (.3). Email to Mr. Napoli to address the Ilvento claims and accounting issues (.3).	Zaro, David	2.20	1,772.10	62,678.25	WO	HD	TR	_____
02/23/21	8357107	Review correspondence regarding Receiver's disgorgement demands to apparent net winners; review associated accounting and documents; and confer with counsel regarding appropriate responses and prospective commencement of litigation (1.5); review revised template disgorgement complaint (0.5); review draft investor settlement agreement (0.2); teleconference with D. Zaro regarding Cornerstone Essex response to demand (0.3); teleconference with N. Aspis regarding response to demand (0.2); commence initial legal analysis for template response to objection (1.1); review and respond to settlement correspondence from investor counsel and confer regarding same (0.5).	Del Castillo, Joshua	4.30	2,631.60	65,309.85	WO	HD	TR	_____
02/23/21	8358669	Review of documents, research/analysis of the Cornerstone/McCloskey claim response (1.1). Follow-up on Ilvento claim email and	Zaro, David	1.80	1,449.90	66,759.75	WO	HD	TR	_____

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		address claims/accounting and legal issues (.7).								
02/23/21	8366209	Attention to disgorgement settlements and confer with counsel regarding the same (.5).	Aspis, Norman	0.50	222.75	66,982.50	WO	HD	TR	_____
02/24/21	8358461	Review and respond to investors' counsel regarding prospective settlement of disgorgement claims; confer with N. Aspis regarding same (1.1); attention to issues regarding prospective disgorgement of charitable contributions (0.6); legal analysis in connection with novel disgorgement theory (2.0).	Del Castillo, Joshua	3.70	2,264.40	69,246.90	WO	HD	TR	_____
02/24/21	8364439	Analysis of the documents and records, call with counsel for McCloskey/Cornerstone to address claw back issues and follow-up regarding same (.8). Email/call with counsel regarding Westerman (.3). Emails related to claims as to charity gifts (.3). Emails/call with clients to address the claw back actions - Weber, McCloskey, general issues and strategy (.8).	Zaro, David	2.20	1,772.10	71,019.00	WO	HD	TR	_____
02/24/21	8366099	Confer with counsel regarding disgorgement issues (.5).	Aspis, Norman	0.50	222.75	71,241.75	WO	HD	TR	_____
02/25/21	8360014	Emails regarding settling investors and teleconference regarding same (0.7); review and revise proposed settlement agreement and transmit to opposing counsel for review and comment (0.5).	Del Castillo, Joshua	1.20	734.40	71,976.15	WO	HD	TR	_____
02/25/21	8364705	Emails concerning the Nicholson and Ralph Daniel matters.	Zaro, David	0.40	322.20	72,298.35	WO	HD	TR	_____

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02/25/21	8365677	Prepare settlement and stipulated judgment for individual investor and confer with counsel regarding the same (.5).	Aspis, Norman	0.50	222.75	72,521.10	WO	HD	TR	_____
02/26/21	8360740	Emails and teleconferences with Receiver's office and counsel regarding prospective investor settlements (1.0); review and respond to correspondence from investor counsel (0.5); review materials from Receiver's office and document productions in connection with pending and contemplated disgorgement and asset recovery efforts (1.7).	Del Castillo, Joshua	3.20	1,958.40	74,479.50	WO	HD	TR	_____
02/26/21	8364853	Emails to/from Receiver and counsel as to Weber disgorgement/claw back claim (.2). Email from counsel for the Fazio claimants as to defenses to the claw back action (.4).	Zaro, David	0.60	483.30	74,962.80	WO	HD	TR	_____
02/26/21	8365559	Confer with counsel regarding disgorgement issues and review correspondence regarding the same (.6).	Aspis, Norman	0.60	267.30	75,230.10	WO	HD	TR	_____
02/27/21	8365169	Legal analysis in connection with pending and contemplated asset recovery litigation (1.6).	Del Castillo, Joshua	1.60	979.20	76,209.30	WO	HD	TR	_____
03/01/21	8366325	Review profiting investor accounting summaries and settlement offers; emails and teleconferences regarding same (2.3); prepare draft Weber settlement and stipulated judgment (1.0).	Del Castillo, Joshua	3.30	2,019.60	78,228.90	WO	HD	TR	_____
03/01/21	8366752	Researching and writing supporting facts in documents and testimony re: third party	Babaknia, Nicole	1.50	472.50	78,701.40	WO	HD	TR	_____

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		aiding and abetting claim (1.5).								
03/01/21	8369736	Review of draft settlement, emails concerning the Weber settlement (.4). Call with counsel to address the issues/disputed claw back matters (.2).	Zaro, David	0.60	483.30	79,184.70	WO	HD	TR	_____
03/01/21	8401104	Confer with counsel regarding document review issues in connection with D. Van Wyk (.5); attention to issues in connection with Merrill Lynch production and confer with counsel regarding the same (.8).	Aspis, Norman	1.30	579.15	79,763.85	WO	HD	TR	_____
03/02/21	8367357	Review and respond to correspondence regarding settling investors; attention to settlement issues (2.1).	Del Castillo, Joshua	2.10	1,285.20	81,049.05	WO	HD	TR	_____
03/02/21	8369770	Emails concerning the Davis claw back/fraudulent conveyance claims (.4). Several emails related to the Nicholson, Illvento and Emmons matters (.5).	Zaro, David	0.90	724.95	81,774.00	WO	HD	TR	_____
03/02/21	8401076	Confer with counsel regarding disgorgement issues (.4).	Aspis, Norman	0.40	178.20	81,952.20	WO	HD	TR	_____
03/03/21	8368882	Review and respond to correspondence regarding settling investors (0.5); review materials provided by Receiver and counsel regarding same (0.6); teleconference regarding same (0.3).	Del Castillo, Joshua	1.40	856.80	82,809.00	WO	HD	TR	_____
03/03/21	8369783	Evaluate the reports and Cornerstone documents and letter, research issues to fraudulent conveyance (.8). Several emails/conference related to Westerman settlement (.5). Email call to/from counsel	Zaro, David	1.70	1,369.35	84,178.35	WO	HD	TR	_____

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		and investor counsel related to outstanding matters, follow-up regarding same (.4).								
03/03/21	8376899	Review all disgorgement-related correspondence and prepare tracking chart regarding the same (1.3).	Aspis, Norman	1.30	579.15	84,757.50	WO	HD	TR	_____
03/04/21	8369759	Emails with counsel regarding pending settlement issues; review documents in connection with same (1.1).	Del Castillo, Joshua	1.10	673.20	85,430.70	WO	HD	TR	_____
03/04/21	8372403	Several emails related to the fraudulent conveyance actions and the Daniel claims, address claim calculations, timing and settlement (.5). Email/call with counsel as to Cornerstone claims analysis (.3). Call with client and Receiver, follow-up with counsel as to open fraudulent conveyance matters (.8).	Zaro, David	1.60	1,288.80	86,719.50	WO	HD	TR	_____
03/05/21	8370467	Review Nolen Chapin response regarding accounting and legal dispute in connection with disgorgement demand and transmit to Receiver for discussion (0.3); review and revise draft settlements and confer regarding settling investors (1.0).	Del Castillo, Joshua	1.30	795.60	87,515.10	WO	HD	TR	_____
03/05/21	8374073	Prepare for/attend meeting with Receiver, Mr. Hall and counsel to address outstanding fraudulent conveyance claims and settlements (1.1). Follow-up emails/call related to the fraudulent conveyance claims (.6). Draft the Westerman settlement agreement (.6).	Zaro, David	2.30	1,852.65	89,367.75	WO	HD	TR	_____



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03/05/21	8376906	Review correspondence and draft response letter to Fazio disgorgement letter (1).	Aspis, Norman	1.00	445.50	89,813.25	WO	HD	TR	_____
03/06/21	8372162	Review materials in connection with investors disputing Receiver's right to recover; conduct additional related legal analysis; prepare notes and summary regarding same (2.5).	Del Castillo, Joshua	2.50	1,530.00	91,343.25	WO	HD	TR	_____
03/08/21	8372469	Prepare, revise, and transmit responses to investors challenging Receiver's disgorgement efforts (0.7); analysis of novel statute of limitations argument and review case law in connection with same (1.3); confer with counsel regarding same (0.4); review correspondence regarding prospective settlements (0.2).	Del Castillo, Joshua	2.60	1,591.20	92,934.45	WO	HD	TR	_____
03/08/21	8375391	Analysis of the Illvento claims, evaluate approach to the Illvento settlement and draft emails to the Receiver/Mr. Napoli (.9). Calls with counsel and email as to the outstanding claw back actions, follow-up regarding same (.3).	Zaro, David	1.20	966.60	93,901.05	WO	HD	TR	_____
03/08/21	8400868	Confer with counsel regarding outstanding asset recovery issues, including in connection with CVL, disgorgement targets, and financial institution (.8).	Aspis, Norman	0.80	356.40	94,257.45	WO	HD	TR	_____
03/09/21	8373431	Review documents from Receiver's office regarding charitable contributions funded with Essex money, and attention to anticipated disgorgement efforts; revise proposed disgorgement demand (2.3); teleconference with counsel regarding	Del Castillo, Joshua	3.30	2,019.60	96,277.05	WO	HD	TR	_____

04/14/21 13:31:43 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		
		outstanding asset recovery efforts (0.7); prepare follow-up demands to disgorgement targets (0.3).								
03/09/21	8377960	Call with counsel to address several of the claw back issues/statute of limitations (.4). Call regarding Reyner claims and address the issues concerning accounting (.2). Address Westerman settlement email, changes and emails to/from counsel for Mr. Westerman and settlement terms (.7).	Zaro, David	1.30	1,047.15	97,324.20	WO	HD	TR	_____
03/09/21	8400956	Draft, revise, and finalize template disgorgement letter and confer with counsel regarding the same (1.2); confer with counsel regarding disgorgement correspondence (.3).	Aspis, Norman	1.50	668.25	97,992.45	WO	HD	TR	_____
03/10/21	8375008	Review documents in connection with pending disgorgement efforts (0.6); prepare related correspondence and confer with Receiver's office and counsel regarding same (0.6); review and respond to correspondence regarding prospective settlements and teleconference regarding same (1.9); commence supplemental legal analysis regarding limitations period (0.5).	Del Castillo, Joshua	3.70	2,264.40	100,256.85	WO	HD	TR	_____
03/10/21	8378007	Analysis of the further issues related to the Daniel & Daniel LP claims, emails (.7). Follow-up on the Westerman settlement, emails with Westerman counsel, client (.2). Analysis of letters and accounting related to claw back, calculation and email with counsel (.4). Evaluate the claims/responses from investors/letters and	Zaro, David	2.60	2,094.30	102,351.15	WO	HD	TR	_____

04/14/21 13:31:43 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		
		emails/calls related to Siemens, Langara, and Mrs. Feah concerning fraudulent conveyance claims and accounting (1.3).								
03/10/21	8378792	Confer with counsel regarding charitable contribution issues (.5); prepare and revise draft settlement agreements and stipulated judgments for various profiting investors (1.6).	Aspis, Norman	2.10	935.55	103,286.70	WO	HD	TR	_____
03/11/21	8376031	Review and respond to correspondence regarding apparent net winners and prospective settlements with same (0.7); confer with Defense counsel and revise Weber and Norqual settlement materials; transmit for execution (1.8); prepare updated legal analysis in connection with reluctant investor settlor and transmit to D. Zaro for discussion with investor (1.2).	Del Castillo, Joshua	3.70	2,264.40	105,551.10	WO	HD	TR	_____
03/11/21	8376913	Prepare for and participate in teleconference with Receiver and counsel regarding outstanding issues, particularly in connection with disgorgement efforts (1).	Aspis, Norman	1.00	445.50	105,996.60	WO	HD	TR	_____
03/12/21	8377396	Emails and teleconferences regarding settling investors, commencement of litigation against non-settling investors, and review documents in connection with prospective aiding and abetting litigation matters (5.1).	Del Castillo, Joshua	5.10	3,121.20	109,117.80	WO	HD	TR	_____
03/12/21	8378785	Review various settlement agreements regarding disgorgement targets and confer with counsel regarding the same (.5).	Aspis, Norman	0.50	222.75	109,340.55	WO	HD	TR	_____

04/14/21 13:31:43 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>		
03/12/21	8382838	Several emails related to the settlements concerning fraudulent conveyance claims (.4). Follow-up on the statute of limitations issues as to claims to claw backs, research/emails to counsel (.7). Call with investors' counsel related to the Ponzi scheme background, the investor assertions concerning Ponzi scheme and fraudulent conveyance claims (.4). Follow-up emails related to the Ponzi scheme allegation and confer with Receiver/counsel (.7).	Zaro, David	2.20	1,772.10	111,112.65	WO	HD	TR	_____
03/15/21	8379060	Attention to and emails and teleconferences regarding investor settlements; complete review of additional materials and prepare inquiry to Receiver in connection with prospective aiding and abetting action (3.1).	Del Castillo, Joshua	3.10	1,897.20	113,009.85	WO	HD	TR	_____
03/15/21	8383262	Emails/call with counsel, Mr. Hall and receiver regarding fraudulent conveyance claims/settlements (.7).	Zaro, David	0.70	563.85	113,573.70	WO	HD	TR	_____
03/15/21	8385406	Confer with counsel regarding issues in connection with investment advisory firm (.5); confer with counsel regarding disgorgement efforts (.3).	Aspis, Norman	0.80	356.40	113,930.10	WO	HD	TR	_____
03/16/21	8380332	Review correspondence regarding demand for NEOS proxy vote, review notes regarding same, and confer with Receiver's office (0.9); prepare asset turnover demands and confer with counsel regarding same (1.9); review Davis response to disgorgement and confer with counsel (0.6).	Del Castillo, Joshua	3.40	2,080.80	116,010.90	WO	HD	TR	_____

04/14/21 13:31:43 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>		
03/16/21	8383353	Call/email with counsel related to legal issues as to Ponzi scheme and analysis of issues (.4). Analysis of letter from counsel for WLD Davis (.4).	Zaro, David	0.80	644.40	116,655.30	WO	HD	TR	_____
03/16/21	8385396	Confer with counsel regarding responses to various letters from counsel for disgorgement targets and Ponzi presumption issues (.7).	Aspis, Norman	0.70	311.85	116,967.15	WO	HD	TR	_____
03/17/21	8381479	Emails with counsel regarding analysis of claimed defenses to disgorgement demands; confer regarding same (0.8); review correspondence from Fazio counsel regarding disgorgement demand and confer with correspondence counsel regarding same (0.7); confer with counsel regarding legal analysis regarding prospective response to investors Daniel, Nicholson, and others (0.9); review and respond to correspondence from opposing counsel (0.5).	Del Castillo, Joshua	2.90	1,774.80	118,741.95	WO	HD	TR	_____
03/17/21	8383360	Emails/evaluate the claims concerning Illvento accounting, review communications produced by Mr. Illvento (.4). Evaluate the emails/legal claims concerning Nicholson, assess bank records concerning loan (.3). Meet with counsel to evaluate research and the analysis of Ponzi scheme issues and claw back periods (.3). Assess issues raised by Fazio letter and advice to Receiver and counsel (.3).	Zaro, David	1.30	1,047.15	119,789.10	WO	HD	TR	_____
03/17/21	8385361	Analyze case law regarding Ponzi presumption and confer with counsel	Aspis, Norman	0.70	311.85	120,100.95	WO	HD	TR	_____

04/14/21 13:31:43 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 regarding the same in the context of disgorgement efforts (.7).	Timekeeper	Hours	Fees	Sum	Circle	Action		
03/18/21	8385388	Prepare and revise settlement agreements and stipulated judgments for disgorgement targets (.4).	Aspis, Norman	0.40	178.20	120,279.15	WO	HD	TR	_____
03/19/21	8385351	Analyze documents in connection with prospective claims against financial institution (2.9).	Aspis, Norman	2.90	1,291.95	121,571.10	WO	HD	TR	_____
03/22/21	8385742	Attention to issues regarding response to counsel for profiting investors regarding challenged disgorgement (Fazio / Chapin Nolen); confer with counsel and Receiver's office, and analysis of legal arguments regarding same (3.7).	Del Castillo, Joshua	3.70	2,264.40	123,835.50	WO	HD	TR	_____
03/22/21	8388681	Email from Mr. Napoli as to Reyner and other clients disputing Ponzi timing, further research, Ms. Itkin case law from Mr. Napoli, follow-up with counsel.	Zaro, David	0.90	724.95	124,560.45	WO	HD	TR	_____
03/22/21	8400518	Draft remaining disgorgement letters to charities and confer with counsel regarding the same (2.1).	Aspis, Norman	2.10	935.55	125,496.00	WO	HD	TR	_____
03/22/21	8400638	Review case law regarding Ponzi presumption, draft email memorandum regarding the same, and confer with counsel regarding the same (0.6).	Aspis, Norman	0.60	267.30	125,763.30	WO	HD	TR	_____
03/23/21	8387634	Emails and teleconferences regarding pending asset recovery efforts (1.3); attention to issues regarding disgorgement from profiting investors (1.2).	Del Castillo, Joshua	2.50	1,530.00	127,293.30	WO	HD	TR	_____

04/14/21 13:31:43 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		
03/24/21	8388553	Emails with Receiver's office regarding profiting investors and outstanding settlements (0.9); prepare responses to demand letters (0.5); review and transmit memorandum regarding analysis of MBT materials (0.5); emails and teleconference regarding charity demands (0.5); confer with counsel regarding status of disgorgement complaints and related issues (0.7).	Del Castillo, Joshua	3.10	1,897.20	129,190.50	WO	HD	TR	_____
03/24/21	8390661	Attention to disgorgement correspondence and confer with counsel regarding the same (.4).	Aspis, Norman	0.40	178.20	129,368.70	WO	HD	TR	_____
03/24/21	8391290	Evaluate email/call concerning the settlement proposal, judgment stipulation and follow-up advice regarding Daniels (.5). Analysis of the Montecito Bank issues and conference call with Receiver regarding strategy, cost-benefit and prospects (.4).	Zaro, David	0.90	724.95	130,093.65	WO	HD	TR	_____
03/25/21	8389938	Review materials and prepare demand letter to DIA / Van Wyck, and transmit to D. Zaro for discussion (1.0); attention to outstanding turnover demands and review materials in connection with initial contemplated investor actions (1.7).	Del Castillo, Joshua	2.80	1,713.60	131,807.25	WO	HD	TR	_____
03/25/21	8390601	Confer with counsel and Receiver regarding disgorgement efforts and case administration (.3).	Aspis, Norman	0.30	133.65	131,940.90	WO	HD	TR	_____
03/25/21	8393182	Several emails, prepare for meeting with Receiver and counsel as to open	Zaro, David	1.40	1,127.70	133,068.60	WO	HD	TR	_____

04/14/21 13:31:43 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		
		matters/accounting and legal issues regarding clawback claims (.9). Email/call with Receiver counsel regarding DIA/Van Wyck matter and the settlement offer (.3). Call with counsel to address the complaints to be filed (.2).								
03/26/21	8391070	Finalize and transmit demand letters (1.2); emails with Receiver's office and counsel (0.9);; legal analysis of prospective asset recovery effort (1.5).	Del Castillo, Joshua	3.60	2,203.20	135,271.80	WO	HD	TR	_____
03/26/21	8392175	Review executed settlement agreements with profiting investors and tracking chart regarding the same (.4).	Aspis, Norman	0.40	178.20	135,450.00	WO	HD	TR	_____
03/29/21	8392726	Review memorandum and prepare for and attend teleconference regarding DIA disgorgement demand (1.2); confer with counsel regarding potential CVL settlement (0.5).	Del Castillo, Joshua	1.70	1,040.40	136,490.40	WO	HD	TR	_____
03/30/21	8394719	Review correspondence regarding Chapin Nolen disgorgement issues and prepare inquiry to Receiver's office regarding same (0.2); confer with counsel regarding same (0.2); revise and finalize supplemental demand letters (0.9); review Receiver's accounting and confer regarding revised demand and settlement proposal (1.2); teleconference with investor counsel regarding same (0.4).	Del Castillo, Joshua	2.90	1,774.80	138,265.20	WO	HD	TR	_____
03/30/21	8399689	Confer with counsel regarding statute of limitations issues in connection with disgorgement efforts (.5); review	Aspis, Norman	1.90	846.45	139,111.65	WO	HD	TR	_____



04/14/21 13:31:43 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
		correspondence relating to disgorgement efforts and confer with counsel regarding the same (.5); review spreadsheet of net winners in anticipation of preparing complaints to be filed (.9).						
03/31/21	8396809	Emails and teleconferences regarding outstanding asset recovery efforts (0.7); prepare draft supplemental Chapin Nolen settlement proposal and confer regarding same (0.9).	Del Castillo, Joshua	1.60	979.20	140,090.85	WO	HD TR

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	58.10	805.50	46,799.55
001842	Del Castillo, Joshua	128.00	612.00	78,336.00
002369	Aspis, Norman	30.60	445.50	13,632.30
002398	Babaknia, Nicole	4.20	315.00	1,323.00
		<u>220.90</u>		<u>\$140,090.85</u>
Subtotal Fees				\$140,090.85
Discount				0.00
Total Fees				140,090.85
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)

04/14/21 13:31:43 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

**Account Summary – As Of 04/01/21**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	236,825.10	236,258.10	567.00	172,950.30	172,950.30	0.00	146,827.80	146,827.80	0.00
Unbilled Adj	5,034.64	5,034.64	0.00	0.00	0.00	0.00	33,755.08	33,755.08	0.00
Billed	121,678.63	121,636.13	42.50	103,063.51	103,045.01	18.50	322,601.27	322,601.27	42.50
Collected	121,678.63	121,636.13	42.50	103,063.51	103,045.01	18.50	322,643.77	322,601.27	42.50
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>172,950.30</b>	<b>172,950.30</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

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04/14/21 13:31:45 PROFORMA STATEMENT FOR MATTER 378224.00004 (Winkler, Geoff/Receiver for Essex Capita) (Investigation/Reporting)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00004 Client Name: Winkler, Geoff/Receiver for Essex Capita  
 Joshua  
 Date of Last Billing: 03/08/21 Matter Name: Investigation/Reporting  
 Proforma Number: 1084605  
 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		
01/04/21	8313444	Review/evaluate client email related to taxes and the accounting records, follow-up advice to counsel concerning the retention of tax accountant (.6).	Zaro, David	0.60	483.30	483.30	WO	HD	TR	_____
01/04/21	8337937	Attention to issues in connection with Merrill Lynch production (.7).	Aspis, Norman	0.70	311.85	795.15	WO	HD	TR	_____
01/13/21	8322246	Call/email with counsel concerning further subpoenas as to brokerage accounts/investor account records.	Zaro, David	0.20	161.10	956.25	WO	HD	TR	_____
01/15/21	8325384	Emails/analysis of Iannelli interference with receivership, follow-up with counsel and Receiver.	Zaro, David	0.30	241.65	1,197.90	WO	HD	TR	_____
01/19/21	8322287	Emails and teleconferences regarding pending discovery issues and necessary subpoenas (1.5).	Del Castillo, Joshua	1.50	918.00	2,115.90	WO	HD	TR	_____
01/20/21	8326670	Review records relating to Montecito Bank & Trust (.8).	Aspis, Norman	0.80	356.40	2,472.30	WO	HD	TR	_____

04/14/21 13:31:45 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>		
01/21/21	8326638	Review documents relating to Montecito Bank & Trust (1.2).	Aspis, Norman	1.20	534.60	3,006.90	WO	HD	TR	_____
01/25/21	8327211	Attention to outstanding discovery issues and confer with counsel regarding same (0.6).	Del Castillo, Joshua	0.60	367.20	3,374.10	WO	HD	TR	_____
02/01/21	8338078	Confer with SEC regarding document production (0.2); review materials and correspondence regarding documents in inventory (0.4); prepare for and teleconference with counsel regarding necessary document review (0.8).	Del Castillo, Joshua	1.40	856.80	4,230.90	WO	HD	TR	_____
02/02/21	8350093	Work on the analysis of the SEC settlement issues with investment advisor/assess the prospective receiver claims, strategy/call with counsel.	Zaro, David	0.80	644.40	4,875.30	WO	HD	TR	_____
02/03/21	8340041	Work on/analysis of the SEC settlement issues with investment advisor, assess the prospective Receiver claims and strategy, call with counsel (.8).	Zaro, David	0.80	644.40	5,519.70	WO	HD	TR	_____
02/08/21	8343541	Review and confer regarding draft subpoena (0.4).	Del Castillo, Joshua	0.40	244.80	5,764.50	WO	HD	TR	_____
02/08/21	8350580	Prepare and serve subpoena to Pershing LLC for records relating transfer of Revance shares from Merrill Lynch (.5).	Aspis, Norman	0.50	222.75	5,987.25	WO	HD	TR	_____
02/09/21	8344944	Emails and teleconferences with counsel regarding pending document review and associated discovery matters (0.6).	Del Castillo, Joshua	0.60	367.20	6,354.45	WO	HD	TR	_____

04/14/21 13:31:45 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>		
02/10/21	8345986	Emails and teleconference regarding outstanding discovery issues (0.8).	Del Castillo, Joshua	0.80	489.60	6,844.05	WO	HD	TR	_____
02/16/21	8350638	Emails and teleconference regarding outstanding document review and discovery issues (0.5).	Del Castillo, Joshua	0.50	306.00	7,150.05	WO	HD	TR	_____
02/19/21	8354117	Emails and teleconferences regarding outstanding document review and analysis (0.5).	Del Castillo, Joshua	0.50	306.00	7,456.05	WO	HD	TR	_____
02/23/21	8357556	Confer with counsel and review and respond to correspondence regarding outstanding discovery efforts and production requirements (1.5).	Del Castillo, Joshua	1.50	918.00	8,374.05	WO	HD	TR	_____
02/25/21	8359792	Review memorandum, confer with counsel, and attention to document analysis in connection with prospective aiding and abetting litigation (1.4).	Del Castillo, Joshua	1.40	856.80	9,230.85	WO	HD	TR	_____
03/04/21	8369899	Teleconference with counsel regarding outstanding discovery requests (0.4).	Del Castillo, Joshua	0.40	244.80	9,475.65	WO	HD	TR	_____
03/05/21	8370698	Emails and teleconferences regarding outstanding discovery and document review efforts (0.5).	Del Castillo, Joshua	0.50	306.00	9,781.65	WO	HD	TR	_____
03/10/21	8378793	Review documents relating to potential claims against financial institution (3.2).	Aspis, Norman	3.20	1,425.60	11,207.25	WO	HD	TR	_____
03/12/21	8377394	Teleconference with D. Zaro regarding J. Francis-related deposition and general background (0.3).	Del Castillo, Joshua	0.30	183.60	11,390.85	WO	HD	TR	_____

04/14/21 13:31:45 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
03/24/21	8388705	Emails and teleconferences with counsel regarding review of MBT documents; specific analysis and discussion relating to certain documents (1.2).	Del Castillo, Joshua	1.20	734.40	12,125.25	WO	HD TR

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	2.70	805.50	2,174.85
001842	Del Castillo, Joshua	11.60	612.00	7,099.20
002369	Aspis, Norman	6.40	445.50	2,851.20
		20.70		\$12,125.25
Subtotal Fees				\$12,125.25
Discount				0.00
Total Fees				12,125.25
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 04/01/21**

	Fiscal YTD		Calendar YTD				LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	39,298.05	39,298.05	0.00	19,106.55	19,106.55	0.00	13,138.20	13,138.20	0.00
Unbilled Adj	61.20	61.20	0.00	0.00	0.00	0.00	21,584.52	21,584.52	0.00
Billed	67,275.45	67,275.45	0.00	52,238.25	52,238.25	0.00	183,388.59	183,388.59	100.02

04/14/21 13:31:45 PROFORMA STATEMENT FOR MATTER 378224.00004 (Winkler, Geoff/Receiver for Essex Capita) (Investigation/Reporting)

Collected	67,275.45	67,275.45	0.00	52,238.25	52,238.25	0.00	183,488.61	183,388.59	100.02
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>19,106.55</b>	<b>19,106.55</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**

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

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04/14/21 13:31:47 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: 03/08/21  
Proforma Number: 1084605

Matter Name: Pending Litigation

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		
01/04/21	8313448	Review settlement issues and several emails with Receiver and counsel to address the prospective case/settlement.	Zaro, David	0.30	241.65	241.65	WO	HD	TR	_____
01/05/21	8313466	Call/email with the Receiver and Mr. Cousineau as to the CVL matter.	Zaro, David	0.40	322.20	563.85	WO	HD	TR	_____
01/08/21	8315142	Prepare for and participate in case management conference in Dennis matter, pending in Santa Barbara Superior Court (.7).	Aspis, Norman	0.70	311.85	875.70	WO	HD	TR	_____
01/13/21	8320084	Analysis of the issues related to the claw back claims and CVL settlement (.3). Attend a conference/meeting with the Receiver and counsel to address recoveries and litigation-settlement strategy (1.1).	Zaro, David	1.40	1,127.70	2,003.40	WO	HD	TR	_____
01/19/21	8326773	Prepare status report for Gabler action, pending in Santa Barbara Superior Court and confer with counsel regarding the same (.5).	Aspis, Norman	0.50	222.75	2,226.15	WO	HD	TR	_____



04/14/21 13:31:47 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		
01/20/21	8323065	Review Gabler Status Conference Statement and email to counsel regarding same (0.3).	Del Castillo, Joshua	0.30	183.60	2,409.75	WO	HD	TR	_____
01/22/21	8325690	Confer with counsel regarding upcoming status conferences and review documents in connection with same (0.5).	Del Castillo, Joshua	0.50	306.00	2,715.75	WO	HD	TR	_____
02/06/21	8343511	Review dockets in pending litigation matters and prepare inquiry to counsel regarding same (0.7); prepare summary regarding Iannelli personal claims (0.5).	Del Castillo, Joshua	1.20	734.40	3,450.15	WO	HD	TR	_____
02/08/21	8350564	Prepare for and participate in case management conference and calendar continuance of the same (.6).	Aspis, Norman	0.60	267.30	3,717.45	WO	HD	TR	_____
02/22/21	8356253	Review documents and emails and confer extensively with counsel regarding pending and anticipated litigation deadlines and case tracking (1.1).	Del Castillo, Joshua	1.10	673.20	4,390.65	WO	HD	TR	_____

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

Trans Date	Index	Type	Quantity	Amt	Circle	Action		
01/21/21	2689157	BW – Duplication - Black & White Copies	69.00	13.11	WO	HD	TR	_____
01/21/21	2696607	FILING – Filing Fees - Nationwide Legal LLC -STATUS REPORT OF RECEIVER, GEOFF WINKLER	0.00	40.15	WO	HD	TR	_____
01/29/21	2700706	FILING – Stephanie Hanks - COURTS/USDC - CA-C-Court filing fee for Complaint	0.00	402.00	WO	HD	TR	_____

**Proforma Summary**

04/14/21 13:31:47 PROFORMA STATEMENT FOR MATTER 378224.00007 (Winkler, Geoff/Receiver for Essex Capita) (Pending Litigation)

**Timekeeper**

<b>Number</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Rate</b>	<b>Amounts</b>
000313	Zaro, David	2.10	805.50	1,691.55
001842	Del Castillo, Joshua	3.10	612.00	1,897.20
002369	Aspis, Norman	1.80	445.50	801.90
		7.00		\$4,390.65
Subtotal Fees				\$4,390.65
Discount				0.00
Total Fees				4,390.65
Total Disbursements				455.26

**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 04/01/21**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	11,667.15	11,667.15	0.00	5,213.11	4,757.85	455.26	5,213.11	4,757.85	455.26
Unbilled Adj	1,514.70	1,514.70	0.00	0.00	0.00	0.00	4,675.59	4,675.59	0.00
Billed	18,819.35	18,108.00	711.35	12,245.75	12,071.70	174.05	81,494.46	81,494.46	1,675.49
Collected	18,819.35	18,108.00	711.35	12,245.75	12,071.70	174.05	83,169.95	81,494.46	1,675.49
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>5,283.41</b>	<b>4,757.85</b>	<b>525.56</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>									

04/14/21 13:31:47 PROFORMA STATEMENT FOR MATTER 378224.00007 (Winkler, Geoff/Receiver for Essex Capita) (Pending Litigation)

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**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

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 04/14/21 13:31:49 PROFORMA STATEMENT FOR MATTER 378224.00008 (Winkler, Geoff/Receiver for Essex Capita) (Claims/Distribution)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00008 Client Name: Winkler, Geoff/Receiver for Essex Capita  
 Joshua  
 Date of Last Billing: 03/08/21 Matter Name: Claims/Distribution  
 Proforma Number: 1084605  
 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	
03/09/21	8373781	Review correspondence from Receiver's office and confer with counsel regarding recommended treatment of certain non-investor claims (0.7).	Del Castillo, Joshua	0.70	428.40	428.40	WO	HD	TR
03/09/21	8377966	Evaluate the proof of claim from Gally, follow-up on email (.3). Calls/email as to the Gally claim, the Receiver's response and address other disputed claims (.3).	Zaro, David	0.60	483.30	911.70	WO	HD	TR

**Proforma Summary**

Timekeeper		Hours	Rate	Amounts
Number	Timekeeper			
000313	Zaro, David	0.60	805.50	483.30
001842	Del Castillo, Joshua	0.70	612.00	428.40
		1.30		\$911.70
Subtotal Fees				\$911.70
Discount				0.00
Total Fees				911.70
Total Disbursements				0.00

04/14/21 13:31:49 PROFORMA STATEMENT FOR MATTER 378224.00008 (Winkler, Geoff/Receiver for Essex Capita) (Claims/Distribution)

**Attorney Billing Instructions**

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

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**Billing Instructions**

expires 6/30/2021: 10% off standard rates (automatic)
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**Account Summary – As Of 04/01/21**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	31,849.20	31,849.20	0.00	911.70	911.70	0.00	911.70	911.70	0.00
Unbilled Adj	356.40	356.40	0.00	0.00	0.00	0.00	2,055.15	2,055.15	0.00
Billed	67,543.65	67,543.65	0.00	37,182.15	37,182.15	0.00	82,899.90	82,899.90	0.00
Collected	67,543.65	67,543.65	0.00	37,182.15	37,182.15	0.00	82,899.90	82,899.90	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>911.70</b>	<b>911.70</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

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04/14/21 13:31:51 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: 03/08/21 Matter Name: Seed Mackall Litigation  
 Proforma Number: 1084605  
 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		
01/07/21	8313201	Review court scheduling and associated orders and confer with counsel regarding status of anticipated discovery and related matters (1.1).	Del Castillo, Joshua	1.10	673.20	673.20	WO	HD	TR	_____
01/07/21	8315153	Review Court's scheduling order and confer with counsel regarding the same for pretrial and trial dates (.5).	Aspis, Norman	0.50	222.75	895.95	WO	HD	TR	_____
01/07/21	8315876	Evaluate court orders related to the Seed Mackall matter (.3). Follow-up on orders with counsel as to discovery/review records database/scope of parties (.4).	Zaro, David	0.70	563.85	1,459.80	WO	HD	TR	_____
01/14/21	8318828	Review and respond to correspondence and confer with counsel regarding pending disclosure and litigation deadlines; review documents in connection with same (1.2).	Del Castillo, Joshua	1.20	734.40	2,194.20	WO	HD	TR	_____
01/19/21	8322129	Emails with counsel regarding litigation strategy and discovery issues (0.6).	Del Castillo, Joshua	0.60	367.20	2,561.40	WO	HD	TR	_____

04/14/21 13:31:51 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>		
01/21/21	8324468	Emails and confer with counsel regarding Initial Disclosures (0.5).	Del Castillo, Joshua	0.50	306.00	2,867.40	WO	HD	TR	_____
01/21/21	8326639	Prepare, review, and revise initial disclosures (1.3).	Aspis, Norman	1.30	579.15	3,446.55	WO	HD	TR	_____
01/27/21	8331047	Finalize and serve initial disclosures, pursuant to FRCP 26 (.5).	Aspis, Norman	0.50	222.75	3,669.30	WO	HD	TR	_____
02/08/21	8343522	Emails and teleconferences regarding litigation administration issues (0.3).	Del Castillo, Joshua	0.30	183.60	3,852.90	WO	HD	TR	_____
02/09/21	8344946	Review notes and emails to counsel regarding discovery plan (0.4).	Del Castillo, Joshua	0.40	244.80	4,097.70	WO	HD	TR	_____
02/11/21	8349686	Review pleadings, court orders, and records presently in our possession relating to Seed Mackall's representation of Essex and Mr. Iannelli and draft discovery plan for action (1.2).	Aspis, Norman	1.20	534.60	4,632.30	WO	HD	TR	_____
02/12/21	8348039	Review and confer regarding proposed discovery plan (0.6).	Del Castillo, Joshua	0.60	367.20	4,999.50	WO	HD	TR	_____
02/16/21	8350672	Confer with counsel regarding status of litigation and discovery plan (0.6).	Del Castillo, Joshua	0.60	367.20	5,366.70	WO	HD	TR	_____
02/16/21	8354480	Research/analysis of the discovery issues regarding Seed Mackall, assess the scope/issues and records issues (1.1). Conference with counsel as to discovery and coordinate records production (.6).	Zaro, David	1.70	1,369.35	6,736.05	WO	HD	TR	_____
02/18/21	8366444	Confer with counsel regarding pending discovery requests (.4).	Aspis, Norman	0.40	178.20	6,914.25	WO	HD	TR	_____

04/14/21 13:31:51 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>		
02/22/21	8366116	Review relevant documents and prepare and revise requests for production and requests for admission (2.8).	Aspis, Norman	2.80	1,247.40	8,161.65	WO	HD	TR	_____
03/03/21	8369821	Work with counsel as to the Seed Mackall discovery, follow-up with counsel regarding same.	Zaro, David	0.40	322.20	8,483.85	WO	HD	TR	_____
03/03/21	8376900	Finalize requests for admission and confer with counsel regarding the same (.3).	Aspis, Norman	0.30	133.65	8,617.50	WO	HD	TR	_____
03/05/21	8370697	Review draft discovery and confer regarding same (0.5).	Del Castillo, Joshua	0.50	306.00	8,923.50	WO	HD	TR	_____
03/08/21	8375395	Emails/calls with counsel and address the discovery issues, document production and requests for admissions.	Zaro, David	0.40	322.20	9,245.70	WO	HD	TR	_____
03/08/21	8400855	Finalize and serve written discovery requests (.3).	Aspis, Norman	0.30	133.65	9,379.35	WO	HD	TR	_____
03/10/21	8378011	Several emails with counsel related to Seed Mackall discovery and follow-up regarding same.	Zaro, David	0.40	322.20	9,701.55	WO	HD	TR	_____
03/17/21	8397117	Telephone conference and analysis re: malpractice claims and continued pursuit of same (.5); initial review and analysis of complaint, selected correspondence and motion to dismiss papers (1.3).	Farrell, Michael	1.80	1,328.40	11,029.95	WO	HD	TR	_____
03/18/21	8397074	Further review of documents, outlining of issues and exchange of e-mails re: Seed Mackall action.	Farrell, Michael	0.90	664.20	11,694.15	WO	HD	TR	_____



04/14/21 13:31:51 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>		
03/19/21	8388579	Work with counsel on the outstanding discovery, discovery plan and further follow-up on the legal/fact issues in the case.	Zaro, David	0.40	322.20	12,016.35	WO	HD	TR	_____
03/23/21	8387380	Review documents and prepare for and attend strategy teleconference with M. Farrell; emails with N. Aspis regarding critical documents; review documents (1.5).	Del Castillo, Joshua	1.50	918.00	12,934.35	WO	HD	TR	_____
03/23/21	8396324	Telephone conference, analysis and exchange of e-mails re: claims against law firm and strategy going forward.	Farrell, Michael	0.70	516.60	13,450.95	WO	HD	TR	_____
03/25/21	8389563	Review and respond to emails; review documents forwarded by N. Aspis for additional discussion (0.6).	Del Castillo, Joshua	0.60	367.20	13,818.15	WO	HD	TR	_____
03/25/21	8390602	Review and transmit critical documents underlying complaint allegations (.2).	Aspis, Norman	0.20	89.10	13,907.25	WO	HD	TR	_____
03/25/21	8395839	Review and analysis of additional documents re: counsel's involvement in transactions and exchanged e-mails re: same (.9); analysis re: effect of additional information on strategy (.3).	Farrell, Michael	1.20	885.60	14,792.85	WO	HD	TR	_____

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

<b>Trans Date</b>	<b>Index</b>	<b>Type</b>	<b>Quantity</b>	<b>Amt</b>	<b>Circle</b>	<b>Action</b>		
01/20/21	2692891	WP – Create/Edit/Revise Word Documents	0.50	15.00	WO	HD	TR	_____
01/27/21	2690208	BW – Duplication - Black & White Copies	9.00	1.71	WO	HD	TR	_____

04/14/21 13:31:51 PROFORMA STATEMENT FOR MATTER 378224.00012 (Winkler, Geoff/Receiver for Essex Capita) (Seed Mackall Litigation)

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

Trans Date	Index	Type	Quantity	Amt	WO	HD	TR
02/10/21	2701787	DCSRCH – Document Search - - PACER - 10/20 -12/20 Usage	0.00	2.00			
02/16/21	2695185	WP – N. Aspis - Create discovery shells.	0.30	9.00			
03/09/21	2698809	BW – Duplication - Black & White Copies	19.00	3.61			

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	4.00	805.50	3,222.00
000739	Farrell, Michael	4.60	738.00	3,394.80
001842	Del Castillo, Joshua	7.90	612.00	4,834.80
002369	Aspis, Norman	7.50	445.50	3,341.25
		<u>24.00</u>		<u>\$14,792.85</u>
Subtotal Fees				\$14,792.85
Discount				0.00
Total Fees				14,792.85
Total Disbursements				31.32

**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 04/01/21**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	47,495.70	47,495.70	0.00	17,528.67	17,497.35	31.32	15,936.57	15,905.25	31.32
Unbilled Adj	178.65	133.65	45.00	0.00	0.00	0.00	178.65	133.65	45.00

04/14/21 13:31:51 PROFORMA STATEMENT FOR MATTER 378224.00012 (Winkler, Geoff/Receiver for Essex Capita) (Seed Mackall Litigation)

Billed	30,574.05	29,864.70	709.35	30,574.05	29,864.70	709.35	29,864.70	29,864.70	709.35
Collected	30,574.05	29,864.70	709.35	30,574.05	29,864.70	709.35	30,574.05	29,864.70	709.35
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>17,528.67</b>	<b>17,497.35</b>	<b>31.32</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>									

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**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

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 04/14/21 13:31:52 PROFORMA STATEMENT FOR MATTER 378224.00013 (Winkler, Geoff/Receiver for Essex Capita) (CVL Litigation (Winlker v. 915 Elm Avenu)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00013 Client Name: Winkler, Geoff/Receiver for Essex Capita  
 Joshua  
 Date of Last Billing: Matter Name: CVL Litigation (Winlker v. 915 Elm Avenu  
 Proforma Number: 1084605  
 Client/Matter Joint Group # 378224-1

**Fees for Matter 378224.00013.(CVL Litigation (Winlker v. 915 Elm Avenu)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
01/25/21	8334844	Review and revise draft complaint, including review of issues in connection with declaratory relief causes of action (.5).	Aspis, Norman	0.50	222.75	222.75	WO	HD	TR	_____
01/26/21	8334812	Attention to issues in connection with CVL litigation and confer with counsel regarding the same (.3).	Aspis, Norman	0.30	133.65	356.40	WO	HD	TR	_____
01/28/21	8337409	Evaluate draft of the CVL complaint (.4). Meeting with counsel and legal advice regarding CVL litigation/strategy (.3).	Zaro, David	0.70	563.85	920.25	WO	HD	TR	_____
01/29/21	8332173	Finalize revisions to CVL Complaint and associated documents and prepare for filing; confer regarding same (2.0); correspondence wit Receiver's office regarding same (0.2).	Del Castillo, Joshua	2.20	1,346.40	2,266.65	WO	HD	TR	_____
01/29/21	8334726	Attention to issues in connection with filing complaint against CVL (.5).	Aspis, Norman	0.50	222.75	2,489.40	WO	HD	TR	_____

04/14/21 13:31:52 PROFORMA STATEMENT FOR MATTER 378224.00013 (Winkler, Geoff/Receiver for Essex Capita) (CVL Litigation (Winlker v. 915 Elm Avenu)

**Fees for Matter 378224.00013.(CVL Litigation (Winlker v. 915 Elm Avenu)**

<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 Action</b>			
01/29/21	8337700	Several emails, follow-up with counsel as to the CVL litigation.	Zaro, David	0.40	322.20	2,811.60	WO	HD	TR	_____
02/01/21	8338227	Review documents and confer with counsel regarding Notice of Related case and associated administrative issues (0.5).	Del Castillo, Joshua	0.50	306.00	3,117.60	WO	HD	TR	_____
02/03/21	8340045	Several emails, follow-up with counsel as to notices, service of complaint (.4). Review/revise draft letter/notice (.2).	Zaro, David	0.60	483.30	3,600.90	WO	HD	TR	_____
02/03/21	8340105	Emails and teleconferences with counsel regarding results of legal analysis in support of approach to claims; review materials in connection with same (1.0); attention to prospective additional claims (0.6).	Del Castillo, Joshua	1.60	979.20	4,580.10	WO	HD	TR	_____
02/25/21	8360016	Review file and confer with counsel regarding case administration matters (0.5).	Del Castillo, Joshua	0.50	306.00	4,886.10	WO	HD	TR	_____
03/08/21	8372470	Attention to outstanding litigation and prospective settlement issues; review documents in connection with same (1.1).	Del Castillo, Joshua	1.10	673.20	5,559.30	WO	HD	TR	_____
03/09/21	8377962	Several emails/calls related to litigation, strategy issues, and Reyner.	Zaro, David	0.60	483.30	6,042.60	WO	HD	TR	_____
03/10/21	8378008	Analysis of the further accounting information related to CVL transactions, assess prospects and approach to CVL settlement and damage analysis (.6). Conference with counsel related to CVL complaint and approach to discovery/damages (.2).	Zaro, David	0.80	644.40	6,687.00	WO	HD	TR	_____

04/14/21 13:31:52 PROFORMA STATEMENT FOR MATTER 378224.00013 (Winkler, Geoff/Receiver for Essex Capita) (CVL Litigation (Winlker v. 915 Elm Avenu)

**Fees for Matter 378224.00013.(CVL Litigation (Winlker v. 915 Elm Avenu)**

<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 Action</b>			
03/15/21	8379349	Emails and teleconferences regarding CVL litigation and prospective settlement approach; review associated documents (1.2).	Del Castillo, Joshua	1.20	734.40	7,421.40	WO	HD	TR	_____
03/16/21	8381337	Review documents and accounting and prepare settlement summary for discussion (1.3).	Del Castillo, Joshua	1.30	795.60	8,217.00	WO	HD	TR	_____
03/25/21	8393185	Call with counsel as to CVL settlement strategy, follow-up regarding same.	Zaro, David	0.20	161.10	8,378.10	WO	HD	TR	_____
03/29/21	8393325	Emails and teleconferences regarding litigation status, prospective settlement, and upcoming deadlines (0.8).	Del Castillo, Joshua	0.80	489.60	8,867.70	WO	HD	TR	_____
03/29/21	8395329	Review of corporate records and analysis of legal strategy, damages calculation and follow-up regarding same.	Zaro, David	0.90	724.95	9,592.65	WO	HD	TR	_____
03/30/21	8395251	Teleconference with counsel regarding prospective mediation and settlement proposal (0.2).	Del Castillo, Joshua	0.20	122.40	9,715.05	WO	HD	TR	_____

**Disbursements for Matter 378224.00013 (CVL Litigation (Winlker v. 915 Elm Avenu)**

<b>Trans Date</b>	<b>Index</b>	<b>Type</b>	<b>Quantity</b>	<b>Amt</b>	<b>Circle Action</b>			
02/02/21	2693132	BW – Duplication - Black & White Copies	1.00	0.19	WO	HD	TR	_____
02/02/21	2693133	COLOR – Duplication - Color Copies	45.00	11.25	WO	HD	TR	_____
02/02/21	2694046	MSNGR – Federal Express - Ship To: David L Cousineau, Esq	0.00	14.38	WO	HD	TR	_____

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**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	4.20	805.50	3,383.10
001842	Del Castillo, Joshua	9.40	612.00	5,752.80
002369	Aspis, Norman	1.30	445.50	579.15
		14.90		\$9,715.05
Subtotal Fees				\$9,715.05
Discount				0.00
Total Fees				9,715.05
Total Disbursements				25.82

**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 04/01/21**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	15,340.50	15,340.50	0.00	15,366.32	15,340.50	25.82	10,352.87	10,327.05	25.82
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>15,366.32</b>	<b>15,340.50</b>	<b>25.82</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>									

04/14/21 13:31:52 PROFORMA STATEMENT FOR MATTER 378224.00013 (Winkler, Geoff/Receiver for Essex Capita) (CVL Litigation (Winkler v. 915 Elm Avenu)

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**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

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## 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

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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

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**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 **May 19, 2021**, I caused to be served on all the parties to this action addressed as stated on the attached service list the document entitled: **EIGHTH INTERIM APPLICATION OF RECEIVER, GEOFF WINKLER, AND ALLEN MATKINS LECK GAMBLE MALLORY AND NATSIS, GENERAL COUNSEL TO THE RECEIVER, FOR PAYMENT OF FEES & REIMBURSEMENT OF EXPENSES [January 1, 2021 – March 31, 2021]**

**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 **May 19, 2021** at Los Angeles, California.

/s/ Martha Diaz

Martha Diaz