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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

NINTH 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  
[April 1, 2021 - June 30, 2021]

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

Date: September 23, 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 Ninth  
 6 Interim Application for Payment of Fees and Reimbursement of Expenses (the "Fee  
 7 Application"). This Fee Application is the ninth interim application for payment of  
 8 fees and reimbursement of expenses submitted in the above-referenced matter, and  
 9 covers the period from April 1, 2021 through June 30, 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	\$225,706.20	\$75.00	\$180,564.96	\$75.00
Allen Matkins	\$240,301.80	\$5,664.17	\$192,241.44	\$5,664.17
<b>TOTAL:</b>	<b>\$466,008.00</b>	<b>\$5,739.17</b>	<b>\$372,806.40</b>	<b>\$5,739.17</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 and pursuit of 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.

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

<u>Receiver's Category</u>	<u>Hours Worked</u>	<u>Receiver's Fees</u>
Financial – Business Analysis	1.0	\$279.00
Legal – Asset Analysis and Recovery	421.1	\$106,602.90
Legal – Business Operations	0.4	\$111.60
Legal – Case Administration	227.2	\$50,116.50
Legal – Claims Administration and Objections	236.2	\$68,596.20
<b>TOTAL:</b>	<b>885.9</b>	<b>\$225,706.20</b>

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

17 **A. Financial – Business Analysis.**

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

21 **B. Legal – Asset Analysis and Recovery.**

22 By way of background, the Receiver submitted, in consultation with the  
 23 Commission, a Stipulation to Authorize Receiver's Disgorgement Efforts and  
 24 Establish Disgorgement Procedures (the "Disgorgement Stipulation") (ECF  
 25 No. 157) on March 26, 2020. Prior to the Application Period, and given that the  
 26 Court had not yet entered an order on the Disgorgement Stipulation, the Receiver  
 27 filed his Motion for Authority to Establish Disgorgement Procedures and Undertake  
 28 Disgorgement Efforts (the "Disgorgement Motion") (ECF No. 190), requesting

1 substantially the same relief as requested in the Disgorgement Stipulation, including  
2 in connection with recovery efforts from Entity investors and creditors who appear  
3 to have profited from their investments in the Entities (the "Net Winners"). The  
4 Receiver's work within the Legal – Asset Analysis and Recovery category relates to  
5 gathering documentation relating to his disgorgement efforts, preparing accounting  
6 schedules relating to each Net Winner, and conferring with Allen Matkins and Net  
7 Winners regarding his settlement demands, pursuant to the Court's approved  
8 procedures for the Receiver's disgorgement efforts, as set forth in the Court's  
9 November 12, 2020 Order Granting Motion of Receiver, Geoff Winkler, for  
10 Authority to Establish Disgorgement Procedures and Undertake Disgorgement  
11 Efforts (the "Disgorgement Order") (ECF No. 195).

12       Specifically, during the Application Period, the Receiver devoted a significant  
13 amount of time to assessing claims against third parties believed to be in wrongful  
14 possession of Receivership Assets, including the Net Winners, and executing on his  
15 plan for the recovery of those Assets. The Receiver's work within this category  
16 included developing accounting schedules relating to transactions involving the Net  
17 Winners, preparing evidentiary packets of account records relating to the Net  
18 Winners, and negotiating settlements, in consultation with Allen Matkins, with  
19 various Net Winners, in accordance with the Disgorgement Order. The Receiver's  
20 efforts within this category have been extremely successful, and, as of the date of  
21 this Fee Application, his streamlined disgorgement efforts against the Net Winners  
22 and other organizations and institutions who received Receivership Assets have  
23 resulted in gross recoveries totaling approximately \$2,112,821.03.

24       **C. Legal – Business Operations.**

25       During the Application Period, the Receiver and his staff devoted limited time  
26 to work within this category to address certain lease issues.

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1           **D.     Legal – Case Administration.**

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

15           **E.     Legal – Claims Administration and Objections.**

16           During the Application Period, the Receiver devoted a significant amount of  
17 time to administering the claims process, pursuant to which the Receiver  
18 implemented the procedures set forth in the Claims Procedures Stipulation, as  
19 approved by the Court. In connection with his claims administration efforts, the  
20 Receiver conferred extensively with prospective claimants in order to determine the  
21 amount of their potential allowable claims, and reviewed documents submitted by  
22 claimants in support of those efforts.

23           A total of seventy-two (72) claims were transmitted to the Receiver in  
24 connection with the Court-established claims process, comprised of sixty-  
25 two (62) claims from investors identified as net losers, four (4) claims from putative  
26 non-investor creditors, and six (6) claims from investors identified as net winners,  
27 for a total of just over \$50 million in claims. A total of fifty-five (55) net-loser  
28 investor claimants signed off on the Receiver's estimation of their claims, reflecting



1 a net-loser ratification rate for the Receiver's accounting of over 88%. The Receiver  
2 has completed his processing of the overwhelming majority of all timely submitted  
3 claims and anticipates submitting his recommendation for the treatment of claims to  
4 this Court, and moving for an order regarding his recommendations within  
5 thirty (30) days after the submission of his Eighth Interim Report and Petition for  
6 Further Instructions (ECF No. 210), filed contemporaneously with this Fee  
7 Application.

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

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

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

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

- 3 1. General Receivership;
- 4 2. Asset Recovery & Management;
- 5 3. Investigation/Reporting;
- 6 4. Pending Litigation;
- 7 5. Claims/Distribution;
- 8 6. Third Party Claims & Recoveries;
- 9 7. CVL Asset Recovery & Litigation;
- 10 8. Seed Mackall Litigation;
- 11 9. CVL Litigation;
- 12 10. Fazio Litigation;
- 13 11. WLD Davis Litigation;
- 14 12. Siemens Litigation;
- 15 13. Fead Litigation; and
- 16 14. Largura Litigation.

17 **A. General Receivership.**

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

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

<u>Name</u>	<u>Title</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
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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.

J. del Castillo	Partner	\$612.00	13.8	\$8,445.60
N. Aspis	Associate	\$445.50	4.7	\$2,093.85
<b>TOTAL:</b>			<b>18.5</b>	<b>\$10,539.45</b>
<b>Total Expenses:</b>				<b>\$5,484.16</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 transferred to or invested by Defendant Ralph Iannelli in 915 Elm Avenue CVL, LLC ("CVL"), an LLC created in November 2015, by and between Mr. 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 real and personal property (collectively, the "Lumber Yard"). Allen Matkins: (1) extensively conferred with CVL's counsel regarding the Receiver's prospective claims against CVL; (2) worked with the Receiver to refine his valuation of CVL's underlying business and related real property assets; and (3) conferred extensively with CVL's counsel regarding potential settlement of the Receiver's claims. After months of attempting to negotiate a settlement with CVL, the Receiver commenced an Asset recovery action against CVL, before the Application Period, styled Winkler v. 915 Elm Avenue CVL, LLC (the "CVL Action"), USDC, C.D. Cal. Case No. 2:21-cv-00869-FMO-AFM, in which the Receiver has asserted claims for avoidance

1 of fraudulent transfers, breach of contract, and unjust enrichment. The parties  
2 are presently engaged in written discovery.

3 • Net Winners and Charitable Organizations: Allen Matkins assisted the  
4 Receiver in his efforts to develop and execute upon his procedures for  
5 pursuing the Net Winners and recovering Receivership Assets from certain  
6 charitable organizations and other institutions that received Receivership  
7 Assets during the pre-receivership period. During the Application Period,  
8 Allen Matkins significantly assisted the Receiver in connection with his  
9 efforts to recover Assets from the Net Winners and other entities and  
10 organizations, including via extended accounting discussions and prove-ups,  
11 and extended settlement discussions and negotiations with counsel for certain  
12 of the Net Winners and other entities and organizations. These considerable  
13 efforts have resulted in the recovery of \$1,952,621.03 from the Net Winners  
14 as of the filing of this Fee Application, including \$501,936.36 recovered  
15 during the Reporting Period, and \$160,200.00 from other entities and  
16 organization in possession of Receivership Assets, including \$90,100.00  
17 recovered during the Reporting Period.

18 • Seed Mackall LLP: On September 2, 2020, this Court authorized the  
19 Receiver to commence an action against Seed Mackall LLP ("Seed Mackall")  
20 styled Winkler v. Seed Mackall, LLP (the "Seed Mackall Action"), USDC,  
21 C.D. Cal. Case No. 2:18-cv-05008-FMO-AFM (the "Seed Mackall Action")  
22 (see ECF No. 186). Thereafter, on September 11, 2020, the Receiver filed his  
23 Complaint in the Seed Mackall Action, alleging causes of action arising from  
24 services provided by Seed Mackall to Essex in connection with the formation  
25 of CVL and CVL's acquisition of the Lumber Yard, along with associated  
26 benefits that flowed to CVL and Mr. Iannelli at Essex's expense. On  
27 October 20, 2020, Seed Mackall moved to dismiss the Receiver's Complaint,  
28 and the Receiver submitted an opposition to Seed Mackall's motion on

1 October 29, 2020. The Court granted Seed Mackall's motion to dismiss, with  
 2 leave to amend, on May 3, 2021. After the Court granted Seed Mackall's  
 3 motion to dismiss, with leave to amend, and in order to avoid the cost and  
 4 uncertainty associated with continued litigation, the Receiver and Seed  
 5 Mackall agreed to a settlement of the Receiver's claims in the Seed Mackall  
 6 Action, the terms and conditions of which were approved by the Court on  
 7 June 28, 2021. The terms of the settlement expressly provide for no  
 8 admission or finding of breach of fiduciary duty, professional negligence, or  
 9 other wrongdoing by Seed Mackall.

10 The following Allen Matkins attorneys billed time to this matter during the  
 11 Application Period:

<u>Name</u>	<u>Title</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
D. Zaro	Partner	\$805.50	62.2	\$50,102.10
J. del Castillo	Partner	\$612.00	106.9	\$65,422.80
N. Aspis	Associate	\$445.50	78.3	\$34,882.65
<b>TOTAL:</b>			<b>247.4</b>	<b>\$150,407.55</b>
<b>Total Expenses:</b>				<b>\$24.00</b>

17 **C. Investigation/Reporting.**

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

22 During the Application Period, Allen Matkins assisted the Receiver in  
 23 connection with the identification and review of documents relating to the  
 24 Receivership Entities and their business and financial activities. Time within this  
 25 category was also devoted to preparing and filing the Receiver's Seventh Interim  
 26 Report and Petition for Further Instructions (ECF No. 206).

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

<u>Name</u>	<u>Title</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
J. del Castillo	Partner	\$612.00	7.8	\$4,773.60
N. Aspis	Associate	\$445.50	1.2	\$534.60
S. Peng	Paralegal	\$301.50	1.0	\$301.50
<b>TOTAL:</b>			<b>10.0</b>	<b>\$5,609.70</b>
<b>Total Expenses:</b>				<b>\$0.00</b>

**D. Pending Litigation.**

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

During the Application Period, Allen Matkins continued to monitor two (2) matters pending before the Superior Court of California, County of Santa Barbara, both of which were stayed pursuant to the Permanent Injunction: (1) Gabler v. Essex Capital Corp., et al., Santa Barbara Superior Court Case No. 18CV03423 (the "Gabler Action")<sup>2</sup>; and (2) Dennis v. Iannelli, et al., Santa Barbara Superior Court Case No. 18CV03317 (the "Dennis Action"). Allen Matkins has informed the courts presiding over both actions of the litigation stay imposed by the Appointment Order and maintained by the Permanent Injunction, in order to protect and preserve the Estate from diminution.

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

<u>Name</u>	<u>Title</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
J. del Castillo	Partner	\$612.00	0.5	\$306.00

<sup>2</sup> After the Reporting Period commenced but before the submission of the instant Report, the plaintiff in the Gabler Action filed a Request for Dismissal of his complaint, without prejudice, on May 5, 2021.

N. Aspis	Associate	\$445.50	2.0	\$891.00
<b>TOTAL:</b>			<b>2.5</b>	<b>\$1,197.00</b>
<b>Total Expenses:</b>				<b>\$124.02</b>

**E. Claims/Distribution.**

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

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

<u>Name</u>	<u>Title</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
J. del Castillo	Partner	\$612.00	0.6	\$367.20
N. Aspis	Associate	\$445.50	1.5	\$668.25
<b>TOTAL:</b>			<b>2.1</b>	<b>\$1,035.45</b>
<b>Total Expenses:</b>				<b>\$0.00</b>

**F. Third Party Claims & Recoveries.**

During the Application Period, Allen Matkins attorneys devoted a limited amount of time to services in the "Third Party Claims & Recoveries" category, which services involved the analysis of certain claim and recovery issues in connection with particular Net Winners.

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

<u>Name</u>	<u>Title</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
D. Zaro	Partner	\$805.50	1.1	\$886.05
<b>TOTAL:</b>			<b>1.1</b>	<b>\$886.05</b>
<b>Total Expenses:</b>				<b>\$0.00</b>

**G. CVL Asset Recovery & Litigation.**

During the Application Period, Allen Matkins attorneys devoted a limited amount of time to services in the "CVL Asset Recovery & Litigation" category, which services involved the review and analysis of valuation issues relating to CVL and its underlying business operations.

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

<u>Name</u>	<u>Title</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
N. Aspis	Associate	\$445.50	2.9	\$1,291.95
<b>TOTAL:</b>			<b>2.9</b>	<b>\$1,291.95</b>
<b>Total Expenses:</b>				<b>\$0.00</b>

**H. Seed Mackall Litigation.**

During the Application Period, Allen Matkins reviewed the Court's order granting Seed Mackall's motion to dismiss, with leave to amend, the Receiver's complaint in the Seed Mackall Action. Allen Matkins also assisted the Receiver in negotiating a settlement of his claims and causes of action in the Seed Mackall Action, with Seed Mackall. Allen Matkins prepared, in consultation with counsel for Seed Mackall, a settlement agreement memorializing the parties' settlement, and a stipulation and proposed order granting the settlement. The terms and conditions of the settlement were approved by the Court on June 28, 2021 and expressly provide for no admission or finding of breach of fiduciary duty, professional negligence, or other wrongdoing by Seed Mackall.

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

<u>Name</u>	<u>Title</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
M. Farrell	Partner	\$738.00	9.3	\$6,863.40



J. del Castillo	Partner	\$612.00	5.7	\$3,488.40
N. Aspis	Associate	\$445.50	32.3	\$14,389.65
<b>TOTAL:</b>			<b>47.3</b>	<b>\$24,741.45</b>
<b>Total Expenses:</b>				<b>\$31.32</b>

**I. CVL Litigation.**

On July 29, 2020, the Court entered a Minute Order authorizing the Receiver to prosecute claims against CVL. As reflected in prior submissions to the Court, the Receiver has concluded that CVL's purchase of the Lumber Yard was funded in large part by transfers from Essex and a note in the principal amount of \$1.5 million (the "Gally Note"), payable by Essex – which had no interest in CVL – to J&G Clay Properties, LLC and its principal, James Gally (collectively, "Mr. Gally"). Contemporaneously with the Gally Note, CVL executed a companion note (the "CVL Note") in the amount of \$1.5 million, payable to Essex and which was intended to repay Essex for its extension of credit and obligation to repay the Gally Note. CVL later issued Essex a second note (the "Second CVL Note") in the amount of \$125,000, along with another note in the amount of \$125,000 payable to Mr. Iannelli, and which the Receiver's analysis indicates was funded with money from the Receivership Entities.

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

During the Application Period, Allen Matkins conferred extensively with CVL's counsel regarding a potential settlement of the claims and causes of action at issue in the CVL Action. However, after months of attempting to negotiate a

1 settlement with CVL, the Receiver filed his Complaint in the CVL Action on  
 2 January 29, 2021, before the Application Period, asserting claims for avoidance of  
 3 fraudulent transfers, breach of contract, and unjust enrichment, based on the facts  
 4 described above. During the Application Period, Allen Matkins assisted the  
 5 Receiver in prosecuting his claims and causes of action in the CVL Action, and  
 6 engaged in written discovery relating to such claims and causes of action.

7 The following Allen Matkins attorneys billed time to this matter during the  
 8 Application Period:

<u>Name</u>	<u>Title</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
D. Zaro	Partner	\$805.50	8.1	\$6,524.55
J. del Castillo	Partner	\$612.00	33.9	\$20,746.80
C. Lavery	Associate	\$481.50	11.1	\$5,344.65
N. Aspis	Associate	\$445.50	1.0	\$445.50
<b>TOTAL:</b>			<b>54.1</b>	<b>\$33,061.50</b>
<b>Total Expenses:</b>				<b>\$19.39</b>

15 **J. Fazio Litigation.**

16 During the Application Period, Allen Matkins assisted the Receiver in  
 17 commencing an action against a Net Winner, styled Winkler v. Fazio, et al., USDC  
 18 C.D. Cal. Case No. 2:21-cv-02987-FMO-AFM (the "Fazio Action"). Time devoted  
 19 within this category relates to services performed in connection with the Fazio  
 20 Action, including preparing the Receiver's Complaint and reviewing related  
 21 documents and correspondence regarding certain accounting issues.

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>
J. del Castillo	Partner	\$612.00	12.0	\$7,344.00
N. Aspis	Associate	\$445.50	4.8	\$2,138.40
<b>TOTAL:</b>			<b>16.8</b>	<b>\$9,482.40</b>
<b>Total Expenses:</b>				<b>\$12.60</b>

1           **K.     WLD Davis Litigation.**

2           During the Application Period, Allen Matkins assisted the Receiver in  
 3 commencing an action against a Net Winner, styled Winkler v. WLD Davis  
 4 Holdings, LLC, et al., USDC C.D. Cal. Case No. 2:21-cv-03209-FMO-AFM<sup>3</sup> (the  
 5 "WLD Davis Action"). Time devoted within this category relates to services  
 6 performed in connection with the WLD Davis Action, including preparing the  
 7 Receiver's Complaint and reviewing related documents and correspondence  
 8 regarding certain accounting issues.

9           The following Allen Matkins attorneys billed time to this matter during the  
 10 Application Period:

<u>Name</u>	<u>Title</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
N. Aspis	Associate	\$445.50	0.6	\$267.30
<b>TOTAL:</b>			<b>0.6</b>	<b>\$267.30</b>
<b>Total Expenses:</b>				<b>\$0</b>

14           **L.     Siemens Litigation.**

15           During the Application Period, Allen Matkins assisted the Receiver in  
 16 commencing an action against a Net Winner, styled Winkler v. Siemens, et al.,  
 17 USDC C.D. Cal. Case No. 2:21-cv-04515-FMO-AFM (the "Siemens Action").  
 18 Time devoted within this category relates to services performed in connection with  
 19 the Siemens Action, including preparing the Receiver's Complaint and reviewing  
 20 related documents and correspondence regarding certain accounting issues.

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

<u>Name</u>	<u>Title</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
N. Aspis	Associate	\$445.50	0.6	\$267.30
<b>TOTAL:</b>			<b>0.6</b>	<b>\$267.30</b>
<b>Total Expenses:</b>				<b>\$0</b>

27 \_\_\_\_\_  
 28 <sup>3</sup> This disgorgement action was dismissed by the Receiver, with prejudice, on July 21, 2021, following the parties' settlement of all claims and causes of action relating to the Receiver's complaint.

1 **M. Fead Litigation.**

2 During the Application Period, Allen Matkins assisted the Receiver in  
 3 commencing an action against a Net Winner, styled Winkler v. Fead, et al., USDC  
 4 C.D. Cal. Case No. 2:21-cv-04519-FMO-AFM (the "Fead Action"). Time devoted  
 5 within this category relates to services performed in connection with the Fead  
 6 Action, including preparing the Receiver's Complaint and reviewing related  
 7 documents and correspondence regarding certain accounting issues.

8 The following Allen Matkins attorneys billed time to this matter during the  
 9 Application Period:

<u>Name</u>	<u>Title</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
N. Aspis	Associate	\$445.50	1.3	\$579.15
<b>TOTAL:</b>			<b>1.3</b>	<b>\$579.15</b>
<b>Total Expenses:</b>				<b>\$0</b>

13 **N. Largura Litigation.**

14 During the Application Period, Allen Matkins assisted the Receiver in  
 15 commencing an action against a Net Winner, styled Winkler v. Largura, et al.,  
 16 USDC C.D. Cal. Case No. 2:21-cv-04534-FMO-AFM; (the "Largura Action").  
 17 Time devoted within this category relates to services performed in connection with  
 18 the Largura Action, including preparing the Receiver's Complaint and reviewing  
 19 related documents and correspondence regarding certain accounting issues.

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>
N. Aspis	Associate	\$445.50	2.1	\$935.55
<b>TOTAL:</b>			<b>2.1</b>	<b>\$935.55</b>
<b>Total Expenses:</b>				<b>\$0</b>

25 **V. THE FEES AND EXPENSES INCURRED ARE REASONABLE AND**  
 26 **SHOULD BE ALLOWED.**

27 The Receiver and Allen Matkins respectfully submit that the fees and  
 28 expenses incurred during the Application Period were fair, reasonable, necessary,

1 and significantly benefitted the Estate. Accordingly, as noted above, the Receiver  
2 and Allen Matkins request that the Court approve 100% of their respective fees and  
3 expenses as noted herein, and authorize the payments requested herein.

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

11 **VI. CONCLUSION.**

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

- 14 1. Granting the instant Fee Application, in its entirety;
- 15 2. Approving the Receiver's fees, in the amount of \$225,706.20, and  
16 expenses, in the amount of \$75.00;
- 17 3. Authorizing the Receiver to make an interim payment to himself in the  
18 amount of 80% of his fees, or \$180,564.96, and 100% of his expenses, in the  
19 amount of \$75.00, from the funds he presently holds for the administration and  
20 benefit of the Receivership Entities;
- 21 4. Approving Allen Matkins' fees, in the amount of \$240,301.80, and  
22 expenses, in the amount of \$5,664.17; and

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1           5.       Authorizing the Receiver to make an interim payment to Allen Matkins  
2 in the amount of 80% of its fees, or \$192,241.44, and 100% of its expenses, in the  
3 amount of \$5,664.17, from the funds he presently holds for the administration and  
4 benefit of the Receivership Entities.

5  
6 Dated: August 24, 2021

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

7  
8  
9 By:           /s/          Norman M. Aspis          

10 NORMAN M. ASPIS  
11 Attorneys for Receiver  
12 GEOFF WINKLER  
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**EXHIBIT A**

**SEC v. Essex Capital Corporation  
Summary of Fees of Receiver and Retained Personnel  
April 1, 2021 - June 30, 2021  
(Sorted in Chronological Order by Activity Category)**

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
John Hall	Team meeting with GBW RLD NA and DZ	4/1/2021	1.0	279.00	279.00	Legal - Case Administration
Renee Diefenderfer	Call with counsel	4/1/2021	1.0	225.00	225.00	Legal - Case Administration
Renee Diefenderfer	Update Third Party tracker for GW	4/1/2021	0.4	225.00	90.00	Legal - Case Administration
Geoff Winkler	Call with counsel (.4), call with JBH, RD, NA, and DZ (1.0), emails with investor, call with investor (.4), review claims issue (.6)	4/1/2021	2.4	315.00	756.00	Legal - Claims Administration and Objections
Geoff Winkler	Review third party claim, review accounting, discussion with investor (1.3)	4/2/2021	1.3	315.00	409.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Call with investor (.4), call with JBH (.4), review and execute settlement, emails with investor (.4), emails with counsel (.1)	4/5/2021	1.3	315.00	409.50	Legal - Asset Analysis and Recovery
John Hall	Review and discuss PC correspondence with GBW	4/5/2021	0.4	279.00	111.60	Legal - Case Administration
Geoff Winkler	Review email from counsel, email to counsel re hardship, review clawback questions (.4), email to counsel re SOL deadline (.2)	4/6/2021	0.6	315.00	189.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Update to Essex Website	4/6/2021	0.4	225.00	90.00	Legal - Case Administration
Renee Diefenderfer	Nonprofit documentation for counsel	4/6/2021	0.7	225.00	157.50	Legal - Case Administration
Renee Diefenderfer	Communication with claimants	4/6/2021	0.5	225.00	112.50	Legal - Case Administration
Geoff Winkler	Discuss third party issues with JBH (.5), emails and call with counsel for investor (.4), review third party accounting, correspond with counsel (.7), call with counsel (.4), review SOL timing with other third parties (1.1)	4/7/2021	3.1	315.00	976.50	Legal - Asset Analysis and Recovery
John Hall	Third party discussion with GBW	4/7/2021	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Correspondence with counsel re third party settlement (.2), review third party SOL issue and memo to counsel (.4)	4/8/2021	0.6	315.00	189.00	Legal - Asset Analysis and Recovery
John Hall	Review of late filed claim, reconcile 60 pages of substantiating documents	4/8/2021	4.2	279.00	1,171.80	Legal - Claims Administration and Objections
Geoff Winkler	Meeting with RD and JBH re claim issue (.5), call with counsel for investor (.4), review email, discuss with counsel (.3), work with third party re settlement (.8), review and respond to message from counsel (.2), email to counsel re settlement agreement (.1), review draft settlement and emails with investor (.3), review and update accounting for investors (2.1)	4/9/2021	4.7	315.00	1,480.50	Legal - Asset Analysis and Recovery
John Hall	Meeting with RLD and GBW regarding claim for net winner	4/9/2021	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
John Hall	Pulling full Essex balance sheets 2006 -2018, analysis, identify earliest Ponzi transactions, send narrative to counsel with charts	4/9/2021	2.5	279.00	697.50	Legal - Asset Analysis and Recovery
John Hall	Reviewing WN, PS, OG leases analysis and memo for counsel and GBW	4/9/2021	1.8	279.00	502.20	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Communication with claimant	4/9/2021	0.8	225.00	180.00	Legal - Case Administration
Renee Diefenderfer	Call with JA regarding claimant	4/9/2021	0.2	225.00	45.00	Legal - Case Administration
Renee Diefenderfer	Follow up work for claimant	4/9/2021	0.5	225.00	112.50	Legal - Case Administration
Renee Diefenderfer	Meeting with JBH and GBW regarding claim for Net Winner	4/9/2021	0.5	225.00	112.50	Legal - Case Administration
Renee Diefenderfer	Research for JBH regarding Lien	4/9/2021	0.8	225.00	180.00	Legal - Case Administration
John Hall	Review of late filed claim, reconcile 58 pages of substantiating documents; writing analysis to counsel	4/9/2021	2.5	279.00	697.50	Legal - Claims Administration and Objections
John Hall	Research and pull together analysis of lease schedules for BQ	4/12/2021	1.0	279.00	279.00	Financial - Business Analysis
Geoff Winkler	Call with JBH and RD to discuss case (.6), prepare accounting and draft report (3.1), emails with counsel (.2), claims audit (1.9), review lease questions (.4)	4/12/2021	6.2	315.00	1,953.00	Legal - Case Administration
John Hall	Meeting with RLD and GBW regarding next steps	4/12/2021	0.6	279.00	167.40	Legal - Case Administration
Renee Diefenderfer	Meeting with JBH and GBW regarding next steps	4/12/2021	0.6	225.00	135.00	Legal - Case Administration
John Hall	Claims auditing	4/12/2021	5.0	279.00	1,395.00	Legal - Claims Administration and Objections
Geoff Winkler	Review hardship application and messages with counsel (1.4), emails with RD re settlement (.2), research lease, review emails, email to counsel re assistance (.4), review claims (3.2)	4/13/2021	5.2	315.00	1,638.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Preparation and call with claimant	4/13/2021	0.3	225.00	67.50	Legal - Case Administration
Renee Diefenderfer	Research on third party net winner	4/13/2021	0.9	225.00	202.50	Legal - Case Administration
Renee Diefenderfer	Work regarding claimant for tax purposes	4/13/2021	0.2	225.00	45.00	Legal - Case Administration
Renee Diefenderfer	Third Party documentation updates	4/13/2021	0.1	225.00	22.50	Legal - Case Administration

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**April 1, 2021 - June 30, 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>
Renee Diefenderfer	Review of comingled net winner	4/13/2021	0.3	225.00	67.50	Legal - Case Administration
Renee Diefenderfer	Review of net winner/claimant	4/13/2021	0.3	225.00	67.50	Legal - Case Administration
Renee Diefenderfer	Review of documentation sent to counsel	4/13/2021	0.2	225.00	45.00	Legal - Case Administration
John Hall	Claims auditing	4/13/2021	6.2	279.00	1,729.80	Legal - Claims Administration and Objections
Geoff Winkler	Prepare accounting and report for 1Q (2.6), call with JBH (.2), review memo from counsel re lawsuits timing (.3), emails with counsel re notice (.2), review hardship application (.8), review claims (1.5)	4/14/2021	5.6	315.00	1,764.00	Legal - Asset Analysis and Recovery
John Hall	Call with RLD regarding third party (formally claimant)	4/14/2021	0.6	279.00	167.40	Legal - Asset Analysis and Recovery
John Hall	Review BH escalated items from RLD	4/14/2021	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Call with JBH regarding third party (formally claimant)	4/14/2021	0.6	225.00	135.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Accounting review for claimant	4/14/2021	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
John Hall	Pull together relevant lease documents and transmit with background to counsel	4/14/2021	0.4	279.00	111.60	Legal - Business Operations
John Hall	Review draft fee app and SFAR, corrections to GBW	4/14/2021	0.5	279.00	139.50	Legal - Case Administration
Renee Diefenderfer	Update accounting file for two claimants	4/14/2021	1.0	225.00	225.00	Legal - Case Administration
Renee Diefenderfer	Update determination letters, schedules, stretto for claimants	4/14/2021	1.4	225.00	315.00	Legal - Case Administration
Renee Diefenderfer	Call with claimant and follow up email	4/14/2021	0.2	225.00	45.00	Legal - Case Administration
Renee Diefenderfer	Call with claimant and follow up email	4/14/2021	0.2	225.00	45.00	Legal - Case Administration
Renee Diefenderfer	Documentation review to determine claimant or third party	4/14/2021	0.7	225.00	157.50	Legal - Case Administration
Renee Diefenderfer	Call with claimants tax attorney regarding case updates	4/14/2021	0.3	225.00	67.50	Legal - Case Administration
John Hall	Claims auditing	4/14/2021	3.8	279.00	1,060.20	Legal - Claims Administration and Objections
Renee Diefenderfer	Accounting and schedule update third party	4/15/2021	3.2	225.00	720.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Demand letter prep for third party recovery	4/15/2021	0.7	225.00	157.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Communication with claimant regarding transactions	4/15/2021	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
John Hall	Meeting with counsel to discuss outstanding third party actions and discuss establishing date	4/15/2021	1.3	279.00	362.70	Legal - Case Administration
John Hall	Identifying Ponzi-like transactions; pulling and summarizing accounting reports; write memo to counsel showing ongoing Ponzi like activity with examples and citations.	4/15/2021	6.2	279.00	1,729.80	Legal - Case Administration
John Hall	Show allonges never paid for any new investment	4/15/2021	6.2	279.00	1,729.80	Legal - Case Administration
Geoff Winkler	Call with counsel and JBH re third party litigation (1.3), emails with counsel re settling investor (.2), discussion with investor re hardship (.4), review hardship (.5), review accounting for investor (1.4), review difficult claims (2.1)	4/15/2021	5.9	315.00	1,858.50	Legal - Claims Administration and Objections
Geoff Winkler	Review edits from investor re settlement, email to counsel, email to investor (.5), review and process wire transfers, update banking (.6), review third party claims (1.3), call with claimant, review file, accounting (.6), call with counsel for investor (.3), call with investor (.3), review investor accounting and link to master accounting (1.1)	4/16/2021	4.7	315.00	1,480.50	Legal - Asset Analysis and Recovery
John Hall	Meeting with RLD to review next step for third party recovery	4/16/2021	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Meeting with JBH to review next steps for third party recovery	4/16/2021	0.5	225.00	112.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Preparation and mailing for third party recovery	4/16/2021	0.8	225.00	180.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Updates to Stretto with claimant information	4/16/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Communication with claimant regarding transactions	4/16/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Updates to Stretto with claimant information	4/16/2021	0.3	225.00	67.50	Legal - Case Administration
Renee Diefenderfer	Updates to accounting and schedule for call with claimant	4/16/2021	0.4	225.00	90.00	Legal - Case Administration



**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**April 1, 2021 - June 30, 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 RD and JBH (.5), review judgement and discuss with JBH (.4), discuss hardship issue (.4), review and discuss memo with JBH (.3), review and process hardship documents (1.5), review memo from counsel re changes to settlement documents (.3), process wire transfers and emails with counsel (.4), review email from counsel, respond to counsel (.2), review third party settlements and process documents (1.1)email to third party, review response, email to counsel (.2), call with third party, email to counsel (.8)	4/19/2021	6.1	315.00	1,921.50	Legal - Asset Analysis and Recovery
John Hall	Work through outstanding third party issues with RLD	4/19/2021	0.9	279.00	251.10	Legal - Asset Analysis and Recovery
John Hall	Review memo from NA and discuss changes with GBW	4/19/2021	0.3	279.00	83.70	Legal - Asset Analysis and Recovery
John Hall	Team meeting	4/19/2021	0.5	279.00	139.50	Legal - Case Administration
John Hall	Review stipulated judgment and discuss with GBW	4/19/2021	0.4	279.00	111.60	Legal - Case Administration
John Hall	Review hardship request and discuss with GBW	4/19/2021	0.3	279.00	83.70	Legal - Case Administration
John Hall	Call with RLD to review claimant transactions and recap	4/19/2021	0.9	279.00	251.10	Legal - Case Administration
Renee Diefenderfer	Prepare for call with claimant regarding accounting and next steps	4/19/2021	0.6	225.00	135.00	Legal - Case Administration
Renee Diefenderfer	Meeting with JBH and GBW regarding next steps	4/19/2021	0.5	225.00	112.50	Legal - Case Administration
Renee Diefenderfer	Call with claimant to review updated accounting and next steps	4/19/2021	0.7	225.00	157.50	Legal - Case Administration
Renee Diefenderfer	Call with JBH to review claimant transactions and recap	4/19/2021	0.9	225.00	202.50	Legal - Case Administration
Renee Diefenderfer	Follow up investigation regarding claimant transactions	4/19/2021	3.6	225.00	810.00	Legal - Case Administration
John Hall	Claims auditing	4/19/2021	3.5	279.00	976.50	Legal - Claims Administration and Objections
Geoff Winkler	Call with RD and JBH (.1), review and respond to email from RLD (.1), research and review claim related questions (.4), call with investor (.4), review draft letter and accounting (.3), review claims, audits, update accounting (4.5), update complicated accounting and discussion with JBH (1.6)	4/20/2021	7.4	315.00	2,331.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Call with claimant regarding transactions that will make him a third party recovery effort	4/20/2021	0.6	225.00	135.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Communication with JBH regarding claimant who is likely a third party recovery effort	4/20/2021	0.4	225.00	90.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Preparation for third party demand letter	4/20/2021	1.3	225.00	292.50	Legal - Asset Analysis and Recovery
John Hall	Pull requested accounting documents for RLD	4/20/2021	0.5	279.00	139.50	Legal - Case Administration
Renee Diefenderfer	Updating amended documents received by claimant	4/20/2021	0.3	225.00	67.50	Legal - Case Administration
Renee Diefenderfer	Communication with GBH and JBH regarding claimant and next steps	4/20/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Transaction review for claimant	4/20/2021	0.5	225.00	112.50	Legal - Case Administration
Renee Diefenderfer	Updates in stretto and claims tracker with information received from claimant	4/20/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Communication to claimant regarding deducting three transactions from his claim	4/20/2021	0.1	225.00	22.50	Legal - Case Administration
John Hall	Claims auditing	4/20/2021	8.2	279.00	2,287.80	Legal - Claims Administration and Objections
Renee Diefenderfer	Finalizing touches and mailing of third party demand letter	4/21/2021	1.0	225.00	225.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Call with claimant and follow up communication to GBW	4/21/2021	0.8	225.00	180.00	Legal - Case Administration
Geoff Winkler	Review follow up on claim with RD (.3), review memo from counsel, respond to counsel (.5), work with investor re settlement, process wire transfers (.5), review claims update (.3), work on claims accounting (2.1), work on two third party settlements (.8)	4/21/2021	4.5	315.00	1,417.50	Legal - Claims Administration and Objections
John Hall	Claims auditing	4/21/2021	3.2	279.00	892.80	Legal - Claims Administration and Objections
Geoff Winkler	Discuss claim and third party issues with RD and JBH (.5), call with counsel, JBH and RD (.6), review third party accounting and note for each party (3.6), review claim questions from JBH, review accounting, (.9), review claim summary and discussion with RD (.3), call with investor (.5), review claims issue from JBH and respond (.4), discussion with RD re claim treatment and letter (.7)	4/22/2021	7.5	315.00	2,362.50	Legal - Asset Analysis and Recovery
John Hall	Work through escalated issues with RLD and follow up	4/22/2021	0.9	279.00	251.10	Legal - Asset Analysis and Recovery

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**April 1, 2021 - June 30, 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>
John Hall	Team meeting with counsel	4/22/2021	1.0	279.00	279.00	Legal - Case Administration
Renee Diefenderfer	Review and follow up per task on claimant from JBH	4/22/2021	1.7	225.00	382.50	Legal - Case Administration
Renee Diefenderfer	Call with JBH regarding claimant accounting task	4/22/2021	0.2	225.00	45.00	Legal - Case Administration
Renee Diefenderfer	Call with JBH and GBW regarding claimant next steps for documentation	4/22/2021	0.3	225.00	67.50	Legal - Case Administration
Renee Diefenderfer	Call and email follow up with claimant regarding documentation needed	4/22/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Preparation for amended determination letter and schedule	4/22/2021	1.5	225.00	337.50	Legal - Case Administration
Renee Diefenderfer	Call with counsel regarding updates and next steps	4/22/2021	0.5	225.00	112.50	Legal - Case Administration
Renee Diefenderfer	Preparation and accounting for adjusted claimant communication	4/22/2021	1.0	225.00	225.00	Legal - Case Administration
Renee Diefenderfer	TIN verification for claimant for task from JBH	4/22/2021	0.1	225.00	22.50	Legal - Case Administration
John Hall	Claims auditing	4/22/2021	5.9	279.00	1,646.10	Legal - Claims Administration and Objections
John Hall	Discuss claims and third party issues with GBW and RLD	4/23/2021	0.5	279.00	139.50	Legal - Case Administration
Renee Diefenderfer	Prep for call with claimant regarding amended schedule	4/23/2021	0.2	225.00	45.00	Legal - Case Administration
Renee Diefenderfer	Meeting with JBH and GBW regarding claimant transaction on amended schedule	4/23/2021	0.5	225.00	112.50	Legal - Case Administration
Renee Diefenderfer	Communication with claimant regarding amended schedule	4/23/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Call with claimant party regarding their claim	4/23/2021	0.4	225.00	90.00	Legal - Case Administration
Renee Diefenderfer	Follow up communication with claimant post call	4/23/2021	0.4	225.00	90.00	Legal - Case Administration
Renee Diefenderfer	Updates to AFS records with claimant information received	4/23/2021	0.2	225.00	45.00	Legal - Case Administration
	Discuss claim issues with JBH and RD (.5), review proposed settlement with counsel (.3), discussion with third party re settlement language (.4), process claims (3.4), emails with counsel re settlement funding (.2), call with investor, counsel (.6), call with third party re settlement (.4)	4/23/2021	5.8	315.00	1,827.00	Legal - Claims Administration and Objections
Geoff Winkler	Claim Auditing	4/23/2021	6.9	279.00	1,925.10	Legal - Claims Administration and Objections
John Hall	Team meeting to discuss case and ongoing activities for the week	4/26/2021	0.5	279.00	139.50	Legal - Case Administration
John Hall	Discuss status of ML request with NA, follow up with GBW and memo to the file	4/26/2021	0.5	279.00	139.50	Legal - Case Administration
Renee Diefenderfer	Meeting with JBH and GBW regarding case next steps	4/26/2021	0.5	225.00	112.50	Legal - Case Administration
Renee Diefenderfer	Call with claimant regarding transactions in his schedule	4/26/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Document preparation and email exchange with claimant	4/26/2021	0.4	225.00	90.00	Legal - Case Administration
Renee Diefenderfer	Promissory note review and transaction investigation	4/26/2021	1.0	225.00	225.00	Legal - Case Administration
	Call with RD and JBH (.5), review and comment on letter from counsel (.2), review claims and accounting (3.3), call with counsel for investor (.3), call with investor re settlement (.3), review and update accounting and call with investor (.6), draft letter to counsel, investor, review (.4)	4/26/2021	5.6	315.00	1,764.00	Legal - Claims Administration and Objections
Geoff Winkler	Claims auditing	4/26/2021	4.0	279.00	1,116.00	Legal - Claims Administration and Objections
John Hall	Review letter from counsel and comment (.3), review claims (2.5), call from investor, review, email with counsel (.5), review and update third party accounting (1.3), call with investor, follow-up email with counsel (.5), review and update banking, assets (.4)	4/27/2021	5.5	315.00	1,732.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Call with third party recovery regarding dispute	4/27/2021	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Communication with claimant regarding case updates	4/27/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Updated schedule and determination letter and sent to claimant	4/27/2021	0.7	225.00	157.50	Legal - Case Administration
Renee Diefenderfer	Call with JBH regarding updates to transaction for claimant	4/27/2021	0.5	225.00	112.50	Legal - Case Administration
Renee Diefenderfer	Call with claimant regarding amended schedule and determination letter	4/27/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Analysis of submitted claim versus our accounting	4/27/2021	2.0	225.00	450.00	Legal - Case Administration
Renee Diefenderfer	Updates to claimants schedules and determination letters	4/27/2021	0.6	225.00	135.00	Legal - Case Administration
John Hall	Discuss claims with RLD	4/27/2021	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Review PL transaction and request details from team	4/27/2021	0.4	279.00	111.60	Legal - Claims Administration and Objections
John Hall	Call with counsel to discuss third party litigation (1.0), review and audit claims (2.3), review question from counsel, contact back, respond to counsel (.3)	4/28/2021	3.6	315.00	1,134.00	Legal - Asset Analysis and Recovery

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
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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	Team conference call with GBW, JDC, DZ	4/28/2021	1.1	279.00	306.90	Legal - Case Administration
Renee Diefenderfer	Updates to claimants schedules and determination letters	4/28/2021	0.2	225.00	45.00	Legal - Case Administration
Renee Diefenderfer	Meeting with JBH regarding claimant and follow up call with claimant	4/28/2021	0.7	225.00	157.50	Legal - Case Administration
Renee Diefenderfer	Follow up communication with claimant post call	4/28/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Communication with claimant regarding amended schedule; updates to stretto	4/28/2021	0.4	225.00	90.00	Legal - Case Administration
Renee Diefenderfer	Communication with claimant regarding amended schedule; updates to stretto	4/28/2021	0.5	225.00	112.50	Legal - Case Administration
Renee Diefenderfer	Processing information received by claimant	4/28/2021	0.3	225.00	67.50	Legal - Case Administration
John Hall	Discuss claim with JG and RLD	4/28/2021	0.7	279.00	195.30	Legal - Claims Administration and Objections
	Call with counsel re information needed for suit (.5), review third party accounting and update analysis (1.9), emails with counsel re third party settlement (.2)	4/29/2021	2.6	315.00	819.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Team call with JDC, NA, GBW re: Ponzi	4/29/2021	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
John Hall	Processing information received by claimant	4/29/2021	0.2	225.00	45.00	Legal - Case Administration
Renee Diefenderfer	Follow up communication with claimant regarding documentation needed	4/29/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Claims review and audit	4/29/2021	1.4	279.00	390.60	Legal - Claims Administration and Objections
John Hall	Review materials from MJ, request additional statements for account	4/30/2021	0.3	279.00	83.70	Legal - Case Administration
John Hall	Review email from MJ re account, email to MJ (.2), discussion with counsel, update reporting (1.8), call with investor (.3)	4/30/2021	2.3	315.00	724.50	Legal - Claims Administration and Objections
Geoff Winkler	Call with JBH and RD to discuss ongoing tasks (.4), review letter from third party counsel, review accounting, email and call with counsel (.8), email with counsel re SM update (.1)	5/3/2021	1.3	315.00	409.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Third party recovery spreadsheet consolidation	5/3/2021	0.4	225.00	90.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Team meeting to discuss ongoing activities and tasks	5/3/2021	0.4	279.00	111.60	Legal - Case Administration
John Hall	Meeting with GBW and JBH regarding next steps	5/3/2021	0.4	225.00	90.00	Legal - Case Administration
Renee Diefenderfer	Voicemail and follow up to claimant with information needed	5/3/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Update request from claimant	5/3/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Claims auditing	5/3/2021	4.5	279.00	1,255.50	Legal - Claims Administration and Objections
John Hall	Review email re status of asset (.1), review settlement changes, emails with third party (.4)	5/4/2021	0.5	315.00	157.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Review UGI Quarterly reports	5/4/2021	0.3	279.00	83.70	Legal - Case Administration
John Hall	Review email from third party counsel, review accounting, respond to counsel (.8)	5/5/2021	0.8	315.00	252.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Statement review and organization for third party recovery	5/5/2021	1.0	225.00	225.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Claimant communication regarding case updates	5/5/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Claims auditing	5/5/2021	2.3	279.00	641.70	Legal - Claims Administration and Objections
John Hall	Discussion with JBH re assets (.4), call with counsel (.5), review accounting and emails with third party re settlement (1.2), email with counsel re settlement (.1), review draft letter from counsel, email to counsel (.3), review application from counsel, email to counsel (.4)	5/6/2021	3.0	315.00	945.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Review third party issues and documentation (1.2); discuss with GBW (.3)	5/6/2021	1.5	279.00	418.50	Legal - Asset Analysis and Recovery
John Hall	Schedule review, organized and located documents per schedule to determine claimant versus third party recovery	5/6/2021	4.7	225.00	1,057.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Review mail from AU re: NS holdings, discuss with GBW	5/6/2021	0.5	279.00	139.50	Legal - Case Administration
John Hall	Prep and communication with claimant regarding case update	5/6/2021	0.2	225.00	45.00	Legal - Case Administration
Renee Diefenderfer	Communication with claimant regarding documents needed to move forward with claim	5/6/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Updates to third party recovery tracker for mailings received	5/6/2021	0.2	225.00	45.00	Legal - Case Administration
John Hall	Claims auditing	5/6/2021	2.0	279.00	558.00	Legal - Claims Administration and Objections
John Hall	Call with claimant (.4), call with counsel for third party (.3), discussion with JBH (.5), review accounting documents and analyze (2.2)	5/7/2021	3.4	315.00	1,071.00	Legal - Asset Analysis and Recovery
Geoff Winkler						

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John Hall	Review letters from counsel and materials from opposing counsel on third party claim, research issues and respond to all needed items in turn	5/7/2021	1.2	279.00	334.80	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Claimant data review	5/7/2021	0.5	225.00	112.50	Legal - Case Administration
John Hall	Claims auditing	5/7/2021	7.0	279.00	1,953.00	Legal - Claims Administration and Objections
John Hall	Team meeting	5/10/2021	0.5	279.00	139.50	Legal - Case Administration
Renee Diefenderfer	Meeting with GBW and JBH regarding next steps	5/10/2021	0.5	225.00	112.50	Legal - Case Administration
Renee Diefenderfer	2nd audit of claimant	5/10/2021	0.3	225.00	67.50	Legal - Case Administration
Renee Diefenderfer	Review of claimant data to send to GBW for next steps	5/10/2021	2.1	225.00	472.50	Legal - Case Administration
Renee Diefenderfer	Claimant tracker review and updates	5/10/2021	0.2	225.00	45.00	Legal - Case Administration
Renee Diefenderfer	Transaction review for claimant data to send to GBW	5/10/2021	0.5	225.00	112.50	Legal - Case Administration
Renee Diefenderfer	Claimant transaction review	5/10/2021	0.9	225.00	202.50	Legal - Case Administration
Renee Diefenderfer	Project review with YW (from JBH)	5/10/2021	0.4	225.00	90.00	Legal - Case Administration
Ysabel Willits	Meeting with JBH, GBW, RLD regarding case next steps	5/10/2021	0.5	150.00	75.00	Legal - Case Administration
Ysabel Willits	Meeting with JBH regarding case next steps	5/10/2021	0.5	150.00	75.00	Legal - Case Administration
Ysabel Willits	Meeting with RLD and JBH regarding case, project review, and chronology	5/10/2021	1.0	150.00	150.00	Legal - Case Administration
Geoff Winkler	Call with JBH and RD (.5), review claims data from RD (.5), call with vendor re program (.3), emails with counsel re proposed mediation (.2)	5/10/2021	1.5	315.00	472.50	Legal - Claims Administration and Objections
John Hall	Claims auditing	5/10/2021	7.5	279.00	2,092.50	Legal - Claims Administration and Objections
John Hall	Review RTI charity issue, research and craft model response to NA	5/11/2021	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
John Hall	Review quarterly reports and updates from upfront III investment	5/11/2021	0.4	279.00	111.60	Legal - Case Administration
Renee Diefenderfer	Communication with claimant regarding claim review	5/11/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Review of claimant data to determine next steps with claimant	5/11/2021	3.4	225.00	765.00	Legal - Case Administration
Ysabel Willits	Organizing statement files	5/11/2021	0.6	150.00	90.00	Legal - Case Administration
Ysabel Willits	Organizing statement files	5/11/2021	0.7	150.00	105.00	Legal - Case Administration
Ysabel Willits	Organizing statement files	5/11/2021	3.3	150.00	495.00	Legal - Case Administration
Geoff Winkler	Review complicated claims (2.2)	5/11/2021	2.2	315.00	693.00	Legal - Claims Administration and Objections
John Hall	Claims auditing	5/11/2021	6.9	279.00	1,925.10	Legal - Claims Administration and Objections
Geoff Winkler	Review court order and discuss with JBH (.8), call with counsel to discuss settlement (.5), review settlement, emails with third party, execute, email with counsel (.4), review and cross reference settlements with counsel (.5)	5/12/2021	2.2	315.00	693.00	Legal - Asset Analysis and Recovery
John Hall	Read SM order from court, discuss with GBW	5/12/2021	0.8	279.00	223.20	Legal - Case Administration
Renee Diefenderfer	Bank statements project with YW	5/12/2021	2.0	225.00	450.00	Legal - Case Administration
Renee Diefenderfer	Bank statements project - file audit and organization	5/12/2021	2.9	225.00	652.50	Legal - Case Administration
Renee Diefenderfer	Response to claimant regarding case update	5/12/2021	0.1	225.00	22.50	Legal - Case Administration
Ysabel Willits	Organizing statement files	5/12/2021	1.0	150.00	150.00	Legal - Case Administration
Ysabel Willits	Meeting with RLD organizing statements, short check in with JBH	5/12/2021	2.0	150.00	300.00	Legal - Case Administration
Ysabel Willits	Organizing statement files	5/12/2021	1.5	150.00	225.00	Legal - Case Administration
Ysabel Willits	Meeting with JBH accounting training	5/12/2021	0.7	150.00	105.00	Legal - Case Administration
Ysabel Willits	Organizing statement files	5/12/2021	1.3	150.00	195.00	Legal - Case Administration
John Hall	Claims auditing	5/12/2021	7.0	279.00	1,953.00	Legal - Claims Administration and Objections
Geoff Winkler	Call with JDC, DZ, NA, and JBH re third party and claims (1.1), call with RD re claims (.4), emails with NA re settlement, email to client, review question from third party and discuss with counsel, email to party (.5), discussion with third party re settlement and hardship process (.3), email with third party re wire received, process wire (.3), email with third party accountant (.1), review storage records for specific files (1.4), email to RI re information request (.1), review claim determination and respond to JBH (.2), review email from JBH re claimant net winner, respond (.2), email to third party (.1), review schedule (.1)	5/13/2021	5.0	315.00	1,575.00	Legal - Asset Analysis and Recovery
John Hall	Team meeting to discuss claims and third party	5/13/2021	1.1	279.00	306.90	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	Bank statements project - file audit and organization	5/13/2021	0.9	225.00	202.50	Legal - Case Administration
Renee Diefenderfer	Call with JBH to review data sent my claimant	5/13/2021	0.8	225.00	180.00	Legal - Case Administration
Renee Diefenderfer	Call with claimant regarding claim or third party recovery	5/13/2021	0.5	225.00	112.50	Legal - Case Administration
Renee Diefenderfer	Call with GBW regarding claim or third party recovery next steps	5/13/2021	0.4	225.00	90.00	Legal - Case Administration
Renee Diefenderfer	Investigation of business ownership for claimant	5/13/2021	0.7	225.00	157.50	Legal - Case Administration
Renee Diefenderfer	Call with counsel regarding case next steps	5/13/2021	1.1	225.00	247.50	Legal - Case Administration
Renee Diefenderfer	Follow up communication with claimant regarding claim	5/13/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Bank statements project- file audit and organization	5/13/2021	0.6	225.00	135.00	Legal - Case Administration
John Hall	Claims review of escalated issues with RLD	5/13/2021	0.8	279.00	223.20	Legal - Claims Administration and Objections
John Hall	Claims auditing	5/13/2021	6.0	279.00	1,674.00	Legal - Claims Administration and Objections
Geoff Winkler	Email to third party re wire received (.1), emails with third party re settlement versus hardship, call with third party (.6), review claims (2.5), call with third party (.4), research third party details in preparation for further communication (1.1)	5/14/2021	4.7	315.00	1,480.50	Legal - Asset Analysis and Recovery
John Hall	Creating list of all transactions to provide to opposing counsel. Provide draft to team and receive and implement feedback, memo on findings to counsel.	5/14/2021	3.0	279.00	837.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Bank statements project- file audit and organization	5/14/2021	4.4	225.00	990.00	Legal - Case Administration
Renee Diefenderfer	Call with JBH to discuss next steps for claimant turning to third party recovery	5/14/2021	0.3	225.00	67.50	Legal - Case Administration
John Hall	Claims auditing	5/14/2021	3.5	279.00	976.50	Legal - Claims Administration and Objections
John Hall	Finalizing claims audit, creating list of outstanding claims issues for RLD and GBW, discuss outstanding issues with RLD (.3)	5/14/2021	2.0	279.00	558.00	Legal - Claims Administration and Objections
Geoff Winkler	Call with RD, JBH and YW (.6), call with counsel to discuss settlement (.2), review email from RD re new net winner, review accounting, respond to RD (.4), emails with counsel re hardship application (.1), review third party hardship application (2.4), review and execute settlement, review funds wire, emails with third party (.5), review settlement email (.1), review email from JDC, respond (.2), email to counsel re proposed settlement, concerns (.2), review email from settling party, call with party (.3)	5/17/2021	5.0	315.00	1,575.00	Legal - Asset Analysis and Recovery
John Hall	Affected investor FAQ re: wire transfer	5/17/2021	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
John Hall	Review memo from counsel re: SM, discuss with GBW, NA, JDC	5/17/2021	1.4	279.00	390.60	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Calls and communication with third party recovery	5/17/2021	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Training and working session with YKW regarding demand letters	5/17/2021	1.0	225.00	225.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Accounting review and validation prior to sending demand letters	5/17/2021	1.5	225.00	337.50	Legal - Asset Analysis and Recovery
John Hall	Team meeting to discuss outstanding tasks	5/17/2021	0.6	279.00	167.40	Legal - Case Administration
Renee Diefenderfer	Claim updates	5/17/2021	0.3	225.00	67.50	Legal - Case Administration
Renee Diefenderfer	Meeting with JBH, GBW, and YKW for case next steps	5/17/2021	0.6	225.00	135.00	Legal - Case Administration
Renee Diefenderfer	Updates to claims tracker to determine next steps with JBH	5/17/2021	0.7	225.00	157.50	Legal - Case Administration
Renee Diefenderfer	Organized information and emailed GBW for next steps regarding third party recovery	5/17/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Review of case updates to determine next steps	5/17/2021	0.2	225.00	45.00	Legal - Case Administration
Renee Diefenderfer	Review, preparation of data, for communication with claimant regarding next steps	5/17/2021	0.8	225.00	180.00	Legal - Case Administration
Renee Diefenderfer	Training and review of distribution scenarios with YKW and JBH	5/17/2021	0.4	225.00	90.00	Legal - Case Administration
Ysabel Willits	Meeting with JBH, GBW, RLD about case updates	5/17/2021	0.6	150.00	90.00	Legal - Case Administration
Ysabel Willits	Meeting with JBH to update case files	5/17/2021	0.5	150.00	75.00	Legal - Case Administration
Ysabel Willits	Organizing statement files	5/17/2021	0.7	150.00	105.00	Legal - Case Administration
Ysabel Willits	Meeting with RLD about case files, Valid8, and distribution	5/17/2021	1.0	150.00	150.00	Legal - Case Administration
Ysabel Willits	Organizing statement files	5/17/2021	2.3	150.00	345.00	Legal - Case Administration
John Hall	Discuss distribution task with YKW	5/17/2021	0.4	279.00	111.60	Legal - Claims Administration and Objections

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John Hall	Work through escalated claims issues with RLD (.7), follow up analysis and update on BH claim (.7)	5/17/2021	1.4	279.00	390.60	Legal - Claims Administration and Objections
John Hall	Claims review, discuss with RLD	5/17/2021	1.0	279.00	279.00	Legal - Claims Administration and Objections
Renee Diefenderfer	Discussing claims review with JBH	5/17/2021	1.0	225.00	225.00	Legal - Claims Administration and Objections
Geoff Winkler	Call with JBH to discuss potential settlement (.4), call and emails with counsel to discuss settlement (.4), call with third party (.5), call with counsel for third party (.4), review email from counsel re investor (.1), review email from JDC re settlement (.2), review documents from third party re hardship (.8), review settlement update from counsel (.3), emails with RD re third party letters (.2), review claim (1.1)	5/18/2021	4.4	315.00	1,386.00	Legal - Asset Analysis and Recovery
John Hall	Review settlement materials provided and update business valuation assumptions	5/18/2021	1.8	279.00	502.20	Legal - Asset Analysis and Recovery
John Hall	Third party negotiations work with GBW, NA and JDC	5/18/2021	0.6	279.00	167.40	Legal - Asset Analysis and Recovery
John Hall	Review Pickett claim and recovery action, discuss with RLD and GBW	5/18/2021	0.6	279.00	167.40	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Processing and reconciliation for demand letter	5/18/2021	1.6	225.00	360.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Meeting with JBH and YKW regarding third party demand process	5/18/2021	0.5	225.00	112.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Discussing claimant with JBH	5/18/2021	0.6	225.00	135.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Processing and reconciliation for demand letter	5/18/2021	2.4	225.00	540.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Mailing of demand letters for third party	5/18/2021	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
John Hall	Discuss settlement with GBW	5/18/2021	0.4	279.00	111.60	Legal - Case Administration
Renee Diefenderfer	Communication with claimant regarding case updates	5/18/2021	0.1	225.00	22.50	Legal - Case Administration
Ysabel Willits	Organizing statement files	5/18/2021	2.3	150.00	345.00	Legal - Case Administration
Ysabel Willits	Meeting with RLD and JBH regarding claimant	5/18/2021	0.5	150.00	75.00	Legal - Case Administration
Ysabel Willits	Organizing statement files	5/18/2021	2.3	150.00	345.00	Legal - Case Administration
Ysabel Willits	Meeting with JBH to update case files	5/18/2021	0.2	150.00	30.00	Legal - Case Administration
Ysabel Willits	Organizing statement files	5/18/2021	1.1	150.00	165.00	Legal - Case Administration
John Hall	Work through escalated claims issues with RLD and YKW	5/18/2021	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Review claims issues per RLD request	5/18/2021	0.9	279.00	251.10	Legal - Claims Administration and Objections
John Hall	Clean up claims for consistency in accounting system	5/18/2021	1.5	279.00	418.50	Legal - Claims Administration and Objections
Geoff Winkler	Review hardship application (1.6), review case documents in storage (2.2), discussion re settlement status (.5), call with third party counsel (.4), call with investor re status (.3), draft letter re third party and review accounting (.5)	5/19/2021	5.5	315.00	1,732.50	Legal - Asset Analysis and Recovery
John Hall	Case discussion on recovery progress and outstanding items with GBW	5/19/2021	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
John Hall	Review hardship application materials, analysis of overall asset balances and paydown analysis to determine affordability	5/19/2021	3.3	279.00	920.70	Legal - Asset Analysis and Recovery
John Hall	Make doc request for GBW; review accounting docs, discuss with GBW	5/19/2021	1.2	279.00	334.80	Legal - Asset Analysis and Recovery
Renee Diefenderfer	File review for claimant that might be third party recovery	5/19/2021	1.3	225.00	292.50	Legal - Asset Analysis and Recovery
John Hall	Overview of case and discuss and assign accounting task to YKW	5/19/2021	1.0	279.00	279.00	Legal - Case Administration
Ysabel Willits	Meeting with JBH to walkthrough case	5/19/2021	1.0	150.00	150.00	Legal - Case Administration
Ysabel Willits	Organizing statement files	5/19/2021	2.4	150.00	360.00	Legal - Case Administration
Renee Diefenderfer	Task updates and next steps with YKW	5/20/2021	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Asset review with JBH	5/20/2021	0.7	225.00	157.50	Legal - Asset Analysis and Recovery
Ysabel Willits	Meeting with RLD regarding claims process	5/20/2021	0.2	150.00	30.00	Legal - Asset Analysis and Recovery
John Hall	Review received CVL tax and performance documents from counsel, discuss analysis with YKW	5/20/2021	2.5	279.00	697.50	Legal - Case Administration
John Hall	Review remaining assets with RLD, instruct team on additional tasks	5/20/2021	0.7	279.00	195.30	Legal - Case Administration
John Hall	Review application and report	5/20/2021	0.5	279.00	139.50	Legal - Case Administration
John Hall	Call with counsel and GBW re third party	5/20/2021	1.0	279.00	279.00	Legal - Case Administration
Renee Diefenderfer	Reconciliation of claimant accounting versus ours	5/20/2021	2.5	225.00	562.50	Legal - Case Administration

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**April 1, 2021 - June 30, 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>
Renee Diefenderfer	Report review (filed with the SEC)	5/20/2021	0.3	225.00	67.50	Legal - Case Administration
Renee Diefenderfer	Update website with reports filed from the SEC	5/20/2021	0.8	225.00	180.00	Legal - Case Administration
Ysabel Willits	Organizing statement files	5/20/2021	1.8	150.00	270.00	Legal - Case Administration
Ysabel Willits	Organizing statement files	5/20/2021	2.5	150.00	375.00	Legal - Case Administration
Ysabel Willits	Organizing statement files	5/20/2021	2.4	150.00	360.00	Legal - Case Administration
	Review application and report, emails with RD re posting (.3), call with counsel and JBH re third party (1.0), review claims audit (2.3), review documents from storage, discussion with JBH re finding (1.4), emails with investor (.1)	5/20/2021	5.1	315.00	1,606.50	Legal - Claims Administration and Objections
Geoff Winkler	Call with DZ, JDC, NA and JBH to discuss third party (.8), review claims accounting (.2), review claim division and accounting (.3), call with third party (.4), emails with counsel (.2), call with counsel for third party (.2), review documents (1.3)	5/21/2021	3.4	315.00	1,071.00	Legal - Asset Analysis and Recovery
John Hall	Team call to discuss outstanding fraudulent conveyance issues	5/21/2021	1.0	279.00	279.00	Legal - Asset Analysis and Recovery
John Hall	Research and provide requested documents to counsel re: WN claw back	5/21/2021	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
John Hall	Discuss documents from storage with GBW	5/21/2021	0.3	279.00	83.70	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Meeting with attorneys regarding third party updates and next steps	5/21/2021	1.0	225.00	225.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Discussing accounting analysis and review with JBH	5/21/2021	0.5	225.00	112.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Communication with claimant regarding splitting out claim	5/21/2021	0.2	225.00	45.00	Legal - Case Administration
Renee Diefenderfer	Communication with claimant about their accounting versus ours	5/21/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Accounting reconciliation for claimant	5/21/2021	1.1	225.00	247.50	Legal - Case Administration
Renee Diefenderfer	Call with JBH to review missing transactions for claimant accounting	5/21/2021	0.4	225.00	90.00	Legal - Case Administration
Renee Diefenderfer	Accounting work to separate claims per cap request	5/21/2021	1.0	225.00	225.00	Legal - Case Administration
Renee Diefenderfer	Second audit on claimant	5/21/2021	0.8	225.00	180.00	Legal - Case Administration
Ysabel Willits	Organizing statement files	5/21/2021	5.0	150.00	750.00	Legal - Case Administration
Ysabel Willits	Organizing statement files	5/21/2021	1.0	150.00	150.00	Legal - Case Administration
John Hall	Review claims audit	5/21/2021	1.2	279.00	334.80	Legal - Claims Administration and Objections
John Hall	Discuss claim with RLD and review and analyze accounting to tie out (.5); update schedules	5/21/2021	1.0	279.00	279.00	Legal - Claims Administration and Objections
John Hall	Affected Claimant FAQ with RLD	5/21/2021	0.4	279.00	111.60	Legal - Claims Administration and Objections
	Call with JBH, RD, YW (.6), review email from counsel and email from counsel for third parties (.3), review documents for potential litigation (3.1), review tax returns and financials (1.3)	5/24/2021	5.3	315.00	1,669.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Team meeting work through outstanding issues	5/24/2021	0.6	279.00	167.40	Legal - Case Administration
John Hall	Meeting with JBH, GBW, and YKW for case next steps	5/24/2021	0.6	225.00	135.00	Legal - Case Administration
Renee Diefenderfer	Second audit on claimant	5/24/2021	1.7	225.00	382.50	Legal - Case Administration
Renee Diefenderfer	Call with claimant regarding information needed	5/24/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Communication with claimant regarding case updates	5/24/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Second audit on claimant	5/24/2021	2.1	225.00	472.50	Legal - Case Administration
Renee Diefenderfer	Research for transactions requested by attorneys	5/24/2021	0.5	225.00	112.50	Legal - Case Administration
Ysabel Willits	Meeting with JBH, RLD, and GBW discussing case files and claims	5/24/2021	0.6	150.00	90.00	Legal - Case Administration
Ysabel Willits	Organizing statement files	5/24/2021	3.5	150.00	525.00	Legal - Case Administration
Ysabel Willits	Organizing statement files	5/24/2021	2.0	150.00	300.00	Legal - Case Administration
John Hall	Review claims items (WB, TK, BN)	5/24/2021	2.3	279.00	641.70	Legal - Claims Administration and Objections
	WN Third Party claim review items forwarded from DZ, research and reply to NH inquiry	5/25/2021	2.4	279.00	669.60	Legal - Asset Analysis and Recovery
John Hall	Discuss WN claim with DZ	5/25/2021	0.3	279.00	83.70	Legal - Asset Analysis and Recovery
John Hall	Scan BE docs, review and summarize task and deliverable to YW	5/25/2021	0.8	279.00	223.20	Legal - Asset Analysis and Recovery
John Hall	Digitize and review financials received from counsel	5/25/2021	2.0	279.00	558.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	3rd party demand letters	5/25/2021	2.0	225.00	450.00	Legal - Asset Analysis and Recovery

**SEC v. Essex Capital Corporation**  
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**(Sorted in Chronological Order by Activity Category)**

**Attachment 1**

<u>Personnel</u>	<u>Item / Description</u>	<u>Date</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Activity Category</u>
Renee Diefenderfer	Call with third party regarding settlement next steps	5/25/2021	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Meeting with YKW to discuss working together to get in contact with third parties	5/25/2021	0.7	225.00	157.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Third party contact attempts to discuss settling (investigation, emails, phone calls)	5/25/2021	4.2	225.00	945.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Meeting with RLD locating third party information	5/25/2021	0.7	150.00	105.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Locating third party information online	5/25/2021	1.3	150.00	195.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Research for transactions requested by attorneys	5/25/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Call with GBW to discuss contacting third parties	5/25/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Call with claimant regarding case update and concerns with Ralph	5/25/2021	0.2	225.00	45.00	Legal - Case Administration
Ysabel Willits	Organizing statement files	5/25/2021	2.0	150.00	300.00	Legal - Case Administration
Ysabel Willits	Creating statement summary	5/25/2021	2.5	150.00	375.00	Legal - Case Administration
Ysabel Willits	Creating statement summary	5/25/2021	1.0	150.00	150.00	Legal - Case Administration
Geoff Winkler	Call with RD re third parties (.1), call with vendor re data (.5), review email from counsel, email to counsel (.2), additional documentation review (2.1), emails with counsel re settlement (.2), review hardship application (.6), review claims (1.4), call with investor (.3)	5/25/2021	5.4	315.00	1,701.00	Legal - Claims Administration and Objections
Geoff Winkler	Review third party contact issues (1.9), emails with counsel re settlement (.2), call and emails with third party (.3), review email from counsel, emails with RD to discuss (.3), review tax return, emails with counsel (.4), work with RD re contacting third parties, emails to third parties (.5), review email from counsel re disgorgement status (.2), review updated financials (.4), review issues from third party counsel (.3), review email to counsel re third party documentation (.3), review updated documentation from counsel re third party (.3), call from claimant (.3), email from RD re status, review accounting (.5), review email from RD re updated schedule, review schedule (.4)	5/26/2021	6.3	315.00	1,984.50	Legal - Asset Analysis and Recovery
John Hall	Analysis of 240 pages of statements received on hardship request	5/26/2021	2.1	279.00	585.90	Legal - Asset Analysis and Recovery
John Hall	Review disgorgement issue requests with NA GBW RLD	5/26/2021	0.9	279.00	251.10	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Third party contact attempts to discuss settling (investigation, emails, phone calls)	5/26/2021	1.4	225.00	315.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Call with third party regarding settlement next steps	5/26/2021	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Follow up for attorney regarding amounts to collect from third parties	5/26/2021	0.9	225.00	202.50	Legal - Asset Analysis and Recovery
Ysabel Willits	Analyzing bank statements	5/26/2021	3.5	150.00	525.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Analyzing bank statements	5/26/2021	1.6	150.00	240.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Claimant communication regarding case updates	5/26/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Preparation and communication of schedule for net loser, for attorneys	5/26/2021	1.2	225.00	270.00	Legal - Case Administration
Renee Diefenderfer	Review of amended claimant accounting for next steps	5/26/2021	0.1	225.00	22.50	Legal - Case Administration
Ysabel Willits	Creating statement summary	5/26/2021	0.4	150.00	60.00	Legal - Case Administration
John Hall	Resolving escalated claim issues from RLD	5/26/2021	3.2	279.00	892.80	Legal - Claims Administration and Objections
Geoff Winkler	Call with counsel and team re third parties (.8), call with RD re third parties (.1), review email from RD, NA, review documents (.2), review request from counsel, meeting with JBH to discuss, review accounting (1.1), review email from JBH, documentation (.2), review analysis from YW and JBH (.4), email from JBH re further analysis (.1), review email from counsel (.1), review email from DZ re third party (.2), review documents from third party (.9), review third party documents, emails with third party re settlement, payment (.8), review email and tolling agreement from counsel (.3), call with third party re settlement (.4)	5/27/2021	5.6	315.00	1,764.00	Legal - Asset Analysis and Recovery
John Hall	Research and analysis of third party evidence present by MN	5/27/2021	2.1	279.00	585.90	Legal - Asset Analysis and Recovery
John Hall	Reviewing and analysis of hardship request from WE	5/27/2021	1.0	279.00	279.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Follow up to question from attorney regarding third party	5/27/2021	0.4	225.00	90.00	Legal - Asset Analysis and Recovery



**SEC v. Essex Capital Corporation**  
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Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Renee Diefenderfer	Call with GBW regarding finding third party	5/27/2021	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Research for contact information of third party	5/27/2021	1.0	225.00	225.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Analyzing bank statements	5/27/2021	2.5	150.00	375.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Meeting with JBH regarding bank statement analysis	5/27/2021	0.6	150.00	90.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Distribution analysis claimant spreadsheet	5/27/2021	1.8	150.00	270.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Quick check in with RLD regarding distribution analysis claimant spreadsheet	5/27/2021	0.1	150.00	15.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Distribution analysis claimant spreadsheet	5/27/2021	0.3	150.00	45.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Finalizing and communication regarding updated schedule for claimant	5/27/2021	1.0	225.00	225.00	Legal - Case Administration
Renee Diefenderfer	Accounting comparison to promissory notes for claimant	5/27/2021	0.8	225.00	180.00	Legal - Case Administration
Renee Diefenderfer	Call with YKW regarding distribution analysis	5/27/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Call with AM regarding case next steps	5/27/2021	0.8	225.00	180.00	Legal - Case Administration
John Hall	Escalated claims issues from RLD, reviewing additional materials provide by TP and cross referencing against our list of transactions and possible transactions	5/27/2021	2.6	279.00	725.40	Legal - Claims Administration and Objections
Geoff Winkler	Call with counsel (.4), review emails for third party (1.1), call with investor (.4), call with JBH to discuss third party (.7), review accounting for third party (1.3)	5/28/2021	3.9	315.00	1,228.50	Legal - Asset Analysis and Recovery
John Hall	Accounting review and analysis for third party	5/28/2021	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
Ysabel Willits	Distribution analysis claimant spreadsheet	5/28/2021	3.2	150.00	480.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Meeting with RLD regarding distribution analysis claimant spreadsheet	5/28/2021	0.9	150.00	135.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Distribution analysis claimant spreadsheet	5/28/2021	0.8	150.00	120.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Meeting with RLD regarding distribution analysis claimant spreadsheet	5/28/2021	0.2	150.00	30.00	Legal - Asset Analysis and Recovery
John Hall	Call with GBW to discuss third party	5/28/2021	0.7	279.00	195.30	Legal - Case Administration
Renee Diefenderfer	Support for YKW regarding information for distribution analysis	5/28/2021	0.2	225.00	45.00	Legal - Case Administration
Renee Diefenderfer	Finalizing claim for claimant	5/28/2021	0.6	225.00	135.00	Legal - Case Administration
Renee Diefenderfer	Two calls with YKW regarding distribution analysis	5/28/2021	0.9	225.00	202.50	Legal - Case Administration
Renee Diefenderfer	Review of supporting documentation from claimant	5/28/2021	0.3	225.00	67.50	Legal - Case Administration
Renee Diefenderfer	Review of paper files for claimant to determine if third party	5/28/2021	0.8	225.00	180.00	Legal - Case Administration
John Hall	Review outstanding claims issues with RLD	5/28/2021	1.2	279.00	334.80	Legal - Claims Administration and Objections
Renee Diefenderfer	Review outstanding claims issues with JBH	5/28/2021	1.2	225.00	270.00	Legal - Claims Administration and Objections
John Hall	Review proposed final settlement and discuss with GBW	6/1/2021	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
John Hall	Distribution spreadsheet with RLD and YKW	6/1/2021	1.5	279.00	418.50	Legal - Asset Analysis and Recovery
Ysabel Willits	Research on distribution methods for claims process	6/1/2021	2.4	150.00	360.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Distribution analysis claimant spreadsheet	6/1/2021	3.6	150.00	540.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Meeting with RLD regarding distribution analysis claimant spreadsheet	6/1/2021	0.5	150.00	75.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Meeting with JBH, RLD regarding distribution analysis claimant spreadsheet	6/1/2021	1.5	150.00	225.00	Legal - Asset Analysis and Recovery
John Hall	QC account docs for YKW analysis task	6/1/2021	1.4	279.00	390.60	Legal - Case Administration
Renee Diefenderfer	Distribution call with YKW	6/1/2021	0.5	225.00	112.50	Legal - Case Administration
Geoff Winkler	Call with third party to discuss accounting, process (.4), review and execute agreement (.3), call with investor (.3), review claims issues (3.4), emails with counsel re settlement (.1), review settlement and discussion with JBH (.5), discuss distribution method with JBH (.2)	6/1/2021	5.2	315.00	1,638.00	Legal - Claims Administration and Objections
John Hall	Distribution memo (.6) discuss with GBW (.2)	6/1/2021	0.8	279.00	223.20	Legal - Claims Administration and Objections
John Hall	Modelling payout scenarios to determine likely most equitable claim payout	6/1/2021	2.0	279.00	558.00	Legal - Claims Administration and Objections
John Hall	Review executed settlement letter and update records	6/2/2021	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
John Hall	Review 2020 tax returns	6/2/2021	1.5	279.00	418.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Investigation of paper files for claimant vs third party	6/2/2021	2.6	225.00	585.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Distribution analysis claimant spreadsheet	6/2/2021	5.7	150.00	855.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Research on methods of distribution	6/2/2021	0.5	150.00	75.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Meeting with JBH, RLD regarding distribution analysis claimant spreadsheet	6/2/2021	0.5	150.00	75.00	Legal - Asset Analysis and Recovery

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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 update documents on Upfront III asset	6/2/2021	0.5	279.00	139.50	Legal - Case Administration
Renee Diefenderfer	Meeting with GBW, JBH, and YKW regarding case next steps	6/2/2021	0.4	225.00	90.00	Legal - Case Administration
Renee Diefenderfer	Distribution analysis call with YKW and JBH	6/2/2021	0.5	225.00	112.50	Legal - Case Administration
Renee Diefenderfer	Communication with claimant regarding case updates	6/2/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Communication with claimant regarding case updates	6/2/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Communication with claimant regarding case updates	6/2/2021	0.1	225.00	22.50	Legal - Case Administration
Ysabel Willits	Meeting with JBH, GBW, RLD discussing case next steps	6/2/2021	0.4	150.00	60.00	Legal - Case Administration
	Email with CPA re tax returns (.1), review and execute settlement, email with parties (.3), review accounting for third party issue (2.2), review email from counsel re settlement, review wire transfer and confirm with counsel (.3), review claim paperwork and files (1.8), emails with counsel for investor (.2), email with counsel re settlement (.1), meeting with staff (.4)	6/2/2021	5.4	315.00	1,701.00	Legal - Claims Administration and Objections
Geoff Winkler	Analysis of distribution scenarios with RLD and YKW	6/2/2021	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Review escalated claims issue on 065	6/2/2021	0.6	279.00	167.40	Legal - Claims Administration and Objections
John Hall	Analysis of distribution scenarios with YKW	6/3/2021	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
John Hall	Review MN request re WN claim, review file and reply to counsel	6/3/2021	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
John Hall	Review and discuss settlement offer with GBW	6/3/2021	1.0	279.00	279.00	Legal - Asset Analysis and Recovery
John Hall	Digitize reports and analysis in support of updated valuation parameters	6/3/2021	1.8	279.00	502.20	Legal - Asset Analysis and Recovery
Ysabel Willits	Distribution analysis claimant spreadsheet	6/3/2021	4.8	150.00	720.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Meeting with JBH regarding distribution analysis claimant spreadsheet	6/3/2021	0.5	150.00	75.00	Legal - Asset Analysis and Recovery
John Hall	Team meeting with DZ JDC GBW RLD YKW	6/3/2021	0.6	279.00	167.40	Legal - Case Administration
Renee Diefenderfer	Updated third party tracker with mail confirmations	6/3/2021	0.1	225.00	22.50	Legal - Case Administration
	Review of paper files against accounting to determine if claimant is a third party recovery effort	6/3/2021	1.0	225.00	225.00	Legal - Case Administration
Renee Diefenderfer	Call with attorneys regarding case next steps	6/3/2021	0.6	225.00	135.00	Legal - Case Administration
	Meeting with GBW, RLD, JBH, and counsel regarding next steps and ongoing projects	6/3/2021	0.6	150.00	90.00	Legal - Case Administration
Ysabel Willits	Call with JDC, DZ, NA, JBH and RLD to discuss case status (.6), review and process wire in, email to settling investor, email to counsel (.3), email to MJ re legal fees (.1), review claims accounting for difficult claim (2.6), reconcile banking (.4), call with third party, review accounting, conversation with JBH (1.8), discussion with JBH re settlement (1.0)	6/3/2021	6.8	315.00	2,142.00	Legal - Claims Administration and Objections
Geoff Winkler	Affected claimant FAQ	6/3/2021	0.4	279.00	111.60	Legal - Claims Administration and Objections
John Hall	Valuation analysis with YKW	6/4/2021	1.2	279.00	334.80	Legal - Asset Analysis and Recovery
John Hall	Analysis of Income Statement, BS, tax return, valuation update	6/4/2021	2.4	279.00	669.60	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Asset review and investigation	6/4/2021	2.0	225.00	450.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Call with JBH regarding asset recovery	6/4/2021	0.4	225.00	90.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Distribution analysis claimant spreadsheet	6/4/2021	4.4	150.00	660.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Meeting with JBH regarding business valuation	6/4/2021	1.2	150.00	180.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Updating valuation sheet	6/4/2021	0.5	150.00	75.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Meeting with RLD regarding asset analysis	6/4/2021	0.5	150.00	75.00	Legal - Asset Analysis and Recovery
John Hall	Review and draft updated demand letter	6/4/2021	0.5	279.00	139.50	Legal - Case Administration
John Hall	Review four emails re: legal fees, pull and analysis of records, discuss with GBW	6/4/2021	0.4	279.00	111.60	Legal - Case Administration
John Hall	Claims audit escalated claims from RLD	6/4/2021	3.5	279.00	976.50	Legal - Case Administration
	Review of paper files against accounting to determine if claimant is a third party recovery effort	6/4/2021	2.5	225.00	562.50	Legal - Case Administration
Renee Diefenderfer	Call with YKW regarding balance sheet and claimant	6/4/2021	0.5	225.00	112.50	Legal - Case Administration

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**April 1, 2021 - June 30, 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	Emails with counsel re legal fees, emails with MJ to confirm and breakout totals (.3), review difficult claims (3.1), call with investor (.3), call with counsel for third party (.5)	6/4/2021	4.2	315.00	1,323.00	Legal - Claims Administration and Objections
John Hall	Affected investor FAQ	6/4/2021	0.2	279.00	55.80	Legal - Claims Administration and Objections
Geoff Winkler	Review proposed settlement, discussion with counsel (.4), execute settlement and emails with counsel (.2), review legal fees and discuss with JBH (.4), meeting with JBH, RLD, YKW re status of tasks (1.0), review emails for information needed (2.2), review paper records (1.2)	6/7/2021	5.4	315.00	1,701.00	Legal - Asset Analysis and Recovery
John Hall	Review demand letter and associated communication	6/7/2021	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
Ysabel Willits	Distribution analysis claimant spreadsheet	6/7/2021	1.9	150.00	285.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Meeting with RLD regarding third party recovery	6/7/2021	1.1	150.00	165.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Separating notes to find shares	6/7/2021	1.8	150.00	270.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Meeting with JBH regarding distribution analysis claimant spreadsheet	6/7/2021	0.4	150.00	60.00	Legal - Asset Analysis and Recovery
John Hall	Team meeting with GBW and YKW and RLD to go over to-do list and work through case issues	6/7/2021	1.0	279.00	279.00	Legal - Case Administration
Renee Diefenderfer	Meeting with JBH YKW and GBW regarding case next steps	6/7/2021	1.0	225.00	225.00	Legal - Case Administration
Renee Diefenderfer	Organize and send information to GBW to review regarding claimant	6/7/2021	0.5	225.00	112.50	Legal - Case Administration
Renee Diefenderfer	Tasks with YKW including separating two claims and identifying next steps for project regarding brokerage accounts	6/7/2021	1.1	225.00	247.50	Legal - Case Administration
Renee Diefenderfer	Promissory note review to identify transactions in brokerage account	6/7/2021	2.4	225.00	540.00	Legal - Case Administration
Renee Diefenderfer	Call with YKW regarding task next steps for promissory notes	6/7/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Communication with claimant regarding update to claim	6/7/2021	0.1	225.00	22.50	Legal - Case Administration
Ysabel Willits	Meeting with JBH, RLD, and GBW discussing files, claims and next steps	6/7/2021	1.0	150.00	150.00	Legal - Case Administration
John Hall	Cross reference list of transactions to BH claim for RLD	6/7/2021	1.5	279.00	418.50	Legal - Claims Administration and Objections
John Hall	Research transactions in old accounting files for BH claim	6/7/2021	0.8	279.00	223.20	Legal - Claims Administration and Objections
John Hall	Review materials, build analysis (1.1) discuss needed updates and finding with YKW (.4)	6/7/2021	1.5	279.00	418.50	Legal - Claims Administration and Objections
John Hall	Review examples of distribution implementation	6/7/2021	0.6	279.00	167.40	Legal - Claims Administration and Objections
Geoff Winkler	Emails with counsel for third party (.2), email with counsel re third party (.1), research and reconcile accounting information for investor (2.1), review demand letter and hardship (.3), review documents from third party's counsel and compare (1.2), review updated financial information (.4)	6/8/2021	4.3	315.00	1,354.50	Legal - Asset Analysis and Recovery
John Hall	Review and analyze third party materials provided by MN for CEH recovery effort, memo to team and counsel	6/8/2021	3.4	279.00	948.60	Legal - Asset Analysis and Recovery
John Hall	Review additional income statement provided, update valuation	6/8/2021	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
John Hall	Review JF recovery documents received from counsel, instruct staff to digitize for analysis	6/8/2021	0.6	279.00	167.40	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Review of accounting and notes to determine where shares went	6/8/2021	1.5	225.00	337.50	Legal - Asset Analysis and Recovery
Ysabel Willits	Distribution analysis claimant spreadsheet	6/8/2021	5.7	150.00	855.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Meeting with RLD regarding third party recovery	6/8/2021	1.0	150.00	150.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Quick check in with RLD regarding third party recovery	6/8/2021	0.1	150.00	15.00	Legal - Asset Analysis and Recovery
John Hall	Review report from MBT	6/8/2021	0.1	279.00	27.90	Legal - Case Administration
Renee Diefenderfer	Finalize claim with YKW (create schedule, edit letters, update stretto)	6/8/2021	1.0	225.00	225.00	Legal - Case Administration
Renee Diefenderfer	Communication with claimant regarding claim and next steps	6/8/2021	0.5	225.00	112.50	Legal - Case Administration
Renee Diefenderfer	Call with YKW to review next steps for case tasks	6/8/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Review of distribution method work from YKW	6/8/2021	0.2	225.00	45.00	Legal - Case Administration
Renee Diefenderfer	Communication with claimant regarding case updates	6/8/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Review of documents regarding shares to determine where they went	6/8/2021	0.5	225.00	112.50	Legal - Case Administration
John Hall	Review escalated claims split due to tax purposes; update accounting	6/8/2021	0.8	279.00	223.20	Legal - Claims Administration and Objections

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Geoff Winkler	Meeting with JBH to discuss accounting for party (.5), emails with third party re property sales (.2), review offer from counsel, respond (.3), meeting with JBH and DZ re third party (.4), reconcile accounting for claim (1.6), discussion of distribution method with JBH (.3), review proposal and reconcile re third party (.5)	6/9/2021	3.8	315.00	1,197.00	Legal - Asset Analysis and Recovery
John Hall	Valuation and business analysis of received 2020 final financial reports with YKW	6/9/2021	1.0	279.00	279.00	Legal - Asset Analysis and Recovery
John Hall	Meet with GBW and DZ re: CEH	6/9/2021	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
John Hall	Review CEH documents in preparation for discuss with counsel.	6/9/2021	0.7	279.00	195.30	Legal - Asset Analysis and Recovery
John Hall	Review documents from opposing counsel on disgorgement issue with WN, discuss with GBW	6/9/2021	0.9	279.00	251.10	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Call with JBH regarding project working on locating shares	6/9/2021	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Review of promissory notes to locate where shares went with YKW	6/9/2021	0.9	225.00	202.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Research ownership details for asset recovery	6/9/2021	0.4	225.00	90.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Promissory note review to identify amounts of shares distributed	6/9/2021	0.5	225.00	112.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Research of shares for potential third party recovery with YKW	6/9/2021	2.1	225.00	472.50	Legal - Asset Analysis and Recovery
Ysabel Willits	Distribution analysis claimant spreadsheet	6/9/2021	1.0	150.00	150.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Meeting with JBH regarding valuation	6/9/2021	1.0	150.00	150.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Updating valuation sheet	6/9/2021	1.5	150.00	225.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Meeting with RLD regarding third party recovery	6/9/2021	1.0	150.00	150.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Meeting with RLD regarding third party recovery	6/9/2021	2.0	150.00	300.00	Legal - Asset Analysis and Recovery
John Hall	Review update and analysis of disgorgement progress, discuss with GBW	6/9/2021	0.5	279.00	139.50	Legal - Case Administration
John Hall	Affected claimant FAQ call	6/9/2021	0.2	279.00	55.80	Legal - Case Administration
Renee Diefenderfer	Update accounting file for claimant per JBH request	6/9/2021	0.1	225.00	22.50	Legal - Case Administration
John Hall	Review and analysis of YKW calculations and assumptions	6/9/2021	2.0	279.00	558.00	Legal - Claims Administration and Objections
Geoff Winkler	Call with JDC, DZ, NA, JBH and RLD to discuss case status (1.0), emails with third party's counsel (.2), review claim issue with RLD, discussion with counsel (.4), review outstanding third party issue, emails with counsel (.4), review letter to third party, emails with JBH (.3), emails with counsel re third party (.2), review distribution analysis (.5), review additional documents from counsel and respond (.6), research additional information re third party (1.2)	6/10/2021	4.8	315.00	1,512.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Review of promissory notes to locate where shares went	6/10/2021	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Audit of documentation provided by net winner against our accounting	6/10/2021	2.2	225.00	495.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Review and work in project for locating shares per claimants and net winners	6/10/2021	0.9	225.00	202.50	Legal - Asset Analysis and Recovery
Ysabel Willits	Updating valuation sheet	6/10/2021	1.0	150.00	150.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Research on valuation methods for third party	6/10/2021	0.5	150.00	75.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Distribution analysis claimant spreadsheet	6/10/2021	0.3	150.00	45.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Analyzing statements for third party recovery	6/10/2021	0.6	150.00	90.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Quick check in with JBH regarding distribution analysis claimant spreadsheet	6/10/2021	0.1	150.00	15.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Analyzing documents for third party recovery	6/10/2021	1.4	150.00	210.00	Legal - Asset Analysis and Recovery
John Hall	Team call with DZ JDC NA GBW YKW and RLD	6/10/2021	1.0	279.00	279.00	Legal - Case Administration
Renee Diefenderfer	Provided update for claimant on current progress	6/10/2021	0.2	225.00	45.00	Legal - Case Administration
Renee Diefenderfer	Call with counsel regarding updates and next steps	6/10/2021	1.1	225.00	247.50	Legal - Case Administration
Renee Diefenderfer	Communication with claimant regarding case next steps	6/10/2021	0.3	225.00	67.50	Legal - Case Administration
Renee Diefenderfer	Communication with claimant regarding claim next steps and coordination of calls	6/10/2021	0.5	225.00	112.50	Legal - Case Administration
Ysabel Willits	Meeting with GBW, RLD, JBH, and counsel regarding next steps and ongoing projects	6/10/2021	1.0	150.00	150.00	Legal - Case Administration
John Hall	Review WLD accounting and reconcile to other counsel accounting,	6/10/2021	1.4	279.00	390.60	Legal - Claims Administration and Objections
John Hall	Claims review (1.5) and payout analysis (1.7)	6/10/2021	3.2	279.00	892.80	Legal - Claims Administration and Objections

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<b>Personnel</b>	<b>Item / Description</b>	<b>Date</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	<b>Activity Category</b>
Renee Diefenderfer	Letter & Schedule creation, address verification, claim review, post office, third party recovery	6/11/2021	2.4	225.00	540.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Review of stock transactions to tie out to investors	6/11/2021	0.5	225.00	112.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Call with YKW to review progress and next steps on task regarding tying out transactions to investors	6/11/2021	0.6	225.00	135.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Distribution analysis claimant spreadsheet	6/11/2021	1.8	150.00	270.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Meeting with JBH regarding distribution analysis claimant spreadsheet	6/11/2021	0.2	150.00	30.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Analyzing statements for third party recovery	6/11/2021	1.0	150.00	150.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Meeting with RLD regarding third party recovery	6/11/2021	0.6	150.00	90.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Editing distribution analysis	6/11/2021	0.5	150.00	75.00	Legal - Asset Analysis and Recovery
John Hall	Work with GBW on PW and BE claims, and associated correspondence.	6/11/2021	1.3	279.00	362.70	Legal - Case Administration
Renee Diefenderfer	Communication with third party to withdraw claim	6/11/2021	0.2	225.00	45.00	Legal - Case Administration
Renee Diefenderfer	Review of paper files for two leases connected to claimant	6/11/2021	0.6	225.00	135.00	Legal - Case Administration
	Call with JBH to discuss outstanding claims issues (1.2), review difficult claims and correspond with investors and staff (1.5), review hardship applications and discussions with investors (.5), emails with counsel re settlement agreements (.2), review claim issue and third party and email to RLD (.3), review and edit letter (.2), review and respond to investor email (.2), email to counsel re investor (.1), email to vendor re sale suggestion (.1), review voicemail and detailed email to investor re accounting (.3), review claims with JBH (1.3), review new information from claimant (.6)	6/11/2021	6.5	315.00	2,047.50	Legal - Claims Administration and Objections
Geoff Winkler						
John Hall	Work through claim issues with GBW	6/11/2021	1.2	279.00	334.80	Legal - Claims Administration and Objections
John Hall	Write report and analysis on distribution method recommendations for GBW	6/11/2021	6.2	279.00	1,729.80	Legal - Claims Administration and Objections
	Review received materials and update valuation and profit allocation assumptions for team	6/14/2021	1.5	279.00	418.50	Legal - Asset Analysis and Recovery
John Hall	Review and analysis of CQ transactions, discuss with RLD	6/14/2021	1.2	279.00	334.80	Legal - Asset Analysis and Recovery
	Review RL settlement materials and accounting, discuss with GBW and draft memo to team	6/14/2021	2.4	279.00	669.60	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Call with YKW regarding task next steps for locating shares	6/14/2021	0.5	225.00	112.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Review of accounting for potential third party recovery	6/14/2021	0.5	225.00	112.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Call with YKW regarding task next steps for locating shares (call 2 of 2)	6/14/2021	0.5	225.00	112.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Review of Essex LLC to track shares by third party	6/14/2021	0.7	225.00	157.50	Legal - Asset Analysis and Recovery
Ysabel Willits	Meeting with RLD regarding third party recovery	6/14/2021	1.0	150.00	150.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Analyzing statements for third party recovery	6/14/2021	1.3	150.00	195.00	Legal - Asset Analysis and Recovery
John Hall	Call with GBW, RLD, and YKW	6/14/2021	0.5	279.00	139.50	Legal - Case Administration
Renee Diefenderfer	Additional review of paper files and accounting prior to call with claimant	6/14/2021	1.0	225.00	225.00	Legal - Case Administration
Renee Diefenderfer	Meeting with JBH YKW and GBW regarding case next steps	6/14/2021	0.5	225.00	112.50	Legal - Case Administration
Renee Diefenderfer	Call with GBW and claimant regarding claim	6/14/2021	0.5	225.00	112.50	Legal - Case Administration
Renee Diefenderfer	Call with GBW to discuss call with claimant and next steps	6/14/2021	0.5	225.00	112.50	Legal - Case Administration
Ysabel Willits	General meeting with JBH, GBW, RLD	6/14/2021	0.5	150.00	75.00	Legal - Case Administration
Ysabel Willits	Analyzing documents for third party recovery	6/14/2021	0.7	150.00	105.00	Legal - Case Administration
	Call with JBH, RD, and YW (0.5), call with claimant and RD (.4), email with investor's counsel (.1), review email from counsel, complete documents, scan, and email (.3), review draft letter from counsel and respond (.2), review memo from JBH (.2), call with RLD to discuss claim (.5), call with RLD re accounting (.5), review updated distribution analysis (.4), update tax documents for settlement, emails (.4), call with counsel for claimant (.4), review and analyze discussion re potential settlement (.3)	6/14/2021	4.2	315.00	1,323.00	Legal - Claims Administration and Objections
Geoff Winkler						
John Hall	Review request from counsel and pull needed documents in support of original ownership percentage of CVL	6/15/2021	0.6	279.00	167.40	Legal - Asset Analysis and Recovery

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Renee Diefenderfer	Third party recovery accounting audit	6/15/2021	1.9	225.00	427.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Call with YKW to review shares project and next step	6/15/2021	0.4	225.00	90.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Review of promissory notes for non claimant to identify potential third party recovery effort	6/15/2021	1.0	225.00	225.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Call with GBW regarding third party recovery effort - co mingled three investors	6/15/2021	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Ysabel Willits	Analyzing statements for third party recovery	6/15/2021	4.2	150.00	630.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Meeting with RLD regarding third party recovery	6/15/2021	0.4	150.00	60.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Call with counsel for third party (.5), review court order and process payments (.7), review settlement offer and respond (.3), review email from counsel re forms needed for settlement, complete, scan and email (.2), emails with counsel re verification for payment (.1), process additional receipts (.4), review and discuss settlement with JBH (.3), review pleadings and discuss with JBH (.2), call with RLD re claims (.1), review draft letter from counsel and discuss (.3), review letter to third party, discussion (.2), review draft response to litigation settlement offer and discussion (.4)	6/15/2021	4.3	315.00	1,354.50	Legal - Case Administration
John Hall	Review settlement offer and associated thoughts from team, discuss with GBW	6/15/2021	0.5	279.00	139.50	Legal - Case Administration
John Hall	Review pleadings and discuss with GBW	6/15/2021	0.2	279.00	55.80	Legal - Case Administration
Geoff Winkler	Email to third party re settlement (.1), review proposed settlement and discussion with counsel (.3), review updated settlement, execute, email to counsel (.3), call with investor (.4), emails with counsel re settlement (.1), process necessary paperwork for settlement (.3), review and process settlement funds, emails to parties (.4), review letter from counsel re third party, review accounting, respond (.4), review settlement offer, accounting, respond to counsel (.5), review letter from third party and emails with counsel (.2), review updated settlement language and respond (.2), review updated financial records and review correspondence (.3), review updated third party schedule (.2)	6/16/2021	3.7	315.00	1,165.50	Legal - Asset Analysis and Recovery
John Hall	WD and FT review of settlement documents and respond to counsel on a line by line basis	6/16/2021	1.4	279.00	390.60	Legal - Asset Analysis and Recovery
John Hall	Pull CM documents and discuss with RLD and YKW	6/16/2021	0.6	279.00	167.40	Legal - Asset Analysis and Recovery
John Hall	Review settlement documents and reconcile against our records, memo to counsel re: same (WLD)	6/16/2021	2.0	279.00	558.00	Legal - Asset Analysis and Recovery
John Hall	Review settlement documents received and reconcile to accounting, memo to counsel (JF)	6/16/2021	1.8	279.00	502.20	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Accounting review and schedule preparation for third party recovery effort	6/16/2021	2.5	225.00	562.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Call with YKW and JBH regarding shares project	6/16/2021	0.6	225.00	135.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Promissory note review to identify co mingled relationships	6/16/2021	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Ysabel Willits	Analyzing statements for third party recovery	6/16/2021	1.5	150.00	225.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Meeting with JBH and RLD regarding third party recovery	6/16/2021	0.6	150.00	90.00	Legal - Asset Analysis and Recovery
John Hall	Review, scan and email letter to team re: PL sale	6/16/2021	0.4	279.00	111.60	Legal - Case Administration
Renee Diefenderfer	Update third party mail merge tracker with returned mailer	6/16/2021	0.1	225.00	22.50	Legal - Case Administration
John Hall	Review QF accounting and discuss with RLD	6/16/2021	0.7	279.00	195.30	Legal - Claims Administration and Objections
John Hall	Review and respond to letter affected party	6/16/2021	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Review MN email chain from DZ, review issues, analyze documents and accounting, memo to team with settlement recommendation	6/17/2021	2.5	279.00	697.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Promissory note review to see if there is a relationship between two third party investors	6/17/2021	1.1	225.00	247.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Non profit redaction for counsel	6/17/2021	0.8	225.00	180.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Call with GW re claims	6/17/2021	0.5	225.00	112.50	Legal - Asset Analysis and Recovery
Ysabel Willits	Analyzing statements for third party recovery	6/17/2021	2.2	150.00	330.00	Legal - Asset Analysis and Recovery

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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	Team meeting with counsel, GBW, RLD	6/17/2021	1.0	279.00	279.00	Legal - Case Administration
Renee Diefenderfer	Call with counsel to determine case next steps	6/17/2021	1.0	225.00	225.00	Legal - Case Administration
Renee Diefenderfer	Call with JBH and GBW to discuss claimant/potential third party recovery	6/17/2021	0.3	225.00	67.50	Legal - Case Administration
Ysabel Willits	Meeting with GBW, RLD, JBH, and counsel regarding next steps and ongoing projects	6/17/2021	0.7	150.00	105.00	Legal - Case Administration
	Call with RLD to discuss claim (.5), call with JDC, DZ, NA, JBH, and RLD re case update (1.0), call with third party (.3), call with RLD and JBH re claimant (.3), analyze claim issue, accounting, discuss, research documents (2.2), review hardship settlement documents, discussion with counsel, email to party (.5), review claim issue, accounting, notes (.4)	6/17/2021	5.2	315.00	1,638.00	Legal - Claims Administration and Objections
Geoff Winkler	Review BH file and discuss with GBW and RLD (.3)	6/17/2021	0.8	279.00	223.20	Legal - Claims Administration and Objections
John Hall	Review and respond to escalated claims issues from RLD	6/17/2021	2.5	279.00	697.50	Legal - Claims Administration and Objections
John Hall	Review claims issues and updates to claims in Stretto	6/17/2021	1.8	279.00	502.20	Legal - Claims Administration and Objections
	Review and process incoming wires, email to counsel (.3), review settlement and emails with settling party (.3), review email from RLD (.1), review third party settlement issues with counsel (.3), review accounting from third party (.3), discussion with investor (.3)	6/18/2021	1.6	315.00	504.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Communication with claimant; voicemail and email to GBW	6/18/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Review letter from third party, emails with counsel to discuss (.2), review letter and supporting documents from counsel for third party, correspond with counsel (.4), review letter re offer to settle, discussion with counsel (.3), meeting regarding next steps (.5), emails with counsel re settlement payment (.2), review redacted evidence (.1), review update on lessee, discuss (.3), call with third party re payment (.2), review and file executed settlement (.2), review updated settlement and discuss (.3)	6/21/2021	2.7	315.00	850.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Redacted documents sent to counsel for third party recovery	6/21/2021	0.4	225.00	90.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Analyzing statements for third party recovery	6/21/2021	1.2	150.00	180.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Team meeting	6/21/2021	0.5	279.00	139.50	Legal - Case Administration
John Hall	Review of documentation and accounting for claimant	6/21/2021	0.6	225.00	135.00	Legal - Case Administration
Renee Diefenderfer	Meeting with JBH YKW and GBW regarding case next steps	6/21/2021	0.5	225.00	112.50	Legal - Case Administration
Renee Diefenderfer	Communication with claimant regarding case updates	6/21/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Meeting with GBW, RLD, and JBH regarding case next steps	6/21/2021	0.5	150.00	75.00	Legal - Case Administration
Ysabel Willits	Review escalated claims issues and discuss with RLD	6/21/2021	1.4	279.00	390.60	Legal - Claims Administration and Objections
John Hall	Call with counsel to discuss settlement (.6), call with third party re settlement (.3), email with counsel re settlement (.1), review report re service, discussion with counsel re alternative ideas (.3), review hardship request questions (.2), review settlement proposal and needs (.2)	6/22/2021	1.7	315.00	535.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Review attempted service report and provide alternate service locations	6/22/2021	0.3	279.00	83.70	Legal - Asset Analysis and Recovery
John Hall	Preparation for (.5) and call with counsel on EM and DR settlements (.5)	6/22/2021	1.0	279.00	279.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Call and follow up email for third party recovery requesting hardship	6/22/2021	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Meeting with counsel	6/22/2021	0.6	225.00	135.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Analyzing statements for third party recovery	6/22/2021	2.0	150.00	300.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Analyzing statements to confirm third party recovery	6/22/2021	3.0	150.00	450.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Call with claimant regarding case updates	6/22/2021	0.1	225.00	22.50	Legal - Case Administration
	Review email from counsel and email to JBH (.1), review email from third party, review needs (.2), research investment information (1.9), review settlement letter (.2)	6/23/2021	2.4	315.00	756.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Determine alternate contact info, review draft stipulated judgment and settlement agreement for SB, memo to counsel	6/23/2021	0.8	279.00	223.20	Legal - Asset Analysis and Recovery
John Hall	Analyzing statements to confirm third party recovery	6/23/2021	1.5	150.00	225.00	Legal - Asset Analysis and Recovery
Ysabel Willits						

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**April 1, 2021 - June 30, 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>
Ysabel Willits	Meeting with JBH regarding third party recovery and case next steps	6/23/2021	1.0	150.00	150.00	Legal - Asset Analysis and Recovery
John Hall	Review compiled ML outstanding items, discuss with GBW, memo to NA re: needed updates	6/23/2021	2.4	279.00	669.60	Legal - Case Administration
John Hall	Review escalated claims issues from RLD	6/23/2021	0.9	279.00	251.10	Legal - Claims Administration and Objections
	Call with JDC, DZ, NA, JBH and RLD to discuss case status (1.0), discussion with third party (.2), review settlement documents and discussion with JBH (1.2), review settlement documents from third party and respond (.3), review emails and hard copy documents (2.2), review documents from RLD (.1), review outreach attempt email (.1)	6/24/2021	5.1	315.00	1,606.50	Legal - Asset Analysis and Recovery
John Hall	Review settlement materials and discuss with GBW	6/24/2021	1.2	279.00	334.80	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Documentation and schedule creation for request from counsel regarding non profit	6/24/2021	1.3	225.00	292.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Communication and update to documentation for non profit recovery effort	6/24/2021	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Update and clean up of third party recovery tracker	6/24/2021	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Outreach attempts to reach third party recovery	6/24/2021	0.4	225.00	90.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Analyzing statements to confirm third party recovery	6/24/2021	4.8	150.00	720.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Meeting with JBH regarding third party recovery and case next steps	6/24/2021	0.5	150.00	75.00	Legal - Asset Analysis and Recovery
John Hall	Team meeting with counsel and Receiver's team	6/24/2021	1.0	279.00	279.00	Legal - Case Administration
Renee Diefenderfer	Follow up communication for claimant regarding case updates	6/24/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Call with counsel regarding updates and next steps	6/24/2021	1.0	225.00	225.00	Legal - Case Administration
Ysabel Willits	Meeting with GBW, RLD, JBH, and counsel regarding next steps and ongoing projects	6/24/2021	1.0	150.00	150.00	Legal - Case Administration
	Correspondence with counsel re third party settlement (.2), review letter and email to RLD (.2), emails with counsel re settlement, paperwork (.2), review claims update (.2), review letter from third party, confirm receipt (.2), visit storage to review documents (2.1), review draft findings, update (.3), discussion with counsel re settlement authority, review order (.4)	6/25/2021	3.8	315.00	1,197.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Communication with third party regarding hardship	6/25/2021	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Ysabel Willits	Analyzing statements to confirm third party recovery	6/25/2021	4.5	150.00	675.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Review of accounting, call with JBH, and edits to determination letter for review	6/25/2021	2.0	225.00	450.00	Legal - Case Administration
Renee Diefenderfer	Review of accounting and vim to claimant regarding transaction	6/25/2021	0.4	225.00	90.00	Legal - Case Administration
Renee Diefenderfer	Claims update to GBW and JBH	6/25/2021	0.8	225.00	180.00	Legal - Case Administration
	Emails with counsel re settlement payment (.2), emails with counsel for third party re settlement parameters (.2), review settlement offer and emails with counsel (.2), correspondence with counsel re settlement, payment (.2), review records from storage (3.6), review settlement agreement, emails with third party (.2), review court order authorizing settlement, file (.3), review updated accounting (.3)	6/28/2021	5.2	315.00	1,638.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Analyzing statements to confirm third party recovery	6/28/2021	2.5	150.00	375.00	Legal - Asset Analysis and Recovery
	Meeting with YKW to discuss tasks (.2), emails with counsel re settlement payment (.2), electronic document review and reconcile accounting to information (2.9), review new documents from third party (.3), review and respond to updated settlement, review accounting (.3), discussion with counsel for third party (.2), execute settlement documents and email (.3), review settlement proposal and discuss with counsel (.2), email to counsel re proposed settlement (.1)	6/29/2021	4.7	315.00	1,480.50	Legal - Asset Analysis and Recovery



SEC v. Essex Capital Corporation  
 Summary of Fees of Receiver and Retained Personnel  
 April 1, 2021 - June 30, 2021  
 (Sorted in Chronological Order by Activity Category)

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Geoff Winkler	Emails with counsel re settlement (.2), emails with NA re settlement (.1), review and process branch deposit, update settlement records (.3), review settlement documents, emails to counsel and third party's counsel (.3), reconcile third party payments and settlement documents, emails with counsel (1.4), review settlement offer and respond (.2), call with third party (.3), call with claimant re timing (.4)	6/30/2021	3.2	315.00	1,008.00	Legal - Asset Analysis and Recovery
<b>Totals</b>			<b>885.9</b>		<b>\$ 225,706.20</b>	

SEC v. Essex Capital Corporation  
 Summary of Fees of Receiver and Retained Personnel  
 April 1, 2021 - June 30, 2021  
 (Sorted in Chronological Order by Activity Category)

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
<b>Summary by Activity Category and Personnel</b>						
<b>Financial - 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	1.0	279.00	\$ 279.00	
Financial - Business Analysis	Renee Diefenderfer	AFS	0.0	225.00	\$ -	
Financial - Business Analysis	Ysabel Willits	AFS	0.0	150.00	\$ -	
			1.0		\$ 279.00	
<b>Financial - Corporate Finance</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Financial - Corporate Finance	Geoff Winkler	AFS	0.0	315.00	\$ -	
Financial - Corporate Finance	John Hall	AFS	0.0	279.00	\$ -	
Financial - Corporate Finance	Renee Diefenderfer	AFS	0.0	225.00	\$ -	
Financial - Corporate Finance	Ysabel Willits	AFS	0.0	125.00	\$ -	
			0.0		\$ -	
<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	0.0	225.00	\$ -	
Financial - Data Analysis	Ysabel Willits	AFS	0.0	125.00	\$ -	
			0.0		\$ -	
<b>Financial - Tax Issues</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Financial - Tax Issues	Geoff Winkler	AFS	0.0	315.00	\$ -	
Financial - Tax Issues	John Hall	AFS	0.0	279.00	\$ -	
Financial - Tax Issues	Renee Diefenderfer	AFS	0.0	225.00	\$ -	
Financial - Tax Issues	Ysabel Willits	AFS	0.0	125.00	\$ -	
			0.0		\$ -	
<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	0.0	279.00	\$ -	
Financial - Valuation	Renee Diefenderfer	AFS	0.0	225.00	\$ -	
Financial - Valuation	Ysabel Willits	AFS	0.0	150.00	\$ -	
			0.0		\$ -	
<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	172.5	315.00	\$ 54,337.50	
Legal - Asset Analysis and Recovery	John Hall	AFS	75.1	279.00	\$ 20,952.90	
Legal - Asset Analysis and Recovery	Renee Diefenderfer	AFS	70.5	225.00	\$ 15,862.50	
Legal - Asset Analysis and Recovery	Ysabel Willits	AFS	103.0	150.00	\$ 15,450.00	
			421.1		\$ 106,602.90	
<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	0.0	279.00	\$ -	

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**April 1, 2021 - June 30, 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>
Legal - Asset Disposition	Renee Diefenderfer	AFS	0.0	225.00	\$ -	
Legal - Asset Disposition	Ysabel Willits	AFS	0.0	150.00	\$ -	
			<u>0.0</u>		<u>\$ -</u>	
<b>Legal - Business Operations</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Legal - Business Operations	Geoff Winkler	AFS	0.0	315.00	\$ -	
Legal - Business Operations	John Hall	AFS	0.4	279.00	\$ 111.60	
Legal - Business Operations	Renee Diefenderfer	AFS	0.0	225.00	\$ -	
Legal - Business Operations	Ysabel Willits	AFS	0.0	150.00	\$ -	
			<u>0.4</u>		<u>\$ 111.60</u>	
<b>Legal - Case Administration</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Legal - Case Administration	Geoff Winkler	AFS	10.5	315.00	\$ 3,307.50	
Legal - Case Administration	John Hall	AFS	46.0	279.00	\$ 12,834.00	
Legal - Case Administration	Renee Diefenderfer	AFS	111.6	225.00	\$ 25,110.00	
Legal - Case Administration	Ysabel Willits	AFS	59.1	150.00	\$ 8,865.00	
			<u>227.2</u>		<u>\$ 50,116.50</u>	
<b>Legal - Claims Administration and Objections</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Legal - Claims Administration and Objections	Geoff Winkler	AFS	78.2	315.00	\$ 24,633.00	
Legal - Claims Administration and Objections	John Hall	AFS	155.8	279.00	\$ 43,468.20	
Legal - Claims Administration and Objections	Renee Diefenderfer	AFS	2.2	225.00	\$ 495.00	
Legal - Claims Administration and Objections	Ysabel Willits	AFS	0.0	150.00	\$ -	
			<u>236.2</u>		<u>\$ 68,596.20</u>	
<b>Overall Summary</b>						
<b>Totals</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
	Geoff Winkler	AFS	261.2	315.00	\$ 82,278.00	
	John Hall	AFS	278.3	279.00	\$ 77,645.70	
	Renee Diefenderfer	AFS	184.3	225.00	\$ 41,467.50	
	Ysabel Willits	AFS	162.1	150.00	\$ 24,315.00	
			<u>885.9</u>		<u>\$ 225,706.20</u>	
	<b>TOTAL FEES</b>		<b>885.9</b>		<b>\$ 225,706.20</b>	

**SEC v. Essex Capital Corporation**  
**Summary of Expenses of Receiver and Retained Personnel**  
**April 1, 2021 - June 30, 2021**

**Attachment 2**

<b>Incurring By</b>	<b>Payee</b>	<b>Item / Description</b>	<b>Date Incurred</b>	<b>Amount</b>	<b>Category</b>
Renee Diefenderfer	CA SOS	UCC Detail	04/13/21	5.00	Internet/Online Fees
Renee Diefenderfer	USPS	Postage	04/16/21	14.00	Courier/Shipping/Freight
Renee Diefenderfer	USPS	Postage	04/21/21	21.00	Courier/Shipping/Freight
Renee Diefenderfer	USPS	Postage	05/18/21	14.00	Courier/Shipping/Freight
Renee Diefenderfer	USPS	Postage	05/25/21	14.00	Courier/Shipping/Freight
Renee Diefenderfer	USPS	Postage	06/11/21	7.00	Courier/Shipping/Freight

**Total**      \$ 75.00

	<b>JH</b>	<b>GW</b>	<b>RD</b>	<b>YW</b>	<b>Total</b>
<b>Airfare</b>	-	-	-	-	-
<b>Car Rental</b>	-	-	-	-	-
<b>Courier/Shipping/Freight</b>	-	-	70.00	-	70.00
<b>Fuel</b>	-	-	-	-	-
<b>Hotel</b>	-	-	-	-	-
<b>Individual Meals</b>	-	-	-	-	-
<b>Internet/Online Fees</b>	-	-	5.00	-	5.00
<b>Miscellaneous</b>	-	-	-	-	-
<b>Office Supplies</b>	-	-	-	-	-
<b>Parking</b>	-	-	-	-	-
<b>Personal Car Mileage</b>	-	-	-	-	-
<b>Printing/Photocopying/Stationery</b>	-	-	-	-	-
<b>Taxi</b>	-	-	-	-	-
<b>Total</b>	-	-	75.00	-	75.00

**EXHIBIT B**

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07/27/21 16:09:19 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo,  
Joshua

Matter #: 378224.00002

Client Name: Winkler, Geoff/Receiver for Essex Capita

Date of Last Billing: 06/16/21

Matter Name: General Receivership

Proforma Number: 1100528

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		
04/01/21	8432157	Confer with counsel regarding case administration and conference with Receiver regarding the same (.7).	Aspis, Norman	0.70	311.85	311.85	WO	HD	TR	_____
04/05/21	8402996	Emails and teleconferences with counsel and attention to case administration matters (0.5).	Del Castillo, Joshua	0.50	306.00	617.85	WO	HD	TR	_____
04/15/21	8412401	Prepare for and attend conference with Receiver regarding case administration (1.3).	Del Castillo, Joshua	1.30	795.60	1,413.45	WO	HD	TR	_____
04/19/21	8414726	Emails with counsel and attention to case administration matters (0.6).	Del Castillo, Joshua	0.60	367.20	1,780.65	WO	HD	TR	_____
04/28/21	8424915	Emails and teleconferences with counsel and attention to case administration issues (0.5).	Del Castillo, Joshua	0.50	306.00	2,086.65	WO	HD	TR	_____
04/30/21	8428863	Emails with counsel regarding case administration issues (0.5).	Del Castillo, Joshua	0.50	306.00	2,392.65	WO	HD	TR	_____
05/03/21	8432832	Confer with counsel, review materials, and attention to outstanding case administration	Del Castillo, Joshua	0.70	428.40	2,821.05	WO	HD	TR	_____

07/27/21 16:09:19 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		
05/10/21	8438140	Review emails and confer with counsel regarding outstanding case administration issues; emails to Receiver's office regarding same (0.5).	Del Castillo, Joshua	0.50	306.00	3,127.05	WO	HD	TR	_____
05/13/21	8442408	Prepare for and attend receivership team administration call (0.9).	Del Castillo, Joshua	0.90	550.80	3,677.85	WO	HD	TR	_____
05/17/21	8444932	Review emails and attention to case administration issues (0.4).	Del Castillo, Joshua	0.40	244.80	3,922.65	WO	HD	TR	_____
05/20/21	8448861	Attention to case administration matters and emails regarding same (0.5).	Del Castillo, Joshua	0.50	306.00	4,228.65	WO	HD	TR	_____
05/21/21	8450156	Prepare for and attend teleconference with Receiver's office and counsel regarding pending case administration matters (1.0).	Del Castillo, Joshua	1.00	612.00	4,840.65	WO	HD	TR	_____
05/24/21	8452359	Follow-up with counsel and Receiver's office regarding outstanding administrative issues (0.6).	Del Castillo, Joshua	0.60	367.20	5,207.85	WO	HD	TR	_____
05/27/21	8457286	Prepare for and attend teleconference with Receiver team regarding pending case administration matters (1.0).	Del Castillo, Joshua	1.00	612.00	5,819.85	WO	HD	TR	_____
05/27/21	8459537	Prepare for and participate in case status teleconference with Receiver and counsel (.8).	Aspis, Norman	0.80	356.40	6,176.25	WO	HD	TR	_____
06/01/21	8463741	Emails with counsel and attention to case administration issues (0.4).	Del Castillo, Joshua	0.40	244.80	6,421.05	WO	HD	TR	_____

07/27/21 16:09:19 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>		
06/07/21	8468391	Review and respond to correspondence regarding case administration matters (0.4).	Del Castillo, Joshua	0.40	244.80	6,665.85	WO	HD	TR	_____
06/10/21	8474783	Prepare for and participate in status conference call with Receiver, Receiver's team, and counsel (1).	Aspis, Norman	1.00	445.50	7,111.35	WO	HD	TR	_____
06/14/21	8475090	Emails and teleconferences regarding case administration issues (0.5).	Del Castillo, Joshua	0.50	306.00	7,417.35	WO	HD	TR	_____
06/15/21	8476462	Review documents and email to Receiver's office regarding recent case administration developments (0.5).	Del Castillo, Joshua	0.50	306.00	7,723.35	WO	HD	TR	_____
06/17/21	8479873	Prepare for and attend status conference with Receivership team regarding case administration matters (0.7).	Del Castillo, Joshua	0.70	428.40	8,151.75	WO	HD	TR	_____
06/17/21	8494913	Prepare for and participate in teleconference with counsel and Receiver regarding case administration and strategy (1.1).	Aspis, Norman	1.10	490.05	8,641.80	WO	HD	TR	_____
06/21/21	8482200	Review notes and emails with counsel regarding case administration matters (0.5).	Del Castillo, Joshua	0.50	306.00	8,947.80	WO	HD	TR	_____
06/24/21	8485948	Prepare for and teleconference with Receiver's office regarding case administration issues (1.4).	Del Castillo, Joshua	1.40	856.80	9,804.60	WO	HD	TR	_____
06/24/21	8492142	Prepare for and participate in weekly status call and confer with counsel regarding issues addressed (1.1).	Aspis, Norman	1.10	490.05	10,294.65	WO	HD	TR	_____
06/28/21	8488528	Review emails and notes and attention to case administration issues (0.4).	Del Castillo, Joshua	0.40	244.80	10,539.45	WO	HD	TR	_____

07/27/21 16:09:19 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
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**Disbursements for Matter 378224.00002 (General Receivership)**

Trans Date	Index	Type	Quantity	Amt	WO	HD	TR	_____
04/10/19	156562	DCSRCH – Document Search - - WellsOne, 4/01/2019-6/30/2019^4406104-Q22019^4406104Q22019	1.00	14.40	WO	HD	TR	_____
06/18/19	146908	POS – Service of Process - - Nationwide Legal, LLC, CHARLES SCHWAB & CO., SUBPOENA^194945	1.00	95.00	WO	HD	TR	_____
03/24/21	2712001	POST – Postage - RICOH - 1 large envelope certified & return receipt	0.00	7.85	WO	HD	TR	_____
03/31/21	2712017	POST – Postage - RICOH - 8 large envelope certified & return receipt	0.00	62.80	WO	HD	TR	_____
04/01/21	2705939	EDISC – CS Disco, Inc. - Monthly Hosting for April 2021	0.00	1,461.73	WO	HD	TR	_____
04/06/21	2709885	FILING – Filing Fees - Joshua Del Castillo, COURTS/USDC-CA-C-Complaint	0.00	402.00	WO	HD	TR	_____
04/14/21	2709900	FILING – Filing Fees - David Zaro, COURTS/USDC-CA-C-Court document filing fee	0.00	402.00	WO	HD	TR	_____
04/20/21	2708456	WP – J. del Castillo - Convert PDF to Word and format to AMLGMN standards.	0.40	12.00	WO	HD	TR	_____
04/26/21	2707482	WP – Create/Edit/Revise Word Documents	0.30	9.00	WO	HD	TR	_____
04/28/21	2707235	BW – Duplication - Black & White Copies	74.00	14.06	WO	HD	TR	_____
05/01/21	2711182	EDISC – CS Disco, Inc. - Monthly Hosting for May 2021	0.00	1,461.76	WO	HD	TR	_____
05/03/21	2714747	WP – Transcription - Big Hand	0.60	18.00	WO	HD	TR	_____
05/04/21	2714748	WP – Create/Edit/Revise Word Documents	0.60	18.00	WO	HD	TR	_____
05/07/21	2714573	WP – Compare Documents - Both docs Word	0.10	3.00	WO	HD	TR	_____



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

Trans Date	Index	Type	Quantity	Amt				
05/10/21	2719181	DCSRCH – Document Search - - PACER - 1/21 -3/21 Usage	0.00	0.30	WO	HD	TR	_____
05/27/21	2714749	WP – Print Excel Spreadsheet	0.10	3.00	WO	HD	TR	_____
06/01/21	2716481	EDISC – CS Disco, Inc. - Monthly Hosting for June 2021	0.00	1,461.76	WO	HD	TR	_____
06/07/21	2715849	COLOR – Duplication - Color Copies	6.00	1.50	WO	HD	TR	_____
06/14/21	2718741	WP – Transcription - Big Hand	0.60	18.00	WO	HD	TR	_____
06/14/21	2719987	WP – Create/Edit/Revise Word Documents	0.30	9.00	WO	HD	TR	_____
06/14/21	2720201	WP – Create/Edit/Revise Word Documents	0.30	9.00	WO	HD	TR	_____

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	13.80	612.00	8,445.60
002369	Aspis, Norman	4.70	445.50	2,093.85
		<u>18.50</u>		<u>\$10,539.45</u>
Subtotal Fees				\$10,539.45
Discount				0.00
Total Fees				10,539.45
Total Disbursements				5,484.16

**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 6/30/2022: 10% off standard rates (automatic)

07/27/21 16:09:19 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

**Account Summary – As Of 07/01/21**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	5,068.35	5,068.35	0.00	39,670.07	29,362.50	10,307.57	16,023.61	10,539.45	5,484.16
Unbilled Adj	0.00	0.00	0.00	550.80	550.80	0.00	3,430.56	3,310.87	119.69
Billed	0.00	0.00	0.00	55,503.38	39,664.35	15,839.03	111,907.80	111,907.80	26,909.48
Collected	0.00	0.00	0.00	55,503.38	39,664.35	15,839.03	138,817.28	111,907.80	26,909.48
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>WIP Balance</b>	<b>25,591.51</b>	<b>16,922.25</b>	<b>8,669.26</b>						
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc Payment</b>	<b>0.00</b>								
<b>Client Trust Balance</b>	<b>0.00</b>								

**Billing Address**

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

}  
 07/27/21 16:09:21 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00003 Client Name: Winkler, Geoff/Receiver for Essex Capita  
 Joshua  
 Date of Last Billing: 06/16/21 Matter Name: Asset Recovery & Management  
 Proforma Number: 1100528  
 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		
04/01/21	8403101	Analysis of the issues and documents concerning the Nicholson claims and investments, follow-up (.4). Evaluate the mails and call with counsel related to Ponzi issues, accounting/timing (.3). Conference call/meeting with the Receiver team to address the analysis of claw back claims, open issues (.9).	Zaro, David	1.60	1,288.80	1,288.80	WO	HD	TR	_____
04/01/21	8432144	Review correspondence relating to charity disgorgement efforts and confer with counsel regarding the same (.8).	Aspis, Norman	0.80	356.40	1,645.20	WO	HD	TR	_____
04/02/21	8401928	Follow-up inquiries regarding outstanding demand letters and settlement proposals (0.6); emails with investor counsel (0.5).	Del Castillo, Joshua	1.10	673.20	2,318.40	WO	HD	TR	_____
04/02/21	8407160	Evaluate letter/emails and email to Davis/WLD counsel related to claims, Receiver response to settlement (.4). Follow-up email with counsel for Davis/WLD (.2). Research/analysis of the case law, underpinning defenses raised to Ponzi	Zaro, David	2.20	1,772.10	4,090.50	WO	HD	TR	_____

07/27/21 16:09:21 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		
		scheme characterization and timing (1.6).								
04/05/21	8403000	Emails and teleconferences with counsel regarding anticipated disgorgement complaints (1.5); review documents in connection with same (1.1); attention to issues regarding disgorgement of charitable contributions (0.5); teleconference with M. Do of SB Music Academy (0.5).	Del Castillo, Joshua	3.60	2,203.20	6,293.70	WO	HD	TR	_____
04/05/21	8407191	Evaluate the issues and status of the Feed, Siemens and Largura claims, follow-up emails to counsel for defendants.	Zaro, David	0.60	483.30	6,777.00	WO	HD	TR	_____
04/05/21	8410522	Confer with counsel regarding case administration issues and asset recovery efforts in connection with CVL, Seed Mackall, and disgorgement targets (.7).	Aspis, Norman	0.70	311.85	7,088.85	WO	HD	TR	_____
04/06/21	8403776	Emails regarding prospective settlement with investor and prepare settlement agreement regarding same (0.9); teleconference with J. Doolittle @ Pillsbury regarding charitable disgorgement, Marymount SB and review documents in connection with same (0.6); email regarding Music Academy disgorgement (0.2); teleconferences and emails regarding pending disgorgement complaints (0.6); review draft Fazio complaint and confer with counsel and Receiver's office regarding same (1.3); emails and teleconference with Fazio counsel (0.7).	Del Castillo, Joshua	4.30	2,631.60	9,720.45	WO	HD	TR	_____
04/06/21	8410526	Review, finalize, and revise complaint against Fazio and confer with counsel	Aspis, Norman	1.90	846.45	10,566.90	WO	HD	TR	_____

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		regarding the same (1.4); attention to filing issues in connection with complaint (.5); confer with counsel regarding disgorgement efforts in connection with other investors (.5).								
04/06/21	8410613	Confer with counsel regarding tolling agreement issues in connection with Fazio action (.5).	Aspis, Norman	0.50	222.75	10,789.65	WO	HD	TR	_____
04/07/21	8410617	Review correspondence related to disgorgement efforts and confer with counsel regarding the same (1).	Aspis, Norman	1.00	445.50	11,235.15	WO	HD	TR	_____
04/08/21	8405821	Attention to issues regarding outstanding investor settlement discussions (1.3); prepare additional settlement materials (0.7); emails with investor counsel regarding same (0.3).	Del Castillo, Joshua	2.30	1,407.60	12,642.75	WO	HD	TR	_____
04/08/21	8408751	Several emails related to the fraudulent conveyance claims with counsel (.2). Email to Receiver and Mr. Hall related to research/fact issues related to the Ponzi (.4).	Zaro, David	0.60	483.30	13,126.05	WO	HD	TR	_____
04/08/21	8410636	Prepare for and participate in weekly status call regarding asset recovery efforts and general case administration (.5).	Aspis, Norman	0.50	222.75	13,348.80	WO	HD	TR	_____
04/09/21	8407094	Review documents from Receiver in connection with accounting for profiting investors and related matters and confer with counsel regarding same (1.5); attention to settlement discussions with profiting investors (0.8); prepare draft settlement	Del Castillo, Joshua	4.00	2,448.00	15,796.80	WO	HD	TR	_____

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		agreement for settling charities (0.6); prepare form tolling agreement for use in connection with disgorgement claims (1.1).								
04/09/21	8410068	Analysis of the Receiver's work product regarding general Ponzi scheme accounting/foundation and follow-up emails (.8). Emails/conferences with counsel as to the Grimm/Emmons claims (.5).	Zaro, David	1.30	1,047.15	16,843.95	WO	HD	TR	_____
04/09/21	8410645	Prepare and revise settlement agreement and stipulated judgment for disgorgement target (.4).	Aspis, Norman	0.40	178.20	17,022.15	WO	HD	TR	_____
04/12/21	8408883	Emails and teleconference with P. Laurin regarding Grimm claims, confer with Receiver, and prepare proposed tolling agreement regarding same (1.2); review CVL scheduling order and confer with counsel regarding same (0.5).	Del Castillo, Joshua	1.70	1,040.40	18,062.55	WO	HD	TR	_____
04/12/21	8431985	Prepare and revise draft complaint against disgorgement target and confer with counsel regarding the same (1.4); confer with counsel regarding various settlement agreements and stipulated judgments (.7).	Aspis, Norman	2.10	935.55	18,998.10	WO	HD	TR	_____
04/13/21	8409642	Analysis of unique voidable transfer issue (1.5); review and respond to correspondence regarding disgorgement efforts (0.4); finalize draft Music Academy settlement and transmit (0.4); review and comment regarding Grimm complaint, confer with counsel regarding same (0.7); emails with counsel for Grimm entities regarding tolling agreement and revise and	Del Castillo, Joshua	3.30	2,019.60	21,017.70	WO	HD	TR	_____

07/27/21 16:09:21 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		
		recirculate same (0.3).								
04/13/21	8431853	Extensively review disgorgement correspondence and revise tracking chart to reflect most recent settlement efforts, and confer with counsel regarding the same (1.4); attention to tolling agreements and charity disgorgement correspondence, and confer with counsel regarding the same (.7).	Aspis, Norman	2.10	935.55	21,953.25	WO	HD	TR	_____
04/14/21	8411146	Review documents and confer with counsel regarding pending and anticipated disgorgement complaints and asset recovery efforts (1.7); emails to counsel for CVL (0.2); prepare for and attend teleconference with Fazio counsel regarding disgorgement complaint (0.7); attend to issues regarding Chapin Nolen settlement and confer regarding same (0.4).	Del Castillo, Joshua	3.00	1,836.00	23,789.25	WO	HD	TR	_____
04/14/21	8413366	Address potential claims against WLD/Davis entities (.4). Email related to lawsuit against Davis, et al., and review action (.4). Call/emails with Mr. Napoli related to the Reyner, McCloskey, and Emmons matters/tolling agreements (.4). Emails related to Reyner/Emmons (.2).	Zaro, David	1.40	1,127.70	24,916.95	WO	HD	TR	_____
04/14/21	8414457	Prepare and revise complaint and against WLD Davis and related entities and file the same (.7); confer with counsel regarding the same (.3); prepare for and participate in teleconference with counsel for investor relating to disgorgement action and confer with counsel regarding the same (.4); confer with counsel regarding prospective tolling	Aspis, Norman	1.80	801.90	25,718.85	WO	HD	TR	_____

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		agreements with investors (.4).								
04/15/21	8412284	Emails regarding Chapin Nolen settlement (0.5); attention to outstanding demand letters and follow-ups with counsel for certain disgorgement candidates (1.6).	Del Castillo, Joshua	2.10	1,285.20	27,004.05	WO	HD	TR	_____
04/15/21	8413387	Prepare for/attend meeting regarding the pending fraudulent conveyance claims/Ponzi accounting (1.4). Emails related to the Tolling Agreements with Reyner, Emmons and McCloskey (.7).	Zaro, David	2.10	1,691.55	28,695.60	WO	HD	TR	_____
04/19/21	8414732	Emails and teleconferences with Receiver's office, counsel, and opposing counsel regarding pending disgorgement and settlement efforts (1.1).	Del Castillo, Joshua	1.10	673.20	29,368.80	WO	HD	TR	_____
04/19/21	8431618	Review proposed modifications to settlement agreement from prospective settling investor and confer with counsel and Receiver regarding the same (.8); review records to produce to charity, redact the same, and confer with counsel regarding the same (.7); confer with counsel regarding disgorgement efforts (.7).	Aspis, Norman	2.10	935.55	30,304.35	WO	HD	TR	_____
04/20/21	8416098	Emails and attention to pending administrative matters in connection with outstanding disgorgement efforts; confer with counsel and email to disgorgement candidates regarding same (1.7).	Del Castillo, Joshua	1.70	1,040.40	31,344.75	WO	HD	TR	_____
04/20/21	8418892	Several emails concerning the settlement with defendants and pending cases (.4). Work on letter/memorandum concerning	Zaro, David	0.90	724.95	32,069.70	WO	HD	TR	_____



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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		Ponzi scheme foundation and call with counsel (.5).								
04/20/21	8431735	Attention to disgorgement-related issues, including in connection with stipulated protective order for pending litigation (.8).	Aspis, Norman	0.80	356.40	32,426.10	WO	HD	TR	_____
04/21/21	8417319	Review and edit draft memorandum to opposing counsel for profiting investors (0.5); finalize draft stipulated protective order in connection with document-sharing discussions with profiting investors (1.9); review correspondence from Van Wyk counsel regarding prospective action to recover damages and confer with counsel regarding same (0.7).	Del Castillo, Joshua	3.10	1,897.20	34,323.30	WO	HD	TR	_____
04/23/21	8421469	Finalize and circulate settlement agreement for execution to the Music Academy of the West (.3).	Aspis, Norman	0.30	133.65	34,456.95	WO	HD	TR	_____
04/23/21	8422370	Email/letter related to the Iannelli matter and review probate, assess next steps (.7). Several emails related to Reyner/Nicholson and follow-up regarding same (.4).	Zaro, David	1.10	886.05	35,343.00	WO	HD	TR	_____
04/26/21	8425836	Evaluate issues, revise memo, communicate with counsel as to the pending cases and prospective settlements (1.1). Several emails with counsel related to the Receiver's fraudulent conveyance matter, follow-up regarding same (.4).	Zaro, David	1.50	1,208.25	36,551.25	WO	HD	TR	_____
04/27/21	8425842	Work on the McCloskey Cornerstone claim, address the accounting/narrative issues (.7). Work on the Nicholson claim and	Zaro, David	1.70	1,369.35	37,920.60	WO	HD	TR	_____

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		analysis of accounting records/narrative response (.6). Analysis of the legal issues related to Davis/accounting follow-up (.4).								
04/27/21	8431493	Correspond with J. Hall regarding Merrill Lynch subpoena issues (.4), and issues related to J. Perry and Penny Lane property (1).	Aspis, Norman	1.40	623.70	38,544.30	WO	HD	TR	_____
04/28/21	8424768	Prepare for and attend teleconferences with Receiver and counsel regarding outstanding clawback claims (2.3); teleconference with J. Eck, counsel for Bishop Garcia HS regarding disgorgement request (0.3).	Del Castillo, Joshua	2.60	1,591.20	40,135.50	WO	HD	TR	_____
04/28/21	8426839	Evaluate the legal/fact issues as to Reyner, Ilvento and McCloskey claims (.8). Attend meeting with Receiver and accountant to address liability/damage issues and foundation for the open claw back claims (1.0). Attend conference meeting with Mr. Napoli related to Ilvento, McCloskey, Emmons and Reyner matters, follow-up regarding same (.8). Several emails regarding Ilvento settlement, follow-up with counsel/Receiver (.6).	Zaro, David	3.20	2,577.60	42,713.10	WO	HD	TR	_____
04/28/21	8431399	Review disgorgement-related correspondence and confer with counsel regarding the same (1).	Aspis, Norman	1.00	445.50	43,158.60	WO	HD	TR	_____
04/29/21	8426616	Emails with counsel regarding pending disgorgement issues (0.5); prepare for and teleconference with Receiver's office regarding same (0.7); emails with counsel	Del Castillo, Joshua	1.70	1,040.40	44,199.00	WO	HD	TR	_____

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		regarding status of charity disgorgements and review materials in connection with same (0.5).								
04/29/21	8430646	Attention to disgorgement issues relating to particular investors, and confer with counsel and Receiver regarding the same and related issues regarding Ponzi presumption (1.2).	Aspis, Norman	1.20	534.60	44,733.60	WO	HD	TR	_____
04/30/21	8431227	Address the letter related to Fead claims/fraudulent conveyance.	Zaro, David	0.40	322.20	45,055.80	WO	HD	TR	_____
05/03/21	8434091	Evaluate letter from counsel for Fead/Hyman and email to Receiver (.6). Call with Receiver and follow-up call with counsel as to Ponzi accounting claims issues (.4). Draft letter response to Ms. Itkin as to WLD family trust claims (.7). Call with Ms. Itkin as to the WLD claims (.2).	Zaro, David	1.90	1,530.45	46,586.25	WO	HD	TR	_____
05/03/21	8442064	Confer with counsel regarding charitable disgorgement issues and transmit records to charity underlying disgorgement (.5).	Aspis, Norman	0.50	222.75	46,809.00	WO	HD	TR	_____
05/04/21	8433823	Emails and teleconferences regarding pending asset recovery efforts (1.3).	Del Castillo, Joshua	1.30	795.60	47,604.60	WO	HD	TR	_____
05/04/21	8459492	Confer with counsel regarding various disgorgement issues and attention to correspondence regarding the same (.9).	Aspis, Norman	0.90	400.95	48,005.55	WO	HD	TR	_____
05/05/21	8459208	Review various correspondence from charitable organizations and organize the same (.6).	Aspis, Norman	0.60	267.30	48,272.85	WO	HD	TR	_____

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**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>		
05/06/21	8435969	Attention to outstanding disgorgement matters and teleconference and emails with counsel and Receiver's office regarding same (0.6).	Del Castillo, Joshua	0.60	367.20	48,640.05	WO	HD	TR	_____
05/06/21	8439779	Several emails/calls with counsel related to the WLD/Davis claims and letter.	Zaro, David	0.40	322.20	48,962.25	WO	HD	TR	_____
05/06/21	8458986	Review correspondence relating to disgorgement issues and confer with counsel regarding the same (.9).	Aspis, Norman	0.90	400.95	49,363.20	WO	HD	TR	_____
05/10/21	8438169	Review and respond to emails regarding charitable disgorgements (0.4); confer with counsel regarding same (0.3); prepare correspondence regarding investor disgorgement issues and teleconference with counsel (0.6).	Del Castillo, Joshua	1.30	795.60	50,158.80	WO	HD	TR	_____
05/11/21	8439901	Emails and teleconferences regarding status of and proposed settlements in pending disgorgement matters (0.7); review new draft disgorgement complaint and emails regarding tolling agreement (0.5).	Del Castillo, Joshua	1.20	734.40	50,893.20	WO	HD	TR	_____
05/11/21	8444807	Prepare for and participate in teleconference with counsel for charitable organization, and confer with counsel regarding the same (.8).	Aspis, Norman	0.80	356.40	51,249.60	WO	HD	TR	_____
05/12/21	8440927	Review correspondence regarding settlement proposals and confer with counsel regarding same (0.6); emails and prepare for teleconference with Receiver regarding same (0.4); attend teleconference with Receiver (0.5).	Del Castillo, Joshua	1.50	918.00	52,167.60	WO	HD	TR	_____

07/27/21 16:09:21 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		
05/12/21	8444716	Prepare for and participate in teleconference with counsel and Receiver regarding settlement offer from charitable organization (.3); confer with counsel and Receiver regarding disgorgement efforts (.4); review records produced by charitable organization and confer with counsel regarding the same (.5).	Aspis, Norman	1.20	534.60	52,702.20	WO	HD	TR	_____
05/13/21	8444594	Prepare and finalize settlement agreement and stipulated judgment for particular investor and confer with Receiver regarding the same (.8); confer with counsel regarding various disgorgement issues (.2).	Aspis, Norman	1.00	445.50	53,147.70	WO	HD	TR	_____
05/13/21	8446403	Work on issues/analysis of the outstanding fraudulent conveyance claims/assess strategy and the conference call with clients related to the cases/claims.	Zaro, David	1.40	1,127.70	54,275.40	WO	HD	TR	_____
05/14/21	8443124	Emails and teleconferences regarding pending disgorgement efforts and settlement proposals made in connection with same (0.9).	Del Castillo, Joshua	0.90	550.80	54,826.20	WO	HD	TR	_____
05/14/21	8444584	Prepare for and participate in teleconference regarding settlement with counsel for charitable organization and confer with counsel regarding the same (.5).	Aspis, Norman	0.50	222.75	55,048.95	WO	HD	TR	_____
05/17/21	8445269	Attention to disgorgement demand correspondence and settlement proposals (0.7).	Del Castillo, Joshua	0.70	428.40	55,477.35	WO	HD	TR	_____

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

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05/17/21	8449404	Work on the outstanding fraudulent conveyance claims, conference related to the Essex-investor accounting and Receiver email (.6). Several emails related to Reyner, Emmons and Davis claims and accounting, follow-up regarding same (.5).	Zaro, David	1.10	886.05	56,363.40	WO	HD	TR	_____
05/17/21	8454785	Confer with counsel for the United Boys & Girls Club regarding disgorgement claims and receivership issues (.8); revise disgorgement tracking chart and confer with counsel and Receiver regarding certain updates (.8); confer with counsel regarding potential settlement with Habitat for Humanity and review correspondence from other charitable organization (.4).	Aspis, Norman	2.00	891.00	57,254.40	WO	HD	TR	_____
05/18/21	8446086	Teleconferences and emails with Habitat for Humanity SB regarding return of donated funds (0.6); review and respond to correspondence regarding outstanding disgorgement efforts and prospective settlements regarding same (1.4).	Del Castillo, Joshua	2.00	1,224.00	58,478.40	WO	HD	TR	_____
05/18/21	8450379	Call/email with counsel as to status of claims and outstanding actions, offers, next steps.	Zaro, David	0.60	483.30	58,961.70	WO	HD	TR	_____
05/18/21	8454759	Review and revise disgorgement tracking chart and confer with counsel regarding the same and certain tolling agreements (1.4); confer with counsel for the United Boys & Girls Club regarding financial hardship application issues and transmit application (.3); confer with counsel regarding settlement discussion in connection with	Aspis, Norman	2.10	935.55	59,897.25	WO	HD	TR	_____

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Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		CVL and various theories of recovery (.4).								
05/19/21	8447972	Meet with counsel to go over outstanding disgorgement efforts and review materials in connection with same (1.3).	Del Castillo, Joshua	1.30	795.60	60,692.85	WO	HD	TR	_____
05/19/21	8450407	Email/call with Receiver's counsel and follow-up to assess the timing of actions and claims issues with counsel.	Zaro, David	0.60	483.30	61,176.15	WO	HD	TR	_____
05/19/21	8454735	Review and revise disgorgement tracking chart and confer with counsel extensively regarding prospective disgorgement issues (1.5); attention to issues in connection with accounting for particular investors and confer with counsel regarding the same (.5).	Aspis, Norman	2.00	891.00	62,067.15	WO	HD	TR	_____
05/19/21	8454751	Confer with counsel for Marymount of Santa Barbara regarding settlement of disgorgement claims (.5); confer with counsel and Receiver regarding the same (.4).	Aspis, Norman	0.90	400.95	62,468.10	WO	HD	TR	_____
05/20/21	8448859	Prepare HHSSB settlement agreement and transmit for review and execution (1.1).	Del Castillo, Joshua	1.10	673.20	63,141.30	WO	HD	TR	_____
05/21/21	8450050	Emails and attention to outstanding disgorgement and related settlement matters (1.0).	Del Castillo, Joshua	1.00	612.00	63,753.30	WO	HD	TR	_____
05/21/21	8453641	Analysis of further legal issues as to the WLD Davis and related trust claims, defenses and call with WLD counsel (1.1). Prepare for/attend the call with Receiver and counsel to address the outstanding claims and actions, follow-up regarding	Zaro, David	3.40	2,738.70	66,492.00	WO	HD	TR	_____

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		same (1.4). Call with Davis counsel regarding settlement (.2). Emails with Mr. Napoli related to the Emmons, McCloskey, Reyner settlement/cases, follow-up regarding same (.7).								
05/21/21	8454669	Prepare for and participate in status conference with Receiver and counsel regarding disgorgement efforts; review notes regarding the same and draft disgorgement complaints and settlement agreement (2.6).	Aspis, Norman	2.60	1,158.30	67,650.30	WO	HD	TR	_____
05/24/21	8452364	Emails with counsel regarding Receiver's updated Grimm accounting and attention to prospective settlement proposal (0.5).	Del Castillo, Joshua	0.50	306.00	67,956.30	WO	HD	TR	_____
05/24/21	8453707	Evalute/follow-up on the Mr. Napoli email as to Nicholson with Receiver (.3). Work with counsel as to the outstanding claims, lawsuits, new actions to be filed (.5).	Zaro, David	0.80	644.40	68,600.70	WO	HD	TR	_____
05/24/21	8460558	Review accounting schedules for Fead, Largura, and Siemens in anticipation of preparing complaints (.5), and confer with counsel regarding the same (.4).	Aspis, Norman	0.90	400.95	69,001.65	WO	HD	TR	_____
05/25/21	8453176	Review documents in connection with Grimm claim and prepare detailed update and request for materials to opposing counsel; confer with N. Aspis regarding same (1.1); emails and teleconferences regarding outstanding disgorgement claims and prospective settlements (1.9).	Del Castillo, Joshua	3.00	1,836.00	70,837.65	WO	HD	TR	_____



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05/25/21	8455322	Email related to the claim against Illventos (.2). Several emails/evaluate proposed claw backs as to Heymen Largure, Siemens and draft lawsuits (.7). Analysis of the claim against Nicholson and the accounting, email to counsel (.8). Revise the draft Davis settlement, emails with counsel and Davis' counsel (.5).	Zaro, David	2.20	1,772.10	72,609.75	WO	HD	TR	_____
05/25/21	8459861	Draft settlement agreement for settling net winner and confer with counsel regarding the same (.5); review notes regarding disgorgement efforts and draft email memo outlining course of action (.6); confer with counsel regarding outstanding asset recovery efforts, including in connection with Grimm and Fazio, and revise tracking chart (.9).	Aspis, Norman	2.00	891.00	73,500.75	WO	HD	TR	_____
05/26/21	8455050	Review and respond to correspondence regarding outstanding disgorgement and pending settlement efforts (1.8); emails and confer with counsel regarding draft complaints and demands (0.5).	Del Castillo, Joshua	2.30	1,407.60	74,908.35	WO	HD	TR	_____
05/26/21	8457962	Further emails/analysis of records concerning the Nicholson claims and recovery, follow-up with both Receiver and counsel (.8). Several emails concerning Largura, Fead and Emmons lawsuits (.3). Emails related to the Illvento claims (.5).	Zaro, David	1.60	1,288.80	76,197.15	WO	HD	TR	_____
05/26/21	8459753	Draft and revise various complaints against net winners and confer with counsel regarding various outstanding prospective settlements in connection with net winners	Aspis, Norman	1.30	579.15	76,776.30	WO	HD	TR	_____

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Trans Date	Index	Description of Service Rendered and charitable organizations (1.3).	Timekeeper	Hours	Fees	Sum	Circle	Action		
05/27/21	8456627	Review new draft disgorgement complaints and confer with counsel regarding same (0.9).	Del Castillo, Joshua	0.90	550.80	77,327.10	WO	HD	TR	_____
05/27/21	8459568	Prepare and revise various disgorgement complaints and associated materials (2.7); prepare and revise draft settlement agreement for settling net winner (.3); prepare and revise various tolling agreements for prospective disgorgement targets (.9); review Fazio accounting issues and confer with counsel regarding the same (.5).	Aspis, Norman	4.40	1,960.20	79,287.30	WO	HD	TR	_____
05/27/21	8462514	Work on issues related to the Illvento matter (.1). Emails related to the Largura case and Hymen-Fead case (.4). Attend conference call/meeting with Receiver, Mr. Hall and Receiver's staff, counsel to address claw back cases (.8).	Zaro, David	1.30	1,047.15	80,334.45	WO	HD	TR	_____
05/28/21	8459453	Emails and teleconferences regarding pending charitable disgorgement matters (0.6); review and respond to correspondence regarding investor disgorgement issues and legal analysis of arguments presented by transferees (0.8).	Del Castillo, Joshua	1.40	856.80	81,191.25	WO	HD	TR	_____
05/28/21	8459594	Confer with counsel regarding charitable disgorgement and confer with charitable organization's counsel regarding litigation and claims (.8); prepare template complaint against Marymount of Santa Barbara (1.3); review extensive correspondence relating to	Aspis, Norman	3.10	1,381.05	82,572.30	WO	HD	TR	_____

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		disgorgement efforts and revise tracking chart (1).								
05/31/21	8463392	Review and prepare formal response to correspondence from disgorgement targets regarding demand letters (1.2).	Del Castillo, Joshua	1.20	734.40	83,306.70	WO	HD	TR	_____
06/01/21	8463549	Emails and teleconferences with counsel and investor counsel regarding status of pending disgorgement demands and associated settlements; review documents (1.5).	Del Castillo, Joshua	1.50	918.00	84,224.70	WO	HD	TR	_____
06/01/21	8465746	Evaluate/revise the drafts of the lawsuits against Ms. Fead and Mr.Largura, follow-up regarding same (1.1). Evaluate/revise Siemens lawsuit, follow-up emails with counsel (.6). Emails related to the Siemens and Davis matters (.2). Email related to Nicholson matter and follow-up (.4).	Zaro, David	2.30	1,852.65	86,077.35	WO	HD	TR	_____
06/02/21	8464547	Confer with counsel regarding outstanding disgorgement issues (0.5); review and respond to correspondence regarding Habitat for Humanity settlement and transmit signed settlement agreement to Receiver (0.4); confer regarding recently filed disgorgement complaints (0.7).	Del Castillo, Joshua	1.60	979.20	87,056.55	WO	HD	TR	_____
06/02/21	8495060	Confer with various charities regarding prospective settlements and counsel regarding the same (1.4).	Aspis, Norman	1.40	623.70	87,680.25	WO	HD	TR	_____
06/03/21	8465593	Emails and teleconferences regarding charitable disgorgement issues (0.8); review documents in connection with same	Del Castillo, Joshua	2.80	1,713.60	89,393.85	WO	HD	TR	_____

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		(0.3); legal analysis regarding tracing (0.5); confer with counsel regarding recently filed disgorgement complaints and associated matters (0.9); review correspondence from counsel for Cal State Channel Islands and confer regarding same (0.3).								
06/03/21	8470897	Several emails with counsel regarding Davis, WLD settlement and all with counsel for Davis (.4). Attend call with Receiver team and counsel related to outstanding claims status/strategy (.5). Email to/from Receiver related to Nicholson and next steps (.4).	Zaro, David	1.40	1,127.70	90,521.55	WO	HD	TR	_____
06/03/21	8495591	Confer with counsel and review correspondence relating to multiple disgorgement efforts (.9).	Aspis, Norman	0.90	400.95	90,922.50	WO	HD	TR	_____
06/04/21	8466915	Attention to asset recovery and management matters; review documents and prepare demand letter to BioQ Pharma; emails with Receiver's office regarding same (1.1); review and respond to correspondence regarding MBT proposed use of receivership funds for attorneys' fees and supplemental legal analysis regarding same (1.2).	Del Castillo, Joshua	2.30	1,407.60	92,330.10	WO	HD	TR	_____
06/07/21	8468574	Emails and teleconferences with counsel regarding status of charity disgorgements (0.6); transmit lease demand correspondence to BioQ and follow-up regarding same (0.3); confer regarding prospective additional disgorgement complaints (0.7).	Del Castillo, Joshua	1.60	979.20	93,309.30	WO	HD	TR	_____

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06/07/21	8470995	Review emails, several conferences related to the settlement proposal from Davis.	Zaro, David	0.40	322.20	93,631.50	WO	HD	TR	_____
06/08/21	8469511	Review and revise supplemental demand letters for disgorgement and confer with counsel regarding same (1.3); emails and teleconferences regarding pending disgorgement litigation matters (0.8).	Del Castillo, Joshua	2.10	1,285.20	94,916.70	WO	HD	TR	_____
06/08/21	8471010	Evaluate several emails related to the Cornerstone/McCormick settlement proposal related to claw back claims (.7). Follow-up on the open claw back matters, meeting with counsel regarding same (.4).	Zaro, David	1.10	886.05	95,802.75	WO	HD	TR	_____
06/08/21	8494685	Confer with multiple counsel for charities in connection with prospective settlements of disgorgement claims and confer with counsel regarding the same (1.2); prepare and revise draft letter to the Channel Islands Foundation regarding settlement of prospective disgorgement claims against it (.9); review correspondence and accounting issues relating to certain net winners and confer with counsel regarding the same (.5).	Aspis, Norman	2.60	1,158.30	96,961.05	WO	HD	TR	_____
06/09/21	8470703	Emails and teleconference regarding new disgorgement settlements and settlement proposals; review and confer regarding associated supporting documents (2.1).	Del Castillo, Joshua	2.10	1,285.20	98,246.25	WO	HD	TR	_____
06/09/21	8473713	Several emails and calls related to analysis of Cornerstone offer and receiver's response.	Zaro, David	0.40	322.20	98,568.45	WO	HD	TR	_____

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06/09/21	8474772	Confer with counsel for the Channel Islands Foundation regarding disgorgement issues and prospective settlement (.2).	Aspis, Norman	0.20	89.10	98,657.55	WO	HD	TR	_____
06/10/21	8471983	Review documents transmitted by Receiver in connection with asset recovery efforts (0.5); emails and teleconferences regarding status of outstanding recovery matters (1.5); review voicemail from counsel for Santa Barbara Foundation, review associated documents, and prepare analysis in anticipation of challenge to settlement proposal (1.0).	Del Castillo, Joshua	3.00	1,836.00	100,493.55	WO	HD	TR	_____
06/10/21	8473728	Evaluate the offer of settlement regarding Nicholson and assess Receiver counter (.3). Several emails to address the Illventos settlement and follow-up (.3). Attend the Receiver conference call with counsel to address the claw back actions (.8). Work on response to the Nicholson offer and Receiver's counter offer (.3).	Zaro, David	1.70	1,369.35	101,862.90	WO	HD	TR	_____
06/10/21	8474817	Review correspondence and voicemails relating to accounting issues with net winners and disgorgement issues with charities, and confer with counsel regarding the same (1.1).	Aspis, Norman	1.10	490.05	102,352.95	WO	HD	TR	_____
06/11/21	8473256	Prepare detailed response to F. Neufeld regarding SBF disgorgement demand and confer with counsel regarding same; teleconference with F. Neufeld (1.3); review and revise proposed settlement response and proposal regarding Nicholson (0.3); review and respond to correspondence	Del Castillo, Joshua	2.40	1,468.80	103,821.75	WO	HD	TR	_____

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		regarding settlement agreements (0.9).								
06/11/21	8473754	Several emails, revisions to the counter to Nicholas offer of settlement (.4). Work on further analysis of the McCloskey/Cornerstone matter, follow-up regarding same (.8). Work on the draft the Illvento family settlement agreement and follow-up email (.4).	Zaro, David	1.60	1,288.80	105,110.55	WO	HD	TR	_____
06/11/21	8474759	Review and update tracking chart for disgorgement efforts, including in connection with charities and pending lawsuits (1.4); prepare and revise multiple settlement agreements and finalize settlements with two non-profit organizations, including conferring with counsel (2).	Aspis, Norman	3.40	1,514.70	106,625.25	WO	HD	TR	_____
06/13/21	8476356	Work on the analysis and draft letter to McCloskey group, follow-up thereon.	Zaro, David	1.10	886.05	107,511.30	WO	HD	TR	_____
06/14/21	8475416	Emails and teleconferences with D. Zaro and N. Aspis regarding pending disgorgement and asset recovery matters (1.8); review documents in connection with same (0.7); revise draft of settlement counter-proposal to CVL and confer with D. Zaro regarding same (1.0).	Del Castillo, Joshua	3.50	2,142.00	109,653.30	WO	HD	TR	_____
06/14/21	8476381	Follow-up with counsel for Receiver concerning the offers, Summons and Complaint (.3). Email to Receiver related to McCloskey (.1). Several emails and call with counsel regarding McCloskey letter and further revisions to offer (.8). Emails	Zaro, David	1.60	1,288.80	110,942.10	WO	HD	TR	_____

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		related to settlement of claw back/fraudulent conveyance claims as to Emmons, Reyner and McCloskey (.4).								
06/14/21	8479219	Continue to review and revise disgorgement tracking chart and confer with multiple charitable organizations regarding the Receiver's disgorgement claims (1.6).	Aspis, Norman	1.60	712.80	111,654.90	WO	HD	TR	_____
06/15/21	8476451	Review and respond to correspondence, emails, and voicemails regarding pending disgorgement efforts and prospective settlements (2.9).	Del Castillo, Joshua	2.90	1,774.80	113,429.70	WO	HD	TR	_____
06/15/21	8478042	Several emails/evaluate the open matters, statute of limitations, tolling of action and Largura summons (.4). Call with counsel for Davis regarding settlement (.2). Email/call related to the McCloskey settlement letter with Receiver and counsel (.2). Follow-up on the accounting/fraudulent conveyance claims as to Emmons and address next steps (.7). Review Davis counter offer (.2). Emails related to the Emmons and Reyner matters and call with counsel (.4).	Zaro, David	2.10	1,691.55	115,121.25	WO	HD	TR	_____
06/15/21	8481585	Review and revise disgorgement tracking chart and confer with counsel for various charitable institutions regarding settlement issues (1.2); review accounting for Emmons and Reyner in connection with preparing respective complaints for disgorgement (.9).	Aspis, Norman	2.10	935.55	116,056.80	WO	HD	TR	_____
06/16/21	8477585	Review and respond to emails and teleconferences regarding pending disgorgement and settlement efforts (2.5);	Del Castillo, Joshua	3.60	2,203.20	118,260.00	WO	HD	TR	_____



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		legal analysis in connection with prospective WLD Davis settlement and correspondence regarding same (1.1).								
06/16/21	8483100	Email/call related to the Davis Trust Entity claims and follow-up thereon (.5). Emails related to draft of Ilvento settlement, review redline, email to Receiver (.6). Analysis of counter-offer as to Nicholson/emails regarding response and Receiver evaluation (.6). Emails related to the McCloskey Family Trust, prepare for meeting with McCloskey counsel (.3). Call with counsel for McCloskey related to settlement, follow-up to address legal issues (.7).	Zaro, David	2.70	2,174.85	120,434.85	WO	HD	TR	_____
06/16/21	8494830	Confer with counsel for various charitable organization and J. del Castillo regarding disgorgement efforts and prospective settlements (1.8).	Aspis, Norman	1.80	801.90	121,236.75	WO	HD	TR	_____
06/17/21	8479098	Review and revise form settlement agreement (0.6); emails and teleconferences regarding pending disgorgement and settlement matters (1.7).	Del Castillo, Joshua	2.30	1,407.60	122,644.35	WO	HD	TR	_____
06/17/21	8494928	Draft settlement agreement for net winner and confer with counsel regarding the same in light of hardship application and necessity for Court approval (.9); review various correspondence relating to disgorgement efforts and compare notes as against tracking chart to ensure status of efforts is up-to-date (1.3).	Aspis, Norman	2.20	980.10	123,624.45	WO	HD	TR	_____

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06/18/21	8480014	Teleconference and emails regarding pending disgorgement and settlement matters (1.3).	Del Castillo, Joshua	1.30	795.60	124,420.05	WO	HD	TR	_____
06/18/21	8483129	Evaluate legal/foundational issues as to the Nicholson matter, settlement, Receiver's email (.5). Call with Nicholson counsel (.2). Work on Davis family claim, settlement offer, call to counsel and email related to same (.5). Analysis of the open issues related to McCloskey matter and open issues, call with McCloskey counsel (.4). Email to Receiver and counsel related to McCloskey settlement, follow-up (.8).	Zaro, David	2.40	1,933.20	126,353.25	WO	HD	TR	_____
06/18/21	8494710	Prepare and revise draft settlement agreement and stipulated judgment for certain investor and confer with Receiver and counsel regarding the same (.8); confer with counsel regarding disgorgement efforts for charities and certain net winners (.6).	Aspis, Norman	1.40	623.70	126,976.95	WO	HD	TR	_____
06/21/21	8481807	Review and respond to correspondence regarding pending disgorgement and settlement efforts; confer with counsel regarding same (1.3); review and revise draft VAI complaint and emails with VAI counsel regarding settlement (1.5).	Del Castillo, Joshua	2.80	1,713.60	128,690.55	WO	HD	TR	_____
06/21/21	8483160	Call/email related to the Nicholson matter, settlement options and issues (.4). Further research/analysis of the claims against McCloskey and follow-up with counsel (.5). Call related to the Fazio matter/settlement prospects (.2). Emails regarding Ilvento settlement and follow-up (.2). Review letter	Zaro, David	1.90	1,530.45	130,221.00	WO	HD	TR	_____

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		regarding the Emmons/Reyner settlement offer and emails to clients (.6).								
06/21/21	8492708	Prepare and revise draft complaint against the Van Andel Institute and confer with counsel regarding the same (1.4); confer with counsel regarding outstanding disgorgement issues in connection with various net winners and charities (.7).	Aspis, Norman	2.10	935.55	131,156.55	WO	HD	TR	_____
06/22/21	8483058	Review correspondence from counsel for iCivics declining settlement offer and confer regarding same (0.3); emails and teleconferences regarding pending and contemplated disgorgement litigation (1.8); detailed review of accounting records (0.9); prepare for and teleconference with Receiver (0.6).	Del Castillo, Joshua	3.60	2,203.20	133,359.75	WO	HD	TR	_____
06/22/21	8484393	Confer with counsel regarding prospective settlements and related accounting issues in connection with various Essex investors, and confer regarding prospective settlements with various charities (.8); prepare and revise various settlement agreements (.5).	Aspis, Norman	1.30	579.15	133,938.90	WO	HD	TR	_____
06/22/21	8485936	Call/email to address service and next steps as to Siemens/Hyman Fead (.3). Analysis of strategy to pursue Reyner and Emmons claims, then call with counsel and email to clients (.4). Prepare for/attend call with Ms. Itkin related to Davis family claims (.4). Analysis of the issues related to service on Largura and to counsel as to next steps (.4). Meeting with Receiver and	Zaro, David	2.40	1,933.20	135,872.10	WO	HD	TR	_____

07/27/21 16:09:21 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 to address settlements/claims and strategy (.6). Emails related to settlements and call with counsel (.3).								
06/23/21	8484173	Review and revise template charity disgorgement complaint (0.6); emails and teleconferences regarding pending disgorgement settlements (1.0).	Del Castillo, Joshua	1.60	979.20	136,851.30	WO	HD	TR	_____
06/23/21	8486126	Further negotiations related to Davis settlement and emails to finalize deal, settlement terms (.4). Email to counsel for Emmons related to settlement, follow-up (.4).	Zaro, David	0.80	644.40	137,495.70	WO	HD	TR	_____
06/23/21	8492464	Revise prospective complaint against the Van Andel Institute and confer with counsel regarding the same (.5); draft settlement agreement for investor and confer with counsel regarding the same (.5); review various correspondence relating to disgorgement efforts and confer with counsel for certain educational institution regarding settlement (.9).	Aspis, Norman	1.90	846.45	138,342.15	WO	HD	TR	_____
06/24/21	8485777	Emails and teleconferences regarding disgorgement and settlement issues (0.7).	Del Castillo, Joshua	0.70	428.40	138,770.55	WO	HD	TR	_____
06/24/21	8487200	Revise draft of settlement with the WLD Trust/Davis Family, emails to counsel for Davis related to settlement (.7). Research Reyner related to the claims and defenses as to fraudulent conveyance, follow-up regarding same (.7). Evaluate McCloskey demand and status of negotiations (.2). Call/email related to the Emmons matter	Zaro, David	3.20	2,577.60	141,348.15	WO	HD	TR	_____

07/27/21 16:09:21 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		
		with counsel for Emmons (.4). Research/analysis of Emmons case, accounting, factual dispute to develop offer (.2). Prepare for/attend meeting with Receiver team and counsel for Receiver related of the claw back agreement, follow-up (1.0).								
06/24/21	8492182	Confer with counsel regarding various disgorgement issues relating to charities and review materials regarding the same (.7).	Aspis, Norman	0.70	311.85	141,660.00	WO	HD	TR	_____
06/25/21	8486809	Review and revise draft settlement agreements and emails and teleconferences with settling parties (1.9).	Del Castillo, Joshua	1.90	1,162.80	142,822.80	WO	HD	TR	_____
06/25/21	8491837	Prepare and revise draft settlement agreement and stipulated judgment for A. Liddiard (1.2).	Aspis, Norman	1.20	534.60	143,357.40	WO	HD	TR	_____
06/25/21	8492035	Confer with counsel regarding disgorgement from charities and and certain net winners (.8).	Aspis, Norman	0.80	356.40	143,713.80	WO	HD	TR	_____
06/28/21	8488532	Attention to outstanding disgorgement and settlement matters (2.5).	Del Castillo, Joshua	2.50	1,530.00	145,243.80	WO	HD	TR	_____
06/28/21	8491619	Confer with J. del Castillo and various counsel for charities and educational institutions regarding the Receiver's settlement offers and review various correspondence in connection therewith (2.1); analyze fraudulent transfer statute and confer with counsel regarding the same (.3).	Aspis, Norman	2.40	1,069.20	146,313.00	WO	HD	TR	_____

07/27/21 16:09:21 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		
06/29/21	8491078	Review and respond to correspondence regarding disgorgement and settlement issues (2.1).	Del Castillo, Joshua	2.10	1,285.20	147,598.20	WO	HD	TR	_____
06/29/21	8491812	Confer with counsel regarding various disgorgement issues relating to charities and confer with Receiver regarding the same (1.1).	Aspis, Norman	1.10	490.05	148,088.25	WO	HD	TR	_____
06/29/21	8492871	Emails with counsel for Davis/Receiver related to the settlement (.2). Email related to McCloskey, Reyner and Nicholson (.6).	Zaro, David	0.80	644.40	148,732.65	WO	HD	TR	_____
06/30/21	8492219	Review and respond to correspondence regarding pending disgorgement and settlement matters (0.9).	Del Castillo, Joshua	0.90	550.80	149,283.45	WO	HD	TR	_____
06/30/21	8493579	Emails with counsel related to the Largura and Davis Family cases, follow-up regarding same.	Zaro, David	0.40	322.20	149,605.65	WO	HD	TR	_____
06/30/21	8495403	Confer with Receiver and counsel regarding multiple settlement offers from charities, and teleconferences with representatives of multiple charities regarding settlements offers and prospective payments (1.8).	Aspis, Norman	1.80	801.90	150,407.55	WO	HD	TR	_____

**Disbursements for Matter 378224.00003 (Asset Recovery & Management)**

Trans Date	Index	Type	Quantity	Amt	Circle	Action		
06/11/21	2720198	WP – Create/Edit/Revise Word Documents	0.50	15.00	WO	HD	TR	_____
06/28/21	2721375	WP – Create/Edit/Revise Word Documents	0.30	9.00	WO	HD	TR	_____

07/27/21 16:09:21 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

**Disbursements for Matter 378224.00003 (Asset Recovery & Management)**

Trans Date	Index	Type	Quantity	Amt
<b>Proforma Summary</b>				
<b>Timekeeper</b>				
<b>Number</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Rate</b>	<b>Amounts</b>
000313	Zaro, David	62.20	805.50	50,102.10
001842	Del Castillo, Joshua	106.90	612.00	65,422.80
002369	Aspis, Norman	78.30	445.50	34,882.65
		247.40		\$150,407.55
Subtotal Fees				\$150,407.55
Discount				0.00
Total Fees				150,407.55
Total Disbursements				24.00

**Attorney Billing Instructions**

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

**Billing Instructions**

expires 6/30/2022: 10% off standard rates (automatic)

**Account Summary – As Of 07/01/21**

	Fiscal YTD		Calendar YTD			LTD			
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	35,215.50	34,438.50	777.00	295,715.17	295,691.17	24.00	152,918.70	152,894.70	24.00
Unbilled Adj	0.00	0.00	0.00	3,637.94	3,637.94	0.00	37,393.02	37,393.02	0.00
Billed	0.00	0.00	0.00	204,371.20	204,352.70	18.50	423,908.96	423,908.96	42.50
Collected	0.00	0.00	0.00	204,371.20	204,352.70	18.50	423,951.46	423,908.96	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 Balance</b>	<b>191,434.20</b>	<b>191,365.20</b>	<b>69.00</b>						

07/27/21 16:09:21 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

<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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}  
 07/27/21 16:09:23 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: 06/16/21 Matter Name: Investigation/Reporting  
 Proforma Number: 1100528  
 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		
04/09/21	8407222	Review excerpts from Receiver's accounting and confer regarding presentation of Ponzi analysis (0.7).	Del Castillo, Joshua	0.70	428.40	428.40	WO	HD	TR	_____
04/19/21	8414806	Review and comment regarding Gabler status report (0.5); review documents in connection with anticipated production of redacted materials and confer regarding same (0.4).	Del Castillo, Joshua	0.90	550.80	979.20	WO	HD	TR	_____
04/19/21	8415478	Analysis and determination of responsive documents in preparation for attorney review and production.	Peng, Simona	0.50	150.75	1,129.95	WO	HD	TR	_____
04/30/21	8428939	Review materials and prepare outline for Interim Report; confer with counsel regarding same (1.1); emails with counsel and Receiver's office regarding same (0.5).	Del Castillo, Joshua	1.60	979.20	2,109.15	WO	HD	TR	_____
05/03/21	8433045	Review documents and complete draft of Seventh Interim Report; confer with counsel regarding same (3.0).	Del Castillo, Joshua	3.00	1,836.00	3,945.15	WO	HD	TR	_____

07/27/21 16:09:23 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		
05/03/21	8436455	Analysis and determination of client documents in preparation for attorney review.	Peng, Simona	0.50	150.75	4,095.90	WO	HD	TR	_____
05/04/21	8448749	Review and revise seventh interim report and confer with counsel regarding the same (.7).	Aspis, Norman	0.70	311.85	4,407.75	WO	HD	TR	_____
05/14/21	8443049	Finalize draft of Seventh Interim Report and associated Proposed Order and prepare for filing (1.1).	Del Castillo, Joshua	1.10	673.20	5,080.95	WO	HD	TR	_____
05/19/21	8454744	Review seventh interim report and finalize for filing (.5).	Aspis, Norman	0.50	222.75	5,303.70	WO	HD	TR	_____
06/23/21	8484777	Emails and teleconference regarding pending discovery (0.5).	Del Castillo, Joshua	0.50	306.00	5,609.70	WO	HD	TR	_____

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	7.80	612.00	4,773.60
002307	Peng, Simona	1.00	301.50	301.50
002369	Aspis, Norman	1.20	445.50	534.60
		10.00		\$5,609.70
Subtotal Fees				\$5,609.70
Discount				0.00
Total Fees				5,609.70
Total Disbursements				0.00

**Attorney Billing Instructions**

- ( ) BILL ALL
- ( ) BILL FEES ONLY
- ( ) Hold
- ( ) Write Off

07/27/21 16:09:23 PROFORMA STATEMENT FOR MATTER 378224.00004 (Winkler, Geoff/Receiver for Essex Capita) (Investigation/Reporting)

( ) BILL COST ONLY ( ) Transfer All

**Billing Instructions**

expires 6/30/2022: 10% off standard rates (automatic)

**Account Summary – As Of 07/01/21**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	1,255.50	1,255.50	0.00	20,431.80	20,431.80	0.00	6,038.10	6,038.10	0.00
Unbilled Adj	0.00	0.00	0.00	1,012.95	1,012.95	0.00	22,597.47	22,597.47	0.00
Billed	0.00	0.00	0.00	64,363.50	64,363.50	0.00	195,513.84	195,513.84	100.02
Collected	0.00	0.00	0.00	64,363.50	64,363.50	0.00	195,613.86	195,513.84	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>7,293.60</b>	<b>7,293.60</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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 07/27/21 16:09:24 PROFORMA STATEMENT FOR MATTER 378224.00007 (Winkler, Geoff/Receiver for Essex Capita) (Pending Litigation)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00007 Client Name: Winkler, Geoff/Receiver for Essex Capita  
 Joshua  
 Date of Last Billing: 06/16/21 Matter Name: Pending Litigation  
 Proforma Number: 1100528  
 Client/Matter Joint Group # 378224-1

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	WO	HD	TR	Circle Action
04/19/21	8431640	Prepare and revise status report for pending litigation in Santa Barbara Superior Court (.5).	Aspis, Norman	0.50	222.75	222.75	WO	HD	TR	_____
05/07/21	8458822	Review request for dismissal and confer with counsel regarding the same (.3).	Aspis, Norman	0.30	133.65	356.40	WO	HD	TR	_____
05/10/21	8444866	Prepare for and participate in Gabler case management conference and confer with counsel regarding the same (.9).	Aspis, Norman	0.90	400.95	757.35	WO	HD	TR	_____
05/12/21	8444689	Attention to case management issues in connection with Gabler action (.3).	Aspis, Norman	0.30	133.65	891.00	WO	HD	TR	_____
06/08/21	8469922	Review dockets and emails with counsel regarding pre-receivership pending litigation matters (0.5).	Del Castillo, Joshua	0.50	306.00	1,197.00	WO	HD	TR	_____

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

07/27/21 16:09:24 PROFORMA STATEMENT FOR MATTER 378224.00007 (Winkler, Geoff/Receiver for Essex Capita) (Pending Litigation)

Trans Date	Index	Type	Quantity	Amt	WO	HD	TR	
03/08/19	141283	FILING – Filing Fees - - Nationwide Legal, LLC, SANTA BARBARA SUPERIOR COURTHOUSE, CASE MANAGEMENT STATEMENT^190398	1.00	35.15	WO	HD	TR	_____
03/11/19	141284	FILING – Filing Fees - - Nationwide Legal, LLC, SANTA BARBARA SUPERIOR COURTHOUSE, NOTICE OF PENDING RECEIVERSHIP^190398	1.00	35.15	WO	HD	TR	_____
04/22/21	2705776	BW – Duplication - Black & White Copies	68.00	12.92	WO	HD	TR	_____
04/22/21	2705777	COLOR – Duplication - Color Copies	1.00	0.25	WO	HD	TR	_____
04/22/21	2711403	FILING – Nationwide Legal, LLC - SANTA BARBARA/SUPERIOR COURT OF CALIFORNIA, STATUS REPORT OF RECEIVER, GEOFF WINKLER	0.00	35.15	WO	HD	TR	_____
04/22/21	2712213	POST – Postage-RICOH-3 Regular Envelopes	0.00	5.40	WO	HD	TR	_____

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	0.50	612.00	306.00
002369	Aspis, Norman	2.00	445.50	891.00
		2.50		\$1,197.00
Subtotal Fees				\$1,197.00
Discount				0.00
Total Fees				1,197.00
Total Disbursements				124.02

**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 6/30/2022: 10% off standard rates (automatic)

**Account Summary – As Of 07/01/21**

07/27/21 16:09:24 PROFORMA STATEMENT FOR MATTER 378224.00007 (Winkler, Geoff/Receiver for Essex Capita) (Pending Litigation)

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	0.00	0.00	0.00	6,892.23	6,383.25	508.98	1,321.02	1,197.00	124.02
Unbilled Adj	0.00	0.00	0.00	367.20	367.20	0.00	5,042.79	5,042.79	0.00
Billed	0.00	0.00	0.00	17,091.66	16,462.35	629.31	85,885.11	85,885.11	2,130.75
Collected	0.00	0.00	0.00	17,091.66	16,462.35	629.31	88,015.86	85,885.11	2,130.75
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>1,749.42</b>	<b>1,625.40</b>	<b>124.02</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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 07/27/21 16:09:26 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: 06/16/21 Matter Name: Claims/Distribution  
 Proforma Number: 1100528  
 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	
05/13/21	8444593	Prepare for and participate in weekly status call, which focused on claims issues in connection with certain investors (1).	Aspis, Norman	1.00	445.50	445.50	WO	HD	TR
06/11/21	8473923	Emails with D. Zaro regarding Receiver' claims analysis; initial review of materials provided by Receiver's office in connection with same (0.6).	Del Castillo, Joshua	0.60	367.20	812.70	WO	HD	TR
06/14/21	8479236	Analyze claims distribution memorandum circulated by J. Hall and confer with counsel regarding the same (.5).	Aspis, Norman	0.50	222.75	1,035.45	WO	HD	TR

**Proforma Summary**

Timekeeper		Hours	Rate	Amounts
Number	Timekeeper			
001842	Del Castillo, Joshua	0.60	612.00	367.20
002369	Aspis, Norman	1.50	445.50	668.25
		<u>2.10</u>		<u>\$1,035.45</u>
Subtotal Fees				\$1,035.45
Discount				0.00
Total Fees				1,035.45

07/27/21 16:09:26 PROFORMA STATEMENT FOR MATTER 378224.00008 (Winkler, Geoff/Receiver for Essex Capita) (Claims/Distribution)

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
Total Disbursements				0.00

**Attorney Billing Instructions**

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

**Billing Instructions**

expires 6/30/2022: 10% off standard rates (automatic)

**Account Summary – As Of 07/01/21**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	0.00	0.00	0.00	1,947.15	1,947.15	0.00	1,035.45	1,035.45	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	2,055.15	2,055.15	0.00
Billed	0.00	0.00	0.00	38,093.85	38,093.85	0.00	83,811.60	83,811.60	0.00
Collected	0.00	0.00	0.00	38,093.85	38,093.85	0.00	83,811.60	83,811.60	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>1,035.45</b>	<b>1,035.45</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



07/27/21 16:09:26 PROFORMA STATEMENT FOR MATTER 378224.00008 (Winkler, Geoff/Receiver for Essex Capita) (Claims/Distribution)

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

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07/27/21 16:09:27 PROFORMA STATEMENT FOR MATTER 378224.00009 (Winkler, Geoff/Receiver for Essex Capita) (Third Party Claims & Recoveries)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00009 Client Name: Winkler, Geoff/Receiver for Essex Capita  
 Joshua  
 Date of Last Billing: 03/08/21 Matter Name: Third Party Claims & Recoveries  
 Proforma Number: 1100528  
 Client/Matter Joint Group # 378224-1

**Fees for Matter 378224.00009.(Third Party Claims & Recoveries)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action
05/04/21	8435270	Work on the draft of the Davis/WLD letter and settlement (.7). Follow-up on the Ponzi analysis with counsel/address Fead claims/next steps (.4).	Zaro, David	1.10	886.05	886.05	WO	HD TR

**Proforma Summary**

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	1.10	805.50	886.05
		1.10		\$886.05
Subtotal Fees				\$886.05
Discount				0.00
Total Fees				886.05
Total Disbursements				0.00

**Attorney Billing Instructions**

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

07/27/21 16:09:27 PROFORMA STATEMENT FOR MATTER 378224.00009 (Winkler, Geoff/Receiver for Essex Capita) (Third Party Claims & Recoveries)

**Billing Instructions**

expires 6/30/2022: 10% off standard rates (automatic)

**Account Summary – As Of 07/01/21**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	0.00	0.00	0.00	3,073.50	3,073.50	0.00	886.05	886.05	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	1,653.75	1,653.75	0.00
Billed	0.00	0.00	0.00	0.00	0.00	0.00	8,111.25	8,111.25	0.00
Collected	0.00	0.00	0.00	0.00	0.00	0.00	8,111.25	8,111.25	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>Fees</b>	<b>Costs</b>						
<b>WIP</b>	<b>3,073.50</b>	<b>3,073.50</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

}  
 07/27/21 16:09:28 PROFORMA STATEMENT FOR MATTER 378224.00011 (Winkler, Geoff/Receiver for Essex Capita) (CVL Asset Recovery & Litigation)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00011 Client Name: Winkler, Geoff/Receiver for Essex Capita  
 Joshua  
 Date of Last Billing: Matter Name: CVL Asset Recovery & Litigation  
 Proforma Number: 1100528  
 Client/Matter Joint Group # 378224-1

**Fees for Matter 378224.00011.(CVL Asset Recovery & Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	WO	HD	TR	Circle Action
04/20/21	8431725	Review records relating to CVL transaction and confer with counsel regarding the same (.5).	Aspis, Norman	0.50	222.75	222.75	WO	HD	TR	_____
05/04/21	8459495	Review scheduling order and confer with counsel regarding the same (.4).	Aspis, Norman	0.40	178.20	400.95	WO	HD	TR	_____
05/25/21	8459912	Review CVL's most recent financials and settlement discussion memo (.5).	Aspis, Norman	0.50	222.75	623.70	WO	HD	TR	_____
05/26/21	8459766	Confer with counsel regarding issues in connection with CVL valuation and settlement discussions with CVL's counsel (.5).	Aspis, Norman	0.50	222.75	846.45	WO	HD	TR	_____
06/15/21	8481592	Confer with counsel regarding valuation issues relating to CVL and settlement response (.5).	Aspis, Norman	0.50	222.75	1,069.20	WO	HD	TR	_____
06/23/21	8492488	Confer with counsel regarding CVL settlement issues and review memorandum regarding capital call details relating to CVL (.5).	Aspis, Norman	0.50	222.75	1,291.95	WO	HD	TR	_____

07/27/21 16:09:28 PROFORMA STATEMENT FOR MATTER 378224.00011 (Winkler, Geoff/Receiver for Essex Capita) (CVL Asset Recovery & Litigation)

**Fees for Matter 378224.00011.(CVL Asset Recovery & Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action
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**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
002369	Aspis, Norman	2.90	445.50	1,291.95
		<u>2.90</u>		<u>\$1,291.95</u>
Subtotal Fees				\$1,291.95
Discount				0.00
Total Fees				1,291.95
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 6/30/2022: 10% off standard rates (automatic)

**Account Summary – As Of 07/01/21**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	222.75	222.75	0.00	1,514.70	1,514.70	0.00	1,291.95	1,291.95	0.00
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>Total</b>	<b>Fees</b>	<b>Costs</b>						
<b>WIP Balance</b>	<b>1,514.70</b>	<b>1,514.70</b>	<b>0.00</b>						

07/27/21 16:09:28 PROFORMA STATEMENT FOR MATTER 378224.00011 (Winkler, Geoff/Receiver for Essex Capita) (CVL Asset Recovery & Litigation)

<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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}

07/27/21 16:09:29 PROFORMA STATEMENT FOR MATTER 378224.00012 (Winkler, Geoff/Receiver for Essex Capita) (Seed Mackall Litigation)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo,  
Joshua

Matter #: 378224.00012

Client Name: Winkler, Geoff/Receiver for Essex Capita

Date of Last Billing: 06/16/21  
Proforma Number: 1100528

Matter Name: Seed Mackall Litigation

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		
04/06/21	8410529	Confer with J. Hepworth regarding discovery extension and confer with counsel regarding the same (.5).	Aspis, Norman	0.50	222.75	222.75	WO	HD	TR	_____
04/14/21	8414464	Confer with counsel regarding litigation strategy and and discovery plan (.5).	Aspis, Norman	0.50	222.75	445.50	WO	HD	TR	_____
04/23/21	8421470	Confer with counsel regarding discovery responses and discovery strategy (.5).	Aspis, Norman	0.50	222.75	668.25	WO	HD	TR	_____
05/03/21	8432841	Review SM responses to RFAs and email with counsel regarding motion to compel (0.3); review order on Motion to Dismiss and teleconference with counsel regarding same (1.1).	Del Castillo, Joshua	1.40	856.80	1,525.05	WO	HD	TR	_____
05/03/21	8442060	Review order on motion to dismiss and confer with counsel regarding the same (.9); commence document review for relevant documents relating to potential amendment of complaint (.4); review discovery responses and confer with counsel regarding the same (.5); analyze case law	Aspis, Norman	2.30	1,024.65	2,549.70	WO	HD	TR	_____

07/27/21 16:09:29 PROFORMA STATEMENT FOR MATTER 378224.00012 (Winkler, Geoff/Receiver for Essex Capita) (Seed Mackall Litigation)

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		regarding the status of discovery post dismissal without prejudice (.5).								
05/03/21	8452589	Review, analysis and exchange of e-mails re: Seed Mackall discovery responses (.3); review and analysis of responses to requests and exchanged various e-mails re: same (.6); review and analysis of ruling on motion to dismiss (.2); telephone conference, analysis and exchange of e-mails re: strategy to address mismissal, amdnement and further fact investigation (.7).	Farrell, Michael	1.80	1,328.40	3,878.10	WO	HD	TR	_____
05/05/21	8459102	Review and analyze documents in connection with potential amendment of complaint against Seed Mackall (2.2); prepare for and participate in teleconference with J. Gally regarding knowledge and understanding of CVL transaction, in connection with potential amendment of complaint against Seed Mackall (.6).	Aspis, Norman	2.80	1,247.40	5,125.50	WO	HD	TR	_____
05/06/21	8435840	Confer with counsel regarding results of witness interview, supplemental document review, and strategy regarding prospective amendment of complaint (1.0).	Del Castillo, Joshua	1.00	612.00	5,737.50	WO	HD	TR	_____
05/06/21	8436187	Telephone conference and analysis re: discussion with third party on Seed Mackall issues (.4); reviewed materials re: potential amended pleading (.5); telephone conference and analysis re: strategic issues for Seed Mackall matter (.4).	Farrell, Michael	1.30	959.40	6,696.90	WO	HD	TR	_____



07/27/21 16:09:29 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>		
05/06/21	8458979	Prepare for and participate in teleconference with J. Hepworth regarding litigation and potential settlement and confer with counsel regarding the same (.9).	Aspis, Norman	0.90	400.95	7,097.85	WO	HD	TR	_____
05/10/21	8445026	Confer with counsel regarding settlement issues and review documents for purposes of potentially amending our complaint (.8).	Aspis, Norman	0.80	356.40	7,454.25	WO	HD	TR	_____
05/10/21	8455323	Telephone conference, analysis and exchange of various e-mails re: follow up discussion with witness and overall settlement/amendment strategy for Seed Mackall matter.	Farrell, Michael	0.80	590.40	8,044.65	WO	HD	TR	_____
05/11/21	8444792	Review records relating to Seed Mackall and CVL for purposes of assessing bases for amending the Receiver's complaint, and confer with counsel regarding the same (2.7); prepare for and participate in teleconference with J. Hepworth regarding settlement (.6).	Aspis, Norman	3.30	1,470.15	9,514.80	WO	HD	TR	_____
05/11/21	8455338	Telephone conference and analysis re: settlement discussion with opposing counsel and strategy going forward (.5); reviewed materials re: scope of potential damages fo rsettlement purposes (.2).	Farrell, Michael	0.70	516.60	10,031.40	WO	HD	TR	_____
05/12/21	8444699	Review notes regarding settlement discussion and document review analysis and confer with counsel regarding the same (1); confer with Receiver regarding the same (.3).	Aspis, Norman	1.30	579.15	10,610.55	WO	HD	TR	_____

07/27/21 16:09:29 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>		
05/12/21	8455393	Reviewed Seed Mackall settlement memorandum (.2); review, analysis and exchange of various e-mails re: settlement negotiation strategy and timing (.3).	Farrell, Michael	0.50	369.00	10,979.55	WO	HD	TR	_____
05/13/21	8444687	Confer with counsel regarding settlement issues (.5).	Aspis, Norman	0.50	222.75	11,202.30	WO	HD	TR	_____
05/14/21	8443219	Confer with counsel and SEC regarding status of litigation and prospective settlement effort (0.5).	Del Castillo, Joshua	0.50	306.00	11,508.30	WO	HD	TR	_____
05/14/21	8444583	Prepare for and participate in teleconference with J. Hepworth regarding Seed Mackall settlement and confer with counsel regarding the same (1).	Aspis, Norman	1.00	445.50	11,953.80	WO	HD	TR	_____
05/17/21	8454787	Extensive settlement discussions with J. del Castillo, M. Farrell, and counsel for Seed Mackall regarding settlement issues, and apprise Receiver of updates regarding the same (2.6).	Aspis, Norman	2.60	1,158.30	13,112.10	WO	HD	TR	_____
05/18/21	8446087	Emails regarding prospective settlement (0.5).	Del Castillo, Joshua	0.50	306.00	13,418.10	WO	HD	TR	_____
05/18/21	8454758	Confer with counsel for Seed Mackall and Receiver regarding settlement release issues and review template settlement agreements (1.2).	Aspis, Norman	1.20	534.60	13,952.70	WO	HD	TR	_____
05/19/21	8447859	Emails and review documents regarding anticipated settlement (0.3); review and respond to correspondence from SEC regarding same (0.2).	Del Castillo, Joshua	0.50	306.00	14,258.70	WO	HD	TR	_____

07/27/21 16:09:29 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>		
05/19/21	8448061	Review, analysis and revision of draft stipulation and proposed order in Seed Mackall matter and exchanged various e-mails re: same.	Farrell, Michael	0.80	590.40	14,849.10	WO	HD	TR	_____
05/19/21	8454738	Draft stipulation and proposed order to extend time to amend complaint and confer with counsel regarding the same (1.1); review and revise edits to stipulation, confer with opposing counsel regarding the same, and finalize for filing (.6).	Aspis, Norman	1.70	757.35	15,606.45	WO	HD	TR	_____
05/20/21	8454729	Review settlement agreement with Seed Mackall (.4).	Aspis, Norman	0.40	178.20	15,784.65	WO	HD	TR	_____
05/21/21	8452185	Analysis and review of e-mails and draft settlement agreement re: Seed Mackall matter.	Farrell, Michael	0.40	295.20	16,079.85	WO	HD	TR	_____
05/21/21	8454678	Review draft settlement agreement with Seed Mackall and confer with counsel regarding the same (1.2).	Aspis, Norman	1.20	534.60	16,614.45	WO	HD	TR	_____
05/27/21	8457862	Analysis and review of e-mail and court order re: stipulation, amendment and settlement.	Farrell, Michael	0.20	147.60	16,762.05	WO	HD	TR	_____
05/28/21	8459590	Review and revise draft settlement agreement and confer with counsel regarding the same (1.1).	Aspis, Norman	1.10	490.05	17,252.10	WO	HD	TR	_____
06/01/21	8495097	Review and revise settlement agreement with Seed Mackall and confer with counsel regarding the same (1.2).	Aspis, Norman	1.20	534.60	17,786.70	WO	HD	TR	_____

07/27/21 16:09:29 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>		
06/03/21	8467267	Review and analysis of proposed revisions to settlement agreement and telephone conference re: same.	Farrell, Michael	0.80	590.40	18,377.10	WO	HD	TR	_____
06/04/21	8466623	Review proposed revisions to settlement agreement and confer with counsel regarding same (0.5).	Del Castillo, Joshua	0.50	306.00	18,683.10	WO	HD	TR	_____
06/04/21	8468647	Review and analysis of e-mail and redlined document re: defendant's edits to settlement agreement and exchanged e-mails re: same.	Farrell, Michael	0.60	442.80	19,125.90	WO	HD	TR	_____
06/04/21	8495654	Review and revise settlement agreement and confer with counsel regarding the same (1.4).	Aspis, Norman	1.40	623.70	19,749.60	WO	HD	TR	_____
06/07/21	8468389	Review and respond to correspondence regarding settlement (0.5).	Del Castillo, Joshua	0.50	306.00	20,055.60	WO	HD	TR	_____
06/07/21	8489311	Analysis and review of e-mails re: settlement approval issues.	Farrell, Michael	0.20	147.60	20,203.20	WO	HD	TR	_____
06/07/21	8494700	Confer with counsel and Receiver regarding various issues in connection with pending settlement (.4).	Aspis, Norman	0.40	178.20	20,381.40	WO	HD	TR	_____
06/08/21	8494688	Attention to issues in connection with settlement agreement; confer with counsel, Receiver, and J. Hepworth regarding agreement and payment issues (1.2).	Aspis, Norman	1.20	534.60	20,916.00	WO	HD	TR	_____
06/09/21	8470705	Email to SEC regarding anticipated settlement (0.1).	Del Castillo, Joshua	0.10	61.20	20,977.20	WO	HD	TR	_____

07/27/21 16:09:29 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>		
06/09/21	8474773	Confer with counsel regarding settlement issues and court approval thereof (.2).	Aspis, Norman	0.20	89.10	21,066.30	WO	HD	TR	_____
06/14/21	8476867	Analysis, review of stipulation and exchange of e-mails re: Seed Mackall settlement issues and procedures.	Farrell, Michael	0.70	516.60	21,582.90	WO	HD	TR	_____
06/14/21	8479231	Review and revise stipulation to approve settlement agreement and draft corresponding proposed order; confer with counsel regarding the same and review edits proposed by counsel for Seed Mackall (1.1).	Aspis, Norman	1.10	490.05	22,072.95	WO	HD	TR	_____
06/15/21	8476590	Emails regarding Seed Mackall settlement (0.3).	Del Castillo, Joshua	0.30	183.60	22,256.55	WO	HD	TR	_____
06/15/21	8476928	Analysis, review of document and exchange of e-mails re: opposing counsel proposed revisions to stipulation and order.	Farrell, Michael	0.50	369.00	22,625.55	WO	HD	TR	_____
06/15/21	8481582	Review edits to stipulation and proposed order made by Seed Mackall and confer with counsel regarding the same (.7); further revise stipulation and proposed order to approve settlement (.3); confer with J. Hepworth regarding the same issues (.4).	Aspis, Norman	1.40	623.70	23,249.25	WO	HD	TR	_____
06/16/21	8494816	Review and revise stipulation and proposed order to approve settlement and confer with counsel and J. Hepworth regarding the same (1.5).	Aspis, Norman	1.50	668.25	23,917.50	WO	HD	TR	_____
06/21/21	8482195	Emails regarding Stipulation to Approve Settlement and confer with counsel regarding same (0.4).	Del Castillo, Joshua	0.40	244.80	24,162.30	WO	HD	TR	_____

07/27/21 16:09:29 PROFORMA STATEMENT FOR MATTER 378224.00012 (Winkler, Geoff/Receiver for Essex Capita) (Seed Mackall Litigation)

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action
06/21/21	8492685	Finalize and file stipulation to approve settlement and proposed order and confer with counsel regarding the same and issues in connection with settlement payment (.8).	Aspis, Norman	0.80	356.40	24,518.70	WO	HD TR
06/28/21	8491624	Review court order granting settlement and confer with counsel regarding the same, confer with Receiver regarding the same, and arrange for transmittal of settlement check to Receiver (.5).	Aspis, Norman	0.50	222.75	24,741.45	WO	HD TR

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000739	Farrell, Michael	9.30	738.00	6,863.40
001842	Del Castillo, Joshua	5.70	612.00	3,488.40
002369	Aspis, Norman	32.30	445.50	14,389.65
		<u>47.30</u>		<u>\$24,741.45</u>
Subtotal Fees				\$24,741.45
Discount				0.00
Total Fees				24,741.45
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 6/30/2022: 10% off standard rates (automatic)

**Account Summary – As Of 07/01/21**

07/27/21 16:09:29 PROFORMA STATEMENT FOR MATTER 378224.00012 (Winkler, Geoff/Receiver for Essex Capita) (Seed Mackall Litigation)

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	0.00	0.00	0.00	42,809.22	42,777.90	31.32	25,097.85	25,097.85	0.00
Unbilled Adj	0.00	0.00	0.00	1,112.40	1,112.40	0.00	1,291.05	1,246.05	45.00
Billed	0.00	0.00	0.00	45,398.22	44,657.55	740.67	44,657.55	44,657.55	740.67
Collected	0.00	0.00	0.00	45,398.22	44,657.55	740.67	45,398.22	44,657.55	740.67
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>26,872.65</b>	<b>26,872.65</b>	<b>0.00</b>						
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc Payment</b>	<b>0.00</b>								
<b>Client Trust Balance</b>	<b>0.00</b>								

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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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}  
 07/27/21 16:09:31 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: 06/16/21 Matter Name: CVL Litigation (Winlker v. 915 Elm Avenu  
 Proforma Number: 1100528  
 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		
04/02/21	8402266	Review Defendant's Answer to Complaint and confer with counsel regarding same (0.9); transmit documents to Receiver (0.2).	Del Castillo, Joshua	1.10	673.20	673.20	WO	HD	TR	_____
04/05/21	8403250	Teleconferences and emails with counsel regarding litigation and prospective settlement issues; review and assemble documents (1.5).	Del Castillo, Joshua	1.50	918.00	1,591.20	WO	HD	TR	_____
04/05/21	8403835	strategize regarding claim to CVL notes (.5); research regarding same (1.4).	Lavery, Catriona M.	1.90	914.85	2,506.05	WO	HD	TR	_____
04/06/21	8404485	research claim to CVL note	Lavery, Catriona M.	1.20	577.80	3,083.85	WO	HD	TR	_____
04/07/21	8406244	Research CVL's affirmative defenses.	Lavery, Catriona M.	0.70	337.05	3,420.90	WO	HD	TR	_____
04/12/21	8431958	Review and transmit materials relating to CVL litigation to counsel, and confer with counsel regarding the same (.8).	Aspis, Norman	0.80	356.40	3,777.30	WO	HD	TR	_____



07/27/21 16:09:31 PROFORMA STATEMENT FOR MATTER 378224.00013 (Winkler, Geoff/Receiver for Essex Capita) (CVL Litigation (Winlker v. 915 Elm Avenu)

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


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<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>		
04/14/21	8414469	Confer with counsel regarding joint Rule 26(f) report and meet-and-confer requirements (.2).	Aspis, Norman	0.20	89.10	3,866.40	WO	HD	TR	_____
04/15/21	8412283	Review correspondence from C. Lavery regarding CVL defenses and attention to case management and prospective settlement issues (0.5).	Del Castillo, Joshua	0.50	306.00	4,172.40	WO	HD	TR	_____
04/16/21	8413519	Emails and confer with counsel regarding case administration, upcoming meet and confer deadlines, and settlement analysis (0.8).	Del Castillo, Joshua	0.80	489.60	4,662.00	WO	HD	TR	_____
04/16/21	8413635	Discuss scheduling conference and case strategy with D. Zaro and J. del Castillo (.3); research regarding ownership interest in CVL (.4).	Lavery, Catriona M.	0.70	337.05	4,999.05	WO	HD	TR	_____
04/19/21	8414847	Teleconference with D. Zaro regarding claim valuation and Rule 26(f) report (.5); prepare Rule 26(f) report and prepare for Rule 26(f) meet and confer (1.8).	Lavery, Catriona M.	1.80	866.70	5,865.75	WO	HD	TR	_____
04/19/21	8418868	Prepare for meeting, several emails/conference with counsel to address the CVL meeting of counsel related to discovery/trial and address settlement issues.	Zaro, David	0.50	402.75	6,268.50	WO	HD	TR	_____
04/20/21	8415941	Edit Rule 26(f) report and review correspondence and comments regarding same (1.0); review notice of appearance (.1).	Lavery, Catriona M.	1.10	529.65	6,798.15	WO	HD	TR	_____

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


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<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>		
04/20/21	8416174	Review and revise draft Joint Status Report and confer with counsel regarding same (0.7); analysis of prospective settlement issues and prepare memorandum regarding same (1.0).	Del Castillo, Joshua	1.70	1,040.40	7,838.55	WO	HD	TR	_____
04/20/21	8418888	Emails with counsel related to Rule 24 report, advice as to litigation/discovery strategy.	Zaro, David	0.40	322.20	8,160.75	WO	HD	TR	_____
04/21/21	8421038	Evaluate draft joint Rule 26 Report, call with counsel regarding same (.4). Attend meeting with CVL counsel and address the discovery, trial setting and settlement (.6). Several calls with counsel and follow-up on the discovery issues and settlement/damage issues (.6).	Zaro, David	1.60	1,288.80	9,449.55	WO	HD	TR	_____
04/26/21	8422570	Review and respond to correspondence regarding net winner disgorgements (0.6); review settlement analysis (0.3); emails with counsel regarding asset recovery efforts (0.5).	Del Castillo, Joshua	1.40	856.80	10,306.35	WO	HD	TR	_____
04/26/21	8422573	Review CVL settlement meet and confer and emails to counsel regarding upcoming Joint Status Report (0.6).	Del Castillo, Joshua	0.60	367.20	10,673.55	WO	HD	TR	_____
04/26/21	8423793	Strategize regarding settlement negotiations and prepare correspondence regarding same (0.7); teleconference with D. Zaro regarding same (0.2).	Lavery, Catriona M.	0.90	433.35	11,106.90	WO	HD	TR	_____
04/26/21	8425837	Work on draft letter to counsel for CVL related to settlement prospects/damages (.4). Emails/calls with counsel related to	Zaro, David	0.70	563.85	11,670.75	WO	HD	TR	_____

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**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		
		damages, letter and follow-up regarding same (.3).								
04/28/21	8424926	Review completed draft Joint Status Report and confer with counsel regarding same (0.5); prepare revisions to same and transmit to opposing counsel for discussion and emails regarding same (0.4).	Del Castillo, Joshua	0.90	550.80	12,221.55	WO	HD	TR	_____
04/29/21	8427470	Review correspondence regarding Joint Status Report and confer with counsel regarding case administration matter (0.5).	Del Castillo, Joshua	0.50	306.00	12,527.55	WO	HD	TR	_____
04/29/21	8429205	Several emails related to CVL case/joint statement.	Zaro, David	0.20	161.10	12,688.65	WO	HD	TR	_____
05/03/21	8434085	Emails with counsel concerning the court's order (.3). Email with defendant counsel, assess the prospects for mediation, timing and meeting with counsel (.8).	Zaro, David	1.10	886.05	13,574.70	WO	HD	TR	_____
05/03/21	8434312	Review scheduling and case management order and order regarding summary judgment motions.	Lavery, Catriona M.	0.40	192.60	13,767.30	WO	HD	TR	_____
05/04/21	8433821	Review and comment regarding draft Initial Disclosures (0.5); review materials and confer with counsel in anticipation of teleconference with opposing counsel regarding proposed mediation (0.5); teleconference and emails with opposing counsel (0.3); confer with counsel regarding administration and mediation issues (0.6).	Del Castillo, Joshua	1.90	1,162.80	14,930.10	WO	HD	TR	_____
05/04/21	8434315	Prepare, edit initial disclosures.	Lavery, Catriona M.	1.40	674.10	15,604.20	WO	HD	TR	_____

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**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		
05/05/21	8434852	Teleconferences and emails regarding prospective mediators and supplemental analysis of potential settlement strategy; review supporting documents (1.1); attention to prospective mediator selection (0.5).	Del Castillo, Joshua	1.60	979.20	16,583.40	WO	HD	TR	_____
05/05/21	8437557	Edit, finalize Rule 26 initial disclosures.	Lavery, Catriona M.	0.30	144.45	16,727.85	WO	HD	TR	_____
05/06/21	8435939	Attention to case administration matters (0.2); emails with opposing counsel regarding prospective mediators and confer regarding same (0.2).	Del Castillo, Joshua	0.40	244.80	16,972.65	WO	HD	TR	_____
05/10/21	8438442	Emails and teleconferences with counsel and Receiver regarding prospective mediation (0.8); review documents in connection with anticipated settlement discussions (0.9); teleconference with D. Cousineau regarding same (0.5).	Del Castillo, Joshua	2.20	1,346.40	18,319.05	WO	HD	TR	_____
05/10/21	8439848	Several calls and emails related to mediation, address strategy, valuation issues and follow-up regarding same.	Zaro, David	0.70	563.85	18,882.90	WO	HD	TR	_____
05/11/21	8439478	Review documents in connection with damages calculation and attention to mediation and settlement issues (1.1); teleconference and emails with counsel regarding same (0.5).	Del Castillo, Joshua	1.60	979.20	19,862.10	WO	HD	TR	_____
05/11/21	8439930	Teleconference with counsel regarding settlement strategy for upcoming settlement call; review and transmit associated	Del Castillo, Joshua	0.50	306.00	20,168.10	WO	HD	TR	_____

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

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<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>		
		documents for same (0.5).								
05/12/21	8441085	Attention to damages analysis in connection with ongoing settlement efforts and prepare memoranda regarding same (1.0).	Del Castillo, Joshua	1.00	612.00	20,780.10	WO	HD	TR	_____
05/17/21	8449396	Email/conference with counsel to address the proposed mediation/settlement issues.	Zaro, David	0.40	322.20	21,102.30	WO	HD	TR	_____
05/18/21	8446656	Settlement discussion with D. Cousineau and follow-up email to client (0.6).	Del Castillo, Joshua	0.60	367.20	21,469.50	WO	HD	TR	_____
05/18/21	8450382	Several emails/advice as to settlement parameters, follow-up call.	Zaro, David	0.40	322.20	21,791.70	WO	HD	TR	_____
05/20/21	8450723	Analysis of the issues and accounting concerning the settlement/valuation.	Zaro, David	0.70	563.85	22,355.55	WO	HD	TR	_____
05/21/21	8450049	Review settlement correspondence from CVL counsel, prepare legal analysis in connection with same, and confer with counsel (1.4).	Del Castillo, Joshua	1.40	856.80	23,212.35	WO	HD	TR	_____
05/21/21	8453618	Analysis of the settlement letter from CVL counsel and assess possible response (.3). Several emails to/from counsel related to the CVL claims and prospective settlement options (.3).	Zaro, David	0.60	483.30	23,695.65	WO	HD	TR	_____
05/24/21	8451880	Emails and teleconferences regarding CVL settlement proposal; review documents and legal analysis in connection with same (1.4).	Del Castillo, Joshua	1.40	856.80	24,552.45	WO	HD	TR	_____

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


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<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>		
05/24/21	8453186	Review case management order, case calendar, and upcoming deadlines.	Lavery, Catriona M.	0.70	337.05	24,889.50	WO	HD	TR	_____
05/25/21	8453113	Attention to prospective settlement issues, review documents, and prepare communications to Receiver regarding same (1.1).	Del Castillo, Joshua	1.10	673.20	25,562.70	WO	HD	TR	_____
06/02/21	8464548	Complete supplemental legal analysis regarding constructive trust issues and prepare correspondence to Receiver regarding same (1.1).	Del Castillo, Joshua	1.10	673.20	26,235.90	WO	HD	TR	_____
06/04/21	8466917	Emails with Receiver's office regarding information necessary to formulate settlement counter-proposal and email to opposing counsel regarding same (0.6); teleconference regarding same (0.2).	Del Castillo, Joshua	0.80	489.60	26,725.50	WO	HD	TR	_____
06/05/21	8467769	Supplemental legal analysis in connection with contemplated settlement counter-offer (0.8).	Del Castillo, Joshua	0.80	489.60	27,215.10	WO	HD	TR	_____
06/08/21	8469902	Preliminary review of materials provided by Defendants in connection with prospective settlement discussions and transmit same to Receiver for detailed review (0.6).	Del Castillo, Joshua	0.60	367.20	27,582.30	WO	HD	TR	_____
06/11/21	8473260	Complete supplemental analysis in connection with prospective settlement counter-proposal and commence preparation of formal response to CVL counsel (1.5).	Del Castillo, Joshua	1.50	918.00	28,500.30	WO	HD	TR	_____
06/15/21	8476452	Review an finalize draft settlement proposal for Receiver's review (0.4); emails with	Del Castillo, Joshua	0.70	428.40	28,928.70	WO	HD	TR	_____

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


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<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>			
		Receiver's office regarding same (0.3).								
06/21/21	8481980	Teleconference with D. Cousineau regarding parties' competing settlement proposals (0.5); confer with counsel and prepare update to Receiver and counsel regarding same (0.4).	Del Castillo, Joshua	0.90	550.80	29,479.50	WO	HD	TR	_____
06/21/21	8483162	Evaluate the settlement offer from CVL, call/email with Receiver and counsel.	Zaro, David	0.40	322.20	29,801.70	WO	HD	TR	_____
06/22/21	8483059	Teleconference with D. Zaro regarding proposed settlement (0.3); emails with Receiver regarding same (0.2); legal analysis of settlement counter-proposal (0.8).	Del Castillo, Joshua	1.30	795.60	30,597.30	WO	HD	TR	_____
06/22/21	8485938	Work with counsel related to settlement proposal and CVL response, advice as to Receiver's claims and discovery (.4).	Zaro, David	0.40	322.20	30,919.50	WO	HD	TR	_____
06/23/21	8484724	Review documents and notes; confer with counsel; and emails regarding commencement of written discovery (1.9).	Del Castillo, Joshua	1.90	1,162.80	32,082.30	WO	HD	TR	_____
06/25/21	8486831	Review and respond to correspondence from D. Cousineau regarding settlement proposal and related matters (0.2); confer with counsel regarding same (0.3).	Del Castillo, Joshua	0.50	306.00	32,388.30	WO	HD	TR	_____
06/28/21	8488982	Confer regarding status of discovery (0.3).	Del Castillo, Joshua	0.30	183.60	32,571.90	WO	HD	TR	_____
06/30/21	8492624	Review documents and confer with counsel regarding anticipated written discovery (0.8).	Del Castillo, Joshua	0.80	489.60	33,061.50	WO	HD	TR	_____

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

Trans Date	Index	Type	Quantity	Amt	WO	HD	TR
05/05/21	2709215	BW – Duplication - Black & White Copies	8.00	1.52	WO	HD	TR
05/10/21	2719182	DCSRCH – Document Search - - PACER - 1/21 -3/21 Usage	0.00	3.50	WO	HD	TR
05/11/21	2710794	MSNGR – Federal Express - Ship To: Arash Beral	0.00	14.37	WO	HD	TR

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	8.10	805.50	6,524.55
001842	Del Castillo, Joshua	33.90	612.00	20,746.80
002369	Aspis, Norman	1.00	445.50	445.50
002470	Lavery, Catriona M.	11.10	481.50	5,344.65
		<u>54.10</u>		<u>\$33,061.50</u>
Subtotal Fees				\$33,061.50
Discount				0.00
Total Fees				33,061.50
Total Disbursements				19.39

**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 6/30/2022: 10% off standard rates (automatic)

**Account Summary – As Of 07/01/21**



07/27/21 16:09:31 PROFORMA STATEMENT FOR MATTER 378224.00013 (Winkler, Geoff/Receiver for Essex Capita) (CVL Litigation (Winkler v. 915 Elm Avenu)

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	13,305.15	13,305.15	0.00	65,593.11	65,547.90	45.21	35,584.69	35,565.30	19.39
Unbilled Adj	0.00	0.00	0.00	612.00	612.00	0.00	612.00	612.00	0.00
Billed	0.00	0.00	0.00	9,740.87	9,715.05	25.82	9,715.05	9,715.05	25.82
Collected	0.00	0.00	0.00	9,740.87	9,715.05	25.82	9,740.87	9,715.05	25.82
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>55,243.15</b>	<b>55,220.85</b>	<b>22.30</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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 07/27/21 16:09:33 PROFORMA STATEMENT FOR MATTER 378224.00014 (Winkler, Geoff/Receiver for Essex Capita) (Fazio Litigation)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00014 Client Name: Winkler, Geoff/Receiver for Essex Capita  
 Joshua  
 Date of Last Billing: Matter Name: Fazio Litigation  
 Proforma Number: 1100528  
 Client/Matter Joint Group # 378224-1

**Fees for Matter 378224.00014.(Fazio Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
04/20/21	8416370	Commence preparation of draft Protective Order and confer with counsel regarding same (1.1).	Del Castillo, Joshua	1.10	673.20	673.20	WO	HD	TR	_____
04/20/21	8431749	Attention to issues in connection with waiver of service, and confer with counsel regarding the same (.6).	Aspis, Norman	0.60	267.30	940.50	WO	HD	TR	_____
05/04/21	8433642	Finalize Stipulated Protective Order and confer with opposing counsel regarding same (0.6); prepare document for filing (0.2).	Del Castillo, Joshua	0.80	489.60	1,430.10	WO	HD	TR	_____
05/05/21	8435051	Emails regarding outstanding administrative matters (0.5).	Del Castillo, Joshua	0.50	306.00	1,736.10	WO	HD	TR	_____
05/06/21	8435940	Attention to case administration matters (0.2).	Del Castillo, Joshua	0.20	122.40	1,858.50	WO	HD	TR	_____
05/07/21	8436912	Review and respond to supplemental instructions from Court regarding stipulated protective order (0.5); attention to service issues (0.5).	Del Castillo, Joshua	1.00	612.00	2,470.50	WO	HD	TR	_____

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**Fees for Matter 378224.00014.(Fazio Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
05/07/21	8458783	Attention to issues in connection with service of summons and complaint, and confer with counsel regarding the same (.5).	Aspis, Norman	0.50	222.75	2,693.25	WO	HD	TR	_____
05/11/21	8439902	Emails regarding status of waiver of service and protective order; attention to litigation administration inquiry (0.6); confer with opposing counsel and prepare draft First Amended Stipulated Protective Order for review and anticipated filing; attention to issues regarding same (1.0).	Del Castillo, Joshua	1.60	979.20	3,672.45	WO	HD	TR	_____
05/11/21	8444810	Attention to issues in connection with stipulated protective order and confer with counsel regarding the same, and review and revise waiver of service documents for transmittal to Fazio's counsel (.6).	Aspis, Norman	0.60	267.30	3,939.75	WO	HD	TR	_____
05/13/21	8442586	Attention to case administration issues and review and respond to inquiry from Chambers (0.5).	Del Castillo, Joshua	0.50	306.00	4,245.75	WO	HD	TR	_____
05/14/21	8443254	Review entered First Amended Stipulated Protective Order and prepare email to opposing counsel regarding prospective exchange of information and settlement meeting (0.4).	Del Castillo, Joshua	0.40	244.80	4,490.55	WO	HD	TR	_____
05/14/21	8444591	Review correspondence relating to stipulated protective order and confer with counsel regarding the same (.3).	Aspis, Norman	0.30	133.65	4,624.20	WO	HD	TR	_____
05/24/21	8452362	Emails with counsel regarding Receiver's updated accounting and attention to prospective settlement proposal (0.8).	Del Castillo, Joshua	0.80	489.60	5,113.80	WO	HD	TR	_____

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**Fees for Matter 378224.00014.(Fazio Litigation)**

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05/24/21	8460622	Review statute of limitations arguments advanced by Fazio and arguments raised relating to allegedly erroneous accounting in anticipation of virtual meeting to discuss accounting issues (.5).	Aspis, Norman	0.50	222.75	5,336.55	WO	HD	TR	_____
05/27/21	8456624	Review documents and updated accounting in connection with Fazio claims and confer with opposing counsel regarding same (1.1); emails with Receiver regarding same (0.3).	Del Castillo, Joshua	1.40	856.80	6,193.35	WO	HD	TR	_____
06/08/21	8469901	Preliminary review of materials provided by Defendants in connection with prospective settlement discussions and transmit same to Receiver for detailed review (0.6).	Del Castillo, Joshua	0.60	367.20	6,560.55	WO	HD	TR	_____
06/08/21	8494694	Review accounting information transmitted by counsel for the Fazios and compare as against the Receiver's accounting (.4).	Aspis, Norman	0.40	178.20	6,738.75	WO	HD	TR	_____
06/17/21	8479874	Review material forwarded by Fazio counsel and confer with Receiver's office regarding same (0.7); email to Fazio counsel (0.2).	Del Castillo, Joshua	0.90	550.80	7,289.55	WO	HD	TR	_____
06/18/21	8494713	Review additional accounting materials relating to the Fazios and confer with counsel regarding the same (.6).	Aspis, Norman	0.60	267.30	7,556.85	WO	HD	TR	_____
06/24/21	8485780	Emails with counsel for Fazio and confer regarding proposed stipulation (0.3).	Del Castillo, Joshua	0.30	183.60	7,740.45	WO	HD	TR	_____
06/24/21	8492176	Review, and confer with counsel regarding, accounting issues in connection with the	Aspis, Norman	0.40	178.20	7,918.65	WO	HD	TR	_____

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**Fees for Matter 378224.00014.(Fazio Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		Fazios and confer regarding extension of deadline to respond to the Receiver's complaint (.4).								
06/25/21	8486829	Review and revise stipulation to extend response date and confer regarding same (0.5).	Del Castillo, Joshua	0.50	306.00	8,224.65	WO	HD	TR	_____
06/25/21	8491988	Draft and revise stipulation to extend time for Fazios to respond to the Receiver's complaint and confer with counsel regarding the same (.7); transmit the same to counsel for the Fazios (.2).	Aspis, Norman	0.90	400.95	8,625.60	WO	HD	TR	_____
06/28/21	8489669	Review notes and prepare email to A. Beral regarding additional information requested by Receiver in anticipation of discussion with defendants (0.4); review documents transmitted by A. Beral and respond regarding same (0.3).	Del Castillo, Joshua	0.70	428.40	9,054.00	WO	HD	TR	_____
06/30/21	8492961	Review and respond to correspondence regarding stipulation (0.2); emails to Receiver's office and counsel regarding status of document review (0.5).	Del Castillo, Joshua	0.70	428.40	9,482.40	WO	HD	TR	_____

**Disbursements for Matter 378224.00014 (Fazio Litigation)**

Trans Date	Index	Type	Quantity	Amt	Circle	Action		
05/06/21	2709306	BW – Duplication - Black & White Copies	1.00	0.19	WO	HD	TR	_____
05/06/21	2709307	COLOR – Duplication - Color Copies	18.00	4.50	WO	HD	TR	_____

07/27/21 16:09:33 PROFORMA STATEMENT FOR MATTER 378224.00014 (Winkler, Geoff/Receiver for Essex Capita) (Fazio Litigation)

**Disbursements for Matter 378224.00014 (Fazio Litigation)**

Trans Date	Index	Type	Quantity	Amt				
05/06/21	2712234	POST – Postage-RICOH-1 Large Envelope	0.00	1.60	WO	HD	TR	_____
05/11/21	2709786	BW – Duplication - Black & White Copies	24.00	4.56	WO	HD	TR	_____
05/11/21	2709787	COLOR – Duplication - Color Copies	7.00	1.75	WO	HD	TR	_____

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	12.00	612.00	7,344.00
002369	Aspis, Norman	4.80	445.50	2,138.40
		<u>16.80</u>		<u>\$9,482.40</u>
Subtotal Fees				\$9,482.40
Discount				0.00
Total Fees				9,482.40
Total Disbursements				12.60

**Attorney Billing Instructions**

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

**Billing Instructions**

expires 6/30/2022: 10% off standard rates (automatic)

**Account Summary – As Of 07/01/21**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	5,266.80	5,266.80	0.00	15,318.45	15,305.85	12.60	9,495.00	9,482.40	12.60
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

07/27/21 16:09:33 PROFORMA STATEMENT FOR MATTER 378224.00014 (Winkler, Geoff/Receiver for Essex Capita) (Fazio Litigation)

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>15,318.45</b>	<b>15,305.85</b>	<b>12.60</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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}

07/27/21 16:09:34 PROFORMA STATEMENT FOR MATTER 378224.00015 (Winkler, Geoff/Receiver for Essex Capita) (WLD Davis Litigation)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00015 Client Name: Winkler, Geoff/Receiver for Essex Capita  
 Joshua  
 Date of Last Billing: Matter Name: WLD Davis Litigation  
 Proforma Number: 1100528  
 Client/Matter Joint Group # 378224-1

**Fees for Matter 378224.00015.(WLD Davis Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action
06/29/21	8491808	Review correspondence regarding settlement and transmit wiring instructions to counsel (.2); review relevant FRCO and prepare notice of dismissal (.4).	Aspis, Norman	0.60	267.30	267.30	WO	HD TR

**Proforma Summary**

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
002369	Aspis, Norman	0.60	445.50	267.30
		0.60		\$267.30
Subtotal Fees				\$267.30
Discount				0.00
Total Fees				267.30
Total Disbursements				0.00

**Attorney Billing Instructions**

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



07/27/21 16:09:34 PROFORMA STATEMENT FOR MATTER 378224.00015 (Winkler, Geoff/Receiver for Essex Capita) (WLD Davis Litigation)

**Billing Instructions**

expires 6/30/2022: 10% off standard rates (automatic)

**Account Summary – As Of 07/01/21**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	0.00	0.00	0.00	267.30	267.30	0.00	267.30	267.30	0.00
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>Total</b>	<b>Fees</b>	<b>Costs</b>						
<b>WIP</b>	<b>267.30</b>	<b>267.30</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

}  
 07/27/21 16:09:35 PROFORMA STATEMENT FOR MATTER 378224.00016 (Winkler, Geoff/Receiver for Essex Capita) (Siemens Litigation)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00016 Client Name: Winkler, Geoff/Receiver for Essex Capita  
 Joshua  
 Date of Last Billing: Matter Name: Siemens Litigation  
 Proforma Number: 1100528  
 Client/Matter Joint Group # 378224-1

**Fees for Matter 378224.00016.(Siemens Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action
06/01/21	8495111	Review, finalize, and oversee filing of complaint and other initiating documents (.6).	Aspis, Norman	0.60	267.30	267.30	WO	HD TR

**Proforma Summary**

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
002369	Aspis, Norman	0.60	445.50	267.30
Subtotal Fees				\$267.30
Discount				0.00
Total Fees				267.30
Total Disbursements				0.00

**Attorney Billing Instructions**

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

**Billing Instructions**

07/27/21 16:09:35 PROFORMA STATEMENT FOR MATTER 378224.00016 (Winkler, Geoff/Receiver for Essex Capita) (Siemens Litigation)

expires 6/30/2022: 10% off standard rates (automatic)

**Account Summary – As Of 07/01/21**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	222.75	222.75	0.00	490.05	490.05	0.00	267.30	267.30	0.00
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>Total</b>	<b>Fees</b>	<b>Costs</b>						
<b>WIP</b>	<b>490.05</b>	<b>490.05</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>									

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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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}  
 07/27/21 16:09:36 PROFORMA STATEMENT FOR MATTER 378224.00017 (Winkler, Geoff/Receiver for Essex Capita) (Fead Litigation)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00017 Client Name: Winkler, Geoff/Receiver for Essex Capita  
 Joshua  
 Date of Last Billing: Matter Name: Fead Litigation  
 Proforma Number: 1100528  
 Client/Matter Joint Group # 378224-1

**Fees for Matter 378224.00017.(Fead Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action	
06/01/21	8495102	Review, finalize, and oversee filing of complaint and other initiating documents (.6).	Aspis, Norman	0.60	267.30	267.30	WO	HD	TR
06/02/21	8495082	Attention to filing and service issues with complaint and summons (.2).	Aspis, Norman	0.20	89.10	356.40	WO	HD	TR
06/17/21	8494903	Confer regarding services issues in connection with summons and complaint (.5).	Aspis, Norman	0.50	222.75	579.15	WO	HD	TR

**Proforma Summary**

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
002369	Aspis, Norman	1.30	445.50	579.15
		1.30		\$579.15
Subtotal Fees				\$579.15
Discount				0.00
Total Fees				579.15
Total Disbursements				0.00

07/27/21 16:09:36 PROFORMA STATEMENT FOR MATTER 378224.00017 (Winkler, Geoff/Receiver for Essex Capita) (Fead Litigation)

**Attorney Billing Instructions**

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

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**Billing Instructions**

expires 6/30/2022: 10% off standard rates (automatic)
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**Account Summary – As Of 07/01/21**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	222.75	222.75	0.00	801.90	801.90	0.00	579.15	579.15	0.00
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>Total</b>	<b>Fees</b>	<b>Costs</b>						
<b>WIP</b>	<b>801.90</b>	<b>801.90</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

}  
 07/27/21 16:09:38 PROFORMA STATEMENT FOR MATTER 378224.00018 (Winkler, Geoff/Receiver for Essex Capita) (Largura Litigation)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00018 Client Name: Winkler, Geoff/Receiver for Essex Capita  
 Joshua  
 Date of Last Billing: Matter Name: Largura Litigation  
 Proforma Number: 1100528  
 Client/Matter Joint Group # 378224-1

**Fees for Matter 378224.00018.(Largura Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
06/01/21	8495108	Review, finalize, and oversee filing of complaint and other initiating documents (.6).	Aspis, Norman	0.60	267.30	267.30	WO	HD	TR	_____
06/02/21	8495078	Attention to filing and service issues with complaint and summons (.3).	Aspis, Norman	0.30	133.65	400.95	WO	HD	TR	_____
06/29/21	8491810	Confer with counsel regarding service issues and email Mr. Largura regarding the same (.5).	Aspis, Norman	0.50	222.75	623.70	WO	HD	TR	_____
06/30/21	8495308	Review service related materials and confer with counsel for Largura regarding service of complaint and extension of deadline to respond to complaints in other actions pending against Fead and Siemens (.7).	Aspis, Norman	0.70	311.85	935.55	WO	HD	TR	_____

**Proforma Summary**

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
002369	Aspis, Norman	2.10	445.50	935.55

07/27/21 16:09:38 PROFORMA STATEMENT FOR MATTER 378224.00018 (Winkler, Geoff/Receiver for Essex Capita) (Largura Litigation)

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
		2.10		\$935.55
	Subtotal Fees			\$935.55
	Discount			0.00
	Total Fees			935.55
	Total Disbursements			0.00

**Attorney Billing Instructions**

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

**Billing Instructions**

expires 6/30/2022: 10% off standard rates (automatic)

**Account Summary – As Of 07/01/21**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	623.70	623.70	0.00	1,559.25	1,559.25	0.00	935.55	935.55	0.00
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>1,564.25</b>	<b>1,559.25</b>	<b>5.00</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**

07/27/21 16:09:38 PROFORMA STATEMENT FOR MATTER 378224.00018 (Winkler, Geoff/Receiver for Essex Capita) (Largura Litigation)

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

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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.

### MEMBERSHIPS

- Financial Lawyers Conference

### EDUCATION

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

### SERVICES

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

### INDUSTRIES

Financial Services  
Construction

- American Bankruptcy Institute
- Turnaround Management Association

### ACCOLADES

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

### BAR ADMISSIONS

- California

### COURT ADMISSIONS

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

## Matters

- **Residential and Commercial Bank.** Represented bank in achieving a favorable published decision by the Ninth Circuit in Chapter 12 bankruptcy case. The appeal involved an attempt by a debtor in bankruptcy, and self-described family farmer, to leverage a discharge of personal debt in a prior Chapter 7 bankruptcy case into subsequent eligibility under Chapter 12 of the Bankruptcy Code, which could have enabled her to avoid foreclosure or strip down the value of the bank's security in the subject property. The Ninth Circuit did not agree with the debtor. The debtor sought an en banc review of the Ninth Circuit's decision which was subsequently denied.
- **SEC Receiver.** Representing SEC Receiver in securities fraud case in connection with the raising of \$120 million via the EB-5 program for the development of two large real estate developments in Seattle and neighboring Everett. We are prosecuting claims to recover investor funds from third-party borrower.
- **Residential and Commercial Bank.** Represented a residential and commercial bank in defending several thousand lawsuits throughout California, and managed local counsel in 20 other states. The lawsuits concern allegations of mortgage fraud, wrongful foreclosure, violations of TILA, RESPA, HOSPA, and other statutory and regulatory issues.
- **SEC Receiver.** Represented SEC Receiver in securities fraud case involving losses to investors of over \$40 million.

- **Residential and Commercial Lender.** Represented a residential and commercial lender in the workout and collection of a portfolio of commercial loans exceeding \$1 billion.
- **Residential and Commercial Lender.** Represented a residential and commercial lender as to the workout and collections of a portfolio of construction loans, some loans involving completed projects as well as those in progress.



## Joshua A. del Castillo

PARTNER | LOS ANGELES

T (213) 955-5591

E [jdcastillo@allenmatkins.com](mailto:jdcastillo@allenmatkins.com)

Institutional lenders, commercial litigants, and receivers look to Joshua del Castillo for inventive answers to complex creditors' rights, receivership, and regulatory questions. His depth of experience and creativity in the areas of creditors' rights litigation and bankruptcy, the unique relationships he has cultivated in the receiverships space, and his familiarity with to up-to-the-minute regulatory developments, enable him to develop innovative strategies that mitigate client risks and improve client results.

### *Creditors' Rights, Litigation, and Regulatory Counsel*

Joshua is a key member of the firm's Restructuring, Insolvency & Bankruptcy practice group, and routinely serves as counsel for institutional lenders or other creditors in bankruptcy and commercial litigation proceedings throughout California, in both state and federal courts, in addition to providing oversight to local counsel nationwide. Joshua likewise regularly represents clients in state and federal appellate matters. He is often called upon to provide proactive regulatory counsel, dispensing compliance advice and developing and deploying troubleshooting strategies, many derived from his extensive experience in serving as defense counsel to financial institutions in regulatory matters. In this capacity, Joshua assists clients in effectively satisfying their regulatory obligations while seeking to avoid potentially costly litigation or penalties.

### *A Pioneer in Receivership Solutions*

As a member of the firm's premier Receiverships, Lenders & Special Creditor Remedies practice group, Joshua has been recognized for pioneering new legal solutions for receivers in state and federal matters, and has developed significant practical experience in creditors' rights, bankruptcy, and

#### 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

commercial litigation, including in the receivership context. This experience has taught him how to leverage new developments in the law to find innovative solutions to both age-old and novel problems.

Joshua bolsters his ability to solve multi-faceted client problems with broad access critical resources at Allen Matkins—including attorneys with unique knowledge and relationships across a spectrum of environmental, real estate, securities, labor, and related issues—and regularly works with an extensive network of outside professionals, including forensic accountants, tax accountants, private investigators, property managers, and brokers. Joshua endeavors to staff matters leanly so that his clients become familiar with all of the attorneys working on their matters, and receive accountable and responsive service.

### ***In the Community***

While helping his clients thrive, Joshua works to help the broader community prosper. In addition to his commitment to *pro bono* service, he currently serves on the advisory board of the Wage Justice Center, which works to advance low-income workers' rights, educate workers, and advocate for the collection of unpaid wages.

### **MEMBERSHIPS**

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

### **ACCOLADES**

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

### **BAR ADMISSIONS**

- California

### **COURT ADMISSIONS**

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

## Matters

### LITIGATION AND BANKRUPTCY

- **Commercial Lenders.** Represented a national, commercial lender in connection with a large bankruptcy and breach of contract dispute, in both state and federal courts.
- **Developers.** Represented national developers in connection with preferential transfer claims brought by bankruptcy trustees.
- **Law Firms.** Represented a national law firm in connection with the bankruptcy of a large client.
- **Mortgage Lenders.** Represented a number of the nation's largest mortgage lenders in multiple commercial litigation matters, in both state and federal courts, including courts of appeal.
- **Non-Profit Organizations.** Provided *pro bono* assistance to a non-profit organization representing indigent and low-income workers in employment disputes.

### FEDERAL EQUITY RECEIVERSHIPS

- ***Securities and Exchange Commission v. Plus Money, Inc., et al.***, (U.S. District Court, Southern District of California). Represented a receiver appointed in a Securities and Exchange Commission enforcement action alleging a \$45 million Ponzi-like investment scheme based on purported covered-call option trading. Receiver marshaled assets and distributed funds to defrauded investors.
- ***Securities and Exchange Commission v. Pacheco, et al.***, (U.S. District Court, Southern District of California). Represented a receiver appointed in a Securities and Exchange Commission enforcement action alleging a \$15 million Ponzi-like investment scheme based on purported covered-call option trading. Receiver marshaled assets and distributed funds to defrauded investors.
- ***Securities and Exchange Commission v. Medical Capital Holding, et al.***, (U.S. District Court, Central District of California). Represented a receiver appointed in a Securities and Exchange Commission enforcement action alleging a Ponzi-like investment scheme which raised over \$1 billion, ostensibly to purchase medical receivables.
- ***Securities and Exchange Commission v. Global Online Direct, Inc., et al.***, (U.S. District Court, Northern District of Georgia). Represented a receiver appointed in a Securities and Exchange Commission enforcement action alleging that the defendant entities raised over \$45 million through the sale of unregistered securities.
- ***Securities and Exchange Commission v. Trabulse, et al.***, (U.S. District Court, Northern District of California). Represented a receiver appointed to monitor a hedge fund, at the request of the Securities and Exchange Commission.

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

## REAL PROPERTY RECEIVERSHIPS

- ***Wachovia Bank, NA v. Downtown Sunnyvale Residential, LLC, et al.***, (Superior Court of California, County of Santa Clara). Represented a real property receiver appointed over a large-scale commercial development in connection with successfully securing trial court approval of the receiver's administration and improvement of the development, as well as approval of the receiver's compensation and discharge request.
- ***First Citizens Bank & Trust Co. v. NDustrial Drive LLC, et al.***, (Superior Court of California, County of San Joaquin). Represented a real property receiver appointed to administer receivership estate substantially comprised of abandoned recycling facility. Assisted receiver with site clean-up, marketing, and sale efforts.
- ***Hana Small Business Lending, Inc. v. Rock Petroleum, Inc., et al.***, (Superior Court of California, County of Riverside). Represented a real property receiver appointed to administer, and ultimately sell, receivership estate comprised of multiple service stations, convenience stores, and attendant contracts and permits.
- ***Excel National Bank v. Tolosa Sison Family Corp., et al.***, (Superior Court of California, County of San Mateo). Represented a real property receiver appointed to administer receivership estate substantially comprised of service station and convenience store assets.

## REGULATORY COMPLIANCE

- **Real Property Brokerage.** Represented one of the Southwest's largest real property brokerages in connection with litigation alleging a violation of federal consumer protection statutes.
- **Lenders and Institutional Investors.** Represented lender in connection with litigation alleging systematic violations of the Fair Credit Reporting Act. Represented national institutional investor in connection with revision of internal policies and procedures for compliance with new or revised consumer protection statutes. Represented lender in connection with action implicating Bank Secrecy Act and Gramm-Leach-Bliley-Act matters.
- **Telecommunications Business.** Represented cell tower leasing entity in connection with policies and procedures for compliance with new or revised consumer protection statutes.
- **Public Interest Organizations.** Provided analysis of applicability of provisions of Dodd-Frank Act to highly publicized business practices of so-called buy-here / pay-here automobile dealerships.



## Norman M. Aspis

ASSOCIATE | LOS ANGELES

T (213) 955-5621

E [naspis@allenmatkins.com](mailto:naspis@allenmatkins.com)

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

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

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

### 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

### BAR ADMISSIONS

- California



**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 **August 24, 2021**, I caused to be served on all the parties to this action addressed as stated on the attached service list the document entitled: **NINTH 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 [April 1, 2021 – June 30, 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.

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 **August 24, 2021** at Los Angeles, California.

/s/ Martha Diaz  
Martha Diaz