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8 GEOFF WINKLER

9 UNITED STATES DISTRICT COURT  
10 CENTRAL DISTRICT OF CALIFORNIA  
11 WESTERN DIVISION

12 SECURITIES AND EXCHANGE  
COMMISSION,

13 Plaintiff,

14 v.

15 RALPH T. IANNELLI and ESSEX  
16 CAPITAL CORP.,

17 Defendants.

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

TENTH INTERIM APPLICATION OF  
RECEIVER, GEOFF WINKLER, AND  
HIS PROFESSIONALS FOR  
PAYMENT OF FEES AND  
REIMBURSEMENT OF EXPENSES

Date: January 13, 2022  
Time: 10:00 a.m.  
Ctrm: 6D  
Judge Hon. Fernando M. Olguin

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1 Geoff Winkler (the "Receiver"), the Court-appointed permanent receiver for  
 2 defendant Essex Capital Corporation and its subsidiaries and affiliates (collectively,  
 3 the "Receivership Entities" or "Entities"), his counsel of record, Allen Matkins Leck  
 4 Gamble Mallory & Natsis LLP ("Allen Matkins"), and his tax accountant, Miller  
 5 Kaplan Arase LLP ("Miller Kaplan," and collectively, with the Receiver and Allen  
 6 Matkins, the "Applicants"), hereby jointly submit this tenth interim application for  
 7 the payment of fees and the reimbursement of expenses (the "Fee Application").

8 **I. INTRODUCTION.**

9 This Fee Application is the tenth interim fee application submitted in the  
 10 above-referenced matter. With respect to the Receiver and Allen Matkins, the Fee  
 11 Application covers their fees and expenses incurred during the period from  
 12 July 1, 2021, through September 30, 2021 (the "Application Period"), and with  
 13 respect to Miller Kaplan, the Fee Application covers its fees and expenses incurred  
 14 during the period from February 1, 2021, through September 30, 2021 (the "MK  
 15 Application Period").

16 By way of this Fee Application, the Applicants request the Court's approval of  
 17 100% of their fees and expenses incurred during the Application Period or the MK  
 18 Application Period, as applicable, and they further request the interim payment of  
 19 80% of such fees and 100% of such expenses, to be paid from the funds of the  
 20 receivership estate of the Receivership Entities (the "Receivership Estate" or  
 21 "Estate"). Specifically, the amounts of the Applicants' fees and expenses sought to  
 22 be approved and paid under this Fee Application are as follows:

Applicant	Fees	Interim Payment of Fees	Expenses	Interim Payment of Expenses
Receiver	\$75,550.95	\$60,440.76	\$43.97	\$43.97
Allen Matkins	\$409,864.95	\$327,891.96	\$6,578.93	\$6,578.93
Miller Kaplan	\$9,667.50	\$7,734.00	\$0.00	\$0.00
	<b>\$495,083.40</b>	<b>\$396,066.72</b>	<b>\$6,622.90</b>	<b>\$6,622.90</b>

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1 Consistent with the billing guidelines of plaintiff the Securities and Exchange  
2 Commission (the "SEC") and the Applicants' commitments for this federal  
3 receivership, the remaining, unpaid 20% "holdback" of the Applicants' approved  
4 fees will be subject to final review and payment at the conclusion of this  
5 receivership.

6 **II. GENERAL SUMMARY.**

7 During the Application Period, and with assistance from Allen Matkins and  
8 Miller Kaplan, the Receiver made substantial progress in the satisfaction of his  
9 duties and the objectives outlined by this Court in its *Order Regarding Preliminary*  
10 *Injunction and Appointment of a Permanent Receiver* (the "Appointment Order")  
11 entered on December 21, 2018, ECF No. 66, its *Order in Aid of Receivership* (the  
12 "Order in Aid") entered on February 1, 2019, ECF No. 69, and its *Order Regarding*  
13 *Permanent Injunction* (the "Permanent Injunction") entered on September 9, 2019,  
14 ECF No. 113. Among other things, the Receiver (a) executed on his plan for  
15 processing investor and creditor claims and developed a final recommendation  
16 regarding the treatment of all known claims, and (b) continued to execute his plan  
17 for recovering and maximizing the assets of the Receivership Estate (the  
18 "Receivership Assets" or "Assets"), including via the evaluation and prosecution of  
19 claims against third parties believed to be in wrongful possession of any  
20 Receivership Assets, with a focus on his pursuit of disgorgement actions against net  
21 winners.

22 Given the amount and nature of the work completed by the Applicants during  
23 the Application Period or MK Application Period, as applicable, they respectfully  
24 submit that the fees and expenses incurred during the applicable period are  
25 reasonable and appropriate and should be approved and paid, on an interim basis, in  
26 the amounts indicated above. As an accommodation to the Estate, and consistent  
27 with the SEC's billing guidelines and the ordinary practice in federal receiverships,  
28 the Applicants request that the Court approve 100% of their fees and expenses

1 incurred during the Application Period or MK Application Period, as applicable, but  
 2 authorize payment, on an interim basis, of only 80% of such fees and 100% of such  
 3 expenses at this time.

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

5 **A. Appointment of the Receiver.**

6 On December 21, 2018, by the Appointment Order, the Court appointed the  
 7 Receiver as the permanent receiver for the Receivership Entities.

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

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 Entities submitted claims against the Estate, and otherwise administer the Estate.

14 Overall, on account of their services rendered on behalf of the Receivership  
 15 Estate during the Application Period, the Receiver and his staff billed 284.8 hours  
 16 and \$75,550.95 in fees across the following seven categories:

Category	Hours	Fees
Financial - Accounting/Auditing	4.7	\$1,311.30
Financial - Data Analysis	4.4	\$978.75
Financial - Forensic Accounting	11.9	\$2,677.50
Financial - Tax Issues	7.7	\$2,159.10
Legal - Asset Analysis and Recovery	141.8	\$38,628.30
Legal - Case Administration	79.3	\$19,724.10
Legal - Claims Administration	35.0	\$10,071.90
	<b>284.8</b>	<b>\$75,550.95</b>

25 Provided below are narrative summaries of the work performed under each of the  
 26 categories, and attached hereto as **Exhibit A** are the Receiver's invoices, containing  
 27 the billing entries detailing the tasks performed by the Receiver and his staff during  
 28 the Application Period.

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

2                   In connection with the "Financial – Accounting/Auditing" category, the  
3 Receiver and his staff billed 4.7 hours and \$1,311.30 in fees during the Application  
4 Period.

5                   The services in this category generally relate to the Receiver's review,  
6 analysis, and audit of the Receivership Entities' accounting. During the Application  
7 Period, for this category, the Receiver and his staff reviewed and analyzed that  
8 accounting to highlight the Entities' Ponzi-scheme activity in connection with the  
9 pending disgorgement actions.

10                   **2.     Financial – Data Analysis.**

11                   In connection with the "Financial – Data Analysis" category, the Receiver and  
12 his staff billed 4.4 hours and \$978.75 in fees during the Application Period.

13                   The services in this category concern the Receiver's review and analysis of  
14 third-party financial data. During the Application Period, the Receiver and his staff  
15 expended time examining investors' claims, the supporting documentation for such  
16 claims (e.g., bank statements), and the supporting documentation for net winners'  
17 hardship requests in connection with the Receiver's clawback claims.

18                   **3.     Financial – Forensic Accounting.**

19                   In connection with the "Financial – Forensic Accounting" category, the  
20 Receiver and his staff billed 11.9 hours and \$2,677.50 in fees during the Application  
21 Period.

22                   The services in this category pertain to the Receiver's efforts in undertaking a  
23 forensic accounting of the Receivership Entities' finances. During the Application  
24 Period, the Receiver and his staff performed further forensic-accounting-related  
25 work, specifically in analyzing investor transactions and preparing accounting  
26 schedules relating to certain investors.

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1                   4.     Financial – Tax Issues.

2             In connection with the "Financial – Tax Issues" category, the Receiver and his  
3 staff billed 7.7 hours and \$2,159.10 in fees during the Application Period.

4             The services in this category generally relate to the Receiver addressing tax-  
5 related issues and obligations facing the Receivership Estate. During the Application  
6 Period, for this category, the Receiver and his staff expended time reviewing and  
7 discussing the Estate's tax-filing obligations with Miller Kaplan and then reviewing  
8 and compiling the necessary reports, documents, and files in connection with those  
9 obligations.

10                   5.     Legal – Asset Analysis and Recovery.

11             In connection with the "Legal – Asset Analysis and Recovery" category, the  
12 Receiver and his staff billed 141.8 hours and \$38,628.30 in fees during the  
13 Application Period.

14             The services in this category broadly relate to the Receiver's efforts to  
15 identify, secure, preserve, and recover any Receivership Assets, including any  
16 claims against third parties. During the Application Period, the Receiver and his  
17 staff devoted a significant amount of time performing tasks relating to the pursuit of  
18 clawback claims against and the recovery of profits from net winners. In particular,  
19 those tasks have included (a) reviewing draft complaints prepared by Allen Matkins  
20 to be filed against net winners, (b) examining net winners' accounting and  
21 supporting documentation in connection with any disputes about the extent of their  
22 avoidance exposure, (c) reviewing hardship applications from those net winners  
23 purportedly unable to repay their profits, and (d) negotiating settlements, in  
24 consultation with Allen Matkins, with net winners, along with coordinating with  
25 them on the timing and delivery of any settlement payments. The Receiver's efforts  
26 within this category have been extremely successful, and, as of the date of this Fee  
27 Application, his streamlined disgorgement efforts against net winners and other  
28



1 entities who received Receivership Assets have resulted in gross recoveries totaling  
2 more than \$2.3 million (with \$400,000 recovered during the Application Period).

3 In addition, during the Application Period, for this category, the Receiver and  
4 his staff also expended time in connection with the Receiver's action against 915  
5 Elm Avenue CVL, LLC ("CVL") before this Court, captioned as *Winkler v. 915 Elm*  
6 *Avenue CVL, LLC* (Case No. 2:21-cv-00869-FMO-AFM) (the "CVL Action"). More  
7 specifically, they (a) coordinated with Allen Matkins on the discovery requests to  
8 made to CVL, (b) assisted Allen Matkins in responding to CVL's discovery requests,  
9 including locating and compiling the relevant documents for a document production,  
10 and (c) reviewed documents from CVL's document production.

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

12 In connection with the "Legal – Case Administration" category, the Receiver  
13 and his staff billed 79.3 hours and \$19,724.10 in fees during the Application Period.

14 The services in this category generally concern the Receiver's general  
15 administration of the Receivership Estate, along with his handling of other necessary  
16 administrative matters. During the Application Period, the Receiver and his staff  
17 communicated extensively with Allen Matkins regarding the administration of the  
18 Receivership Entities and the Estate, along with the legal work required to enable  
19 him to undertake those efforts he deemed necessary, with particular attention to  
20 efforts regarding the marshalling and recovery of Receivership Assets and his  
21 administration of the claims against the Estate pursuant to the Court-approved  
22 claims procedures. For this category, the Receiver and his staff also expended time  
23 on other administrative matters, including updating the website for this receivership  
24 and responding to inquiries from claimants and investors, usually regarding updates  
25 as to the status of the receivership and the claims and distribution process.

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1                   7.     Legal – Claims Administration.

2             In connection with the "Legal – Claims Administration" category, the  
3 Receiver and his staff billed 35.0 hours and \$10,071.90 in fees during the  
4 Application Period.

5             The services in this category generally relate to the claims and distribution  
6 process, including the Receiver's efforts to identify, analyze, and resolve the  
7 investor and creditor claims against the Estate and his eventual efforts to make  
8 distributions to claimants. During the Application Period, having completed his  
9 review of the timely claims submitted in accordance with the Court-approved claims  
10 procedures, the Receiver developed and finalized a proposed plan for distribution on  
11 allowed claims, which will be submitted to this Court for approval.

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

13             In connection with his services rendered on behalf of the Receivership Estate  
14 during the Application Period, the Receiver incurred \$43.97 in expenses. The  
15 Receiver's invoices, attached hereto as Exhibit A, detail each of the Receiver's  
16 expenses.

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

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

19             Allen Matkins was retained by the Receiver on January 2, 2019, and by the  
20 Order in Aid, the Court approved the firm's retention as lead receivership counsel  
21 for the Receiver on February 1, 2019. The Receiver selected Allen Matkins as his  
22 counsel due to the firm's extensive expertise in federal equity receivership matters,  
23 as well as in creditors' rights and litigation matters. Allen Matkins has served as  
24 counsel to federal equity receivers in dozens of cases, has represented a variety of  
25 constituents in numerous bankruptcy matters, and has significant substantive  
26 experience in related areas, such as corporate and securities law and real estate.

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

2           During the Application Period, Allen Matkins extensively assisted the  
 3 Receiver in the performance of his receivership duties, primarily by handling  
 4 litigation-related matters in connection with the Receiver's efforts to recover  
 5 Receivership Assets via the actions brought against third parties.

6           Overall, on account of its services rendered to the Receiver during the  
 7 Application Period, Allen Matkins billed 733.9 hours and \$409,864.95 in fees across  
 8 the following 14 categories:

Category	Hours	Fees
General Receivership	45.3	\$19,733.85
Asset Recovery & Management	236.2	\$141,203.70
Investigation/Reporting	12.9	\$7,662.60
Pending Litigation	1.7	\$1,014.75
Claims/Distribution	6.6	\$4,440.60
Third Party Claims & Recoveries	11.6	\$9,709.20
CVL Asset Recovery & Litigation	0.9	\$480.15
Seed Mackall Litigation	0.4	\$307.80
CVL Litigation	368.0	\$197,651.25
Fazio Litigation	38.0	\$21,711.60
WLD Davis Litigation	2.0	\$891.00
Siemens Litigation	4.1	\$2,191.95
Fead Litigation	3.7	\$1,778.85
Largura Litigation	2.5	\$1,087.65
	<b>733.9</b>	<b>\$409,864.95</b>

19           Provided below are narrative summaries of the work performed under each of the  
 20 categories, and attached hereto as **Exhibit B** are Allen Matkins' invoices, containing  
 21 the billing entries detailing the tasks performed by the firm's attorneys and  
 22 paralegals during the Application Period. In addition, biographical information of  
 23 the Allen Matkins attorneys who rendered significant services during the  
 24 Application Period is attached hereto as **Exhibit C**.

1 Allen Matkins endeavored to staff each task efficiently, using a core team of  
2 attorneys, with specialized assistance as necessary. As the Court may recall, Allen  
3 Matkins also agreed to discount its ordinary billing rates by 10% for the duration of  
4 this matter, as well as not to charge the Estate for any travel time.

5 **1. General Receivership.**

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

8 Timekeeper	Position	Hourly Rate	Hours	Fees
9 J. del Castillo	Partner	\$643.50	15.8	\$10,167.30
10 N. Aspis	Associate	\$445.50	2.1	\$935.55
11 S. Peng	Paralegal	\$315.00	27.4	\$8,631.00
			<b>45.3</b>	<b>\$19,733.85</b>

12  
13 The services in this category relate to assisting the Receiver in the general  
14 administration of the Receivership Estate. During the Application Period, Allen  
15 Matkins handled a wide range of case administration matters, ranging from the  
16 usual, such as conferring with the Receiver on outstanding issues and tasks, to the  
17 less ordinary, such as globally reviewing the Receiver's documents for relevance  
18 and privilege in connection with document productions to be made across a number  
19 of disgorgement actions (which represented a substantial portion of the time  
20 expended for this category). This category also encompasses Allen Matkins  
21 rendering such other services that do not fall precisely within any other category.

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2. Asset Recovery & Management.

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

Timekeeper	Position	Hourly Rate	Hours	Fees
D. Zaro	Partner	\$837.00	46.0	\$38,502.00
J. del Castillo	Partner	\$643.50	97.1	\$62,483.85
P. Griffin	Associate	\$513.00	0.5	\$256.50
N. Aspis	Associate	\$445.50	82.7	\$36,842.85
M. O'Neal	Associate	\$315.00	9.9	\$3,118.50
			<b>236.2</b>	<b>\$141,203.70</b>

The services in this category relate directly to the Receiver's efforts to identify, secure, preserve, and recover any Receivership Assets. During the Application Period, for this category, Allen Matkins devoted a considerable amount of time in connection with the Receiver's clawback claims and related disgorgement actions against net winners. Among other things, Allen Matkins (a) negotiated and memorialized settlements with numerous charitable organization and similar institutions who received fraudulent transfers, (b) assessed the recovery prospects of the Receiver's outstanding clawback claims, including researching legal issues potentially facing the Receiver in litigation and evaluating the validity of defenses asserted by net winners, (c) conferred with net winners or their counsel regarding settlement of the clawback claims, (d) prepared the opposition to a motion to compel arbitration in one of the disgorgement actions, and (e) drafted first amended complaints following the filing of motions to dismiss in multiple disgorgement actions.

Allen Matkins' work in pursuing the Receiver's clawback claims has already led to significant recoveries for the Estate. For instance, to date, the Receiver has recovered approximately \$275,000 from charitable organizations and similar institutions, including \$129,000 paid during the Application Period. As settlement

1 discussions are ongoing with the remaining targets of clawback claims (including  
 2 those who are currently subject to a pending disgorgement action and others who are  
 3 not yet), additional recoveries for the Estate are highly likely to follow.

4 **3. Investigation/Reporting.**

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

7 Timekeeper	Position	Hourly Rate	Hours	Fees
8 D. Zaro	Partner	\$837.00	1.1	\$920.70
9 J. del Castillo	Partner	\$643.50	7.5	\$4,826.25
10 N. Aspis	Associate	\$445.50	4.3	\$1,915.65
			<b>12.9</b>	<b>\$7,662.60</b>

11  
 12 The services in this category relate to Allen Matkins assisting the Receiver in  
 13 his efforts to investigate the nature, location, and recovery of Receivership Assets,  
 14 along the business and financial activities of the Receivership Entities, and this  
 15 category also encompasses Allen Matkins' work relating to the Receiver's reporting  
 16 obligations. During the Application Period, Allen Matkins primarily expended time  
 17 for this category in preparing the Receiver's eighth interim report to the Court.

18 **4. Pending Litigation.**

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

21 Timekeeper	Position	Hourly Rate	Hours	Fees
22 J. del Castillo	Partner	\$643.50	1.3	\$836.55
23 N. Aspis	Associate	\$445.50	0.4	\$178.20
			<b>1.7</b>	<b>\$1,014.75</b>

24  
 25 The services in this category relate to Allen Matkins' management of any pre-  
 26 receivership actions pending against the Receivership Entities and include such  
 27 general tasks as preparing materials for and attending hearings and status  
 28 conferences in connection with those actions and preparing materials to advise the

1 applicable courts of the litigation stay included in the Court's Appointment Order  
2 and Permanent Injunction. During the Application Period, Allen Matkins' work in  
3 this category was limited to its continued monitoring of two matters pending before  
4 the Superior Court of California, County of Santa Barbara: (a) *Gabler v. Essex*  
5 *Capital Corp., et al.* (Case No. 18CV03423) and (b) *Dennis v. Iannelli, et al.* (Case  
6 No. 18CV03317). In both of those actions, Allen Matkins has informed the  
7 presiding judges about the existing litigation stay in order to protect and preserve the  
8 Estate from diminution.

9 **5. Claims/Distribution.**

10 In connection with the "Claims/Distribution" category, Allen Matkins  
11 personnel billed the following time and fees during the Application Period:

Timekeeper	Position	Hourly Rate	Hours	Fees
D. Zaro	Partner	\$837.00	1.0	\$837.00
J. del Castillo	Partner	\$643.50	5.6	\$3,603.60
			<b>6.6</b>	<b>\$4,440.60</b>

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16 The services in this category generally consist of any work relating to the  
17 receivership's claims and distribution process, including assisting the Receiver's  
18 efforts to identify and analyze claims and to eventually make distributions to  
19 claimants. During the Application Period, Allen Matkins worked closely with the  
20 Receiver on potential distribution plan alternatives and then on developing the  
21 priority scheme and structure of a proposed plan for distribution. And once the  
22 Receiver finalized the proposed plan, Allen Matkins also began preparing the  
23 motion seeking the Court's approval of that plan (which was ultimately completed  
24 after the Application Period).

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6. Third Party Claims & Recoveries.

In connection with the "Third Party Claims & Recoveries" category, Allen Matkins personnel billed the following time and fees during the Application Period:

Timekeeper	Position	Hourly Rate	Hours	Fees
D. Zaro	Partner	\$837.00	11.6	\$9,709.20
			<b>11.6</b>	<b>\$9,709.20</b>

The services in this category relate include any work in connection with the Receivership Estate's claims and associated recoveries against third parties, including clawback claims against net winners (to the extent that a separate billing category has not yet been created for a particular action). Allen Matkins' work in this category during the Application Period primarily related to three disgorgement actions pending before this Court: (a) the action captioned as *Winkler v. McCloskey, et al.* (Case No. 2:21-cv-05757-FMO-AFM) (the "McCloskey Action"), (b) the action captioned as *Winkler v. Reyner, et al.* (Case No. 2:21-cv-05730-FMO-AFM) (the "Reyner Action"), and (c) the action captioned as *Winkler v. Emmons, et al.* (the "Emmons Action"). With respect to the McCloskey Action, Allen Matkins' time was devoted to analyzing and preparing an opposition to the defendants' motion to dismiss the Receiver's complaint and then preparing an amended complaint. Allen Matkins also performed similar tasks with respect to the Reyner Action. And with respect to the Emmons Action, Allen Matkins' work related to the calculation of the damages sought therein.

7. CVL Asset Recovery & Litigation.

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

Timekeeper	Position	Hourly Rate	Hours	Fees
E. Fates	Partner	\$643.50	0.4	\$257.40
N. Aspis	Associate	\$445.50	0.5	\$222.75
			<b>0.9</b>	<b>\$480.15</b>



1 The services in this category relate to any work in evaluating and, if  
 2 appropriate, pursuing claims and associated recoveries of Receivership Assets  
 3 against CVL. During the Application Period, for this category, Allen Matkins  
 4 expended a small amount of time in connection with certain miscellaneous tasks  
 5 relating to the Receiver's claims against CVL.

6 **8. Seed Mackall Litigation.**

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

Timekeeper	Position	Hourly Rate	Hours	Fees
M. Farrell	Partner	\$769.50	0.4	\$307.80
			<b>0.4</b>	<b>\$307.80</b>

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 12 The services in this category are associated with the litigation in the  
 13 Receiver's action against Seed Mackall LLP before this Court, captioned as *Winkler*  
 14 *v. Seed Mackall LLP* (Case No. 2:20-cv-08323-FMO-AFM) (the "Seed Mackall  
 15 Action"). During the Application Period, Allen Matkins performed some de minimis  
 16 work relating to the settlement obtained in connection with the Seed Mackall  
 17 Action.

18 **9. CVL Litigation.**

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

Timekeeper	Position	Hourly Rate	Hours	Fees
D. Zaro	Partner	\$837.00	12.3	\$10,295.10
K. Lloyd	Partner	\$670.50	87.4	\$58,601.70
J. del Castillo	Partner	\$643.50	91.0	\$58,558.50
C. Lavery	Associate	\$513.00	22.3	\$11,439.90
N. Aspis	Associate	\$445.50	76.1	\$33,902.55
N. Babaknia	Associate	\$315.00	11.8	\$3,717.00
S. Peng	Paralegal	\$315.00	1.5	\$472.50
G. Gallaher	Paralegal	\$315.00	65.6	\$20,664.00
			<b>368.0</b>	<b>\$197,651.25</b>

1 The services in this category are associated with the litigation in the CVL  
2 Action before this Court. During the Application Period, Allen Matkins continued to  
3 assist the Receiver in prosecuting his claims against CVL in the CVL Action,  
4 performing various demanding tasks in connection with the CVL Action. Those  
5 tasks included (a) preparing discovery requests to be made on CVL, (b) preparing  
6 the Receiver's responses and objections to CVL's overly broad interrogatories,  
7 requests for admission, and requests for the production of documents, (c) assessing  
8 the Receiver's documents for relevance and privilege and then producing the  
9 responsive documents to CVL, (d) analyzing the responses and objections made by  
10 CVL in response to the Receiver's discovery requests, (e) extensively reviewing the  
11 documents produced by CVL and third parties in discovery, (f) meeting and  
12 conferring with opposing counsel numerous times regarding discovery-related  
13 issues, and (g) preparing for multiple depositions (that were taken after the  
14 Application Period). Overall, Allen Matkins had to incur more fees than anticipated  
15 in connection with the CVL Action due to CVL's aggressive discovery tactics.

16 **10. Fazio Litigation.**

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

Timekeeper	Position	Hourly Rate	Hours	Fees
D. Zaro	Partner	\$837.00	1.0	\$837.00
J. del Castillo	Partner	\$643.50	23.1	\$14,864.85
N. Aspis	Associate	\$445.50	12.5	\$5,568.75
M. O'Neal	Associate	\$315.00	1.4	\$441.00
			<b>38.0</b>	<b>\$21,711.60</b>

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24 The services in this category are associated with the litigation in the  
25 Receiver's disgorgement action against Joseph Fazio and related parties before this  
26 Court, captioned as *Winkler v. Fazio, et al.* (Case No. 2:21-cv-02987-FMO-AFM)  
27 (the "Fazio Action"). During the Application Period, in connection with the Fazio  
28 Action, Allen Matkins (a) reviewed and analyzed the defendant's accounting of the

1 transfers to and from him, as well as his asserted defenses to the Receiver's  
 2 clawback claim, (b) communicated extensively with opposing counsel regarding a  
 3 settlement of the claim, (c) drafted a first amended complaint, (d) met and conferred  
 4 with opposing counsel regarding the initial joint status report and joint discovery  
 5 plan, and (e) prepared the Receiver's initial disclosures.

6 **11. WLD Davis Litigation.**

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

Timekeeper	Position	Hourly Rate	Hours	Fees
N. Aspis	Associate	\$445.50	2.0	\$891.00
			<b>2.0</b>	<b>\$891.00</b>

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 10  
 11  
 12 The services in this category are associated with the litigation in the  
 13 Receiver's disgorgement action against WLD Davis Holdings, LLC before this  
 14 Court, captioned as *Winkler v. WLD Davis Holdings, LLC, et al.* (Case No. 2:21-cv-  
 15 03209-FMO-AFM) (the "WLD Davis Action"). Allen Matkins' de minimis work in  
 16 this category during the Application Period included conferring with opposing  
 17 counsel regarding the parties' settlement and the dismissal of the WLD Davis Action  
 18 and preparing the Receiver's response to the Court's order to show cause why the  
 19 action should not be dismissed.

20 **12. Siemens Litigation.**

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

Timekeeper	Position	Hourly Rate	Hours	Fees
D. Zaro	Partner	\$837.00	1.0	\$837.00
N. Aspis	Associate	\$445.50	2.9	\$1,291.95
M. O'Neal	Associate	\$315.00	0.2	\$63.00
			<b>4.1</b>	<b>\$2,191.95</b>

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1 The services in this category are associated with the litigation in the Receiver's  
2 disgorgement action against Wayne Siemens and related parties before this Court,  
3 captioned as *Winkler v. Siemens, et al.* (Case No. 2:21-cv-04515-FMO-AFM) (the  
4 "Siemens Action"). During the Application Period, Allen Matkins' work in  
5 connection with the Siemens Action was limited to conferring with opposing  
6 counsel regarding an extension of time for the defendants to file an answer,  
7 preparing the stipulation requesting such extension, and preparing the parties' joint  
8 status report and initial disclosures.

9 **13. Fead Litigation.**

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

Timekeeper	Position	Hourly Rate	Hours	Fees
D. Zaro	Partner	\$837.00	0.4	\$334.80
N. Aspis	Associate	\$445.50	3.1	\$1,381.05
M. O'Neal	Associate	\$315.00	0.2	\$63.00
			<b>3.7</b>	<b>\$1,778.85</b>

16  
17 The services in this category are associated with the litigation in the  
18 Receiver's disgorgement action against Beverlye Hyman Fead before this Court,  
19 captioned as *Winkler v. Fead* (Case No. 2:21-cv-04519-FMO-AFM) (the "Fead  
20 Action"). During the Application Period, Allen Matkins' limited work in connection  
21 with the Fead Action included reviewing the defendant's answer to the Receiver's  
22 complaint and preparing the parties' joint status report and initial disclosures.

23 **14. Largura Litigation.**

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

26 ///  
27 ///  
28 ///

Timekeeper	Position	Hourly Rate	Hours	Fees
N. Aspis	Associate	\$445.50	2.3	\$1,024.65
M. O'Neal	Associate	\$315.00	0.2	\$63.00
			<b>2.5</b>	<b>\$1,087.65</b>

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5 The services in this category are associated with the litigation in the  
6 Receiver's disgorgement action against Robert Largura before this Court, captioned  
7 as *Winkler v. Largura* (Case No. 2:21-cv-04534-FMO-AFM) (the "Largura  
8 Action"). Allen Matkins' limited work during the Application Period on the Largura  
9 Action was comprised of conferring with opposing counsel regarding the filing of  
10 the Receiver's complaint and a waiver of service of the summons in connection  
11 therewith and subsequently reviewing the defendant's answer.

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

13 In connection with its services rendered to the Receiver during the  
14 Application Period, Allen Matkins incurred \$6,578.93 in expenses. Allen Matkins'  
15 invoices, attached hereto as **Exhibit B**, detail each of the firm's expenses.

16 **V. MILLER KAPLAN'S FEES AND EXPENSES.**

17 **A. The Receiver's Retention of Miller Kaplan.**

18 Miller Kaplan was retained by the Receiver in February 2021. The Receiver  
19 selected Miller Kaplan as his tax accountant due to the firm's expertise in handling  
20 tax-related matters for fiduciaries.

21 **B. Services Rendered During the MK Application Period.**

22 During the MK Application Period, Miller Kaplan assisted the Receiver on a  
23 number of tax-related matters.

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28

1 Overall, on account of its services rendered to the Receiver during the MK  
2 Application Period, Miller Kaplan billed 33.9 hours and \$9,667.50 in fees across the  
3 following three categories:

4 Category	Hours	Fees
5 Qualified Settlement Fund Services	18.8	\$3,367.50
6 General Consulting Services	8.5	\$3,870.00
7 Notices	6.6	\$2,430.00
	<b>33.9</b>	<b>\$9,667.50</b>

8  
9 Provided below are narrative summaries of the work performed under each of the  
10 categories, and attached hereto as **Exhibit D** are Miller Kaplan's invoices,  
11 containing the billing entries detailing the tasks performed by the firm's personnel  
12 during the MK Application Period.

13 **1. Qualified Settlement Fund Services.**

14 In connection with the "Qualified Settlement Fund Services" category, Miller  
15 Kaplan billed 18.8 hours and \$3,367.50 in fees during the MK Application Period.

16 Miller Kaplan's work for this category during the MK Application Period was  
17 comprised of preparing the Estate's tax returns for 2018, 2019, and 2020.

18 **2. General Consulting Services.**

19 In connection with the "General Consulting Services" category, Miller Kaplan  
20 billed 8.5 hours and \$3,870.00 in fees during the MK Application Period.

21 During the MK Application Period, for this category, Miller Kaplan reviewed  
22 relevant documents from the Receiver and, from that review, determined the Estate's  
23 tax-compliance obligations.

24 **3. Notices.**

25 In connection with the "Notices" category, Miller Kaplan billed 6.6 hours and  
26 \$2,430.00 in fees during the MK Application Period.

27 Miller Kaplan's work for this category during the MK Application Period  
28 encompassed communicating with the Franchise Tax Board (the "FTB"), primarily

1 to obtain an extension of the deadline for the Estate to file a 2018 tax return and to  
2 put a hold on any collections efforts by the FTB during that extension period.

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

4 In connection with its services rendered on behalf of the Receivership Estate  
5 during the MK Application Period, Miller Kaplan did not incur any expenses for  
6 which it seeks reimbursement from the Receivership Estate.

7 **VI. THE FEES AND EXPENSES INCURRED ARE REASONABLE AND**  
8 **SHOULD BE ALLOWED.**

9 The Applicants respectfully submit that the fees and expenses incurred during  
10 the Application Period or MK Application Period, as applicable, were fair,  
11 reasonable, necessary, and significantly benefit the Estate. Accordingly, as noted  
12 above, the Applicants request that the Court approve 100% of their respective fees  
13 and expenses as noted herein and also authorize the payment requested herein.

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

20 **VII. CONCLUSION.**

21 For the foregoing reasons, the Applicants respectfully request that the Court  
22 enter an order:

- 23 1. Granting this Fee Application in its entirety;
- 24 2. Approving the Receiver's fees and expenses incurred during the  
25 Application Period, in the respective amounts of \$75,550.95 and \$43.97;
- 26 3. Authorizing the Receiver to pay himself, on an interim basis, 80% of  
27 his approved fees incurred during the Application Period, in the amount of  
28

1 \$60,440.76, and 100% of his approved expenses incurred during the Application  
2 Period, in the amount of \$43.97, from the funds of the Receivership Estate;

3 4. Approving Allen Matkins' fees and expenses incurred during the  
4 Application Period, in the respective amounts of \$409,864.95 and \$6,578.93;

5 5. Authorizing the Receiver to pay Allen Matkins, on an interim basis,  
6 80% of its approved fees incurred during the Application Period, in the amount of  
7 \$327,891.96, and 100% of its approved expenses incurred during the Application  
8 Period, in the amount of \$6,578.93, from the funds of the Receivership Estate;

9 6. Approving Miller Kaplan's fees and expenses incurred during the MK  
10 Application Period, in the respective amounts of \$9,667.50 and \$0; and

11 7. Authorizing the Receiver to pay Miller Kaplan, on an interim basis,  
12 80% of its approved fees incurred during the MK Application Period, in the amount  
13 of \$7,734.00, and 100% of its approved expenses incurred during the MK  
14 Application Period, in the amount of \$0, from the funds of the Receivership Estate.

15  
16 Dated: December 3, 2021

ALLEN MATKINS LECK GAMBLE  
MALLORY & NATSIS LLP  
DAVID R. ZARO  
JOSHUA A. DEL CASTILLO  
MATTHEW D. PHAM

17  
18  
19 By:           /s/          Matthew D. Pham          

MATTHEW D. PHAM  
Attorneys for Receiver  
GEOFF WINKLER

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**EXHIBIT A**

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**July 1, 2021 - September 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>
Geoff Winkler	Call with counsel and team (1.0), update banking, process wire and settlement, update documents, counsel (.4), review proposed settlement and emails with counsel (.2), review settlement documents, emails with third party (.2), review discovery questions from counsel, research, emails with counsel (1.5)	7/1/2021	3.3	315.00	1,039.50	Legal - Asset Analysis and Recovery
Ysabel Willits	Meeting with GBW, RLD, JBH, and counsel regarding next steps and ongoing projects	7/1/2021	0.7	150.00	105.00	Legal - Case Administration
Geoff Winkler	Review claims issues, research accounting, prepare response (2.2), review storage documents for specific entities, transactions (2.7)	7/2/2021	4.9	315.00	1,543.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Review and execute settlement agreement, emails with counsel (.3)	7/5/2021	0.3	315.00	94.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Review third party accounting, research, emails with counsel (1.1), call with third party counsel (.4), call with investor re timing (.2)	7/6/2021	1.7	315.00	535.50	Legal - Asset Analysis and Recovery
John Hall	Review CVL Rogs, RFAs, RFPs and discuss with GBW plan to comply	7/6/2021	1.4	279.00	390.60	Legal - Case Administration
John Hall	Affected claimant FAQ	7/6/2021	0.4	279.00	111.60	Legal - Claims Administration and Objections
John Hall	Review of full rising tide analysis, compile needed inputs, recommendation to GBW based on five iterations of possible pay outs scenarios; impact assessment v. pro rata	7/6/2021	4.2	279.00	1,171.80	Legal - Claims Administration and Objections
Geoff Winkler	Review complaint, support, research accounting, comment (1.3), review discussion re underlying purchase information (1.1), review third party deposition, notes (.6), call with investor re claim (.2), call with third party re demand letter (.3)	7/7/2021	3.5	315.00	1,102.50	Legal - Asset Analysis and Recovery
John Hall	Call and discussion with affected investor on claims update and case update	7/7/2021	0.6	279.00	167.40	Legal - Case Administration
John Hall	Review claim register and make updates to all claims to ensure correct handling in distribution scenarios	7/7/2021	2.1	279.00	585.90	Legal - Claims Administration and Objections
Renee Diefenderfer	Communication with claimant regarding hardship paperwork	7/7/2021	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Communication with claimant regarding claim update	7/7/2021	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Review third party issue, research, emails with JBH re needed response (.4)	7/8/2021	0.4	315.00	126.00	Legal - Asset Analysis and Recovery
John Hall	Accounting reconciliation for third party FFT	7/8/2021	3.2	279.00	892.80	Legal - Asset Analysis and Recovery
John Hall	Discuss PF analysis with YKW, review accounting and send recommendations to counsel	7/8/2021	0.7	279.00	195.30	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Communication with claimant regarding claim and case update	7/8/2021	0.2	225.00	45.00	Legal - Case Administration
Renee Diefenderfer	Communication with claimant regarding case updates	7/8/2021	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Email to counsel re third party, proof of payment (.2), call with attorney for party (.4)	7/9/2021	0.6	315.00	189.00	Legal - Asset Analysis and Recovery
John Hall	Review materials from counsel and discuss with YKW, analysis and update of schedules; update accounting system	7/9/2021	1.5	279.00	418.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Call with JBH, RD, YW to discuss claims and third parties (.8), working session to discuss claims issues (1.0), review accounting for claims and documentation, review email for details (2.3)	7/12/2021	4.1	315.00	1,291.50	Legal - Claims Administration and Objections
John Hall	Team meeting, discuss all outstanding items	7/12/2021	0.8	279.00	223.20	Legal - Case Administration
Renee Diefenderfer	Communication with counsel regarding an update on third party recovery investors	7/12/2021	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Preparation and mailing of demand letter and schedule for third party recovery effort	7/12/2021	1.2	225.00	270.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Research for contact information and call for third party recovery effort	7/12/2021	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Research and inquiry regarding contact information for third party recovery effort	7/12/2021	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Meeting with JBH, GBW, and YKW for case next steps	7/12/2021	0.8	225.00	180.00	Legal - Case Administration
Renee Diefenderfer	Communication with claimant regarding updated accounting	7/12/2021	0.2	225.00	45.00	Legal - Case Administration
Renee Diefenderfer	Review of accounting regarding investor claim	7/12/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Accounting review and organization for GBW regarding investor claim	7/12/2021	0.4	225.00	90.00	Legal - Case Administration
Ysabel Willits	Analyzing statements for third party recovery	7/12/2021	0.3	150.00	45.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Meeting with GBW, RLD, and JBH regarding case next steps	7/12/2021	0.8	150.00	120.00	Legal - Case Administration

**SEC v. Essex Capital Corporation**  
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**Attachment 1**

<b>Personnel</b>	<b>Item / Description</b>	<b>Date</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	<b>Activity Category</b>
Geoff Winkler	Call with RD re claims issues (.5), emails with counsel re outstanding claim for settling party, treatment (.3), emails with counsel re waiver of claim, withdrawal (.2), review draft complaints, emails with counsel (.4), review settlement document, changes, emails with counsel, party (.3), detailed email review, review files, draft response (3.1)	7/13/2021	4.8	315.00	1,512.00	Legal - Claims Administration and Objections
John Hall	Review TM accounting and complaint with counsel	7/13/2021	2.3	279.00	641.70	Legal - Asset Analysis and Recovery
John Hall	Review WR accounting and documentation, review complaint and prepare final with counsel.	7/13/2021	3.2	279.00	892.80	Legal - Asset Analysis and Recovery
John Hall	Review proposed changes from SB and discuss with GBW	7/13/2021	0.6	279.00	167.40	Legal - Asset Analysis and Recovery
John Hall	Review and analysis of JI paperwork received and compared to accounting files, discuss with RLD	7/13/2021	3.5	279.00	976.50	Legal - Claims Administration and Objections
Renee Diefenderfer	Preparation of schedule and letter, call with GBW and call with investor regarding accounting and claim next steps	7/13/2021	1.9	225.00	427.50	Legal - Case Administration
Renee Diefenderfer	Scanning of paper files from investor and communication with GBW	7/13/2021	0.3	225.00	67.50	Legal - Case Administration
Renee Diefenderfer	Review of documentation sent for hardship request	7/13/2021	0.2	225.00	45.00	Legal - Case Administration
Geoff Winkler	Emails with counsel re proposed settlement, counter (.2), review updated settlement documents, emails with third party (.2), emails with counsel re upcoming report (.1), review website, work with RLD (.2), review and process wire transfer, emails with counsel (.3), call with investor (.3), emails with counsel re proposed settlement of dispute, discussion with party (.3), review and revise accounting, emails with counsel (.3)	7/14/2021	1.9	315.00	598.50	Legal - Asset Analysis and Recovery
John Hall	read and review materials provided from opposing counsel, and compare against all known transactions	7/14/2021	2.0	279.00	558.00	Legal - Asset Analysis and Recovery
John Hall	Review JI paperwork and forward to DZ	7/14/2021	0.7	279.00	195.30	Legal - Case Administration
John Hall	Revise JF accounting and tables	7/14/2021	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Review BH claim and request	7/14/2021	0.5	279.00	139.50	Legal - Claims Administration and Objections
Renee Diefenderfer	Document preparation and conversation with third party recovery effort	7/14/2021	0.7	225.00	157.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Promissory note review for third party recovery effort	7/14/2021	0.5	225.00	112.50	Legal - Case Administration
Renee Diefenderfer	Scanning of paper files for hardship request	7/14/2021	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Website edit/update per GBW request	7/14/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Email JBH schedule and summary for claimant	7/14/2021	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Call with counsel and team to discuss outstanding issues (1.0), review email from counsel, third party, respond (.2), review and process wire transfer, emails with counsel (.3), emails to CPA re taxes (.2)	7/15/2021	1.7	315.00	535.50	Legal - Asset Analysis and Recovery
John Hall	Discuss taxes with GBW, review corresp with CPAs	7/15/2021	0.2	279.00	55.80	Financial - Tax Issues
John Hall	Review SBPL settlement and wire	7/15/2021	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
John Hall	Review CMY hardship application	7/15/2021	0.3	279.00	83.70	Legal - Asset Analysis and Recovery
John Hall	Team meeting to discuss outstanding third party, claims and case issues	7/15/2021	1.0	279.00	279.00	Legal - Case Administration
John Hall	Review paperwork provided by JI	7/15/2021	0.5	279.00	139.50	Legal - Claims Administration and Objections
Renee Diefenderfer	Review and email communication with third party recovery effort	7/15/2021	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Call with YKW regarding action item from JBH for claimant	7/15/2021	0.3	225.00	67.50	Legal - Case Administration
Renee Diefenderfer	Call with counsel regarding updates and next steps	7/15/2021	1.0	225.00	225.00	Legal - Case Administration
Ysabel Willits	Meeting with GBW, RLD, JBH, and counsel regarding next steps and ongoing projects	7/15/2021	1.0	150.00	150.00	Legal - Case Administration
Ysabel Willits	Meeting with RLD regarding claims process	7/15/2021	0.3	150.00	45.00	Legal - Claims Administration and Objections
Geoff Winkler	Review claim and demand letter (.2), review hardship paperwork (.3), review accounting, timing for third party, discussion with RD (.7)	7/16/2021	1.2	315.00	378.00	Legal - Asset Analysis and Recovery
John Hall	Review SM third party documents provided and RLD analysis, write recommendation to team.	7/16/2021	1.2	279.00	334.80	Legal - Asset Analysis and Recovery
John Hall	Review RLD accounting and provide feedback for memo	7/16/2021	0.4	279.00	111.60	Legal - Asset Analysis and Recovery

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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>
John Hall	Review documents sent from counsel on HLS third party issue, compare to files, reply to team on recommendation	7/16/2021	1.1	279.00	306.90	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Call with JBH to discuss task for counsel regarding third party	7/16/2021	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Call with YKW to discuss third party recovery effort updates, update to tracker	7/16/2021	0.4	225.00	90.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Review of documents sent by counsel, forensic accounting for third party, email communication with JBH and GBW for review	7/16/2021	2.5	225.00	562.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Review of documentation sent by third party recovery effort regarding accounting schedule and investments	7/16/2021	1.2	225.00	270.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Prepare and send updates via email for three claimants	7/16/2021	0.4	225.00	90.00	Legal - Case Administration
Ysabel Willits	Meeting with RLD updating third party tracker	7/16/2021	0.4	150.00	60.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Call with JBH, RD, YW to discuss claims and third parties (.8), prepare report and SFAR (2.2), review email from counsel and draft lawsuit, respond (.3), review email from RD re third party, email with details (.2)	7/19/2021	1.3	315.00	409.50	Legal - Case Administration
John Hall	Team meeting to discuss ongoing issues and tasks	7/19/2021	0.5	279.00	139.50	Legal - Case Administration
Renee Diefenderfer	Communication with GBW regarding next step for third party recovery email communication	7/19/2021	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Email communication with third party recovery effort	7/19/2021	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Call with GBW, JBH, and YKW regarding case updates and next steps	7/19/2021	0.5	225.00	112.50	Legal - Case Administration
Renee Diefenderfer	Call with claimant regarding claim and case update, follow up email sent	7/19/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Email communication with claimant regarding case updates	7/19/2021	0.1	225.00	22.50	Legal - Case Administration
Ysabel Willits	Going through emails for third party recovery	7/19/2021	0.4	150.00	60.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Meeting with GBW, RLD, and JBH regarding case next steps	7/19/2021	0.4	150.00	60.00	Legal - Case Administration
Geoff Winkler	Prepare for call with investor (.2), call with investor and RLD (.3), update report and SFAR, emails with counsel (.6)	7/20/2021	1.1	315.00	346.50	Legal - Case Administration
Renee Diefenderfer	Call with hardship applicant and GBW	7/20/2021	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Email communication with third party recovery effort	7/20/2021	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Update schedule for third party recovery effort and email communication	7/20/2021	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Email communication with claimant regarding case updates	7/20/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Email communication with claimant regarding case updates	7/20/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Email communication with claimant regarding case updates	7/20/2021	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Claims update with RD (.5), review updated settlement language, discussion with counsel (.3), emails with counsel re update (.1), review and process wire transfer, update documents, email counsel (.3), review updated settlement and emails with third party counsel (.3), review RFA and respond to counsel (.4)	7/21/2021	1.9	315.00	598.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Call with claimant and GBW regarding case updates	7/21/2021	0.4	225.00	90.00	Legal - Case Administration
Renee Diefenderfer	Call with GBW regarding case updates	7/21/2021	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Call with counsel and team to discuss outstanding issues (1.0), review records for supporting documents re potential third parties (1.3), update and reconcile banking, transactions (.7)	7/22/2021	3.0	315.00	945.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Call with counsel regarding case next steps	7/22/2021	0.6	225.00	135.00	Legal - Case Administration
Geoff Winkler	Review hardship application, emails with RLD and JBH (.5), review claim and timing issue (.4), call with investor (.2), call with third party (.2)	7/23/2021	1.3	315.00	409.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Email communication to GBW regarding communicating with third party recovery effort	7/23/2021	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Review of hardship email sent by GBW	7/23/2021	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Emails with counsel for investor (.2)	7/27/2021	0.2	315.00	63.00	Legal - Case Administration
John Hall	Work on CVL Interrogatories	7/27/2021	2.1	279.00	585.90	Legal - Asset Analysis and Recovery
Geoff Winkler	Emails with counsel re hardship application, notice (.2)	7/28/2021	0.2	315.00	63.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Emails with third party counsel (.1), work with counsel, JBH re discovery responses (.3)	7/29/2021	0.4	315.00	126.00	Legal - Asset Analysis and Recovery

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**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>
John Hall	CVL Interrogatories	7/29/2021	2.8	279.00	781.20	Legal - Asset Analysis and Recovery
Geoff Winkler	Review email from RI re document needs, discuss with JBH (.3), review draft complaint, emails with counsel, research underlying data, accounting (.6)	7/30/2021	0.9	315.00	283.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Call with counsel for investor (.4), call with counsel re third party (.3), emails with counsel re original documents, notations, review (.3)	8/2/2021	1.0	315.00	315.00	Legal - Asset Analysis and Recovery
John Hall	Team call JDC DZ GBW JBH re: JF third party	8/2/2021	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
John Hall	Execute request for taxpayer ID from NA	8/2/2021	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
John Hall	Filling out ownership questionnaire for VoterCircle	8/2/2021	0.5	279.00	139.50	Legal - Case Administration
Geoff Winkler	Call with investor's counsel (.3), review settlement offer, research, respond to counsel (.3)	8/3/2021	0.6	315.00	189.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Call with third party recovery counsel regarding accounting	8/3/2021	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Email communication regarding three action items for claimant and two third party recovery efforts	8/3/2021	0.1	225.00	22.50	Legal - Case Administration
Ysabel Willits	Locating third party files	8/3/2021	0.3	150.00	45.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Review request from NA, review documents and discussion with JBH (.4)	8/5/2021	0.4	315.00	126.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Call with counsel regarding case next steps	8/5/2021	0.8	225.00	180.00	Legal - Case Administration
Ysabel Willits	Meeting with GBW, RLD, JBH, and counsel regarding next steps and ongoing projects	8/5/2021	0.7	150.00	105.00	Legal - Case Administration
Geoff Winkler	Emails with counsel re proposed settlement, response (.2), discussion with RLD, NA re settlement mailed (.2), review and edit discovery responses, emails with counsel (.5)	8/9/2021	0.9	315.00	283.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Processed mail received by third party and bank	8/9/2021	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Follow up with third party regarding hardship paperwork	8/9/2021	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Meeting with GBW, JBH, and YKW regarding case next steps	8/9/2021	0.1	225.00	22.50	Legal - Case Administration
Ysabel Willits	Third party recovery hardship request	8/9/2021	2.7	150.00	405.00	Legal - Asset Analysis and Recovery
Ysabel Willits	Quick check in with JBH regarding claims report	8/9/2021	0.2	150.00	30.00	Legal - Case Administration
Ysabel Willits	Claims report	8/9/2021	0.9	150.00	135.00	Legal - Claims Administration and Objections
Geoff Winkler	Call with third party and counsel, discuss issues (.4)	8/10/2021	0.4	315.00	126.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Call with third party counsel following settlement discussion	8/10/2021	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Updates to the third party tracker	8/10/2021	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Ysabel Willits	Third party recovery hardship request	8/10/2021	5.0	150.00	750.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Review draft report, run calculations, and email counsel re updated results (.5)	8/11/2021	0.5	315.00	157.50	Legal - Case Administration
Ysabel Willits	Third party recovery hardship request	8/11/2021	4.0	150.00	600.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Call with counsel and team to discuss outstanding issues (.8), call with counsel for third party (.3), review and execute settlement (.2), emails to counsel re settlement needs (.1), review proposed settlement and emails with counsel (.2), review and process wire (.2)	8/12/2021	1.8	315.00	567.00	Legal - Case Administration
Renee Diefenderfer	Call with third party counsel following settlement discussion	8/12/2021	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Accounting reference for GBW following call with third party counsel	8/12/2021	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Review of hardship analysis communication from JBH and YKW	8/12/2021	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Email from counsel review regarding third party	8/12/2021	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Call with counsel to determine case next steps	8/12/2021	0.5	225.00	112.50	Legal - Case Administration
Ysabel Willits	Meeting with GBW, RLD, JBH, and counsel regarding next steps and ongoing projects	8/12/2021	0.4	150.00	60.00	Legal - Case Administration
Geoff Winkler	Review letter from claimant, email to RLD (.2), emails with JBH re bank accounts, email to MJ (.2)	8/13/2021	0.4	315.00	126.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Review, update, and email draft discovery with counsel, discussion with JBH, review attachments (.8), emails with MJ re accounts (.2)	8/16/2021	1.0	315.00	315.00	Legal - Asset Analysis and Recovery
John Hall	Reviewing drafted interrogatories	8/16/2021	1.4	279.00	390.60	Legal - Asset Analysis and Recovery
John Hall	Team discussion of ongoing tasks	8/16/2021	0.2	279.00	55.80	Legal - Case Administration

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Renee Diefenderfer	Review of information and documents from counsel	8/16/2021	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Written communication with claimant regarding updates	8/16/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Meeting with JBH, GBW, and YKW for case next steps	8/16/2021	0.4	225.00	90.00	Legal - Case Administration
Renee Diefenderfer	Written communication with investor regarding case updates	8/16/2021	0.1	225.00	22.50	Legal - Case Administration
Ysabel Willits	Meeting with GBW, RLD, and JBH regarding case next steps	8/16/2021	0.2	150.00	30.00	Legal - Case Administration
	Emails with JCD re legal funds, review documents for totals (.3), emails with MJ re closure and transfer (.2), review updated discovery, discuss with JBH, email to NA (.5), emails with counsel re settlement agreement (.1), gather account information for MJ and email (.2)	8/17/2021	1.3	315.00	409.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Review requested updates from SB and discuss with GBW	8/17/2021	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
John Hall	Final review of draft interrogatory responses.	8/17/2021	0.8	279.00	223.20	Legal - Case Administration
John Hall	Review MBT legal fees and discuss with GBW and counsel	8/17/2021	0.3	279.00	83.70	Legal - Case Administration
Renee Diefenderfer	Essex database update project, work with Stretto	8/17/2021	0.3	225.00	67.50	Legal - Case Administration
	Email MJ with updated account information (.1), review and email settlement agreement (.1), review and process wire transfer (.2), email to counsel (.1)	8/18/2021	0.5	315.00	157.50	Legal - Case Administration
Geoff Winkler	Review Essex tax needs with MK staff and review and provide documents	8/18/2021	0.5	279.00	139.50	Financial - Tax Issues
John Hall	Review RE info from NA, review file and discuss with GBW, reply to NA re same	8/18/2021	0.7	279.00	195.30	Legal - Asset Analysis and Recovery
John Hall	Review account closure needs with GBW for MBT	8/18/2021	0.2	279.00	55.80	Legal - Case Administration
John Hall	Review RE net winnings amounts for counsel	8/19/2021	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
John Hall	Team call to review third party, claims and ongoing issues	8/19/2021	1.0	279.00	279.00	Legal - Case Administration
John Hall	Review CVL doc production issues with NA	8/19/2021	0.5	279.00	139.50	Legal - Case Administration
John Hall	Review claim 26 and send recommendation to GBW	8/19/2021	1.7	279.00	474.30	Legal - Claims Administration and Objections
Renee Diefenderfer	Call with counsel to determine case next steps	8/19/2021	1.0	225.00	225.00	Legal - Case Administration
Geoff Winkler	Emails with investor counsel re agreement (.2)	8/20/2021	0.2	315.00	63.00	Legal - Asset Analysis and Recovery
John Hall	Reviewing 33 files for work product and creating schedule for NA	8/20/2021	2.9	279.00	809.10	Legal - Asset Analysis and Recovery
John Hall	Review Upfront III asset update and update files	8/20/2021	0.2	279.00	55.80	Legal - Case Administration
Renee Diefenderfer	Update from asset regarding updates to wire	8/20/2021	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Scan, upload, and send anonymous Letter to counsel	8/20/2021	0.2	225.00	45.00	Legal - Case Administration
	Review email from RI, email to counsel (.2), review update and email to RLD (.1), review and approve filing (.2), review memo re asset (.2)	8/23/2021	0.7	315.00	220.50	Legal - Case Administration
Geoff Winkler	Provide wire instructions to AL with Upfront	8/23/2021	0.1	279.00	27.90	Financial - Accounting/Auditing
John Hall	Review DS asset paperwork and discuss with team	8/23/2021	0.8	279.00	223.20	Legal - Asset Analysis and Recovery
John Hall	Analysis of PL property and memo to counsel	8/23/2021	2.9	279.00	809.10	Legal - Asset Analysis and Recovery
John Hall	Review EM asset with RLD	8/23/2021	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
John Hall	Review L & L assert with YKW and RLD	8/23/2021	0.1	279.00	27.90	Legal - Asset Analysis and Recovery
John Hall	Review and provide JP documents to counsel	8/23/2021	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
John Hall	Review memo from defendant and discuss with GBW	8/23/2021	0.4	279.00	111.60	Legal - Case Administration
John Hall	Review draft reports from counsel and edits to GBW	8/23/2021	0.3	279.00	83.70	Legal - Case Administration
John Hall	Review Stipulated Order re CVL	8/23/2021	0.3	279.00	83.70	Legal - Case Administration
Renee Diefenderfer	Asset update and access to portal	8/23/2021	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Call with investor	8/23/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Email with investor	8/23/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Emails with claimant regarding case updates timelines	8/23/2021	0.2	225.00	45.00	Legal - Case Administration
	Review proposed changes and update settlement documents (.3), review filings and download (.1), email to RLD re filings (.1)	8/24/2021	0.5	315.00	157.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Review of communication from JBH and GBW regarding assets	8/24/2021	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Updates to website, filings and storage	8/24/2021	0.2	225.00	45.00	Legal - Case Administration
	Email with SB re settlement, update documents (.2), emails with RLD re filing (.1), review and produce documents for discovery (2.2)	8/25/2021	2.5	315.00	787.50	Legal - Asset Analysis and Recovery

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John Hall	Demonstration of PS analysis	8/25/2021	4.2	279.00	1,171.80	Legal - Asset Analysis and Recovery
	Call with counsel and RLD to discuss third party and claims (.8), review and produce discovery, email to counsel (.7)	8/26/2021	1.5	315.00	472.50	Legal - Asset Analysis and Recovery
Geoff Winkler		8/26/2021	5.0	279.00	1,395.00	Legal - Asset Analysis and Recovery
John Hall	Demonstration of PS analysis	8/26/2021	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Hardship task review and assignment	8/26/2021	0.3	225.00	67.50	Legal - Case Administration
Renee Diefenderfer	Review of information sent by counsel in preparation for our call	8/26/2021	0.8	225.00	180.00	Legal - Case Administration
Renee Diefenderfer	Call with counsel to determine case next steps	8/26/2021	0.2	225.00	45.00	Legal - Case Administration
Renee Diefenderfer	Task request from counsel regarding email documentation	8/26/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Review of information sent by counsel	8/26/2021	0.2	225.00	45.00	Legal - Case Administration
Renee Diefenderfer	Discussion with claimant regarding claim	8/26/2021	0.2	225.00	45.00	Legal - Case Administration
Renee Diefenderfer	Discussion with claimant regarding claim	8/26/2021	0.2	225.00	45.00	Legal - Case Administration
John Hall	Demonstration of PS analysis and write up to team	8/27/2021	6.3	279.00	1,757.70	Legal - Asset Analysis and Recovery
John Hall	Analyze and discuss WBC claim with RLD	8/27/2021	0.5	279.00	139.50	Legal - Claims Administration and Objections
	Reviewed information & created spreadsheet for account transfers for hardship request.	8/27/2021	1.3	225.00	292.50	Financial - Data Analysis
Josh McGraw	Portal set up for asset	8/27/2021	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Request emailed to claimant for additional information for hardship; communication internally on next steps	8/27/2021	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Claimant email review and task assignment	8/27/2021	0.2	225.00	45.00	Legal - Case Administration
Renee Diefenderfer	Email communication with claimant regarding case updates	8/27/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Call with JBH regarding claimant accounting task	8/27/2021	0.3	225.00	67.50	Legal - Case Administration
	Call with team to discuss current status (.3), review and respond to email from investor (.2), email to counsel re settlement (.1), review and process wire (.2), review, research and respond to counsel re conversations with third party (.5), emails with counsel re settlement with charity (.2)	8/30/2021	1.5	315.00	472.50	Legal - Case Administration
Geoff Winkler	Team meeting status	8/30/2021	0.3	225.00	67.50	Legal - Case Administration
Josh McGraw	Email communication with third party recovery effort	8/30/2021	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Call with claimant regarding accounting	8/30/2021	0.4	225.00	90.00	Legal - Case Administration
Renee Diefenderfer	Administrative case work	8/30/2021	0.5	225.00	112.50	Legal - Case Administration
Renee Diefenderfer	Review of documentation sent by claimant	8/30/2021	0.6	225.00	135.00	Legal - Case Administration
Renee Diefenderfer	Team meeting to discuss next steps and action items	8/30/2021	0.3	225.00	67.50	Legal - Case Administration
Ysabel Willits	General meeting with GBW, RLD, JPM and JBH regarding case next steps	8/30/2021	0.3	150.00	45.00	Legal - Case Administration
	Process wire transfer and reconcile MBT account for closure (.5), review proposed settlement and respond to counsel (.1), review claims update and respond to RLD (.2)	8/31/2021	0.8	315.00	252.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Assets review	8/31/2021	0.8	225.00	180.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Email communication regarding assets	8/31/2021	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Documentation from claimant review	8/31/2021	1.3	225.00	292.50	Legal - Case Administration
Renee Diefenderfer	Contact information database clean up for website	8/31/2021	0.9	225.00	202.50	Legal - Case Administration
	Discussion of distribution methodologies with JBH (1.0), email to counsel re proposed distribution (.1), review settlement documents and email wire instructions (.2)	9/1/2021	1.3	315.00	409.50	Legal - Claims Administration and Objections
Geoff Winkler	Prepare for (.5) and discuss (1.0) rising tide analysis with GBW	9/1/2021	1.5	279.00	418.50	Legal - Claims Administration and Objections
John Hall	Review BH claim and discuss next steps with RLD	9/1/2021	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Produce review of distribution methodologies and provide overview with memo to counsel	9/1/2021	0.8	279.00	223.20	Legal - Claims Administration and Objections
John Hall	Review bank statements for claim dispute	9/1/2021	1.8	225.00	393.75	Financial - Data Analysis
Josh McGraw	Email correspondence with claimant	9/1/2021	0.1	225.00	22.50	Legal - Case Administration
Josh McGraw	Email to RLD regarding banks statement review findings	9/1/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Call and follow up emails with Co CEO of asset to discuss shares	9/1/2021	0.9	225.00	202.50	Legal - Asset Analysis and Recovery

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Renee Diefenderfer	Task review and assignment for claim accounting	9/1/2021	0.2	225.00	45.00	Legal - Case Administration
Renee Diefenderfer	Task meeting with JPM	9/1/2021	0.2	225.00	45.00	Legal - Case Administration
Geoff Winkler	Call with counsel to discuss distribution methodologies (.8), emails with counsel for investor re settlement (.2)	9/2/2021	1.0	315.00	315.00	Legal - Claims Administration and Objections
John Hall	Reviewing files and pulling together needed documents and files for preparation of taxes	9/2/2021	4.5	279.00	1,255.50	Financial - Tax Issues
John Hall	Discuss distribution approaches with counsel	9/2/2021	0.8	279.00	223.20	Legal - Claims Administration and Objections
Josh McGraw	Reviewed claim information	9/2/2021	0.1	225.00	22.50	Financial - Data Analysis
Josh McGraw	Email correspondence with claimant	9/2/2021	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Review tax filing needs and discussion re the same (.3)	9/3/2021	0.3	315.00	94.50	Financial - Tax Issues
John Hall	Pulling together needed reports and documents for MK and forwarding on all, with memo to file	9/3/2021	2.2	279.00	613.80	Financial - Tax Issues
John Hall	Request additional 3331 files from MJ at MBT	9/3/2021	0.2	279.00	55.80	Legal - Case Administration
John Hall	Process and review additional received files from MBT	9/3/2021	0.5	279.00	139.50	Legal - Case Administration
John Hall	Running claim registers and standardizing data	9/3/2021	1.4	279.00	390.60	Legal - Claims Administration and Objections
Geoff Winkler	Team discussion of outstanding tasks (.3), review emails and documents for discovery (2.3), reconcile bank accounts (.4)	9/7/2021	3.0	315.00	945.00	Legal - Asset Analysis and Recovery
John Hall	Discuss claims issues and distribution issues with JPM, work through claims	9/7/2021	1.4	279.00	390.60	Legal - Case Administration
John Hall	Team discussion of ongoing tasks	9/7/2021	0.3	279.00	83.70	Legal - Case Administration
Josh McGraw	Call with JBH discuss Claim review and distribution proposal	9/7/2021	1.2	225.00	270.00	Financial - Data Analysis
Josh McGraw	Team meeting status	9/7/2021	0.3	225.00	67.50	Legal - Case Administration
Geoff Winkler	Call with investor re status and next steps (.3), call with third party litigant (.3), review accounting and research specific transactions (.9)	9/8/2021	1.5	315.00	472.50	Legal - Asset Analysis and Recovery
John Hall	Discuss distribution report with YKW	9/8/2021	0.5	279.00	139.50	Legal - Case Administration
Josh McGraw	Voicemail to claimant	9/8/2021	0.1	225.00	22.50	Legal - Case Administration
Ysabel Willits	Meeting with JBH regarding Rising Tide claimant spreadsheet	9/8/2021	0.3	150.00	45.00	Legal - Claims Administration and Objections
Geoff Winkler	Meeting with team to discuss outstanding issues (.8), call with JBH re property sale (.4), emails with MJ, process funds transfer (.3), emails with investor re payment (.1), call with claimant (.3)	9/9/2021	1.9	315.00	598.50	Legal - Asset Analysis and Recovery
John Hall	Review property updates, analysis of PL, discuss with GBW	9/9/2021	1.0	279.00	279.00	Legal - Asset Analysis and Recovery
John Hall	Review third party materials and compare to CVL accounting, discuss with GBW	9/9/2021	1.4	279.00	390.60	Legal - Asset Analysis and Recovery
John Hall	Meeting with team to discuss ongoing case issues and work items	9/9/2021	0.8	279.00	223.20	Legal - Case Administration
Josh McGraw	Meeting with counsel	9/9/2021	0.9	225.00	202.50	Legal - Case Administration
Geoff Winkler	Review email re settlement payment received (.1), review and execute settlement agreement (.2), review claims schedule, distribution plan (1.7)	9/10/2021	2.0	315.00	630.00	Legal - Claims Administration and Objections
Josh McGraw	Voicemail to claimant	9/10/2021	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Team meeting to discuss case (.7), review QW correspondence and discuss with JBH (.5), review AL settlement and discuss (.3), call from investor (.2), review email from third party, emails with counsel (.2), review and execute settlement agreement (.2), emails with JDC re third party (.2)	9/13/2021	2.3	315.00	724.50	Legal - Asset Analysis and Recovery
John Hall	Review QW correspondence and review file, discuss analysis with GBW	9/13/2021	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
John Hall	Review AL settlement and discuss with GBW; provide wire instructions	9/13/2021	0.3	279.00	83.70	Legal - Asset Analysis and Recovery
John Hall	Team meeting to discuss ongoing tasks	9/13/2021	0.7	279.00	195.30	Legal - Case Administration
Josh McGraw	Call with RLD Claims update	9/13/2021	0.2	225.00	45.00	Legal - Case Administration
Josh McGraw	Team meeting status	9/13/2021	0.7	225.00	157.50	Legal - Case Administration
Josh McGraw	Call with RLD Claims update	9/13/2021	0.1	225.00	22.50	Legal - Case Administration
Josh McGraw	Call with Claimant	9/13/2021	0.5	225.00	112.50	Legal - Case Administration
Josh McGraw	Email to claimant	9/13/2021	0.1	255.00	25.50	Legal - Case Administration
Renee Diefenderfer	Meeting with JPM regarding claim task	9/13/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Meeting with JBH, GBW, JPM, and YKW for case next steps	9/13/2021	0.7	225.00	157.50	Legal - Case Administration

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

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Renee Diefenderfer	Call with JPM regarding claimant communication	9/13/2021	0.2	225.00	45.00	Legal - Case Administration
Ysabel Willits	Meeting with GBW, RLD, JPM and JBH regarding case next steps	9/13/2021	0.7	150.00	105.00	Legal - Case Administration
Geoff Winkler	Call with SS re case status (.3), discussion with RLD re hardship request (.2)	9/14/2021	0.5	315.00	157.50	Legal - Case Administration
John Hall	Review documents sent from UGI	9/14/2021	0.3	279.00	83.70	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Third party email communication	9/14/2021	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Hardship request, email communication	9/14/2021	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Email communication with claimant regarding case updates	9/14/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Task organization in preparation for team meeting	9/14/2021	0.2	225.00	45.00	Legal - Case Administration
	Call with RLD and JBH re assets (.5), review financials and discuss with JBH and JDC (.3), review two legal filings and prepare response for counsel, review previous filings, accounting (.7)	9/15/2021	1.5	315.00	472.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Review motions to dismiss and declaration, review file and analysis to team	9/15/2021	1.0	279.00	279.00	Legal - Asset Analysis and Recovery
John Hall	Review document production on CVL operations, update valuation, assumptions and accounting doc	9/15/2021	3.4	279.00	948.60	Legal - Asset Analysis and Recovery
John Hall	Case discuss of outstanding issues with NA	9/15/2021	0.8	279.00	223.20	Legal - Case Administration
John Hall	Affected investor FAQ	9/15/2021	0.2	279.00	55.80	Legal - Case Administration
John Hall	Discuss claim calculation methodology with team	9/15/2021	0.3	279.00	83.70	Legal - Claims Administration and Objections
Renee Diefenderfer	Assets review and data entry	9/15/2021	1.0	225.00	225.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Call with JBH and GBW on adding Assets to database	9/15/2021	0.5	225.00	112.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Investor email communication	9/15/2021	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Email communication with investor	9/15/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Phone communication with investor	9/15/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Email communication with claimant regarding case updates	9/15/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Email communication with claimant regarding case updates	9/15/2021	0.1	225.00	22.50	Legal - Case Administration
	Team call with counsel (.7), review motion for WR and discuss with JBH (.6), review and process payments per court order (.6)	9/16/2021	1.9	315.00	598.50	Legal - Case Administration
Geoff Winkler	Team meeting with counsel to discuss ongoing issues	9/16/2021	0.7	279.00	195.30	Legal - Case Administration
John Hall	Review WR Motion to dismiss and discuss with GBW	9/16/2021	0.6	279.00	167.40	Legal - Case Administration
John Hall	Review and discuss BH claim with RLD	9/16/2021	0.4	279.00	111.60	Legal - Claims Administration and Objections
Josh McGraw	Meeting with counsel	9/16/2021	0.8	225.00	180.00	Legal - Case Administration
Renee Diefenderfer	Call prep for third party recovery	9/16/2021	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Calls and follow up text with third party recovery investor	9/16/2021	0.4	225.00	90.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Communication with counsel regarding a settlement agreement	9/16/2021	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Accounting file updates per task from JBH	9/16/2021	1.0	225.00	225.00	Legal - Case Administration
Renee Diefenderfer	Call with counsel regarding case next steps	9/16/2021	0.8	225.00	180.00	Legal - Case Administration
	Process documents and prepare for mailing (.3), process deposits (.3), review updated filing (.2)	9/17/2021	0.8	315.00	252.00	Legal - Case Administration
Geoff Winkler	Call with RLD discussing assets	9/17/2021	0.5	225.00	112.50	Legal - Case Administration
Josh McGraw	Asset review in accounting	9/17/2021	0.3	225.00	67.50	Legal - Case Administration
Renee Diefenderfer	Asset review and data entry	9/17/2021	1.5	225.00	337.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Call attempt, voicemail, and discussion regarding potential asset	9/17/2021	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Email communication with contact regarding asset	9/17/2021	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Meeting with JPM regarding case tasks	9/17/2021	0.5	225.00	112.50	Legal - Case Administration
Renee Diefenderfer	Email communication with investor	9/17/2021	0.1	225.00	22.50	Legal - Case Administration
	Update wire transfers (.2), call with third party re settlement (.3), discussion with JBH (.4)	9/20/2021	0.9	315.00	283.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Meeting with RLD re assets (.1)	9/21/2021	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	VM review and follow up call on asset next steps	9/21/2021	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Meeting with GBW regarding asset task	9/21/2021	0.1	225.00	22.50	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	Follow up text to investor regarding settlement	9/21/2021	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Call with team to discuss case (.4)	9/22/2021	0.4	315.00	126.00	Legal - Case Administration
John Hall	Meet with GBW YKW RLD JPM for team discussion	9/22/2021	0.4	279.00	111.60	Legal - Case Administration
John Hall	Pulling together requested accounting records for MK, discussing with JC	9/22/2021	2.9	279.00	809.10	Legal - Case Administration
Josh McGraw	Team meeting status	9/22/2021	0.4	225.00	90.00	Legal - Case Administration
Renee Diefenderfer	Email with third party hardship request candidate	9/22/2021	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Meeting with JBH/GBW/JPM/YKW regarding case and next steps	9/22/2021	0.4	225.00	90.00	Legal - Case Administration
Ysabel Willits	Meeting with GBW, RLD, JPM and JBH regarding case next steps	9/22/2021	0.4	150.00	60.00	Legal - Case Administration
	Call with counsel and team (.8), email with counsel re depositions (.1), review letter from counsel re discovery (.2)	9/23/2021	1.1	315.00	346.50	Legal - Case Administration
John Hall	Call with counsel and team	9/23/2021	0.8	279.00	223.20	Legal - Case Administration
John Hall	Asset review with RLD	9/23/2021	0.4	279.00	111.60	Legal - Case Administration
John Hall	Close out asset file with JN at UGI	9/23/2021	0.2	279.00	55.80	Legal - Case Administration
Josh McGraw	Call with JBH about forensic accounting	9/23/2021	1.2	225.00	270.00	Financial - Forensic Accounting
Josh McGraw	Forensic Accounting - Investor analysis	9/23/2021	0.5	225.00	112.50	Financial - Forensic Accounting
Josh McGraw	Call with legal counsel	9/23/2021	0.8	225.00	180.00	Legal - Case Administration
Renee Diefenderfer	Meeting with JBH to review asset history	9/23/2021	0.5	225.00	112.50	Legal - Asset Analysis and Recovery
	Updates to third party recovery tracker, confirmation of settlements and payments made	9/23/2021	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Email communication regarding settlement	9/23/2021	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Research for dates regarding asset transactions	9/23/2021	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Email communication with investor regarding case updates	9/23/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Call with counsel to determine case next steps	9/23/2021	0.8	225.00	180.00	Legal - Case Administration
	Review final distribution information for asset, emails with RLD (.2), review email from counsel, examine and research information, call with counsel (.5)	9/24/2021	0.7	315.00	220.50	Legal - Claims Administration and Objections
John Hall	Accounting and analysis in support of proving PS activity over life of ECC	9/24/2021	4.6	279.00	1,283.40	Financial - Accounting/Auditing
John Hall	Review RLD analysis of PL property	9/24/2021	0.2	279.00	55.80	Legal - Case Administration
John Hall	Final review of closing documents, and wire instructions sent to JN with UGI	9/24/2021	0.3	279.00	83.70	Legal - Case Administration
Josh McGraw	Forensic Accounting - Investor analysis	9/24/2021	3.2	225.00	720.00	Financial - Forensic Accounting
Geoff Winkler	Process wire transfer, emails with JBH and RLD re asset sale (.3)	9/27/2021	0.5	315.00	157.50	Legal - Asset Analysis and Recovery
John Hall	Work with JPM on forensic accounting PS analysis	9/27/2021	0.8	279.00	223.20	Legal - Case Administration
Josh McGraw	Forensic Accounting - Investor analysis	9/27/2021	3.2	225.00	720.00	Financial - Forensic Accounting
Josh McGraw	Call with JBH reviewing accounting analysis	9/27/2021	0.8	225.00	180.00	Financial - Forensic Accounting
Josh McGraw	Call with RLD discussing Essex investor email	9/27/2021	0.2	225.00	45.00	Legal - Case Administration
Josh McGraw	Email to claimants	9/27/2021	0.2	225.00	45.00	Legal - Case Administration
Josh McGraw	Email to JBH regarding counsel's request	9/27/2021	0.1	225.00	22.50	Legal - Case Administration
Josh McGraw	Compile and review documents for counsel's request	9/27/2021	1.0	225.00	225.00	Legal - Case Administration
Renee Diefenderfer	Mail processing and communication	9/27/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Meeting with JPM regarding Essex update task	9/27/2021	0.2	225.00	45.00	Legal - Case Administration
	Emails with JPM re investor schedule, specific entry (.2), review and process wire, email to counsel (.2), review schedule and update accounting (.7)	9/28/2021	1.1	315.00	346.50	Legal - Asset Analysis and Recovery
Josh McGraw	Call with RLD discussing investor schedules	9/28/2021	0.3	225.00	67.50	Legal - Case Administration
Josh McGraw	Call with RLD discussing investor schedules	9/28/2021	0.2	225.00	45.00	Legal - Case Administration
Josh McGraw	Call with JBH on counsel request	9/28/2021	0.2	225.00	45.00	Legal - Case Administration
Josh McGraw	Counsel document review	9/28/2021	1.1	225.00	247.50	Legal - Case Administration
Josh McGraw	Email to JBH & RLD regarding counsel requests	9/28/2021	0.1	225.00	22.50	Legal - Case Administration
Josh McGraw	Email to GBW regarding investor schedule	9/28/2021	0.1	225.00	22.50	Legal - Case Administration
Josh McGraw	Email to counsel	9/28/2021	0.1	225.00	22.50	Legal - Case Administration
Renee Diefenderfer	Meeting and communication with JPM regarding task from legal	9/28/2021	0.3	225.00	67.50	Legal - Asset Analysis and Recovery

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**July 1, 2021 - September 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	Meeting with JPM regarding task to counsel	9/28/2021	0.2	225.00	45.00	Legal - Case Administration
Geoff Winkler	Emails with counsel re settlement payment, process payment (.2)	9/29/2021	0.2	315.00	63.00	Legal - Asset Analysis and Recovery
Josh McGraw	Reviewing Bank statements for accounting file	9/29/2021	0.5	225.00	112.50	Financial - Forensic Accounting
Josh McGraw	Investor Schedules	9/29/2021	0.5	225.00	112.50	Financial - Forensic Accounting
Josh McGraw	Call with RLD to review investor schedules	9/29/2021	0.6	225.00	135.00	Legal - Case Administration
Josh McGraw	Review investor documents and investor counsel emails	9/29/2021	1.0	225.00	225.00	Legal - Case Administration
Josh McGraw	Call with counsel	9/29/2021	0.4	225.00	90.00	Legal - Case Administration
Renee Diefenderfer	Information review and meeting with JPM regarding task for counsel	9/29/2021	0.7	225.00	157.50	Legal - Asset Analysis and Recovery
Renee Diefenderfer	Call with investor for updates	9/29/2021	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Emails with JPM re investor schedule, specific entry (.2)	9/30/2021	0.2	315.00	63.00	Legal - Asset Analysis and Recovery
Josh McGraw	Investor Schedules	9/30/2021	2.0	225.00	450.00	Financial - Forensic Accounting
Josh McGraw	Emails to JBH and to counsel	9/30/2021	0.2	225.00	45.00	Legal - Case Administration
Josh McGraw	Call with RLD and communication about schedules	9/30/2021	0.2	225.00	45.00	Legal - Case Administration
Josh McGraw	Call with counsel and email follow-up	9/30/2021	0.3	225.00	67.50	Legal - Case Administration
Josh McGraw	Call with JBH about investor schedules	9/30/2021	0.3	225.00	67.50	Legal - Case Administration
Josh McGraw	Email to GBW about investor schedule	9/30/2021	0.1	225.00	22.50	Legal - Case Administration
Josh McGraw	Emails to counsel about investor schedules	9/30/2021	0.2	225.00	45.00	Legal - Case Administration
Renee Diefenderfer	Documentation search for JPM task	9/30/2021	0.1	225.00	22.50	Legal - Case Administration
<b>Totals</b>				<b>284.8</b>	<b>\$ 75,553.95</b>	

**SEC v. Essex Capital Corporation**  
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Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
<b>Summary by Activity Category and Personnel</b>						
<b>Financial - Accounting/Auditing</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Financial - Accounting/Auditing	Geoff Winkler	AFS	0.0	315.00	\$ -	
Financial - Accounting/Auditing	John Hall	AFS	4.7	279.00	\$ 1,311.30	
Financial - Accounting/Auditing	Renee Diefenderfer	AFS	0.0	225.00	\$ -	
Financial - Accounting/Auditing	Josh McGraw	AFS	0.0	225.00	\$ -	
Financial - Accounting/Auditing	Ysabel Willits	AFS	0.0	125.00	\$ -	
			<u>4.7</u>		<u>\$ 1,311.30</u>	
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	Josh McGraw	AFS	4.4	225.00	\$ 978.75	
Financial - Data Analysis	Ysabel Willits	AFS	0.0	125.00	\$ -	
			<u>4.4</u>		<u>\$ 978.75</u>	
<b>Financial - Forensic Accounting</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Financial - Forensic Accounting	Geoff Winkler	AFS	0.0	315.00	\$ -	
Financial - Forensic Accounting	John Hall	AFS	0.0	279.00	\$ -	
Financial - Forensic Accounting	Renee Diefenderfer	AFS	0.0	225.00	\$ -	
Financial - Forensic Accounting	Josh McGraw	AFS	11.9	225.00	\$ 2,677.50	
Financial - Forensic Accounting	Ysabel Willits	AFS	0.0	125.00	\$ -	
			<u>11.9</u>		<u>\$ 2,677.50</u>	
<b>Financial - Tax Issues</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Financial - Tax Issues	Geoff Winkler	AFS	0.3	315.00	\$ 94.50	
Financial - Tax Issues	John Hall	AFS	7.4	279.00	\$ 2,064.60	
Financial - Tax Issues	Renee Diefenderfer	AFS	0.0	225.00	\$ -	
Financial - Tax Issues	Josh McGraw	AFS	0.0	225.00	\$ -	
Financial - Tax Issues	Ysabel Willits	AFS	0.0	125.00	\$ -	
			<u>7.7</u>		<u>\$ 2,159.10</u>	
<b>Legal - Asset Analysis and Recovery</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Legal - Asset Analysis and Recovery	Geoff Winkler	AFS	51.9	315.00	\$ 16,348.50	
Legal - Asset Analysis and Recovery	John Hall	AFS	56.2	279.00	\$ 15,679.80	
Legal - Asset Analysis and Recovery	Renee Diefenderfer	AFS	20.6	225.00	\$ 4,635.00	
Legal - Asset Analysis and Recovery	Josh McGraw	AFS	0.0	225.00	\$ -	
Legal - Asset Analysis and Recovery	Ysabel Willits	AFS	13.1	150.00	\$ 1,965.00	
			<u>141.8</u>		<u>\$ 38,628.30</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	12.3	315.00	\$ 3,874.50	
Legal - Case Administration	John Hall	AFS	22.4	279.00	\$ 6,249.60	
Legal - Case Administration	Renee Diefenderfer	AFS	25.5	225.00	\$ 5,737.50	
Legal - Case Administration	Josh McGraw	AFS	13.3	225.00	\$ 2,992.50	
Legal - Case Administration	Ysabel Willits	AFS	5.8	150.00	\$ 870.00	
			<u>79.3</u>		<u>\$ 19,724.10</u>	

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**July 1, 2021 - September 30, 2021**  
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Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
<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	13.9	315.00	\$ 4,378.50	
Legal - Claims Administration and Objections	John Hall	AFS	19.6	279.00	\$ 5,468.40	
Legal - Claims Administration and Objections	Renee Diefenderfer	AFS	0.0	225.00	\$ -	
Legal - Claims Administration and Objections	Josh McGraw	AFS	0.0	225.00	\$ -	
Legal - Claims Administration and Objections	Ysabel Willits	AFS	1.5	150.00	\$ 225.00	
			<u>35.0</u>		<u>\$ 10,071.90</u>	

<b>Overall Summary</b>						
Totals	Personnel	Firm	Hours	Rate	Amount	
	Geoff Winkler	AFS	78.4	315.00	\$ 24,696.00	
	John Hall	AFS	110.3	279.00	\$ 30,773.70	
	Renee Diefenderfer	AFS	46.1	225.00	\$ 10,372.50	
	Josh McGraw	AFS	29.6	225.00	\$ 6,648.75	
	Ysabel Willits	AFS	20.4	150.00	\$ 3,060.00	
			<u>284.8</u>		<u>\$ 75,550.95</u>	
	<b>TOTAL FEES</b>		<b>284.8</b>		<b>\$ 75,550.95</b>	

**SEC v. Essex Capital Corporation**  
**Summary of Expenses of Receiver and Retained Personnel**  
**July 1, 2021 - September 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	USPS	Postage	07/12/21	14.00	Courier/Shipping/Freight
Geoff Winkler	Amazon	USB Drives	09/14/21	12.38	Miscellaneous
Geoff Winkler	USPS	Postage	09/17/21	17.59	Courier/Shipping/Freight
<b>Total</b>				<b>\$ 43.97</b>	

	<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>	-	17.59	14.00	-	31.59
<b>Fuel</b>	-	-	-	-	-
<b>Hotel</b>	-	-	-	-	-
<b>Individual Meals</b>	-	-	-	-	-
<b>Internet/Online Fees</b>	-	-	-	-	-
<b>Miscellaneous</b>	-	12.38	-	-	12.38
<b>Office Supplies</b>	-	-	-	-	-
<b>Parking</b>	-	-	-	-	-
<b>Personal Car Mileage</b>	-	-	-	-	-
<b>Printing/Photocopying/Stationery</b>	-	-	-	-	-
<b>Taxi</b>	-	-	-	-	-
<b>Total</b>	-	<b>29.97</b>	<b>14.00</b>	-	<b>43.97</b>

**EXHIBIT B**

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11/09/21 14:21:55 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: 09/21/21

Matter Name: General Receivership

Proforma Number: 1123333

Client/Matter Joint Group # 378224-1

**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>		
07/01/21	8496837	Prepare for and attend team call with Receiver and counsel regarding case administration matters (0.8).	Del Castillo, Joshua	0.80	514.80	514.80	WO	HD	TR	_____
07/06/21	8498268	Emails and confer with counsel regarding case administration issues and attention to same (0.3).	Del Castillo, Joshua	0.30	193.05	707.85	WO	HD	TR	_____
07/12/21	8502870	Review and respond to correspondence regarding case administration matters and attention to same (0.5).	Del Castillo, Joshua	0.50	321.75	1,029.60	WO	HD	TR	_____
07/13/21	8504458	Emails and teleconference with counsel regarding pending case administration issues (0.5).	Del Castillo, Joshua	0.50	321.75	1,351.35	WO	HD	TR	_____
07/15/21	8506655	Prepare for and attend case administration call with Receiver's office (1.0).	Del Castillo, Joshua	1.00	643.50	1,994.85	WO	HD	TR	_____
07/20/21	8510397	Emails, teleconferences, and confer with counsel regarding case administration matters (0.5).	Del Castillo, Joshua	0.50	321.75	2,316.60	WO	HD	TR	_____

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**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>		
07/22/21	8524365	Prepare for and participate in weekly status call regarding asset recovery issues and general case administration (.7).	Aspis, Norman	0.70	311.85	2,628.45	WO	HD	TR	_____
07/26/21	8515950	Attention to case administration issues (0.5).	Del Castillo, Joshua	0.50	321.75	2,950.20	WO	HD	TR	_____
07/29/21	8519228	Emails and teleconferences with counsel regarding pending case administration matters (0.7).	Del Castillo, Joshua	0.70	450.45	3,400.65	WO	HD	TR	_____
08/02/21	8526837	Emails and attention to case administration matters (0.5).	Del Castillo, Joshua	0.50	321.75	3,722.40	WO	HD	TR	_____
08/02/21	8529868	Analysis and determination of responsive documents in preparation for attorney review.	Peng, Simona	0.80	252.00	3,974.40	WO	HD	TR	_____
08/03/21	8527570	Analysis and determination of responsive documents in preparation for attorney review.	Peng, Simona	1.50	472.50	4,446.90	WO	HD	TR	_____
08/05/21	8529670	Prepare for and attend teleconference with receivership team regarding case administration (0.7).	Del Castillo, Joshua	0.70	450.45	4,897.35	WO	HD	TR	_____
08/05/21	8529831	Analysis and determination of document productions in preparation for attorney review.	Peng, Simona	0.50	157.50	5,054.85	WO	HD	TR	_____
08/06/21	8532127	Analysis and determination of document productions in preparation for attorney review.	Peng, Simona	0.20	63.00	5,117.85	WO	HD	TR	_____
08/09/21	8531718	Emails and teleconferences regarding case administration matters (0.4).	Del Castillo, Joshua	0.40	257.40	5,375.25	WO	HD	TR	_____

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
08/13/21	8538111	Analysis and determination of client documents in preparation for attorney review.	Peng, Simona	1.30	409.50	5,784.75	WO	HD	TR	_____
08/16/21	8537732	Review and respond to correspondence regarding case administration matters (0.3); confer with counsel regarding same (0.2).	Del Castillo, Joshua	0.50	321.75	6,106.50	WO	HD	TR	_____
08/17/21	8542642	Analysis and determination of document productions in preparation for attorney review.	Peng, Simona	0.30	94.50	6,201.00	WO	HD	TR	_____
08/19/21	8541504	Prepare for and attend teleconference regarding pending case administration matters (1.0); emails review documents in connection with same (0.3).	Del Castillo, Joshua	1.30	836.55	7,037.55	WO	HD	TR	_____
08/19/21	8542694	Analysis and determination of responsive and privileged documents in preparation for attorney review.	Peng, Simona	1.00	315.00	7,352.55	WO	HD	TR	_____
08/20/21	8556512	Review anonymous letter transmitted to Receiver regarding sale of Penny Lane property and confer with counsel regarding the same (.3).	Aspis, Norman	0.30	133.65	7,486.20	WO	HD	TR	_____
08/23/21	8544004	Review documents and attention to case administration matters (0.5).	Del Castillo, Joshua	0.50	321.75	7,807.95	WO	HD	TR	_____
08/23/21	8544531	Analysis and determination of document productions in preparation for attorney review.	Peng, Simona	0.50	157.50	7,965.45	WO	HD	TR	_____
08/24/21	8548639	Analysis and determination of document productions in preparation for attorney	Peng, Simona	0.50	157.50	8,122.95	WO	HD	TR	_____



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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		review.								
08/25/21	8548629	Analysis and determination of document productions in preparation for attorney review.	Peng, Simona	2.00	630.00	8,752.95	WO	HD	TR	_____
08/26/21	8547912	Review documents and correspondence regarding critical outstanding case administration issues, prepare inventory of same, and prepare memo to Receiver's office regarding same (2.3); prepare for and attend case administration call (0.8).	Del Castillo, Joshua	3.10	1,994.85	10,747.80	WO	HD	TR	_____
08/26/21	8550812	Prepare for and participate in weekly status call and confer with counsel regarding the same (1.1).	Aspis, Norman	1.10	490.05	11,237.85	WO	HD	TR	_____
08/26/21	8551854	Analysis and determination of document productions in preparation for attorney review.	Peng, Simona	1.00	315.00	11,552.85	WO	HD	TR	_____
08/27/21	8551880	Analysis and determination of document productions in preparation for attorney review.	Peng, Simona	0.80	252.00	11,804.85	WO	HD	TR	_____
08/30/21	8551373	Attention to case administration issues and confer extensively with counsel regarding same (0.7).	Del Castillo, Joshua	0.70	450.45	12,255.30	WO	HD	TR	_____
08/31/21	8553165	Analysis and determination of responsive documents in preparation for attorney review.	Peng, Simona	1.00	315.00	12,570.30	WO	HD	TR	_____
09/07/21	8560422	Emails with counsel and attention to case administration matters (0.5).	Del Castillo, Joshua	0.50	321.75	12,892.05	WO	HD	TR	_____

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

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
09/08/21	8566929	Analysis and determination of document productions in preparation for attorney review.	Peng, Simona	1.80	567.00	13,459.05	WO	HD	TR	_____
09/09/21	8562964	Prepare email to counsel regarding outstanding case administration matters (0.6); review documents in connection with same (0.5).	Del Castillo, Joshua	1.10	707.85	14,166.90	WO	HD	TR	_____
09/09/21	8566937	Analysis and determination of document productions in preparation for attorney review.	Peng, Simona	1.50	472.50	14,639.40	WO	HD	TR	_____
09/10/21	8573904	Analysis and determination of privileged documents in preparation for attorney review.	Peng, Simona	1.00	315.00	14,954.40	WO	HD	TR	_____
09/13/21	8573935	Analysis and determination of responsive documents in preparation for attorney review.	Peng, Simona	0.80	252.00	15,206.40	WO	HD	TR	_____
09/14/21	8573943	Analysis and determination of document productions in preparation for attorney review.	Peng, Simona	4.00	1,260.00	16,466.40	WO	HD	TR	_____
09/15/21	8573983	Analysis and determination of responsive documents in preparation for attorney review.	Peng, Simona	0.50	157.50	16,623.90	WO	HD	TR	_____
09/16/21	8569348	Prepare for and attend case administration call with Receiver and professionals (0.7); emails to Receiver regarding recent Court orders (0.2).	Del Castillo, Joshua	0.90	579.15	17,203.05	WO	HD	TR	_____
09/16/21	8573984	Analysis and determination of responsive documents in preparation for attorney review.	Peng, Simona	0.90	283.50	17,486.55	WO	HD	TR	_____

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
09/17/21	8574018	Analysis and determination of responsive documents in preparation for attorney review and production.	Peng, Simona	3.00	945.00	18,431.55	WO	HD	TR	_____
09/20/21	8573433	Emails and confer with counsel regarding pending case administration matters (0.3).	Del Castillo, Joshua	0.30	193.05	18,624.60	WO	HD	TR	_____
09/20/21	8574063	Analysis and determination of responsive documents in preparation for attorney review.	Peng, Simona	2.50	787.50	19,412.10	WO	HD	TR	_____
09/27/21	8578950	Review notes, confer with counsel, and attention to pending case administration matters (0.5).	Del Castillo, Joshua	0.50	321.75	19,733.85	WO	HD	TR	_____

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

Trans Date	Index	Type	Quantity	Amt	Circle	Action		
07/01/21	2723868	EDISC – CS Disco, Inc. - Monthly Hosting for July 2021	0.00	1,461.76	WO	HD	TR	_____
07/15/21	2728224	FILING – -Stephanie Hanks,COURTS/USDC-CA-C-Filing fee for Complaint	0.00	402.00	WO	HD	TR	_____
07/16/21	2728228	FILING – -Stephanie Hanks,COURTS/USDC-CA-C-Filing fee for Complaint	0.00	402.00	WO	HD	TR	_____
07/27/21	2728254	FILING – -Stephanie Hanks,COURTS/USDC-CA-C-Court document filing fee	0.00	402.00	WO	HD	TR	_____
07/28/21	2727322	MSNGR – Federal Express - Ship To: John Hall	0.00	27.23	WO	HD	TR	_____
08/01/21	2727577	EDISC – CS Disco, Inc. - Monthly Hosting for August 2021	0.00	1,475.26	WO	HD	TR	_____
09/01/21	2732590	EDISC – CS Disco, Inc. - Monthly Hosting for September 2021	0.00	1,485.84	WO	HD	TR	_____

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

Trans Date	Index	Type	Quantity	Amt		
09/10/21	2736836	FILING --Stephanie Hanks,COURTS/USDC-CA-C-Court filing fee	0.00	402.00	WO	HD TR
09/17/21	2736850	FILING --Stephanie Hanks,COURTS/USDC-CA-C-Court filing fee	0.00	402.00	WO	HD TR

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	15.80	643.50	10,167.30
002307	Peng, Simona	27.40	315.00	8,631.00
002369	Aspis, Norman	2.10	445.50	935.55
		<u>45.30</u>		\$19,733.85
Subtotal Fees				\$19,733.85
Discount				0.00
Total Fees				19,733.85
Total Disbursements				6,460.09

**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 11/09/21**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	25,202.25	25,202.25	0.00	64,949.61	48,181.95	16,767.66	200,979.95	162,126.22	38,853.73
Unbilled Adj	0.00	0.00	0.00	550.80	550.80	0.00	3,430.56	3,310.87	119.69
Billed	16,023.61	10,539.45	5,484.16	71,526.99	50,203.80	21,323.19	122,447.25	122,447.25	32,393.64
Collected	16,023.61	10,539.45	5,484.16	71,526.99	50,203.80	21,323.19	154,840.89	122,447.25	32,393.64

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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>36,941.01</b>	<b>25,202.25</b>	<b>11,738.76</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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11/09/21 14:21:56 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo,  
Joshua

Matter #: 378224.00003

Client Name: Winkler, Geoff/Receiver for Essex Capita

Date of Last Billing: 09/21/21

Matter Name: Asset Recovery & Management

Proforma Number: 1123333

Client/Matter Joint Group # 378224-1

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/01/21	8496785	Review and respond to correspondence regarding pending disgorgement and settlement efforts; teleconferences with profiting party representatives; confer with Receiver's office and counsel regarding same (2.1).	Del Castillo, Joshua	2.10	1,351.35	1,351.35	WO	HD	TR	_____
07/01/21	8497191	Address the issues related to Reyner claims (.4). Follow-up on/revise the 06/25- 06/28 draft settlement agreement with WLD Davis and prepare final version of same (.6). Review Cornerstone and McCloskey matter with counsel, advice as to draft complaint (.6). Meeting with Messrs. Winkler/Hall and receivership team to address the claw back claims, settlement and litigation (.8). Work on/email with Emmons counsel related to settlement offers, counter and follow-up (.4). Call related to Largura service (.2). Emails related to the McCloskey matter, settlement, litigation and strategy for proceeding (.9).	Zaro, David	3.90	3,264.30	4,615.65	WO	HD	TR	_____

11/09/21 14:21:56 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		
07/02/21	8499423	Research, then work on the McCloskey/Reyner actions to recover net winnings, fraudulent conveyance claims (.7). Follow-up on the 06/29 emails with counsel, then call with Receiver counsel as at the lawsuits (.7). Emails related to Reyner damages/settlement (.4). Several emails to/from counsel related to the Nicholson matter, 07/01 settlement offer and follow-up (.8).	Zaro, David	3.10	2,594.70	7,210.35	WO	HD	TR	_____
07/02/21	8508927	Confer with counsel for charitable organizations regarding various settlements (.5).	Aspis, Norman	0.50	222.75	7,433.10	WO	HD	TR	_____
07/05/21	8497969	Review correspondence regarding pending settlements and emails to counsel regarding same (0.6).	Del Castillo, Joshua	0.60	386.10	7,819.20	WO	HD	TR	_____
07/05/21	8524496	Review disgorgement tracking chart to identify near-term statute of limitations issues (.9).	Aspis, Norman	0.90	400.95	8,220.15	WO	HD	TR	_____
07/06/21	8498427	Review and respond to correspondence regarding pending disgorgement and settlement efforts (0.5); supplemental analysis regarding tracing issues (0.8); review and revise settlement agreements (1.0).	Del Castillo, Joshua	2.30	1,480.05	9,700.20	WO	HD	TR	_____
07/06/21	8499488	Email/call regarding Daniel/tolling agreement, settlement discussion and follow-up regard same (.4). Address the Largura case, follow-up with counsel (.2). Email/call regarding Emmons and Daniel settlements, follow-up regarding same (.6).	Zaro, David	1.20	1,004.40	10,704.60	WO	HD	TR	_____

11/09/21 14:21:56 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		
07/06/21	8524548	Prepare and revise tolling agreement for investor and confer with counsel regarding the same (1.3); review and revise multiple settlement agreements for charitable organizations and confer with counsel regarding the same (1.6).	Aspis, Norman	2.90	1,291.95	11,996.55	WO	HD	TR	_____
07/07/21	8500486	Evaluate the issues regarding the Emmons claims and draft email to counsel regarding settlement terms (.4). Emails regarding Davis settlement with counsel and follow-up regarding same (.3). Evaluate the issues regarding Nicholson settlement and then follow-up call with Nicholson counsel (.5). Emails regarding Daniel settlement, revisions/timing of effective date (.4).	Zaro, David	1.60	1,339.20	13,335.75	WO	HD	TR	_____
07/07/21	8524625	Review and revise tracking chart for disgorgement efforts (.4).	Aspis, Norman	0.40	178.20	13,513.95	WO	HD	TR	_____
07/08/21	8500478	Review and respond to emails regarding pending settlements; teleconferences regarding same (1.4); review document and teleconference regarding outstanding disgorgement litigation (1.0).	Del Castillo, Joshua	2.40	1,544.40	15,058.35	WO	HD	TR	_____
07/08/21	8502012	Evaluate/analysis of the Reyner dispute, accounting and documents related to the claim and assess prospects and settlement (.7). Analysis of several emails, evaluate McCloskey matter and the claims, email regarding complaint (.6).	Zaro, David	1.30	1,088.10	16,146.45	WO	HD	TR	_____
07/08/21	8524657	Extensively review and revise tracking chart and review underlying records relating to	Aspis, Norman	4.70	2,093.85	18,240.30	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		
		settlements and complaints, and circulate a revised draft to counsel with email memorandum summarizing the chart (2.3); attention to correspondence regarding settlements with certain charitable organizations and confer with counsel regarding the same (.7); review materials relating to McCloskey accounting and confer with J. Hall regarding the same (.8); draft and revise complaint against Reyner (.9).								
07/09/21	8503275	Email related to Emmons settlement proposal, assess Receiver response and next steps (.2). Emails related to Davis Settlement Agreement, effective date follow-up (.3). Email related to Nicolson settlement, follow-up to assess receiver response (.2). Analysis of McCloskey claim, evaluate the draft complaint, follow-up (.4). Analysis of Reyner claim, evaluate draft complaint and follow-up regarding same (.3).	Zaro, David	1.40	1,171.80	19,412.10	WO	HD	TR	_____
07/09/21	8524729	Attention to certain disgorgement issues with investors and charitable organization, including teleconference with counsel for LMU regarding potential settlement and conference with counsel regarding the same (1.1).	Aspis, Norman	1.10	490.05	19,902.15	WO	HD	TR	_____
07/12/21	8503028	Attention to pending settlement matters and correspondence regarding same (0.5).	Del Castillo, Joshua	0.50	321.75	20,223.90	WO	HD	TR	_____
07/12/21	8504145	Call/email related to McCloskey draft complaint and follow-up regarding same	Zaro, David	1.40	1,171.80	21,395.70	WO	HD	TR	_____

11/09/21 14:21:56 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		
		(.4). Email regarding Reyner matter, assess damages, relationship among defendants, draft/revise complaint (.7). Several emails following receipt of OSC and address Davis settlement/follow-up (.3).								
07/12/21	8524901	Confer with counsel and Receiver regarding settlement offer from LMU (.5); attention to issues in connection with complaints against Reyner and McCloskey, and confer with counsel regarding the same (.5).	Aspis, Norman	1.00	445.50	21,841.20	WO	HD	TR	_____
07/13/21	8504399	Confer with counsel, review documents, and emails regarding prospective disgorgement complaints (1.1); review draft complaints (0.5); confer regarding WLD Davis litigation (0.2).	Del Castillo, Joshua	1.80	1,158.30	22,999.50	WO	HD	TR	_____
07/13/21	8507688	Several emails/meeting with counsel related to McCloskey action, follow-up regarding same (.7). Emails/call regarding Reyner action, damages, parties and issues (.8). Email/call related to the Emmons settlement, follow-up with counsel (.4). Review of the Davis OSC response and advice to counsel (.4).	Zaro, David	2.30	1,925.10	24,924.60	WO	HD	TR	_____
07/13/21	8525038	Extensively review case law regarding applicability and necessity of tracing funds and draft email memorandums regarding the same (1.9); confer with counsel regarding complaints against Reyner and McCloskey and review and revise the same (1.4).	Aspis, Norman	3.30	1,470.15	26,394.75	WO	HD	TR	_____

11/09/21 14:21:56 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

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

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
07/14/21	8505247	Emails and teleconferences regarding outstanding settlements (0.9); teleconferences regarding contemplated disgorgement matters (0.4).	Del Castillo, Joshua	1.30	836.55	27,231.30	WO	HD	TR	_____
07/14/21	8510498	Review status of pending/open claw back matter in preparation for meeting with defendants' counsel (.5). Several emails related to Daniel settlement, Nicholson settlement and Emmons settlement (.8). Emails regarding Ilvento claim and settlement (.3). Review of several emails and call with Mr. Napoli related to the pending matters as to Emmons, Reyner, Ilvento, McCloskey and Daniel (.6). Emals related to the Davis settlement/payment (.2).	Zaro, David	2.40	2,008.80	29,240.10	WO	HD	TR	_____
07/14/21	8525425	Review and prepare initial documents to be transmitted in connection with complaints against Reyner and McCloskey (1.8); attention to several issues in connection with various charitable organizations to secure settlement payments and confer with counsel regarding the same (.6).	Aspis, Norman	2.40	1,069.20	30,309.30	WO	HD	TR	_____
07/15/21	8512664	Email and call with counsel for Ilvento and Receiver related to settlement/claim waiver (.2); Several emails and calls regarding Daniel settlement offer/Receiver counter (.4); Follow-up to review final drafts of McCloskey and the Reyner complaints (.2); Prepare for and attend meeting with Receiver team and counsel to review outstanding matters (.6); Emails related to Hopen (.2)	Zaro, David	1.60	1,339.20	31,648.50	WO	HD	TR	_____

11/09/21 14:21:56 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		
07/15/21	8525708	Review finalized complaint and related materials for Reyner and McCloskey and file the same (.8).	Aspis, Norman	0.80	356.40	32,004.90	WO	HD	TR	_____
07/16/21	8509246	Several emails related to the Daniel settlement agreement/follow-up with counsel (.4); Several emails related to the McCloskey and Reyner actions/service issues and follow-up thereon (.4); Calls with counsel related to the clawback actions/address Hopen matter/email (.4).	Zaro, David	1.20	1,004.40	33,009.30	WO	HD	TR	_____
07/16/21	8525888	Prepare service of complaints against Reyner and McCloskey and confer with counsel and opposing counsel regarding the same (.8); confer with counsel regarding outstanding issues in connection with disgorgement against Daniel and review ability to secure attorneys' fees (.5); review disgorgement tracking chart for potential statute of limitations issues (.6).	Aspis, Norman	1.90	846.45	33,855.75	WO	HD	TR	_____
07/19/21	8512591	Evaluate the defenses as to Hopen and assess Receiver claims prospects (.6). Email related to Hopen claim and lawsuit (.4). Analysis of the status of proposal re: Emmons claims, follow-up on the other pending matters (.3).	Zaro, David	1.30	1,088.10	34,943.85	WO	HD	TR	_____
07/19/21	8525239	Attention to outstanding asset recovery issues and review disgorgement tracking chart to ensure no near-term statute of limitations issues exist with respect to prospective disgorgement (.8); confer with counsel regarding forthcoming complaint	Aspis, Norman	1.20	534.60	35,478.45	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		
		against Hopen and review related materials (.4).								
07/20/21	8510606	Confer with counsel, emails, and teleconference regarding pending settlement and disgorgement matters (1.0).	Del Castillo, Joshua	1.00	643.50	36,121.95	WO	HD	TR	_____
07/20/21	8524403	Confer with counsel regarding various asset recovery issues in connection with prospective disgorgement (.4).	Aspis, Norman	0.40	178.20	36,300.15	WO	HD	TR	_____
07/21/21	8511538	Teleconferences and emails regarding outstanding charitable and other disgorgements (1.5).	Del Castillo, Joshua	1.50	965.25	37,265.40	WO	HD	TR	_____
07/21/21	8512865	Several email communications and advice related to settlement terms, revise agreement and follow-up with counsel.	Zaro, David	0.60	502.20	37,767.60	WO	HD	TR	_____
07/21/21	8524376	Review materials relating to charitable disgorgement efforts and confer with counsel regarding the same (.9); review and revise settlement agreement for certain settling investor (.5); attention to issues in connection with actions against Reyner and McCloskey (.8).	Aspis, Norman	2.20	980.10	38,747.70	WO	HD	TR	_____
07/22/21	8514134	Prepare for client meeting and evaluate the status of the settlement offers, follow-up to address outstanding matters, status of service of lawsuits/Hopen action (.7). Attend meeting with clients related to the claw back cases and settlements (.5).	Zaro, David	1.20	1,004.40	39,752.10	WO	HD	TR	_____
07/22/21	8524371	Review materials relating to Hopen Therapeutics and draft and revise complaint	Aspis, Norman	1.10	490.05	40,242.15	WO	HD	TR	_____

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

Trans Date	Index	Description of Service Rendered for disgorgement against Hopen (1.1).	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/23/21	8513944	Review and respond to correspondence and attention to pending disgorgement settlement matters (1.5).	Del Castillo, Joshua	1.50	965.25	41,207.40	WO	HD	TR	_____
07/23/21	8524339	Confer with counsel for LMU and J. del Castillo regarding prospective settlement with LMU (.3).	Aspis, Norman	0.30	133.65	41,341.05	WO	HD	TR	_____
07/23/21	8524355	Confer with counsel regarding Hopen complaint and revise materials (.4).	Aspis, Norman	0.40	178.20	41,519.25	WO	HD	TR	_____
07/26/21	8515953	Attention to pending disgorgement and settlement matters (0.8).	Del Castillo, Joshua	0.80	514.80	42,034.05	WO	HD	TR	_____
07/26/21	8524322	Attention to case administration issues in connection with pending actions against Reyner and McCloskey (.8); review materials relating to Hopen complaint and confer with counsel regarding the same (.7).	Aspis, Norman	1.50	668.25	42,702.30	WO	HD	TR	_____
07/27/21	8516693	Attention to pending asset recovery efforts and prospective litigation regarding same (1.2); review and respond to correspondence regarding Ice in Paradise hardship application (0.3).	Del Castillo, Joshua	1.50	965.25	43,667.55	WO	HD	TR	_____
07/27/21	8520260	Evaluate draft of Hopen lawsuit, follow-up to confer with Receiver counsel, follow-up regarding service issues.	Zaro, David	0.40	334.80	44,002.35	WO	HD	TR	_____
07/27/21	8524304	Review, revise, and finalize Hopen complaint and associated materials, and confer with counsel regarding the same (1.4).	Aspis, Norman	1.40	623.70	44,626.05	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		
07/28/21	8517824	Attention to pending disgorgement and settlement matters and confer with Receiver's office regarding same (0.9).	Del Castillo, Joshua	0.90	579.15	45,205.20	WO	HD	TR	_____
07/28/21	8524290	Review various correspondence relating to charitable disgorgement efforts and confer with counsel regarding the same (.8).	Aspis, Norman	0.80	356.40	45,561.60	WO	HD	TR	_____
07/29/21	8525900	Several emails and call with counsel to address status of pending fraudulent conveyance claims and actions.	Zaro, David	0.60	502.20	46,063.80	WO	HD	TR	_____
07/30/21	8520446	Attention to pending asset recovery, disgorgement, and settlement matters, and prepare updates and inquiries to counsel regarding same (0.6).	Del Castillo, Joshua	0.60	386.10	46,449.90	WO	HD	TR	_____
07/30/21	8524248	Review correspondence from counsel for LMU regarding settlement and prepare and revise settlement agreement (.5); transmit the same and wiring instructions to counsel for LMU (.2).	Aspis, Norman	0.70	311.85	46,761.75	WO	HD	TR	_____
08/02/21	8526844	Review and respond to correspondence regarding outstanding disgorgement and settlement matters (0.9).	Del Castillo, Joshua	0.90	579.15	47,340.90	WO	HD	TR	_____
08/02/21	8527466	Evaluate Fazio emails and assess the legal/factual arguments of counsel and follow-up regarding same (.4). Conference with Receiver counsel and Receiver accountant, advice related to the Fazio case (.4).	Zaro, David	0.80	669.60	48,010.50	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>		
08/02/21	8539221	Review, revise, and finalize settlement agreement with LMU and confer with counsel regarding the same (.5).	Aspis, Norman	0.50	222.75	48,233.25	WO	HD	TR	_____
08/03/21	8527702	Emails and confer with counsel regarding pending disgorgement and settlement proposals (0.7); review LMU settlement agreement (0.2).	Del Castillo, Joshua	0.90	579.15	48,812.40	WO	HD	TR	_____
08/03/21	8528381	Conference with counsel related to Fazio action/accounting and legal underpinning of the Receiver claim (.4). Several calls/email related to the Emmons, Nicholson and Daniel matters (.7).	Zaro, David	1.10	920.70	49,733.10	WO	HD	TR	_____
08/03/21	8557034	Attention to service issues in connection with complaint against certain net winner and confer with counsel regarding the same (.5); review tracking charts for asset recovery efforts to-date and organize files (.9).	Aspis, Norman	1.40	623.70	50,356.80	WO	HD	TR	_____
08/04/21	8531250	Review Fazio response and accounting, meeting with counsel to address the strategy (.3). Assess the Fead answer and follow-up to address the disclosures/discovery (.3).	Zaro, David	0.60	502.20	50,859.00	WO	HD	TR	_____
08/04/21	8557136	Attention to issues in connection with service of complaint (.3).	Aspis, Norman	0.30	133.65	50,992.65	WO	HD	TR	_____
08/05/21	8529535	Emails and extended teleconferences regarding pending and anticipated disgorgement matters (1.7); review and respond to inquiry from J. Norqual regarding Ice in Paradise hardship	Del Castillo, Joshua	2.00	1,287.00	52,279.65	WO	HD	TR	_____



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

Trans Date	Index	Description of Service Rendered application (0.3).	Timekeeper	Hours	Fees	Sum	Circle	Action		
08/05/21	8531253	Email to Daniel counsel to address settlement proposal (.3). Review offers and email to Emmons' counsel related to settlement Receiver offer (.4). Emails to/from counsel related to the claw back claims (.2). Attend meeting with Receiver, Receiver Team, and counsel related to claw back claims and action (.6).	Zaro, David	1.50	1,255.50	53,535.15	WO	HD	TR	_____
08/05/21	8540045	Prepare for and participate in weekly status conference with Receiver, Receiver's team, and counsel (.7); review relevant records relating to all pending disgorgement actions and create tracking spreadsheet regarding the same (1).	Aspis, Norman	1.70	757.35	54,292.50	WO	HD	TR	_____
08/06/21	8530401	Prepare for and teleconference regarding administration of pending disgorgement litigation (1.1).	Del Castillo, Joshua	1.10	707.85	55,000.35	WO	HD	TR	_____
08/06/21	8534448	Email communications related to the Hopen matter/claims and advice to counsel (.4). Evaluate the Siemens answer, affirmative defenses (.3). Emails related to Daniels settlement and draft Daniels settlement agreement (.9). Several emails/call related to the Hopen matter, claims and defenses (.3).	Zaro, David	1.60	1,339.20	56,339.55	WO	HD	TR	_____
08/06/21	8539258	Review relevant records and confer with counsel and opposing counsel regarding status of action against Hopen and related accounting issues (.8); confer with counsel regarding disgorgement efforts relating to	Aspis, Norman	2.30	1,024.65	57,364.20	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		
		certain charitable organizations (.5); prepare for and participate in teleconference with counsel regarding disgorgement efforts, and prepare summary chart regarding the same (1).								
08/09/21	8531717	Emails and teleconferences with counsel regarding asset recovery efforts (1.3); teleconference with T. Metzinger regarding Granada Theater settlement proposal and emails regarding same (0.5).	Del Castillo, Joshua	1.80	1,158.30	58,522.50	WO	HD	TR	_____
08/09/21	8543636	Attention to multiple disgorgement follow-up issues regarding prospective settlements and various actions (.7); confer with counsel regarding charitable disgorgement issues and review materials regarding the same (.5).	Aspis, Norman	1.20	534.60	59,057.10	WO	HD	TR	_____
08/10/21	8533102	Review and respond to correspondence regarding pending disgorgement matters and proposed settlements; analysis regarding settlement authority (0.9).	Del Castillo, Joshua	0.90	579.15	59,636.25	WO	HD	TR	_____
08/10/21	8545159	Review orders regarding pending disgorgement actions and review tracking chart regarding the same (1.2).	Aspis, Norman	1.20	534.60	60,170.85	WO	HD	TR	_____
08/11/21	8534118	Attention to issues regarding pending disgorgement settlements; review and respond to correspondence regarding same (0.8).	Del Castillo, Joshua	0.80	514.80	60,685.65	WO	HD	TR	_____
08/11/21	8536585	Several emails with Daniel's counsel related to Daniel settlement, follow-up regarding same.	Zaro, David	0.40	334.80	61,020.45	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		
08/12/21	8535269	Confer with Receiver regarding Granada Theater settlement proposal and prepare settlement correspondence to counsel for same (0.4).	Del Castillo, Joshua	0.40	257.40	61,277.85	WO	HD	TR	_____
08/12/21	8536606	Emails related to the Daniels settlement and follow-up with Receiver (.2). Several emails/follow-up on the Emmons matter, the settlement offer/lawsuit (.4). Call/email regarding Nicholson matter/settlement and lawsuit (.3). Analysis of the pending litigation and coordination of cases, discovery, accounting (.4). Meeting with Receiver, counsel, accountant and to address settlements/litigation (.4).	Zaro, David	1.70	1,422.90	62,700.75	WO	HD	TR	_____
08/12/21	8545053	Prepare for and participate in status call with counsel focusing on asset recovery efforts, and confer with counsel regarding the same (.7); review materials relating to net winner and confer with counsel regarding preparing disgorgement complaint (.6); confer with counsel regarding prospect of recovering attorneys' fees and pre-judgment interest in connection with disgorgement actions and review case law regarding the same (.7); review status of charitable disgorgement efforts and confer with counsel regarding the same (.4).	Aspis, Norman	2.40	1,069.20	63,769.95	WO	HD	TR	_____
08/13/21	8536364	Analysis of issues in connection with anticipate Motions for Summary Judgment and Motions for Summary Adjudication in pending and contemplated disgorgement	Del Castillo, Joshua	3.00	1,930.50	65,700.45	WO	HD	TR	_____

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		litigation matters; confer with counsel regarding same (3.0).								
08/13/21	8537991	Emails related to the claims and settlement negotiations related to Nicholson, follow-up with counsel regarding complaint (.4). Several emails/analysis of the accounting regarding Cornerstone/McCormick and development of evidence (.4). Analysis of the actions, work with Receiver and counsel related to the Ponzi evidence and presentation (.4).	Zaro, David	1.20	1,004.40	66,704.85	WO	HD	TR	_____
08/16/21	8537751	Review and respond to emails regarding administration of receivership entity bank accounts (0.2).	Del Castillo, Joshua	0.20	128.70	66,833.55	WO	HD	TR	_____
08/16/21	8538236	Legal analysis and confer with counsel regarding asset recovery matters (1.7).	Del Castillo, Joshua	1.70	1,093.95	67,927.50	WO	HD	TR	_____
08/16/21	8539214	Several emails/meeting with counsel to address the Fazio, Emmons and McCloskey actions.	Zaro, David	0.40	334.80	68,262.30	WO	HD	TR	_____
08/16/21	8555482	Review communications and other materials relating to disgorgement from charitable organization and certain net winners (.6).	Aspis, Norman	0.60	267.30	68,529.60	WO	HD	TR	_____
08/17/21	8538871	Review documents and correspondence regarding MBT set-asides of lease revenue and analysis of turnover obligation regarding same; confer with Receiver's office regarding same (1.2); prepare additional legal analysis in connection with anticipated turnover demand (2.1); review	Del Castillo, Joshua	3.60	2,316.60	70,846.20	WO	HD	TR	_____

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

Trans Date	Index	Description of Service Rendered and confer regarding draft settlement agreements (0.3).	Timekeeper	Hours	Fees	Sum	Circle	Action		
08/17/21	8555568	Attention to service issues in connection with action against Hopen (.3); review correspondence regarding charitable disgorgement efforts and confer with counsel and Receiver regarding the same, and draft settlement agreement for net winner investor (1.2); review correspondence regarding potential course of action with lending institution and confer with counsel regarding the same (.5); review developments in disgorgement actions and confer with counsel regarding the same (.9).	Aspis, Norman	2.90	1,291.95	72,138.15	WO	HD	TR	_____
08/18/21	8540420	Emails and teleconferences regarding anticipated disgorgement actions and review notes and documents in connection with same (0.9).	Del Castillo, Joshua	0.90	579.15	72,717.30	WO	HD	TR	_____
08/18/21	8540445	Discuss with Norm our global strategy for all related cases moving forward, including calendaring and templates for discovery and motions for summary judgment (.3); email J. Martorano for license in Central District and ECF notifications (.1).	O'Neal, Mikayla	0.40	126.00	72,843.30	WO	HD	TR	_____
08/18/21	8543828	Work on the Emmons complaint and the accounting support, follow-up regarding same (.4). Several emails regarding Nicholson matter, call with counsel (.5). Work with counsel re: Mccloskey matter/complaint and advice as to the Receiver accounting (.3).	Zaro, David	1.20	1,004.40	73,847.70	WO	HD	TR	_____

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Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
08/18/21	8555631	Review developments across multiple disgorgement actions and confer with M. O'Neal regarding the same (1.4); review correspondence relating to charitable disgorgement efforts and confer with counsel and Receiver regarding the same (.4); revise draft settlement agreement for certain net winner and confer with counsel and Receiver regarding the same (.3); attention to accounting issues in connection with preparing complaint against certain net winner and confer with counsel and Receiver regarding the same (.4).	Aspis, Norman	2.50	1,113.75	74,961.45	WO	HD	TR	_____
08/19/21	8541489	Confer with counsel regarding outstanding asset recovery matters (0.5); emails regarding prospective settlements (0.5).	Del Castillo, Joshua	1.00	643.50	75,604.95	WO	HD	TR	_____
08/19/21	8556090	Review and revise disgorgement tracking chart for pending actions against net winners and confer with counsel regarding the same (1.1); confer with counsel regarding general asset recovery issues in connection with certain charities and net winners (.5).	Aspis, Norman	1.60	712.80	76,317.75	WO	HD	TR	_____
08/20/21	8542473	Review documents and teleconference regarding asset disgorgement strategies (0.9); review "anonymous" correspondence to Receiver regarding asset administration and confer with Receiver's office regarding same (0.2).	Del Castillo, Joshua	1.10	707.85	77,025.60	WO	HD	TR	_____
08/20/21	8556499	Review and revise disgorgement tracking chart and confer with counsel regarding the	Aspis, Norman	0.90	400.95	77,426.55	WO	HD	TR	_____

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Trans Date	Index	Description of Service Rendered same (.9).	Timekeeper	Hours	Fees	Sum	Circle	Action		
08/23/21	8544171	Review documents and confer with counsel regarding pending disgorgement issues (0.8); review updated Perry and Penny Lane accounting issues, teleconference with counsel, emails with Receiver's office (1.1).	Del Castillo, Joshua	1.90	1,222.65	78,649.20	WO	HD	TR	_____
08/23/21	8546669	Email and call with counsel related to Perry/Penny Lane property, evaluate the Receiver's claims and follow-up on issues and strategy.	Zaro, David	0.70	585.90	79,235.10	WO	HD	TR	_____
08/23/21	8550737	Review tolling agreement for particular net winner and confer with counsel regarding necessary steps to effectuate termination and asset recovery strategy going forward (.3); review service issues in connection with complaint against Hopen and confer with Hopen's counsel regarding the same (.3).	Aspis, Norman	0.60	267.30	79,502.40	WO	HD	TR	_____
08/24/21	8545521	Legal analysis of novel voidable transfer theory in connection with prospective asset recovery efforts; emails with counsel and Receiver's office regarding same (4.2).	Del Castillo, Joshua	4.20	2,702.70	82,205.10	WO	HD	TR	_____
08/24/21	8546722	Email communications related to Penny Lane/Perry claims, follow-up with counsel.	Zaro, David	0.40	334.80	82,539.90	WO	HD	TR	_____
08/24/21	8550767	Review tracking chart for disgorgement efforts and confer with counsel regarding the same (.6).	Aspis, Norman	0.60	267.30	82,807.20	WO	HD	TR	_____

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08/25/21	8550778	Attention to outstanding service issues in connection with particular complaint (.3); review accounting documentation relating to two net winners in connection with preparing disgorgement complaints (1.1).	Aspis, Norman	1.40	623.70	83,430.90	WO	HD	TR	_____
08/26/21	8550810	Review records relating to Emmons and Nicholson in connection with preparing and revising draft complaints (1.2).	Aspis, Norman	1.20	534.60	83,965.50	WO	HD	TR	_____
08/26/21	8551262	Several emails/call with counsel and Receiver related to the Fazio complaint/accounting and follow-up (.5). Attend meeting with Receiver team and Allen Matkins team to address the status of claw back actions, advice to Receiver (.7).	Zaro, David	1.20	1,004.40	84,969.90	WO	HD	TR	_____
08/27/21	8549387	Emails, teleconferences, and review documents regarding CVL document production and associated discovery issues (2.5).	Del Castillo, Joshua	2.50	1,608.75	86,578.65	WO	HD	TR	_____
08/27/21	8549588	Review documents and emails and teleconferences regarding pending and anticipated asset recovery and settlement matters (2.5).	Del Castillo, Joshua	2.50	1,608.75	88,187.40	WO	HD	TR	_____
08/27/21	8550862	Review accounting overview transmitted by J. Hall relating to Ponzi scheme (.9).	Aspis, Norman	0.90	400.95	88,588.35	WO	HD	TR	_____
08/30/21	8551376	Emails and teleconferences with J. Norqual and Receiver regarding anticipated Ice in Paradise settlement (0.5); attention to Granada Theater settlement (0.4); attention to other outstanding asset recovery matters (0.5).	Del Castillo, Joshua	1.40	900.90	89,489.25	WO	HD	TR	_____



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08/30/21	8554992	Attention to asset recovery issues in connection with several net winners and charitable organizations and confer with counsel regarding the same (.8).	Aspis, Norman	0.80	356.40	89,845.65	WO	HD	TR	_____
08/31/21	8553142	Confer with counsel regarding outstanding settlements and emails with Receiver's office regarding same (0.8); analysis of proposed contingent settlement and prepare draft Ice in Paradise settlement agreement (0.7).	Del Castillo, Joshua	1.50	965.25	90,810.90	WO	HD	TR	_____
08/31/21	8554882	Negotiate and finalize multiple settlements with charitable organizations and draft corresponding agreements regarding the same (2.1); review various accounting materials and prepare and revise complaints against multiple net winners (1.9).	Aspis, Norman	4.00	1,782.00	92,592.90	WO	HD	TR	_____
09/01/21	8558375	Call/email related to the draft of Nicholson complaint and follow-up as to damages (.3). Review Emmons draft complaint and calculation of net winnings (.3).	Zaro, David	0.60	502.20	93,095.10	WO	HD	TR	_____
09/02/21	8558471	Confer with counsel regarding pending asset recovery, disgorgement, and settlement matters and review draft settlement agreements (1.1).	Del Castillo, Joshua	1.10	707.85	93,802.95	WO	HD	TR	_____
09/03/21	8559351	Attention to pending charity settlements; review and revise settlement agreements; confer with counsel regarding same (0.9).	Del Castillo, Joshua	0.90	579.15	94,382.10	WO	HD	TR	_____

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09/03/21	8562679	Work with counsel to address the strategy/approach to early meeting of counsel (.4). Follow-up on meeting/email to review records and documents to provide foundational claims/coordinate productions and exchange (.8).	Zaro, David	1.20	1,004.40	95,386.50	WO	HD	TR	_____
09/06/21	8560419	Attention to outstanding asset recovery and settlement matters; review and revise settlement agreements (2.4).	Del Castillo, Joshua	2.40	1,544.40	96,930.90	WO	HD	TR	_____
09/07/21	8560543	Confer with counsel regarding litigation strategy and timing for outstanding disgorgement matters and attention to initial disclosure and joint report issues regarding same (1.0); finalize additional charity settlements and confer with opposing counsel regarding same; prepare associated settlement agreements (1.1).	Del Castillo, Joshua	2.10	1,351.35	98,282.25	WO	HD	TR	_____
09/07/21	8561469	Review, edit, and combine case tracking information into single document for all cases (.3); review calendar to confirm all case deadlines on tracking document (.1); email N. Apsis to discuss impending deadlines and tracking document (.2).	O'Neal, Mikayla	0.60	189.00	98,471.25	WO	HD	TR	_____
09/08/21	8561793	Review voicemail and teleconference with J. Norqual regarding Ice in Paradise settlement; review draft agreement in connection with settling party inquiry (0.5).	Del Castillo, Joshua	0.50	321.75	98,793.00	WO	HD	TR	_____
09/08/21	8562157	Telephone conference with N. Apsis regarding meet and confer and Rule 26 Report (.3); review Rule 26 Report sent by N. Apsis (.3); begin to draft Rule 26 Report	O'Neal, Mikayla	1.10	346.50	99,139.50	WO	HD	TR	_____

11/09/21 14:21:56 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		
		shell for Fead and Siemens (.5).								
09/08/21	8564107	Meeting with counsel, advice regarding Emmons complaint and revisions to draft (.4). Follow-up on the calculation of the damage claims regarding Nicholson and then review the draft complaint (.8).	Zaro, David	1.20	1,004.40	100,143.90	WO	HD	TR	_____
09/09/21	8562973	Review voicemail and prepare emails to J. Norqual and counsel regarding Ice in Paradise settlement (0.3).	Del Castillo, Joshua	0.30	193.05	100,336.95	WO	HD	TR	_____
09/09/21	8565246	Conference with counsel as to the approach to the meet/confer as to Rule 26 related to the Siemens and Fead cases (.6). Conference call with Receiver team as to fraudulent conveyance actions, follow-up regarding same (.6).	Zaro, David	1.20	1,004.40	101,341.35	WO	HD	TR	_____
09/09/21	8586472	Review and finalize initiating documents in disgorgement actions and confer with counsel regarding the same (.9).	Aspis, Norman	0.90	400.95	101,742.30	WO	HD	TR	_____
09/10/21	8563758	Telephone conference with N. Apsis regarding Rule 26 Report (.4); update case management tracking sheet (.3); review complaint and draft statement of the case for Rule 26 report (.4); continue to draft and edit Rule 26 reports for Siemens and Fead (1.5).	O'Neal, Mikayla	2.60	819.00	102,561.30	WO	HD	TR	_____
09/10/21	8563872	Confer with counsel regarding McCloskey demand for arbitration (0.3); legal and document analysis in connection with same (1.6); assemble and transmit associated materials in connection with anticipated	Del Castillo, Joshua	3.00	1,930.50	104,491.80	WO	HD	TR	_____

11/09/21 14:21:56 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		
		opposition to motion to compel arbitration (0.6); emails with Receiver's office regarding pending settlements (0.5).								
09/10/21	8565301	Research/analysis of the arbitration, contract issues, foundation for claims, and legal defenses raised by defendants (1.7). Email regarding Reyner/McCloskey cases, motion to dismiss and motion to compel (.4). Attend meeting with counsel and follow-up emails related to the clawback claims/research (.5).	Zaro, David	2.60	2,176.20	106,668.00	WO	HD	TR	_____
09/10/21	8586426	Confer with counsel regarding certain Joint FRCP 26 Reports (.3); review email relating to prospective motions to dismiss to be filed by Reyner and McCloskey and review relevant case law and confer with counsel regarding the same, and review relevant documents (1.4).	Aspis, Norman	1.70	757.35	107,425.35	WO	HD	TR	_____
09/13/21	8565860	Attention to pending asset recovery matters and confer with counsel regarding pending litigation (0.9); review associated documents (0.6).	Del Castillo, Joshua	1.50	965.25	108,390.60	WO	HD	TR	_____
09/14/21	8567046	Emails and teleconferences regarding proposed settlements and attention to related asset recovery efforts (0.8); attention to Ice in Paradise settlement and communications regarding same (0.5).	Del Castillo, Joshua	1.30	836.55	109,227.15	WO	HD	TR	_____
09/14/21	8569034	Research/analysis of issues concerning the claw back cases, the allegations regarding Ponzi scheme, conference with counsel.	Zaro, David	0.90	753.30	109,980.45	WO	HD	TR	_____

11/09/21 14:21:56 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

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

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
09/14/21	8572129	Confer with counsel regarding settlement with charitable organization and transmit wiring instructions for settlement payment to the same (.2); review motions filed by Reyner and McCloskey in respective disgorgement actions and confer with counsel regarding the same (.6).	Aspis, Norman	0.80	356.40	110,336.85	WO	HD	TR	_____
09/15/21	8568181	Review McCloskey Motion to Dismiss/Compel Arbitration and extensive legal analysis in anticipation of Opposition to same (3.1); review Reyner Motion to Dismiss and emails with counsel regarding same (0.8).	Del Castillo, Joshua	3.90	2,509.65	112,846.50	WO	HD	TR	_____
09/15/21	8570778	Discuss case updates with N. Apsis including case tracking sheet, meet and confers, and initial disclosure deadlines (.2).	O'Neal, Mikayla	0.20	63.00	112,909.50	WO	HD	TR	_____
09/15/21	8586415	Prepare for and participate in teleconference with counsel regarding initial disclosures in various pending disgorgement actions (.4); review motions to dismiss filed by Reyner and McCloskey and confer with counsel regarding the same (.7).	Aspis, Norman	1.10	490.05	113,399.55	WO	HD	TR	_____
09/16/21	8569204	Continue extensive legal analysis in connection with Opposition to Motion to Compel Arbitration for McCloskey (2.7).	Del Castillo, Joshua	2.70	1,737.45	115,137.00	WO	HD	TR	_____
09/16/21	8569340	Research regarding Receiver's standing to pursue claims.	Griffin, Peter	0.50	256.50	115,393.50	WO	HD	TR	_____
09/16/21	8570777	Review dockets for weekly update of case tracking sheet (.3).	O'Neal, Mikayla	0.30	94.50	115,488.00	WO	HD	TR	_____

11/09/21 14:21:56 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		
09/16/21	8586384	Finalize and file Joint FRCP Rule 26 Reports in the Siemens and Fead actions (.5); analyze motion to dismiss filed by Reyner and review applicable case law (1.4); confer with client regarding settlement with profiting investor (.3).	Aspis, Norman	2.20	980.10	116,468.10	WO	HD	TR	_____
09/17/21	8571742	Attention to case administration in connection with filing of complaint against defendant in disgorgement action (.3).	Aspis, Norman	0.30	133.65	116,601.75	WO	HD	TR	_____
09/20/21	8573429	Complete additional research and commence preparation of draft Opposition to Motion to Compel Arbitration (4.0).	Del Castillo, Joshua	4.00	2,574.00	119,175.75	WO	HD	TR	_____
09/20/21	8586352	Attention to case administration issues in connection with several pending disgorgement actions (.5).	Aspis, Norman	0.50	222.75	119,398.50	WO	HD	TR	_____
09/21/21	8573496	Update case tracking sheet and send to N. Apsis for review (.9); draft initial disclosures or Winkler for Winkler v. Fead and Winkler v. Siemens (2.4); include discovery deadlines in case tracking sheet for Fead and Siemens (.1).	O'Neal, Mikayla	3.40	1,071.00	120,469.50	WO	HD	TR	_____
09/21/21	8574066	Continue preparation of draft opposition to McCloskey motion to compel arbitration and confer with counsel regarding same (1.8); legal analysis of additional voidable transfer law, confer extensively with counsel regarding strategy, and prepare detailed recommendations to counsel regarding revisions to future pleadings (2.7).	Del Castillo, Joshua	4.50	2,895.75	123,365.25	WO	HD	TR	_____

11/09/21 14:21:56 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

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

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
09/21/21	8586318	Confer with counsel regarding disgorgement tracking chart and review the same (.5); extensively review case law and confer with counsel regarding prospect of filing amended complaints in disgorgement actions and develop course of action based on research (4.1).	Aspis, Norman	4.60	2,049.30	125,414.55	WO	HD	TR	_____
09/22/21	8574647	Review edits from N. Apsis regarding Siemens initial disclosure (.2) and integrate changes to Fead initial disclosure (.5).	O'Neal, Mikayla	0.70	220.50	125,635.05	WO	HD	TR	_____
09/22/21	8575073	Complete extensive additional legal analysis in connection with pending and anticipated disgorgement actions and revisions to pleadings and strategy, and prepare memorandum to counsel regarding same (5.4).	Del Castillo, Joshua	5.40	3,474.90	129,109.95	WO	HD	TR	_____
09/22/21	8584236	Review and revise initial disclosures and confer with counsel regarding the same (1).	Aspis, Norman	1.00	445.50	129,555.45	WO	HD	TR	_____
09/22/21	8584242	Review case law regarding pleading standards for disgorgement actions and confer with counsel regarding the same (1.1); Review and revise initial disclosures and confer with counsel regarding the same (1); confer with counsel regarding strategy for amending pleadings (.7).	Aspis, Norman	2.80	1,247.40	130,802.85	WO	HD	TR	_____
09/23/21	8584223	Prepare and revise settlement agreement for S. McHugh and confer with client regarding the same (.5); prepare for and participate in weekly status conference with client and counsel (.7).	Aspis, Norman	1.20	534.60	131,337.45	WO	HD	TR	_____

11/09/21 14:21:56 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

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

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
09/24/21	8577480	Analysis of novel issues in connection with pending disgorgement efforts and prospective settlement efforts; confer with counsel regarding same (0.9).	Del Castillo, Joshua	0.90	579.15	131,916.60	WO	HD	TR	_____
09/24/21	8584193	Confer with counsel regarding certain administration issues in connection with disgorgement proceedings and review relevant orders regarding the same (.5); confer with counsel regarding forthcoming amended complaints (.4).	Aspis, Norman	0.90	400.95	132,317.55	WO	HD	TR	_____
09/27/21	8578959	Review and respond to correspondence from T. Metzinger regarding Granada Theater settlement and deliver requested materials (0.3); confer with counsel regarding supplemental allegations for revised disgorgement complaints and prepare revised language regarding same (0.9).	Del Castillo, Joshua	1.10	707.85	133,025.40	WO	HD	TR	_____
09/27/21	8584157	Confer with counsel regarding amended disgorgement complaints and related issues (.5); review scheduling orders in various disgorgement actions and confer with counsel regarding the same (.5).	Aspis, Norman	1.00	445.50	133,470.90	WO	HD	TR	_____
09/28/21	8580775	Confer with counsel regarding pending discovery and deposition issues (1.1).	Del Castillo, Joshua	1.10	707.85	134,178.75	WO	HD	TR	_____
09/28/21	8582092	Review materials and confer with counsel regarding require amendments to complaints and status of information from Receiver's office (0.9).	Del Castillo, Joshua	0.90	579.15	134,757.90	WO	HD	TR	_____



11/09/21 14:21:56 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

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

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>	<b>_____</b>	
09/28/21	8584101	Revise and finalize draft settlement agreement for Bishop Garcia Diego School and confer with counsel regarding the same (.3); review investor schedules sent by client (.4).	Aspis, Norman	0.70	311.85	135,069.75	WO	HD	TR	_____
09/29/21	8582098	Confer with counsel regarding status of draft amended disgorgement complaints and attention to associated accounting matters; confer regarding pending settlements (2.7).	Del Castillo, Joshua	2.70	1,737.45	136,807.20	WO	HD	TR	_____
09/29/21	8584087	Revise disgorgement complaints and extensively confer with counsel regarding the same, and confer with client regarding revised investor schedules (2.3); finalize and transmit waiver of service of summons form and other initiating documents on Hopen Therapeutics and confer with counsel regarding the same (.4).	Aspis, Norman	2.70	1,202.85	138,010.05	WO	HD	TR	_____
09/30/21	8583722	Review and prepare recommended revisions to draft disgorgement FACs and prepare, review, and respond to emails to/from counsel and Receiver's office regarding same (1.9); legal analysis in connection with contemplated asset recovery actions and confer regarding same (1.8).	Del Castillo, Joshua	3.70	2,380.95	140,391.00	WO	HD	TR	_____
09/30/21	8584498	Review docket and update case tracking sheet (.4); draft email to N. Apsis regarding case tracking sheet and impending deadlines (.2).	O'Neal, Mikayla	0.60	189.00	140,580.00	WO	HD	TR	_____

11/09/21 14:21:56 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
09/30/21	8586295	Review and revise amended complaints against Reyner and McCloskey and conference call with client regarding the same (1.4).	Aspis, Norman	1.40	623.70	141,203.70	WO	HD TR

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

Trans Date	Index	Type	Quantity	Amt	Circle	Action
07/20/21	2724281	DEPO – Ben Hyatt Certified Deposition Reporters - Deposition Transcript of Motion Hearing on 05/21/2021	0.00	45.00	WO	HD TR

**Proforma Summary**

Timekeeper		Hours	Rate	Amounts
Number	Timekeeper			
000313	Zaro, David	46.00	837.00	38,502.00
001842	Del Castillo, Joshua	97.10	643.50	62,483.85
002209	Griffin, Peter	0.50	513.00	256.50
002369	Aspis, Norman	82.70	445.50	36,842.85
002396	O'Neal, Mikayla	9.90	315.00	3,118.50
		<u>236.20</u>		<u>\$141,203.70</u>
Subtotal Fees				\$141,203.70
Discount				0.00
Total Fees				141,203.70
Total Disbursements				45.00

**Attorney Billing Instructions**

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

**Billing Instructions**

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

11/09/21 14:21:56 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

**Account Summary – As Of 11/09/21**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	172,994.25	172,595.25	399.00	381,703.42	381,634.42	69.00	782,528.07	782,416.57	111.50
Unbilled Adj	0.00	0.00	0.00	6,246.23	6,246.23	0.00	40,001.31	40,001.31	0.00
Billed	102,371.19	102,347.19	24.00	306,742.39	306,699.89	42.50	526,256.15	526,256.15	66.50
Collected	102,371.19	102,347.19	24.00	306,742.39	306,699.89	42.50	526,322.65	526,256.15	66.50
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>172,640.25</b>	<b>172,595.25</b>	<b>45.00</b>						
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc Payment</b>	<b>0.00</b>								
<b>Client Trust Balance</b>	<b>0.00</b>								

**Billing Address**

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

}  
 11/09/21 14:22:00 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: 09/21/21 Matter Name: Investigation/Reporting  
 Proforma Number: 1123333  
 Client/Matter Joint Group # 378224-1

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/19/21	8512604	Further analysis of recoveries, assets and then email advice to the Receiver, follow-up regarding same (.5).	Zaro, David	0.50	418.50	418.50	WO	HD	TR	_____
07/20/21	8512019	Evaluate the revised SFAR and asset issues, estimates for litigation recoveries and follow-up (.4). Conference with counsel related to report, accounting, status of tax returns (.2).	Zaro, David	0.60	502.20	920.70	WO	HD	TR	_____
07/28/21	8517899	Attention to outstanding discovery and document review matters (0.5).	Del Castillo, Joshua	0.50	321.75	1,242.45	WO	HD	TR	_____
08/04/21	8528736	Review documents in connection with preparation of next interim report; inquiries to Receiver's office regarding same (1.1).	Del Castillo, Joshua	1.10	707.85	1,950.30	WO	HD	TR	_____
08/06/21	8530392	Review documents and prepare draft Eighth Interim Report of Receiver; emails to counsel and Receiver's office regarding same (4.1).	Del Castillo, Joshua	4.10	2,638.35	4,588.65	WO	HD	TR	_____

11/09/21 14:22:00 PROFORMA STATEMENT FOR MATTER 378224.00004 (Winkler, Geoff/Receiver for Essex Capita) (Investigation/Reporting)

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

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
08/06/21	8539266	Review and revise the eighth interim report (.5).	Aspis, Norman	0.50	222.75	4,811.40	WO	HD	TR	_____
08/09/21	8543640	Confer with counsel regarding eighth interim report and revise the same (.7).	Aspis, Norman	0.70	311.85	5,123.25	WO	HD	TR	_____
08/10/21	8545149	Review and revise eighth interim report and confer with counsel regarding the same (.4).	Aspis, Norman	0.40	178.20	5,301.45	WO	HD	TR	_____
08/11/21	8540204	Review and revise interim report and confer with counsel and the Receiver regarding the same (.7).	Aspis, Norman	0.70	311.85	5,613.30	WO	HD	TR	_____
08/16/21	8537957	Review and revise draft Eighth Interim Report; confer with counsel regarding same (1.4).	Del Castillo, Joshua	1.40	900.90	6,514.20	WO	HD	TR	_____
08/16/21	8555478	Review and revise interim report and confer with counsel regarding the same (.6).	Aspis, Norman	0.60	267.30	6,781.50	WO	HD	TR	_____
08/23/21	8544005	Confer with counsel regarding final revisions to and filing of Interim Report (0.4).	Del Castillo, Joshua	0.40	257.40	7,038.90	WO	HD	TR	_____
08/23/21	8550735	Prepare proposed order on Eighth Interim Report, confer with M. Diaz regarding preparing notice of filing and review the same, and confer with Receiver regarding filing (.8).	Aspis, Norman	0.80	356.40	7,395.30	WO	HD	TR	_____
08/24/21	8550756	Finalize and file eighth interim report (.6).	Aspis, Norman	0.60	267.30	7,662.60	WO	HD	TR	_____

**Proforma Summary**

11/09/21 14:22:00 PROFORMA STATEMENT FOR MATTER 378224.00004 (Winkler, Geoff/Receiver for Essex Capita) (Investigation/Reporting)

**Timekeeper**

<b>Number</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Rate</b>	<b>Amounts</b>
000313	Zaro, David	1.10	837.00	920.70
001842	Del Castillo, Joshua	7.50	643.50	4,826.25
002369	Aspis, Norman	4.30	445.50	1,915.65
		12.90		\$7,662.60
Subtotal Fees				\$7,662.60
Discount				0.00
Total Fees				7,662.60
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 11/09/21**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	9,596.25	9,596.25	0.00	28,772.55	28,772.55	0.00	244,921.08	244,821.06	100.02
Unbilled Adj	0.00	0.00	0.00	1,441.35	1,441.35	0.00	23,025.87	23,025.87	0.00
Billed	5,609.70	5,609.70	0.00	69,973.20	69,973.20	0.00	201,123.54	201,123.54	100.02
Collected	5,609.70	5,609.70	0.00	69,973.20	69,973.20	0.00	201,223.56	201,123.54	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>9,596.25</b>	<b>9,596.25</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>									

11/09/21 14:22:00 PROFORMA STATEMENT FOR MATTER 378224.00004 (Winkler, Geoff/Receiver for Essex Capita) (Investigation/Reporting)

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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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 11/09/21 14:22:01 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: 09/21/21 Matter Name: Pending Litigation  
 Proforma Number: 1123333  
 Client/Matter Joint Group # 378224-1

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/28/21	8518089	Attention to pending litigation matters, review documents, and confer with counsel regarding same (0.8).	Del Castillo, Joshua	0.80	514.80	514.80	WO	HD	TR	_____
08/25/21	8547139	Review dockets and respond to inquiry regarding litigation stay and status of receivership (0.5).	Del Castillo, Joshua	0.50	321.75	836.55	WO	HD	TR	_____
09/09/21	8586462	Attention to case administration in connection with Dennis action, pending in Santa Barbara Superior Court (.4).	Aspis, Norman	0.40	178.20	1,014.75	WO	HD	TR	_____

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

Trans Date	Index	Type	Quantity	Amt	Circle	Action		
09/09/21	2733492	FILING – Nationwide Legal, LLC - Santa Barbara Superior Court, STATUS REPORT OF RECEIVER, GEOFF WINKLER	0.00	35.15	WO	HD	TR	_____

**Proforma Summary**

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
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11/09/21 14:22:01 PROFORMA STATEMENT FOR MATTER 378224.00007 (Winkler, Geoff/Receiver for Essex Capita) (Pending Litigation)

**Proforma Summary**

**Timekeeper**

<b>Number</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Rate</b>	<b>Amounts</b>
001842	Del Castillo, Joshua	1.30	643.50	836.55
002369	Aspis, Norman	0.40	445.50	178.20
		1.70		\$1,014.75
Subtotal Fees				\$1,014.75
Discount				0.00
Total Fees				1,014.75
Total Disbursements				35.15

**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 11/09/21**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	1,014.75	1,014.75	0.00	7,513.73	6,969.60	544.13	100,788.17	98,498.25	2,289.92
Unbilled Adj	0.00	0.00	0.00	367.20	367.20	0.00	5,042.79	5,042.79	0.00
Billed	1,321.02	1,197.00	124.02	18,412.68	17,659.35	753.33	87,082.11	87,082.11	2,254.77
Collected	1,321.02	1,197.00	124.02	18,412.68	17,659.35	753.33	89,336.88	87,082.11	2,254.77
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>1,049.90</b>	<b>1,014.75</b>	<b>35.15</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>									

11/09/21 14:22:01 PROFORMA STATEMENT FOR MATTER 378224.00007 (Winkler, Geoff/Receiver for Essex Capita) (Pending Litigation)

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**Billing Address**

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

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}  
 11/09/21 14:22:02 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: 09/21/21 Matter Name: Claims/Distribution  
 Proforma Number: 1123333  
 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		
09/01/21	8557686	Review Receiver's memo regarding prospective distribution plan and associated documents; prepare notes for discussion of same (1.1); legal analysis regarding hybrid rising tide application (0.3).	Del Castillo, Joshua	1.40	900.90	900.90	WO	HD	TR	_____
09/01/21	8558389	Evaluate the memorandum from Receive related to comparison of distribution options/legal underpinning and process.	Zaro, David	0.40	334.80	1,235.70	WO	HD	TR	_____
09/02/21	8558468	Prepare for and teleconference with client regarding proposed distribution plan alternatives (1.0); legal analysis and review documents in connection with claims and distribution motion (1.5).	Del Castillo, Joshua	2.50	1,608.75	2,844.45	WO	HD	TR	_____
09/02/21	8561937	Evaluate the issues/email related to the distribution plan, attend meeting with Receiver team as to the plan for distribution.	Zaro, David	0.60	502.20	3,346.65	WO	HD	TR	_____
09/07/21	8560622	Complete analysis for claims/distribution motion and prepare memo to counsel	Del Castillo, Joshua	1.70	1,093.95	4,440.60	WO	HD	TR	_____

11/09/21 14:22:02 PROFORMA STATEMENT FOR MATTER 378224.00008 (Winkler, Geoff/Receiver for Essex Capita) (Claims/Distribution)

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action
		regarding same (1.3); confer with counsel regarding same (0.4).					

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	1.00	837.00	837.00
001842	Del Castillo, Joshua	5.60	643.50	3,603.60
		<u>6.60</u>		<u>\$4,440.60</u>
Subtotal Fees				\$4,440.60
Discount				0.00
Total Fees				4,440.60
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 11/09/21**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	14,454.00	14,454.00	0.00	16,401.15	16,401.15	0.00	107,558.10	107,558.10	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	1,035.45	1,035.45	0.00	39,129.30	39,129.30	0.00	84,847.05	84,847.05	0.00
Collected	1,035.45	1,035.45	0.00	39,129.30	39,129.30	0.00	84,847.05	84,847.05	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

11/09/21 14:22:02 PROFORMA STATEMENT FOR MATTER 378224.00008 (Winkler, Geoff/Receiver for Essex Capita) (Claims/Distribution)

	<i>Total</i>	<i>Fees</i>	<i>Costs</i>
<i>WIP Balance</i>	<i>14,454.00</i>	<i>14,454.00</i>	<i>0.00</i>
<i>AR Balance</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Unalloc Payment</i>	<i>0.00</i>		
<i>Client Trust Balance</i>	<i>0.00</i>		

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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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}  
 11/09/21 14:22:04 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: 09/21/21 Matter Name: Third Party Claims & Recoveries  
 Proforma Number: 1123333  
 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		
09/14/21	8569038	(McCloskey) Research/analysis of the arbitration claims and Receiver defenses to the claims.	Zaro, David	0.90	753.30	753.30	WO	HD	TR	_____
09/15/21	8569200	(McCloskey) Analysis of the McCloskey motion to dismiss and legal/factual issues (1.1). Meeting with counsel to address the claims and arbitration issues, follow-up (.5).	Zaro, David	1.60	1,339.20	2,092.50	WO	HD	TR	_____
09/15/21	8569203	(Reyner) Review of brief from Reyner and follow-up on the Receiver response and meeting with counsel.	Zaro, David	0.80	669.60	2,762.10	WO	HD	TR	_____
09/16/21	8573246	(Reyner) Analysis/research and follow-up advice to counsel concerning the Reyner motion to dismiss, Reyner claims and emails regarding Reyner.	Zaro, David	1.20	1,004.40	3,766.50	WO	HD	TR	_____
09/16/21	8573248	(McCloskey) Several emails/advice to counsel related to the McCloskey claims/Receiver opposition.	Zaro, David	0.50	418.50	4,185.00	WO	HD	TR	_____

11/09/21 14:22:04 PROFORMA STATEMENT FOR MATTER 378224.00009 (Winkler, Geoff/Receiver for Essex Capita) (Third Party Claims & Recoveries)

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
09/20/21	8573344	(McCloskey) Several emails and meeting with counsel related to McCloskey motion to dismiss.	Zaro, David	0.40	334.80	4,519.80	WO	HD	TR	_____
09/20/21	8573345	(Reyner) Work with counsel related to the opposition to the Reyner motion to dismiss.	Zaro, David	0.40	334.80	4,854.60	WO	HD	TR	_____
09/21/21	8574967	(Reyner) Emails, research and analysis as to motion to dismiss and advice to counsel (.4). Evaluate research related to Reyner complaint, assess the issues regarding fraudulent conveyance causes of action, meeting with counsel (.7).	Zaro, David	1.10	920.70	5,775.30	WO	HD	TR	_____
09/22/21	8576188	(Reyner) Analysis of issues related to amending the complaint, legal analysis, emails/conferences with counsel as to strategy.	Zaro, David	0.70	585.90	6,361.20	WO	HD	TR	_____
09/23/21	8580946	Meeting with Receiver related to the fraudulent conveyance claims/coordination of discovery responses and follow-up emails with counsel.	Zaro, David	0.90	753.30	7,114.50	WO	HD	TR	_____
09/24/21	8581171	Several conferences with counsel related to amended complaint, research to address the issues and overall strategy for foundational evidence.	Zaro, David	0.70	585.90	7,700.40	WO	HD	TR	_____
09/29/21	8584229	(Reyner) Call with counsel, review of draft complaint and advice as to schedule.	Zaro, David	0.30	251.10	7,951.50	WO	HD	TR	_____
09/29/21	8584231	(McCloskey) Work on amended complaint and address the schedules/draft.	Zaro, David	0.30	251.10	8,202.60	WO	HD	TR	_____

11/09/21 14:22:04 PROFORMA STATEMENT FOR MATTER 378224.00009 (Winkler, Geoff/Receiver for Essex Capita) (Third Party Claims & Recoveries)

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action	
09/30/21	8588081	(Reyner) Work on revisions to draft of the amended complaint, email and call with Receiver/counsel.	Zaro, David	0.70	585.90	8,788.50	WO	HD	TR
09/30/21	8588102	(McCloskey) Several conferences with counsel as to amended complaint (.3). Further revisions to draft, email with counsel and Receiver (.4).	Zaro, David	0.70	585.90	9,374.40	WO	HD	TR
09/30/21	8588177	(Emmons) Follow-up/emails related to lawsuit and calculation of damages.	Zaro, David	0.40	334.80	9,709.20	WO	HD	TR

**Proforma Summary**

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	11.60	837.00	9,709.20
				<u>9,709.20</u>
Subtotal Fees				\$9,709.20
Discount				0.00
Total Fees				9,709.20
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 11/09/21**

Fiscal YTD                      Calendar YTD                      LTD



11/09/21 14:22:04 PROFORMA STATEMENT FOR MATTER 378224.00009 (Winkler, Geoff/Receiver for Essex Capita) (Third Party Claims & Recoveries)

	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	17,850.60	17,850.60	0.00	18,736.65	18,736.65	0.00	28,501.65	28,501.65	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	886.05	886.05	0.00	886.05	886.05	0.00	8,997.30	8,997.30	0.00
Collected	886.05	886.05	0.00	886.05	886.05	0.00	8,997.30	8,997.30	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>17,850.60</b>	<b>17,850.60</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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}  
 11/09/21 14:22:05 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: 09/21/21 Matter Name: CVL Asset Recovery & Litigation  
 Proforma Number: 1123333  
 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	Circle	Action
07/01/21	8508853	Review initial discovery to CVL and confer with counsel regarding the same (.5).	Aspis, Norman	0.50	222.75	222.75	WO	HD TR
09/10/21	8563607	Advise on clawback issues relating to applicability of arbitration provision and burden of proof regarding Ponzi scheme and relevant transfers	Fates, Edward (Ted)	0.40	257.40	480.15	WO	HD TR

**Proforma Summary**

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001665	Fates, Edward (Ted)	0.40	643.50	257.40
002369	Aspis, Norman	0.50	445.50	222.75
		0.90		\$480.15
Subtotal Fees				\$480.15
Discount				0.00
Total Fees				480.15
Total Disbursements				0.00

**Attorney Billing Instructions**

11/09/21 14:22:05 PROFORMA STATEMENT FOR MATTER 378224.00011 (Winkler, Geoff/Receiver for Essex Capita) (CVL Asset Recovery & Litigation)

( )	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 11/09/21**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	480.15	480.15	0.00	1,772.10	1,772.10	0.00	1,772.10	1,772.10	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	1,291.95	1,291.95	0.00	1,291.95	1,291.95	0.00	1,291.95	1,291.95	0.00
Collected	1,291.95	1,291.95	0.00	1,291.95	1,291.95	0.00	1,291.95	1,291.95	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>480.15</b>	<b>480.15</b>	<b>0.00</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									

**Billing Address**

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

}  
 11/09/21 14:22:06 PROFORMA STATEMENT FOR MATTER 378224.00012 (Winkler, Geoff/Receiver for Essex Capita) (Seed Mackall Litigation)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00012 Client Name: Winkler, Geoff/Receiver for Essex Capita  
 Joshua  
 Date of Last Billing: 09/21/21 Matter Name: Seed Mackall Litigation  
 Proforma Number: 1123333  
 Client/Matter Joint Group # 378224-1

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action
09/15/21	8569602	Review, analysis and exchange of e-mails re: potential fraud relating to Seed Mackall settlement and strategy to address same.	Farrell, Michael	0.40	307.80	307.80	WO	HD TR

**Proforma Summary**

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
000739	Farrell, Michael	0.40	769.50	307.80
Subtotal Fees				\$307.80
Discount				0.00
Total Fees				307.80
Total Disbursements				0.00

**Attorney Billing Instructions**

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

**Billing Instructions**

11/09/21 14:22:06 PROFORMA STATEMENT FOR MATTER 378224.00012 (Winkler, Geoff/Receiver for Essex Capita) (Seed Mackall Litigation)

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

**Account Summary – As Of 11/09/21**

	Fiscal YTD			Calendar YTD				LTD	
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	307.80	307.80	0.00	41,342.22	41,310.90	31.32	72,049.92	71,309.25	740.67
Unbilled Adj	0.00	0.00	0.00	1,468.80	1,468.80	0.00	1,647.45	1,602.45	45.00
Billed	24,741.45	24,741.45	0.00	70,139.67	69,399.00	740.67	69,399.00	69,399.00	740.67
Collected	24,741.45	24,741.45	0.00	70,139.67	69,399.00	740.67	70,139.67	69,399.00	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</b>	<b>307.80</b>	<b>307.80</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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}  
 11/09/21 14:22:07 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: 09/21/21 Matter Name: CVL Litigation (Winlker v. 915 Elm Avenu  
 Proforma Number: 1123333  
 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		
07/01/21	8496728	Complete review of and substantially revise initial written discovery to CVL (1.3).	Del Castillo, Joshua	1.30	836.55	836.55	WO	HD	TR	_____
07/01/21	8497393	finalize discovery requests to cvl.	Lavery, Catriona M.	0.30	153.90	990.45	WO	HD	TR	_____
07/06/21	8498672	Initial review of CVL written discovery demands and emails and confer regarding same (1.0).	Del Castillo, Joshua	1.00	643.50	1,633.95	WO	HD	TR	_____
07/06/21	8499495	Several emails/call with counsel related to the CVL discovery, advice to counsel.	Zaro, David	0.30	251.10	1,885.05	WO	HD	TR	_____
07/06/21	8499649	review case management deadline, requirements for amending pleadings.	Lavery, Catriona M.	0.20	102.60	1,987.65	WO	HD	TR	_____
07/06/21	8524581	Review discovery propounded upon the Receiver and confer with counsel regarding the same (.7).	Aspis, Norman	0.70	311.85	2,299.50	WO	HD	TR	_____

11/09/21 14:22:07 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>		
07/07/21	8499499	Legal analysis in connection with CVL written discovery; prepare for and attend teleconference regarding same (1.2); teleconference with N. Aspis regarding same (0.3); commence review of materials in connection with anticipated responses (0.9).	Del Castillo, Joshua	2.40	1,544.40	3,843.90	WO	HD	TR	_____
07/07/21	8500494	Emails/call with counsel related to CVL discovery and follow-up regarding same.	Zaro, David	0.20	167.40	4,011.30	WO	HD	TR	_____
07/07/21	8501014	review, analyze discovery requests from CVL (1.0); discuss discovery responses with J. del Castillo (.4).	Lavery, Catriona M.	1.40	718.20	4,729.50	WO	HD	TR	_____
07/09/21	8503174	review subpoenas to gally and montecito bank and trust.	Lavery, Catriona M.	0.30	153.90	4,883.40	WO	HD	TR	_____
07/12/21	8502881	Correspondence with counsel regarding responses to CVL written discovery demands (0.5).	Del Castillo, Joshua	0.50	321.75	5,205.15	WO	HD	TR	_____
07/12/21	8524892	Extensively review discovery propounded on the Receiver and confer with counsel regarding the same (1.9).	Aspis, Norman	1.90	846.45	6,051.60	WO	HD	TR	_____
07/13/21	8504635	Emails and teleconference regarding pending discovery issues (0.5).	Del Castillo, Joshua	0.50	321.75	6,373.35	WO	HD	TR	_____
07/13/21	8525053	Review discovery requests and confer with S. Peng regarding the same (.6).	Aspis, Norman	0.60	267.30	6,640.65	WO	HD	TR	_____
07/14/21	8505486	Emails with counsel regarding CVL discovery demands and review and respond to inquiries regarding document production (0.5); quick review of folder	Del Castillo, Joshua	0.90	579.15	7,219.80	WO	HD	TR	_____

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		containing prospective responsive documents and teleconference with counsel regarding same (0.4).								
07/14/21	8505820	Document review regarding CVL and Requests for Production	Babaknia, Nicole	0.30	94.50	7,314.30	WO	HD	TR	_____
07/14/21	8505970	Analysis and determination of responsive documents in preparation for attorney review.	Peng, Simona	1.00	315.00	7,629.30	WO	HD	TR	_____
07/14/21	8506688	draft responses and objections to defendant's interrogatories, requests for admission, and requests for production (2.3).	Lavery, Catriona M.	2.30	1,179.90	8,809.20	WO	HD	TR	_____
07/14/21	8525411	Extensively confer with counsel regarding written discovery propounded on the Receiver and corresponding document review, establish protocols for document review and initiate process, and confer with counsel regarding the same (1.5).	Aspis, Norman	1.50	668.25	9,477.45	WO	HD	TR	_____
07/15/21	8506418	Review documents and confer with counsel regarding pending discovery responses (0.5).	Del Castillo, Joshua	0.50	321.75	9,799.20	WO	HD	TR	_____
07/15/21	8508725	Reviewing documents for production in response to Requests for Production regarding CVL (1.5).	Babaknia, Nicole	1.50	472.50	10,271.70	WO	HD	TR	_____
07/15/21	8525681	Review objections to CVL's written discovery requests and confer with counsel regarding the same (.8).	Aspis, Norman	0.80	356.40	10,628.10	WO	HD	TR	_____



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07/19/21	8509851	Reviewing documents for production regarding requests for production of documents (1.0).	Babaknia, Nicole	1.00	315.00	10,943.10	WO	HD	TR	_____
07/20/21	8510283	Confer with counsel regarding discovery responses and attention to issues regarding same (1.0); review and revise RFA responses (0.5).	Del Castillo, Joshua	1.50	965.25	11,908.35	WO	HD	TR	_____
07/20/21	8524401	Review RFPs propounded on the Receiver and draft responses and objections to the same, and confer with counsel regarding the same (1.3); review RFAs propounded on the Receiver and confer with counsel regarding the same (.3).	Aspis, Norman	2.60	1,158.30	13,066.65	WO	HD	TR	_____
07/21/21	8511455	Review draft request for production of documents responses and confer with counsel regarding same, and status of actual document production (0.7); emails regarding RFAs (0.2).	Del Castillo, Joshua	1.00	643.50	13,710.15	WO	HD	TR	_____
07/21/21	8524375	Review responsive documents to RFPs and confer with counsel regarding the same (1.7).	Aspis, Norman	1.70	757.35	14,467.50	WO	HD	TR	_____
07/22/21	8512862	Confer with counsel regarding outstanding discovery and subpoenas served by defendant (1.6); analysis regarding prospective amendment and confer with counsel regarding same (0.9).	Del Castillo, Joshua	2.50	1,608.75	16,076.25	WO	HD	TR	_____
07/22/21	8514130	Evaluate draft of the interrogatories, requests for admissions and follow-up with counsel (.3). Address the issues concerning the prospective amendments to the	Zaro, David	0.70	585.90	16,662.15	WO	HD	TR	_____

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07/22/21	8524366	Review interrogatories propounded upon Receiver and confer with client regarding the same (1.2).	Aspis, Norman	1.20	534.60	17,196.75	WO	HD	TR	_____
07/27/21	8516815	Confer with counsel regarding pending discovery responses and emails regarding same (0.6); finalize RFA responses (0.2).	Del Castillo, Joshua	0.80	514.80	17,711.55	WO	HD	TR	_____
07/27/21	8524305	Confer with counsel regarding outstanding discovery requests and responses (.5).	Aspis, Norman	0.50	222.75	17,934.30	WO	HD	TR	_____
07/28/21	8517609	Emails and teleconferences regarding pending discovery responses (0.6).	Del Castillo, Joshua	0.60	386.10	18,320.40	WO	HD	TR	_____
07/28/21	8524281	Confer with counsel regarding outstanding discovery requests and responses and review the same (.4).	Aspis, Norman	0.40	178.20	18,498.60	WO	HD	TR	_____
07/29/21	8519112	Review and respond to emails from Receiver regarding responses to interrogatories and confer with counsel regarding same (0.7).	Del Castillo, Joshua	0.70	450.45	18,949.05	WO	HD	TR	_____
07/29/21	8524272	Confer with counsel and client regarding outstanding discovery requests and responses and review the same (1).	Aspis, Norman	1.00	445.50	19,394.55	WO	HD	TR	_____
07/30/21	8521083	Confer with counsel regarding draft discovery responses (0.7).	Del Castillo, Joshua	0.70	450.45	19,845.00	WO	HD	TR	_____
07/30/21	8524251	Extensively review documents in preparation of making initial production to CVL in response to RFPs (1.1); review and	Aspis, Norman	2.10	935.55	20,780.55	WO	HD	TR	_____

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		revise responses to RFAs and confer with counsel regarding the same (.6); review subpoenas issued in CVL to third parties (.4).								
07/31/21	8521802	Analysis and determination of responsive documents in preparation for attorney review.	Peng, Simona	0.50	157.50	20,938.05	WO	HD	TR	_____
07/31/21	8525420	Legal analysis of issues arising in connection with voidable transfer claims and prospective revised settlement proposal (2.3).	Del Castillo, Joshua	2.30	1,480.05	22,418.10	WO	HD	TR	_____
08/02/21	8526841	Confer with counsel regarding status of document responses and attention to document production inquiry (0.7); additional legal analysis in connection with prospective settlement (0.9); review CVL's initial discovery responses (0.5).	Del Castillo, Joshua	2.10	1,351.35	23,769.45	WO	HD	TR	_____
08/02/21	8539215	Review records in anticipation of document production to CVL in response to written discovery (1.7); review CVL's responses to the Receiver's written discovery requests and confer with counsel regarding the same (.6).	Aspis, Norman	2.30	1,024.65	24,794.10	WO	HD	TR	_____
08/03/21	8527539	Emails and teleconferences regarding pending discovery responses; attention to service issues regarding same (0.8); analysis of issues raised by CVL ROG responses and confer with counsel regarding same (0.9); commence review of materials transmitted by counsel for CVL (1.1).	Del Castillo, Joshua	2.80	1,801.80	26,595.90	WO	HD	TR	_____

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08/03/21	8528388	Prepare for, review email communications and meeting with counsel related to the CVL claims/defenses and discovery issues.	Zaro, David	0.80	669.60	27,265.50	WO	HD	TR	_____
08/03/21	8531558	Review, finalize written discovery responses; coordinate with s. peng regarding document productions.	Lavery, Catriona M.	0.80	410.40	27,675.90	WO	HD	TR	_____
08/03/21	8557051	Review documents in connection with CVL's RFPs and confer with counsel regarding the same and review production from Damitz (1.9).	Aspis, Norman	1.90	846.45	28,522.35	WO	HD	TR	_____
08/04/21	8528730	Confer with counsel regarding CVL document production as relates to Receiver's stated damages; legal analysis of issues presented by same; commence review of documents (3.2).	Del Castillo, Joshua	3.20	2,059.20	30,581.55	WO	HD	TR	_____
08/04/21	8531248	Evaluate documents produced by CVL and third parties, assess the defenses related to promissory notes and CVL interests (1.3). Meeting with counsel related to the discovery responses and Receiver damages (.5).	Zaro, David	1.80	1,506.60	32,088.15	WO	HD	TR	_____
08/04/21	8557129	Attention to issues in connection with outstanding discovery and confer with counsel regarding the same (.5).	Aspis, Norman	0.50	222.75	32,310.90	WO	HD	TR	_____
08/05/21	8529471	Review CVL scheduling order and confer with counsel regarding case administration and upcoming critical deadlines, settlement, and related matters (1.5); emails regarding systematic document review (0.8); emails	Del Castillo, Joshua	2.80	1,801.80	34,112.70	WO	HD	TR	_____

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		regarding status of written interrogatory responses (0.5).								
08/05/21	8529703	Meet with Catronia Lavery regarding document review. Review CVL's discovery responses.	Gallaher, Georgia	0.60	189.00	34,301.70	WO	HD	TR	_____
08/05/21	8531254	Meeting with Receiver/counsel regarding mediation and discovery, brief discussion related to motion for summary judgment prospects (.4). Prepare for/attend Call with Receiver re: CVL strategy (.2).	Zaro, David	0.60	502.20	34,803.90	WO	HD	TR	_____
08/05/21	8531560	discuss defendant's document productions with j. del castillo (.3); coordinate with g. gallaher regarding same (.3).	Lavery, Catriona M.	0.60	307.80	35,111.70	WO	HD	TR	_____
08/05/21	8540053	Attention to certain discovery issues and confer with counsel regarding the same (.4).	Aspis, Norman	0.40	178.20	35,289.90	WO	HD	TR	_____
08/06/21	8530397	Emails and teleconferences regarding confirmation of deletion of inadvertent production of privileged CVL documents (0.2); prepare for and teleconference regarding pending discovery review and related matters (1.0).	Del Castillo, Joshua	1.20	772.20	36,062.10	WO	HD	TR	_____
08/06/21	8530762	Review complaint and begin review and analysis of documents produced by CVL.	Gallaher, Georgia	1.60	504.00	36,566.10	WO	HD	TR	_____
08/06/21	8531555	discuss review of defendant's productions with j. del castillo and g. gallaher (.4); coordinate with g. gallaher regarding same (.5).	Lavery, Catriona M.	0.90	461.70	37,027.80	WO	HD	TR	_____

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08/06/21	8539260	Review subpoena responses from MBT and confer with counsel regarding various discovery issues (.3).	Aspis, Norman	0.30	133.65	37,161.45	WO	HD	TR	_____
08/09/21	8532167	Attention to pending Interrogatory responses, review draft responses from Receiver, and confer with counsel regarding same (0.6).	Del Castillo, Joshua	0.60	386.10	37,547.55	WO	HD	TR	_____
08/09/21	8543642	Review draft responses to to interrogatories transmitted by Receiver and confer with counsel regarding the same (.6).	Aspis, Norman	0.60	267.30	37,814.85	WO	HD	TR	_____
08/10/21	8533241	Follow-up regarding status of interrogatory responses and review and respond to draft documents; confer regarding responses (1.0).	Del Castillo, Joshua	1.00	643.50	38,458.35	WO	HD	TR	_____
08/11/21	8534116	Review and respond to correspondence, and confer re, responses to CVL interrogatories (0.6); review correspondence regarding requested privilege log and confer with counsel regarding same (0.5).	Del Castillo, Joshua	1.10	707.85	39,166.20	WO	HD	TR	_____
08/11/21	8536586	Analysis of discovery/document production issues and address response/privilege issues.	Zaro, David	0.60	502.20	39,668.40	WO	HD	TR	_____
08/11/21	8540216	Confer with counsel regarding privilege log issues (.6); review documents for production to CVL (1.8).	Aspis, Norman	2.40	1,069.20	40,737.60	WO	HD	TR	_____
08/12/21	8535225	discuss privilege log and document productions with j. del castillo and n. aspis.	Lavery, Catriona M.	0.30	153.90	40,891.50	WO	HD	TR	_____

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08/12/21	8535264	Prepare for and teleconference with counsel regarding privilege log and related discovery issues (1.0); review and revise draft Interrogatory responses (1.9); emails and teleconference regarding same (0.9).	Del Castillo, Joshua	3.80	2,445.30	43,336.80	WO	HD	TR	_____
08/12/21	8545050	Further review and revise responses to CVL's interrogatories and confer with counsel regarding the same (.8); confer with counsel and S. Peng regarding preparation of privilege log and commence reviewing records in connection with the same (.8).	Aspis, Norman	1.60	712.80	44,049.60	WO	HD	TR	_____
08/13/21	8536359	Review and respond to correspondence regarding privilege log request; teleconference with counsel regarding same (0.5).	Del Castillo, Joshua	0.50	321.75	44,371.35	WO	HD	TR	_____
08/16/21	8537775	Review draft Interrogatory responses and confer with counsel and Receiver's office regarding same (0.7); emails and confer regarding document review and privilege log (0.9).	Del Castillo, Joshua	1.60	1,029.60	45,400.95	WO	HD	TR	_____
08/16/21	8538845	Review and analysis of documents produced by CVL.	Gallaher, Georgia	3.30	1,039.50	46,440.45	WO	HD	TR	_____
08/16/21	8539220	Several emails/call with counsel as to the CVL discovery.	Zaro, David	0.30	251.10	46,691.55	WO	HD	TR	_____
08/16/21	8555469	Review and revise interrogatory responses and confer with counsel regarding the same (1.1).	Aspis, Norman	1.10	490.05	47,181.60	WO	HD	TR	_____
08/17/21	8538858	Review and analysis of documents produced by CVL.	Gallaher, Georgia	5.00	1,575.00	48,756.60	WO	HD	TR	_____

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08/17/21	8538867	Review D. Zaro comments regarding interrogatory responses, prepare additional legal analysis and comments regarding same; teleconference regarding same (1.1); correspondence regarding status of document review (0.3).	Del Castillo, Joshua	1.40	900.90	49,657.50	WO	HD	TR	_____
08/17/21	8539839	Review, finalize interrogatory responses (.2); discuss review of CVL documents with g. gallaher (.1).	Lavery, Catriona M.	0.30	153.90	49,811.40	WO	HD	TR	_____
08/17/21	8540478	Several emails/analysis of the draft interrogatory responses, revisions to same, advice to counsel.	Zaro, David	1.40	1,171.80	50,983.20	WO	HD	TR	_____
08/17/21	8555551	Continue to review and revise interrogatory responses and extensively confer with Receiver and counsel regarding the same (1.8).	Aspis, Norman	1.80	801.90	51,785.10	WO	HD	TR	_____
08/18/21	8540207	Emails, teleconferences, and confer extensively regarding outstanding discovery issues (2.5); emails with opposing counsel and transmit template protective order in connection with same (0.5); prepare draft protective order and attention to issues regarding same (0.7)	Del Castillo, Joshua	3.70	2,380.95	54,166.05	WO	HD	TR	_____
08/18/21	8540441	Continue review and analysis of CVL documents.	Gallaher, Georgia	3.10	976.50	55,142.55	WO	HD	TR	_____
08/18/21	8543835	Work on the CVL documents records review and evaluate witness/deposition matter, follow-up.	Zaro, David	0.80	669.60	55,812.15	WO	HD	TR	_____



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08/18/21	8555661	Confer with counsel and Receiver regarding interrogatory responses and other outstanding discovery issues (.8).	Aspis, Norman	0.80	356.40	56,168.55	WO	HD	TR	_____
08/19/21	8541283	Attention to document production issues and confer with counsel regarding same (1.5); revise draft protective order (0.2).	Del Castillo, Joshua	1.70	1,093.95	57,262.50	WO	HD	TR	_____
08/19/21	8541340	Continue review and analysis of CVL documents.	Gallaher, Georgia	3.50	1,102.50	58,365.00	WO	HD	TR	_____
08/19/21	8556184	Review records in connection with preparing privilege log and confer with counsel regarding the same and transmit certain records to Receiver's team for review (2.2).	Aspis, Norman	2.20	980.10	59,345.10	WO	HD	TR	_____
08/20/21	8542282	Emails with opposing counsel regarding pending discovery matters (0.5); finalize draft protective order and transmit to D. Cousineau for review and comment (0.3); confer with N. Aspis regarding privilege log and second round of document production to CVL, and review associated materials (1.2); legal analysis and confer with counsel regarding prospective amendment/dismissal issues (1.5).	Del Castillo, Joshua	3.50	2,252.25	61,597.35	WO	HD	TR	_____
08/20/21	8542368	Continue review and analysis of CVL documents. Tag and code documents.	Gallaher, Georgia	4.80	1,512.00	63,109.35	WO	HD	TR	_____
08/20/21	8544043	Analysis of fraudulent conveyance issues, the factual/legal underpinnings and damages, meeting with counsel related to the foregoing matters.	Zaro, David	0.70	585.90	63,695.25	WO	HD	TR	_____

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08/20/21	8544472	prepare deposition subpoena to j. gally.	Lavery, Catriona M.	0.40	205.20	63,900.45	WO	HD	TR	_____
08/20/21	8556455	Review records in connection with CVL privilege log and confer with J. Hall regarding the same (1); review R. Iannelli response to CVL subpoena and confer with counsel regarding the same (.3); review stipulated protective order and confer with counsel regarding the same (.3).	Aspis, Norman	1.60	712.80	64,613.25	WO	HD	TR	_____
08/23/21	8544115	Attention to issues regarding proposed protective order and confer with counsel and opposing counsel regarding same (1.5); emails and teleconferences regarding outstanding discovery issues (0.6).	Del Castillo, Joshua	2.10	1,351.35	65,964.60	WO	HD	TR	_____
08/23/21	8544520	Continue review and analysis of CVL documents.	Gallaher, Georgia	3.20	1,008.00	66,972.60	WO	HD	TR	_____
08/23/21	8546670	Conference with counsel and communications related to ongoing discovery issues, follow-up regarding same.	Zaro, David	0.20	167.40	67,140.00	WO	HD	TR	_____
08/23/21	8550733	Attention to significant outstanding discovery issues in connection with supplemental production and preparation of privilege log, and confer with counsel and J. Hall regarding the same, and review records in connection with the same (1.6).	Aspis, Norman	1.60	712.80	67,852.80	WO	HD	TR	_____
08/24/21	8545222	Continue review and analysis of CVL documents.	Gallaher, Georgia	7.20	2,268.00	70,120.80	WO	HD	TR	_____
08/24/21	8545523	Confer with counsel regarding document production and subpoena matters (1.1);	Del Castillo, Joshua	1.90	1,222.65	71,343.45	WO	HD	TR	_____

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		prepare for and teleconference with D. Cousineau regarding outstanding document production (0.8).								
08/24/21	8546675	edit James Gally deposition notice and review related federal and local rules regarding third party depositions (1.0); coordinate cvl document review and gally document review (.2).	Lavery, Catriona M.	1.20	615.60	71,959.05	WO	HD	TR	_____
08/24/21	8546718	Call with counsel and email communications to address discovery, mediation and strategy concerning trial.	Zaro, David	0.60	502.20	72,461.25	WO	HD	TR	_____
08/24/21	8550764	Confer with counsel regarding outstanding discovery issues and review privilege log (.9).	Aspis, Norman	0.90	400.95	72,862.20	WO	HD	TR	_____
08/24/21	8556700	Meeting with J Del Castillo re case background (.6). Emails with J Del Castillo re client documents (.2).	Lloyd, Kevin	0.80	536.40	73,398.60	WO	HD	TR	_____
08/25/21	8546261	Continue review and analysis of CVL documents. Gather pertinent documents relating to promissory notes and loans.	Gallaher, Georgia	5.70	1,795.50	75,194.10	WO	HD	TR	_____
08/25/21	8546623	Emails and teleconferences regarding deposition scheduling and attention to outstanding discovery matters (1.1); legal analysis of stated defenses and commence preparation of motion for summary judgment and trial briefing outlines; review associated materials; confer with counsel regarding same (3.3).	Del Castillo, Joshua	4.10	2,638.35	77,832.45	WO	HD	TR	_____

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08/25/21	8546671	discuss cvl documents with g. gallaher.	Lavery, Catriona M.	0.30	153.90	77,986.35	WO	HD	TR	_____
08/25/21	8550779	Attention to outstanding discovery issues in connection with document productions and confer with counsel regarding deposition issues (.9).	Aspis, Norman	0.90	400.95	78,387.30	WO	HD	TR	_____
08/25/21	8556941	Emails with J. Del Castillo and opposing counsel re depositions (.3). Review pleadings and supporting documents (1.5).	Lloyd, Kevin	1.80	1,206.90	79,594.20	WO	HD	TR	_____
08/26/21	8548206	Confer with K. Lloyd regarding CVL litigation strategy and issues (0.5); emails with counsel regarding discovery and litigation strategy (0.4).	Del Castillo, Joshua	0.90	579.15	80,173.35	WO	HD	TR	_____
08/26/21	8548958	Continue review and analysis of documents produced by CVL.	Gallaher, Georgia	1.50	472.50	80,645.85	WO	HD	TR	_____
08/26/21	8550819	Review email transmitted by Receiver relating to CVL and review other relevant documents for transmittal to K. Lloyd (1.3).	Aspis, Norman	1.30	579.15	81,225.00	WO	HD	TR	_____
08/26/21	8551264	Further call with counsel for Receiver, address the records issues and follow-up regarding same.	Zaro, David	0.30	251.10	81,476.10	WO	HD	TR	_____
08/26/21	8556948	Review pleadings and supporting documents (1.3). Prep for meeting with Del Castillo re litigation strategy (.6). Meeting with J Del Castillo re litigation strategy (.9). Emails with team re additional relevant documents for deposition preparation (.4). review production documents for depositions (1.0).	Lloyd, Kevin	4.20	2,816.10	84,292.20	WO	HD	TR	_____

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08/27/21	8548966	Continue review and analysis of CVL documents. Organize relevant documents into chronological order. Email to Catriona Lavery regarding same.	Gallaher, Georgia	4.40	1,386.00	85,678.20	WO	HD	TR	_____
08/27/21	8550377	coordinate with s. peng and g. gallaher regarding cvl productions.	Lavery, Catriona M.	0.40	205.20	85,883.40	WO	HD	TR	_____
08/27/21	8550850	Identify documents for transmittal to K. Lloyd and confer with counsel regarding supplemental production and privilege log (1).	Aspis, Norman	1.00	445.50	86,328.90	WO	HD	TR	_____
08/27/21	8556955	Emails with J Del Castillo and opposing counsel (.1). Emails with team re documents relevant to depositions (.3). Review documents for potential depositions (3.3).	Lloyd, Kevin	3.70	2,480.85	88,809.75	WO	HD	TR	_____
08/30/21	8551375	Review and revise deposition notice and confer regarding anticipated Gally deposition (1.1); emails regarding status of document review (0.3); meeting with counsel to confer regarding litigation strategy, state of discovery, and mediation issues (1.1).	Del Castillo, Joshua	2.50	1,608.75	90,418.50	WO	HD	TR	_____
08/30/21	8552966	Search database for letter to Montecito Bank.	Gallaher, Georgia	0.20	63.00	90,481.50	WO	HD	TR	_____
08/30/21	8553637	review documents produced by cvl and summarize same.	Lavery, Catriona M.	4.20	2,154.60	92,636.10	WO	HD	TR	_____
08/30/21	8554984	Prepare for and participate in meeting with counsel regarding case strategy and	Aspis, Norman	2.90	1,291.95	93,928.05	WO	HD	TR	_____

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		outstanding items for discovery (1.4); review documents relating to supplemental production (.9); review deposition notice and subpoena and governing FRCP rules and revise notice and subpoena (.6).								
08/30/21	8556751	review production document for depositions (4.6). Review deposition subpoenas (.2). Prepare for and meet with J. Del Castillo and N. Aspis re deposition strategy and document production and review (1.5). Emails with team and opposing counsel re document production (.4).	Lloyd, Kevin	6.70	4,492.35	98,420.40	WO	HD	TR	_____
08/31/21	8553140	Attention to CVL discovery and document production issues; review and revise discovery notices; emails and teleconferences regarding document productions (2.3).	Del Castillo, Joshua	2.30	1,480.05	99,900.45	WO	HD	TR	_____
08/31/21	8554448	coordinate with n. aspis regarding gally document production.	Lavery, Catriona M.	0.20	102.60	100,003.05	WO	HD	TR	_____
08/31/21	8554623	Reviewing and analyzing records produced by Galley (4.5)	Babaknia, Nicole	4.50	1,417.50	101,420.55	WO	HD	TR	_____
08/31/21	8554901	Review documents in anticipation of supplemental production and confer with counsel regarding the same, and attention to various issues in connection with supplemental production (1.3); prepare and revise deposition subpoena to J. Gally and confer with counsel regarding the same (.4); confer with counsel regarding case strategy and document review assignment and review documents in connection therewith	Aspis, Norman	3.10	1,381.05	102,801.60	WO	HD	TR	_____

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08/31/21	8556801	Review production documents for depositions (5.8). Call with Norman Aspis re CVL business structure (.1). Emails with team re production to opposing counsel (.3). Meeting with Nicole Babaknia re document review (.3). Review and analyze potential claims re dilution (1.1).	Lloyd, Kevin	7.60	5,095.80	107,897.40	WO	HD	TR	_____
09/01/21	8557600	Review and respond to correspondence regarding outstanding discovery and depositions; review materials in connection with same (1.5).	Del Castillo, Joshua	1.50	965.25	108,862.65	WO	HD	TR	_____
09/01/21	8557688	Reviewing documents produced by Gally (4.2)	Babaknia, Nicole	4.20	1,323.00	110,185.65	WO	HD	TR	_____
09/01/21	8586575	Finalize preparing deposition notice for J. Gally and confer with counsel regarding the same (.7).	Aspis, Norman	0.70	311.85	110,497.50	WO	HD	TR	_____
09/01/21	8588699	Emails with team re deposition subpoenas (.2). Emails with Norm Aspis re document production (.7). Emails with opposing counsel re depo subpoenas (.2). Review hot document in preparation for depositions (4.6).	Lloyd, Kevin	5.90	3,955.95	114,453.45	WO	HD	TR	_____
09/02/21	8558479	Emails and teleconferences regarding pending discovery and deposition issues (0.9).	Del Castillo, Joshua	0.90	579.15	115,032.60	WO	HD	TR	_____
09/02/21	8561481	Reviewing and analyzing documents in Gally production (.3)	Babaknia, Nicole	0.30	94.50	115,127.10	WO	HD	TR	_____

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09/03/21	8559349	Emails and teleconferences regarding pending discovery and deposition preparation; review documents in connection with same (2.1).	Del Castillo, Joshua	2.10	1,351.35	116,478.45	WO	HD	TR	_____
09/03/21	8560448	coordinate with g. gallaher regarding review of cvl documents (0.2); coordinate with opposing counsel and s. peng regarding metadata and native files in cvl production (0.2).	Lavery, Catriona M.	0.40	205.20	116,683.65	WO	HD	TR	_____
09/03/21	8561721	Review and analysis of CVL documents. Tag relevant documents.	Gallaher, Georgia	2.50	787.50	117,471.15	WO	HD	TR	_____
09/03/21	8588724	Emails with team re document review (.2). Review case materials (1.9).	Lloyd, Kevin	2.10	1,408.05	118,879.20	WO	HD	TR	_____
09/04/21	8559768	Continue review and analysis of CVL documents in preparation of Jim Gally deposition. Issue code and tag relevant documents.	Gallaher, Georgia	4.50	1,417.50	120,296.70	WO	HD	TR	_____
09/05/21	8559918	PENDING - Index: Continue review and analysis of CVL documents. Issue code and tag relevant documents.	Gallaher, Georgia	4.40	1,386.00	121,682.70	WO	HD	TR	_____
09/06/21	8561594	Continue review and analysis of CVL documents in preparation of Jim Gally deposition. Issue code and tag relevant documents.	Gallaher, Georgia	6.90	2,173.50	123,856.20	WO	HD	TR	_____
09/07/21	8560532	Emails and teleconferences with counsel regarding document review status, analysis of same, and upcoming depositions (1.5); review and respond to correspondence from D. Cousineau (0.3).	Del Castillo, Joshua	1.80	1,158.30	125,014.50	WO	HD	TR	_____



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09/07/21	8560950	review, summarize cvl documents.	Lavery, Catriona M.	6.10	3,129.30	128,143.80	WO	HD	TR	_____
09/07/21	8561713	Continue review and analysis of CVL documents.	Gallaher, Georgia	2.00	630.00	128,773.80	WO	HD	TR	_____
09/07/21	8572567	Call with Norm re document review (.1). Emails with team re document review (.2). Research on CVL capital call (2.5). Drafting memo to team re potential claims arising from capital call (1.1). Communications with opposing counsel re discovery (.8). Research for depositions (1.3). Meeting with Norm re document review (.2).	Lloyd, Kevin	6.20	4,157.10	132,930.90	WO	HD	TR	_____
09/08/21	8561495	Review and respond to correspondence regarding CVL document production, review, and upcoming depositions (0.6); review additional documents in connection with upcoming Gally deposition (0.9); teleconference with D. Zaro regarding CVL litigation strategy (0.4).	Del Castillo, Joshua	1.90	1,222.65	134,153.55	WO	HD	TR	_____
09/08/21	8562143	Issue code relevant "Hot" documents on Disco date base. Email team regarding same.	Gallaher, Georgia	1.20	378.00	134,531.55	WO	HD	TR	_____
09/08/21	8562823	coordinate with s. peng regarding supplemental cvl productions and metadata for third party productions.	Lavery, Catriona M.	0.30	153.90	134,685.45	WO	HD	TR	_____
09/08/21	8564098	Meeting regarding discovery with counsel and address deposition of Reyner/Gally (.4). Analysis of issues/records and advice	Zaro, David	0.90	753.30	135,438.75	WO	HD	TR	_____

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		as to Reyner deposition (.5).								
09/08/21	8572578	Emails with team re discovery (.2). Emails with team re potential mediators (.2). Research potential mediators (.4). Research for depositions (1.3).	Lloyd, Kevin	2.10	1,408.05	136,846.80	WO	HD	TR	_____
09/09/21	8562965	Emails regarding outstanding CVL discovery issues (0.5).	Del Castillo, Joshua	0.50	321.75	137,168.55	WO	HD	TR	_____
09/09/21	8565235	Several emails/conference with counsel related to CVL litigation/discovery (.4). Call with Receiver team as to CVL case and strategy issues (.2).	Zaro, David	0.60	502.20	137,670.75	WO	HD	TR	_____
09/09/21	8572593	Meeting with N. Aspis re discovery (.2); Research for depositions (1.1).	Lloyd, Kevin	1.30	871.65	138,542.40	WO	HD	TR	_____
09/09/21	8586465	Confer with counsel regarding discovery issues and case administration (.5).	Aspis, Norman	0.50	222.75	138,765.15	WO	HD	TR	_____
09/10/21	8563871	Confer with counsel and review documents in connection with ongoing CVL document production and dispute (1.1); review demand from opposing counsel and legal analysis in connection with same (0.8); follow-up correspondence regarding same (0.2).	Del Castillo, Joshua	2.10	1,351.35	140,116.50	WO	HD	TR	_____
09/10/21	8565443	search for potential mediators and research same (0.7); correspond with s. peng regarding technical issues in cvl production (0.2).	Lavery, Catriona M.	0.90	461.70	140,578.20	WO	HD	TR	_____
09/10/21	8586434	Review and revise privilege log and confer with counsel and S. Peng regarding the	Aspis, Norman	1.30	579.15	141,157.35	WO	HD	TR	_____

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		same (1.3).								
09/10/21	8588881	Review key document for discovery (3.4)	Lloyd, Kevin	3.40	2,279.70	143,437.05	WO	HD	TR	_____
09/11/21	8564631	Legal analysis and prepare extensive meet and confer letter to CVL counsel regarding discovery (3.6).	Del Castillo, Joshua	3.60	2,316.60	145,753.65	WO	HD	TR	_____
09/12/21	8564633	Additional analysis regarding CVL discovery issues and confer with counsel regarding same (1.2).	Del Castillo, Joshua	1.20	772.20	146,525.85	WO	HD	TR	_____
09/12/21	8564863	Review relevant records and prepare significant outline for Gally deposition and compile exhibits for the same (8.1).	Aspis, Norman	8.10	3,608.55	150,134.40	WO	HD	TR	_____
09/12/21	8565095	Several emails with counsel, revise/revise letter to CVL counsel and follow-up as to CVL discovery disputes.	Zaro, David	0.60	502.20	150,636.60	WO	HD	TR	_____
09/13/21	8565680	Attend to outstanding discovery issues, teleconferences and emails with opposing counsel regarding discovery and deposition schedule and amendments thereto, and confer with counsel regarding document review and deposition preparation (3.1).	Del Castillo, Joshua	3.10	1,994.85	152,631.45	WO	HD	TR	_____
09/13/21	8567806	search for potential mediators and research same.	Lavery, Catriona M.	0.20	102.60	152,734.05	WO	HD	TR	_____
09/13/21	8567910	Call with counsel related to Gally deposition, Receiver claims/issues and follow-up regarding same.	Zaro, David	0.30	251.10	152,985.15	WO	HD	TR	_____

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09/13/21	8571883	Extensively confer with counsel regarding outstanding discovery issues and review records in connection with anticipated supplemental production (1.3).	Aspis, Norman	1.30	579.15	153,564.30	WO	HD	TR	_____
09/13/21	8572603	Meetings with Josh Del Castillo re discovery and depositions (1.3). Research for depositions (1.9). Calls with J. Del Castillo re call with opposing counsel (.2). Call with opposing counsel re discovery (.2). Emails with witness (.3). Calls with J Del Castillo re discovery (.2). Emails with opposing counsel re discovery (.2). Emails with deponent (.2).	Lloyd, Kevin	4.50	3,017.25	156,581.55	WO	HD	TR	_____
09/14/21	8566577	Review and revise stipulation to continue discovery and confer with counsel and opposing counsel regarding same (1.1); confer regarding document productions and review (0.6).	Del Castillo, Joshua	1.70	1,093.95	157,675.50	WO	HD	TR	_____
09/14/21	8567810	coordinate with s. peng and opposing counsel regarding technical issues in cvl production.	Lavery, Catriona M.	0.30	153.90	157,829.40	WO	HD	TR	_____
09/14/21	8569083	Conference/email communications from CVL and with Receiver counsel related to discovery dispute.	Zaro, David	0.20	167.40	157,996.80	WO	HD	TR	_____
09/14/21	8572119	Prepare and revise stipulation to continue certain discovery dates and deadlines and confer with counsel regarding the same (1.1); review records produced by Damitz and confer with counsel and S. Peng regarding the same in connection with production to CVL (.7).	Aspis, Norman	1.80	801.90	158,798.70	WO	HD	TR	_____

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09/14/21	8572613	Research on debt instruments for depositions (2.6). Emails with defense counsel re deadline stipulation (.5). Drafting memo to team re debt instruments (.7). Communications with team re depositions (.3).	Lloyd, Kevin	4.10	2,749.05	161,547.75	WO	HD	TR	_____
09/15/21	8586410	Review "hot documents" and confer with counsel and J. Hall regarding the same and ongoing discovery and production issues (2.1).	Aspis, Norman	2.10	935.55	162,483.30	WO	HD	TR	_____
09/15/21	8588741	Emails with team re discovery (.3). Research for depositions (2.1)	Lloyd, Kevin	2.40	1,609.20	164,092.50	WO	HD	TR	_____
09/16/21	8569045	Review documents and attention to discovery and deposition issues; teleconferences and emails regarding same (1.8); emails with prospective mediators (0.3).	Del Castillo, Joshua	2.10	1,351.35	165,443.85	WO	HD	TR	_____
09/16/21	8586386	Attention to certain discovery issues and document productions and confer with counsel and S. Peng regarding the same (1.8).	Aspis, Norman	1.80	801.90	166,245.75	WO	HD	TR	_____
09/16/21	8588759	Emails with opposing counsel re discovery deadlines (.2). Communications with team re discovery (.2). research for depositions (1.4)	Lloyd, Kevin	1.80	1,206.90	167,452.65	WO	HD	TR	_____
09/17/21	8570242	Emails and teleconference regarding pending discovery and document production issues (0.5); review chronology prepared by N. Aspis regarding CVL	Del Castillo, Joshua	1.30	836.55	168,289.20	WO	HD	TR	_____

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		negotiations and sale and prepare notes for discussion (0.8).								
09/17/21	8571702	Review documentary evidence and prepare chronology of events leading up to acquisition of lumber yard in January 2016 (2.4); confer with counsel and S. Peng regarding Damitz production and oversee the same to CVL's counsel (.7); review, revise, and serve notice of continued deposition for deposition of J. Gally (.3).	Aspis, Norman	3.40	1,514.70	169,803.90	WO	HD	TR	_____
09/17/21	8599721	Research for license agreement (1.3)Winkler – emails with opposing counsel re depositions (.2). Research for depositions (3.1).	Lloyd, Kevin	4.60	3,084.30	172,888.20	WO	HD	TR	_____
09/20/21	8586359	Review case law regarding work-product protection doctrine as applied to Receiver's investigation and accounting and confer with counsel regarding the same (2.1); attention to certain production issues and confer with counsel and S. Peng regarding the same (1.1); confer with counsel regarding case administration and strategy and review certain materials relating thereto (.7); review documents in anticipation of Reyner and Gally depositions (1.3).	Aspis, Norman	5.20	2,316.60	175,204.80	WO	HD	TR	_____
09/20/21	8588888	Winkler – Emails with team re meeting (.3). Meeting with team re discovery schedule (.6). Research re valuation of assets (1.2). Review documents for depositions (2.4)	Lloyd, Kevin	4.50	3,017.25	178,222.05	WO	HD	TR	_____
09/21/21	8574098	Confer with counsel regarding pending discovery and associated scheduling (0.5).	Del Castillo, Joshua	0.50	321.75	178,543.80	WO	HD	TR	_____

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09/21/21	8586323	Review financials of CVL and confer with counsel regarding the same and other discovery issues (.8).	Aspis, Norman	0.80	356.40	178,900.20	WO	HD	TR	_____
09/21/21	8588778	research for depositions (1.4). Call with J Del Castillo re discovery (.2). Meeting with J del Castillo re settlement (.5).	Lloyd, Kevin	2.10	1,408.05	180,308.25	WO	HD	TR	_____
09/22/21	8575078	Emails and teleconferences with counsel regarding outstanding discovery issues and scheduling (0.5).	Del Castillo, Joshua	0.50	321.75	180,630.00	WO	HD	TR	_____
09/22/21	8584241	Confer with counsel regarding deposition issues and chronology of events relating to the CVL transaction (.8); identify 2020 financials for CVL and transmit the same to counsel (.4).	Aspis, Norman	1.20	534.60	181,164.60	WO	HD	TR	_____
09/22/21	8588780	Review CVL financial data (1.9). Communications with N. Aspis re financial date (.2). Emails with team and witness re deposition dates (.3). Research for Reyner depo (2.4)	Lloyd, Kevin	4.80	3,218.40	184,383.00	WO	HD	TR	_____
09/23/21	8576101	Review additional legal analysis, confer with counsel, and revise and transmit response to CVL discovery demand to D. Cousineau (1.5); teleconference regarding Gally deposition scheduling and related issues (0.5).	Del Castillo, Joshua	2.00	1,287.00	185,670.00	WO	HD	TR	_____
09/23/21	8580945	Emails with counsel, advice related to discovery issues, follow-up to coordinate discovery responses, call with Receiver team concerning the discovery.	Zaro, David	0.40	334.80	186,004.80	WO	HD	TR	_____

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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>		
09/23/21	8584220	Review case law regarding work-product protection doctrine and confer with counsel regarding the same (.4); confer with counsel regarding continuing the deposition of J. Gally and send email regarding the same (.4).	Aspis, Norman	0.80	356.40	186,361.20	WO	HD	TR	_____
09/23/21	8588789	emails with Norm Aspis re deposition scheduling (.3). Emails with N Aspis re Reyner deposition outline (.3). Correspondence with opposing counsel re discovery (.5). Research for depositions (4.5)	Lloyd, Kevin	5.30	3,553.65	189,914.85	WO	HD	TR	_____
09/24/21	8588792	Research for Reyner depo.	Lloyd, Kevin	3.90	2,614.95	192,529.80	WO	HD	TR	_____
09/27/21	8584163	Confer with counsel regarding discovery strategy and related issues (.5).	Aspis, Norman	0.50	222.75	192,752.55	WO	HD	TR	_____
09/28/21	8582085	Confer with counsel regarding pending Gally and Reyner depositions and attention to preparation regarding same (1.3).	Del Castillo, Joshua	1.30	836.55	193,589.10	WO	HD	TR	_____
09/28/21	8588827	meeting with J Del Castillo re depositions (.3). Review notes re Gally depo (.2)	Lloyd, Kevin	0.50	335.25	193,924.35	WO	HD	TR	_____
09/29/21	8582773	Confer with counsel regarding upcoming depositions and mediation issues (0.9).	Del Castillo, Joshua	0.90	579.15	194,503.50	WO	HD	TR	_____
09/29/21	8584090	Prepare and revise notice of continued deposition for J. Gally and confer with counsel regarding the same (.7); confer with counsel regarding W. Reyner deposition and commence drafting deposition outline	Aspis, Norman	2.40	1,069.20	195,572.70	WO	HD	TR	_____



11/09/21 14:22:07 PROFORMA STATEMENT FOR MATTER 378224.00013 (Winkler, Geoff/Receiver for Essex Capita) (CVL Litigation (Winlker v. 915 Elm Avenu)

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

Trans Date	Index	Description of Service Rendered (1.7).	Timekeeper	Hours	Fees	Sum	Circle	Action		
09/29/21	8588850	meetings with J. del Castillo and Norm Aspis re discovery and mediation (.9). Preparing topic list for Reyner deposition (.8). Meeting with N Aspis re Reyner deposition (.6). Research re potential motions (.4). Research for Reyner deposition (.4)	Lloyd, Kevin	3.10	2,078.55	197,651.25	WO	HD	TR	_____

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

Trans Date	Index	Type	Quantity	Amt	Circle	Action		
07/02/21	2721682	BW – Duplication - Black & White Copies	14.00	2.66	WO	HD	TR	_____
07/02/21	2721683	COLOR – Duplication - Color Copies	1.00	0.25	WO	HD	TR	_____
08/27/21	2729587	BW – Duplication - Black & White Copies	2.00	0.38	WO	HD	TR	_____
09/02/21	2730912	BW – Duplication - Black & White Copies	88.00	16.72	WO	HD	TR	_____
09/22/21	2733139	BW – Duplication - Black & White Copies	62.00	11.78	WO	HD	TR	_____
09/24/21	2733395	BW – Duplication - Black & White Copies	10.00	1.90	WO	HD	TR	_____

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	12.30	837.00	10,295.10
001842	Del Castillo, Joshua	91.00	643.50	58,558.50
002307	Peng, Simona	1.50	315.00	472.50
002369	Aspis, Norman	76.10	445.50	33,902.55
002373	Gallaher, Georgia	65.60	315.00	20,664.00

11/09/21 14:22:07 PROFORMA STATEMENT FOR MATTER 378224.00013 (Winkler, Geoff/Receiver for Essex Capita) (CVL Litigation (Winkler v. 915 Elm Avenu)

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
002398	Babaknia, Nicole	11.80	315.00	3,717.00
002470	Lavery, Catriona M.	22.30	513.00	11,439.90
002493	Lloyd, Kevin	87.40	670.50	58,601.70
		368.00		\$197,651.25
Subtotal Fees				\$197,651.25
Discount				0.00
Total Fees				197,651.25
Total Disbursements				33.69

**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 11/09/21**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	262,304.10	262,304.10	0.00	308,275.35	308,196.45	78.90	308,275.35	308,196.45	78.90
Unbilled Adj	0.00	0.00	0.00	3,115.80	3,115.80	0.00	3,115.80	3,115.80	0.00
Billed	33,080.89	33,061.50	19.39	42,821.76	42,776.55	45.21	42,776.55	42,776.55	45.21
Collected	33,080.89	33,061.50	19.39	42,821.76	42,776.55	45.21	42,821.76	42,776.55	45.21
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>262,358.69</b>	<b>262,304.10</b>	<b>54.59</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>									

11/09/21 14:22:07 PROFORMA STATEMENT FOR MATTER 378224.00013 (Winkler, Geoff/Receiver for Essex Capita) (CVL Litigation (Winkler v. 915 Elm Avenu)

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**Billing Address**

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

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}  
 11/09/21 14:22:10 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: 09/21/21 Matter Name: Fazio Litigation  
 Proforma Number: 1123333  
 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		
07/01/21	8496891	Confer with counsel regarding litigation administration issues (0.5).	Del Castillo, Joshua	0.50	321.75	321.75	WO	HD	TR	_____
07/01/21	8508843	Prepare and revise stipulation to extend time for Fazio to respond to Receiver's complaint and confer with counsel regarding the same (.7).	Aspis, Norman	0.70	311.85	633.60	WO	HD	TR	_____
07/02/21	8497438	Review court filing (0.1).	Del Castillo, Joshua	0.10	64.35	697.95	WO	HD	TR	_____
07/06/21	8524539	Attention to issues in connection with accounting discrepancies and stipulation to extend time for defendant to respond to complaint (.3).	Aspis, Norman	0.30	133.65	831.60	WO	HD	TR	_____
07/08/21	8524664	Review accounting information sent by J. Hall and confer with counsel regarding the same (.8).	Aspis, Norman	0.80	356.40	1,188.00	WO	HD	TR	_____
07/09/21	8501765	Review and respond to correspondence from Receiver regarding Fazio accounting and confer with counsel regarding same	Del Castillo, Joshua	0.90	579.15	1,767.15	WO	HD	TR	_____

11/09/21 14:22:10 PROFORMA STATEMENT FOR MATTER 378224.00014 (Winkler, Geoff/Receiver for Essex Capita) (Fazio Litigation)

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		(0.5); review documents provided by Fazio counsel and correspondence with Fazio counsel (0.4).								
07/09/21	8524688	Review accounting materials sent by J. Hall and confer with counsel regarding the same (.7).	Aspis, Norman	0.70	311.85	2,079.00	WO	HD	TR	_____
07/14/21	8505484	Review notes regarding Fazio settlement discussions; review accounting records; review correspondence from Receiver and Fazio counsel; and prepare update and recommendation to Receiver regarding settlement and litigation (1.1); review Receiver's accounting and emails regarding same (0.3); format accounting for transmission to opposing counsel and transmit (0.2); review and respond to email (0.2).	Del Castillo, Joshua	1.80	1,158.30	3,237.30	WO	HD	TR	_____
07/14/21	8525473	Review accounting discrepancies relating to disgorgement action and confer with counsel regarding the same (.7).	Aspis, Norman	0.70	311.85	3,549.15	WO	HD	TR	_____
07/15/21	8506505	Review correspondence from Fazio counsel regarding settlement (0.1); review documents and accounting and prepare recommendation to Receiver (0.3); review and respond to correspondence from Receiver (0.1); complete additional legal analysis regarding statute of limitation issues and prepare draft revised settlement offer (1.2).	Del Castillo, Joshua	1.70	1,093.95	4,643.10	WO	HD	TR	_____
07/15/21	8525700	Review accounting discrepancies and confer with counsel regarding the same (.4).	Aspis, Norman	0.40	178.20	4,821.30	WO	HD	TR	_____

11/09/21 14:22:10 PROFORMA STATEMENT FOR MATTER 378224.00014 (Winkler, Geoff/Receiver for Essex Capita) (Fazio Litigation)

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/22/21	8513294	Review documents, confer with Receiver, and prepare detailed, renewed settlement proposal to Fazio counsel (1.0).	Del Castillo, Joshua	1.00	643.50	5,464.80	WO	HD	TR	_____
07/23/21	8513998	Emails and teleconference with counsel and revise proposed renewed settlement demand (0.8); transmit to opposing counsel and email regarding same (0.1).	Del Castillo, Joshua	0.90	579.15	6,043.95	WO	HD	TR	_____
07/23/21	8524361	Confer with counsel regarding certain issues in Fazio action (.3).	Aspis, Norman	0.30	133.65	6,177.60	WO	HD	TR	_____
07/26/21	8515955	Analysis of Fazio defense claim in connection with pending settlement proposal (0.8).	Del Castillo, Joshua	0.80	514.80	6,692.40	WO	HD	TR	_____
07/30/21	8520568	Teleconference with A. Beral regarding Receiver's settlement proposal and attention to issues raised by same (1.0); review Fazio settlement counter proposal and confer regarding same (0.5).	Del Castillo, Joshua	1.50	965.25	7,657.65	WO	HD	TR	_____
07/30/21	8524256	Review accounting correspondence from Fazio's counsel relating to purported potential defenses (.3).	Aspis, Norman	0.30	133.65	7,791.30	WO	HD	TR	_____
07/30/21	8525917	Evaluate the Fazio matter and address settlement status, negotiations and advice to counsel.	Zaro, David	0.60	502.20	8,293.50	WO	HD	TR	_____
08/02/21	8526842	Prepare for and teleconference regarding Fazio settlement proposal and confer with counsel regarding same (0.7); legal analysis of Fazio argument (0.4).	Del Castillo, Joshua	1.10	707.85	9,001.35	WO	HD	TR	_____

11/09/21 14:22:10 PROFORMA STATEMENT FOR MATTER 378224.00014 (Winkler, Geoff/Receiver for Essex Capita) (Fazio Litigation)

**Fees for Matter 378224.00014.(Fazio 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>		
08/03/21	8527538	Confer with counsel, review documents, and prepare response to A. Beral regarding Fazio settlement counter-proposal (1.0).	Del Castillo, Joshua	1.00	643.50	9,644.85	WO	HD	TR	_____
08/03/21	8557066	Confer with counsel regarding certain outstanding disputes between parties and issues in connection with settlement (.5).	Aspis, Norman	0.50	222.75	9,867.60	WO	HD	TR	_____
08/11/21	8540229	Review answer filed by defendant Fazio and confer with counsel regarding the same (.4).	Aspis, Norman	0.40	178.20	10,045.80	WO	HD	TR	_____
08/11/21	8543336	Review Fazio Answer to Complaint and confer with counsel regarding same (1.2).	Del Castillo, Joshua	1.20	772.20	10,818.00	WO	HD	TR	_____
08/18/21	8555663	Confer with counsel regarding amendment to complaint (.3).	Aspis, Norman	0.30	133.65	10,951.65	WO	HD	TR	_____
08/20/21	8542306	Confer with counsel and emails regarding anticipated amendment to complaint and attention to issues regarding same (0.7); review documents in connection with initial disgorgement demand (0.3).	Del Castillo, Joshua	1.00	643.50	11,595.15	WO	HD	TR	_____
08/20/21	8556423	Review FRCP regarding amended complaints and confer with counsel regarding the same (.4); review and revise complaint and confer with counsel regarding the same (.4).	Aspis, Norman	0.80	356.40	11,951.55	WO	HD	TR	_____
08/21/21	8543333	Review and revise draft First Amended Complaint (0.6).	Del Castillo, Joshua	0.60	386.10	12,337.65	WO	HD	TR	_____
08/23/21	8550746	Confer with counsel regarding first amended complaint and review the same (.3).	Aspis, Norman	0.30	133.65	12,471.30	WO	HD	TR	_____

11/09/21 14:22:10 PROFORMA STATEMENT FOR MATTER 378224.00014 (Winkler, Geoff/Receiver for Essex Capita) (Fazio Litigation)

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
08/25/21	8546745	Review and respond to inquiries regarding forthcoming Amended Complaint and confer regarding same (0.6).	Del Castillo, Joshua	0.60	386.10	12,857.40	WO	HD	TR	_____
08/25/21	8550777	Finalize and transmit for filing first amended complaint (.5).	Aspis, Norman	0.50	222.75	13,080.15	WO	HD	TR	_____
09/03/21	8559354	Review accounting and correspondence regarding prospective revised settlement offer (0.3); review accounting summary and prepare proposed settlement to counsel for Fazios (0.4).	Del Castillo, Joshua	0.70	450.45	13,530.60	WO	HD	TR	_____
09/07/21	8560756	Review case docket and create list of all actions/impending deadlines (.3).	O'Neal, Mikayla	0.30	94.50	13,625.10	WO	HD	TR	_____
09/14/21	8566831	Review documents in connection with prospective settlement discussion and emails regarding same (0.7); confer with counsel regarding Joint Status Report (0.5).	Del Castillo, Joshua	1.20	772.20	14,397.30	WO	HD	TR	_____
09/14/21	8572133	Confer with counsel regarding administrative scheduling matters and Joint FRCP 26 Report (.3).	Aspis, Norman	0.30	133.65	14,530.95	WO	HD	TR	_____
09/17/21	8570209	Review Fazio documents and prepare for and teleconference with A. Beral regarding Joint Report, settlement, and other case administration matters (0.9); emails to N. Aspis regarding same (0.2).	Del Castillo, Joshua	1.10	707.85	15,238.80	WO	HD	TR	_____
09/17/21	8570775	Draft Rule 26 Report (.5).	O'Neal, Mikayla	0.50	157.50	15,396.30	WO	HD	TR	_____



11/09/21 14:22:10 PROFORMA STATEMENT FOR MATTER 378224.00014 (Winkler, Geoff/Receiver for Essex Capita) (Fazio Litigation)

**Fees for Matter 378224.00014.(Fazio 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>		
09/17/21	8571699	Confer with counsel regarding proposed pre-trial and trial schedule and confer with counsel regarding meet-and-confer with opposing counsel (.7).	Aspis, Norman	0.70	311.85	15,708.15	WO	HD	TR	_____
09/19/21	8571680	Review and revise Joint FRCP 26 Report and confer with counsel regarding the same (1).	Aspis, Norman	1.00	445.50	16,153.65	WO	HD	TR	_____
09/20/21	8573431	Emails with counsel and review and revise draft 26(f) report (0.8).	Del Castillo, Joshua	0.80	514.80	16,668.45	WO	HD	TR	_____
09/20/21	8586350	Review, revise, and finalize Receiver's portion of Joint FRCP 26 Report and confer with counsel regarding the same (.4).	Aspis, Norman	0.40	178.20	16,846.65	WO	HD	TR	_____
09/21/21	8586324	Confer with counsel regarding certain procedural issues and review the same relating to pleadings (.5).	Aspis, Norman	0.50	222.75	17,069.40	WO	HD	TR	_____
09/23/21	8576123	Draft initial disclosure for Fazio, edit, and send to N. Apsis for review (.6).	O'Neal, Mikayla	0.60	189.00	17,258.40	WO	HD	TR	_____
09/23/21	8576425	Review and respond to emails regarding Joint Discovery Plan and confer with counsel regarding same (0.5).	Del Castillo, Joshua	0.50	321.75	17,580.15	WO	HD	TR	_____
09/23/21	8584218	Confer with opposing counsel and counsel regarding Joint FRCP Rule 26 Report and finalize the same for filing (1); confer with counsel regarding preparation of initial disclosures (.2).	Aspis, Norman	1.20	534.60	18,114.75	WO	HD	TR	_____
09/24/21	8577393	Review Fazio offer of judgment and legal analysis and confer with counsel and Receiver in connection with same (2.1).	Del Castillo, Joshua	2.10	1,351.35	19,466.10	WO	HD	TR	_____

11/09/21 14:22:10 PROFORMA STATEMENT FOR MATTER 378224.00014 (Winkler, Geoff/Receiver for Essex Capita) (Fazio Litigation)

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
09/24/21	8581156	Work with Receiver/counsel regarding settlement/judgment offer and response/strategy.	Zaro, David	0.40	334.80	19,800.90	WO	HD	TR	_____
09/24/21	8584190	Review transaction schedule and confer with counsel regarding case strategy and various deadlines (.5).	Aspis, Norman	0.50	222.75	20,023.65	WO	HD	TR	_____
09/27/21	8579402	Emails and teleconference with A. Beral regarding FRCP 68 filing and prospective settlement; email to counsel regarding same (0.4).	Del Castillo, Joshua	0.40	257.40	20,281.05	WO	HD	TR	_____
09/29/21	8582582	Confer with counsel regarding Fazio initial disclosures and additional discovery and case administration matters (1.0).	Del Castillo, Joshua	1.00	643.50	20,924.55	WO	HD	TR	_____
09/29/21	8584089	Review and revise initial disclosures for Fazio and confer with counsel regarding the same (.7).	Aspis, Norman	0.70	311.85	21,236.40	WO	HD	TR	_____
09/30/21	8583800	Review scheduling order and confer with counsel regarding prospective settlement and commencement of discovery (0.6).	Del Castillo, Joshua	0.60	386.10	21,622.50	WO	HD	TR	_____
09/30/21	8586298	Confer with counsel and opposing counsel regarding the Receiver's initial disclosures (.2).	Aspis, Norman	0.20	89.10	21,711.60	WO	HD	TR	_____

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	1.00	837.00	837.00
001842	Del Castillo, Joshua	23.10	643.50	14,864.85

11/09/21 14:22:10 PROFORMA STATEMENT FOR MATTER 378224.00014 (Winkler, Geoff/Receiver for Essex Capita) (Fazio Litigation)

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
002369	Aspis, Norman	12.50	445.50	5,568.75
002396	O'Neal, Mikayla	1.40	315.00	441.00
		38.00		\$21,711.60
Subtotal Fees				\$21,711.60
Discount				0.00
Total Fees				21,711.60
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 11/09/21**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	24,939.45	24,939.45	0.00	34,434.45	34,421.85	12.60	34,434.45	34,421.85	12.60
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	9,495.00	9,482.40	12.60	9,495.00	9,482.40	12.60	9,482.40	9,482.40	12.60
Collected	9,495.00	9,482.40	12.60	9,495.00	9,482.40	12.60	9,495.00	9,482.40	12.60
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>WIP</b>	<b>24,939.45</b>	<b>24,939.45</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>									

11/09/21 14:22:10 PROFORMA STATEMENT FOR MATTER 378224.00014 (Winkler, Geoff/Receiver for Essex Capita) (Fazio Litigation)

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**Billing Address**

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

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 11/09/21 14:22:12 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: 09/21/21 Matter Name: WLD Davis Litigation  
 Proforma Number: 1123333  
 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		
07/12/21	8524917	Confer with counsel regarding dismissal and OSC regarding dismissal (.4).	Aspis, Norman	0.40	178.20	178.20	WO	HD	TR	_____
07/13/21	8525049	Prepare response to OSC regarding dismissal and confer with counsel regarding the same (.5).	Aspis, Norman	0.50	222.75	400.95	WO	HD	TR	_____
07/14/21	8525439	Confer with counsel regarding settlement payment and dismissal and confer with opposing counsel regarding the same (.7).	Aspis, Norman	0.70	311.85	712.80	WO	HD	TR	_____
07/16/21	8525954	Correspond with counsel regarding settlement payment (.2).	Aspis, Norman	0.20	89.10	801.90	WO	HD	TR	_____
07/26/21	8524314	Confer with opposing counsel regarding dismissal (.2).	Aspis, Norman	0.20	89.10	891.00	WO	HD	TR	_____

**Proforma Summary**

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
002369	Aspis, Norman	2.00	445.50	891.00

11/09/21 14:22:12 PROFORMA STATEMENT FOR MATTER 378224.00015 (Winkler, Geoff/Receiver for Essex Capita) (WLD Davis Litigation)

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
		2.00		\$891.00
	Subtotal Fees			\$891.00
	Discount			0.00
	Total Fees			891.00
	Total Disbursements			0.00

**Attorney Billing Instructions**

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

**Billing Instructions**

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

**Account Summary – As Of 11/09/21**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	891.00	891.00	0.00	1,158.30	1,158.30	0.00	1,158.30	1,158.30	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	267.30	267.30	0.00	267.30	267.30	0.00	267.30	267.30	0.00
Collected	267.30	267.30	0.00	267.30	267.30	0.00	267.30	267.30	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>891.00</b>	<b>891.00</b>	<b>0.00</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									

**Billing Address**

11/09/21 14:22:12 PROFORMA STATEMENT FOR MATTER 378224.00015 (Winkler, Geoff/Receiver for Essex Capita) (WLD Davis 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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}  
 11/09/21 14:22:13 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: 09/21/21 Matter Name: Siemens Litigation  
 Proforma Number: 1123333  
 Client/Matter Joint Group # 378224-1

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	WO	HD	TR	_____
07/01/21	8508851	Prepare and revise stipulation to extend time for Siemens to respond to Receiver's complaint and confer with counsel regarding the same (.5).	Aspis, Norman	0.50	222.75	222.75	WO	HD	TR	_____
07/06/21	8524515	Attention to issues in connection with stipulation to extend time for defendant to respond to complaint and confer with counsel regarding the same (.4).	Aspis, Norman	0.40	178.20	400.95	WO	HD	TR	_____
09/07/21	8560780	Review case docket and create list of all actions/impending deadlines (.2).	O'Neal, Mikayla	0.20	63.00	463.95	WO	HD	TR	_____
09/12/21	8564864	Review and revise FRCP 26 Joint Report (.5).	Aspis, Norman	0.50	222.75	686.70	WO	HD	TR	_____
09/13/21	8567901	Email/meeting with counsel as to the Rule 26 Siemens Report, draft/revise report and advice to counsel.	Zaro, David	0.60	502.20	1,188.90	WO	HD	TR	_____
09/13/21	8571871	Confer with counsel regarding Joint FRCP 26 Report and review the same (.3).	Aspis, Norman	0.30	133.65	1,322.55	WO	HD	TR	_____



11/09/21 14:22:13 PROFORMA STATEMENT FOR MATTER 378224.00016 (Winkler, Geoff/Receiver for Essex Capita) (Siemens Litigation)

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action	
09/14/21	8572125	Review and revise Receiver's portion of Joint FRCP 26 Report (.4).	Aspis, Norman	0.40	178.20	1,500.75	WO	HD	TR _____
09/15/21	8586412	Attention to certain case administration issues, including in connection with Joint FRCP Rule 26 Report (.6).	Aspis, Norman	0.60	267.30	1,768.05	WO	HD	TR _____
09/21/21	8586319	Confer with counsel regarding case administration issues (.2).	Aspis, Norman	0.20	89.10	1,857.15	WO	HD	TR _____
09/22/21	8576190	Work on the Rule 26 disclosure, follow-up with counsel as to records, expert testimony.	Zaro, David	0.40	334.80	2,191.95	WO	HD	TR _____

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	1.00	837.00	837.00
002369	Aspis, Norman	2.90	445.50	1,291.95
002396	O'Neal, Mikayla	0.20	315.00	63.00
		<u>4.10</u>		<u>\$2,191.95</u>
Subtotal Fees				\$2,191.95
Discount				0.00
Total Fees				2,191.95
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**

11/09/21 14:22:13 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 11/09/21**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	2,191.95	2,191.95	0.00	2,459.25	2,459.25	0.00	2,459.25	2,459.25	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	267.30	267.30	0.00	267.30	267.30	0.00	267.30	267.30	0.00
Collected	267.30	267.30	0.00	267.30	267.30	0.00	267.30	267.30	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>2,191.95</b>	<b>2,191.95</b>	<b>0.00</b>						
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc Payment</b>	<b>0.00</b>								
<b>Client Trust Balance</b>	<b>0.00</b>								

**Billing Address**

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

}  
 11/09/21 14:22:14 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: 09/21/21 Matter Name: Fead Litigation  
 Proforma Number: 1123333  
 Client/Matter Joint Group # 378224-1

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	WO	HD	TR	Circle Action
07/01/21	8508852	Prepare and revise stipulation to extend time for Fead to respond to Receiver's complaint and confer with counsel regarding the same (.5).	Aspis, Norman	0.50	222.75	222.75	WO	HD	TR	_____
07/06/21	8524510	Attention to issues in connection with stipulation to extend time for defendant to respond to complaint and confer with counsel regarding the same (.4).	Aspis, Norman	0.40	178.20	400.95	WO	HD	TR	_____
08/04/21	8557118	Review answer to complaint and confer with counsel regarding the same (.5).	Aspis, Norman	0.50	222.75	623.70	WO	HD	TR	_____
09/07/21	8561478	Review case docket and create list of all actions/impending deadlines (.2).	O'Neal, Mikayla	0.20	63.00	686.70	WO	HD	TR	_____
09/12/21	8564865	Review and revise FRCP 26 Joint Report (.5).	Aspis, Norman	0.50	222.75	909.45	WO	HD	TR	_____
09/14/21	8572126	Review and revise Receiver's portion of Joint FRCP 26 Report (.4).	Aspis, Norman	0.40	178.20	1,087.65	WO	HD	TR	_____

11/09/21 14:22:14 PROFORMA STATEMENT FOR MATTER 378224.00017 (Winkler, Geoff/Receiver for Essex Capita) (Fead Litigation)

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action
09/15/21	8586413	Attention to certain case administration issues, including in connection with Joint FRCP Rule 26 Report (.6).	Aspis, Norman	0.60	267.30	1,354.95	WO	HD TR
09/21/21	8586320	Confer with counsel regarding case administration issues (.2).	Aspis, Norman	0.20	89.10	1,444.05	WO	HD TR
09/22/21	8576192	Work on the Rule 26 disclosures, call to follow-up with counsel as to records.	Zaro, David	0.40	334.80	1,778.85	WO	HD TR

**Proforma Summary**

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	0.40	837.00	334.80
002369	Aspis, Norman	3.10	445.50	1,381.05
002396	O'Neal, Mikayla	0.20	315.00	63.00
				\$1,778.85
Subtotal Fees				\$1,778.85
Discount				0.00
Total Fees				1,778.85
Total Disbursements				0.00

**Attorney Billing Instructions**

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

**Billing Instructions**

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

**Account Summary – As Of 11/09/21**

Fiscal YTD                      Calendar YTD                      LTD

11/09/21 14:22:14 PROFORMA STATEMENT FOR MATTER 378224.00017 (Winkler, Geoff/Receiver for Essex Capita) (Fead Litigation)

	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	2,113.65	2,113.65	0.00	2,692.80	2,692.80	0.00	2,692.80	2,692.80	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	579.15	579.15	0.00	579.15	579.15	0.00	579.15	579.15	0.00
Collected	579.15	579.15	0.00	579.15	579.15	0.00	579.15	579.15	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>2,113.65</b>	<b>2,113.65</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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 11/09/21 14:22:16 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: 09/21/21 Matter Name: Largura Litigation  
 Proforma Number: 1123333  
 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		
07/01/21	8508838	Prepare and transmit correspondence relating to Largura complaint and initiating documents, and confer with Largura's counsel regarding the same (1.4).	Aspis, Norman	1.40	623.70	623.70	WO	HD	TR	_____
07/06/21	8524564	Review executed waiver of service of summons and confer with counsel regarding the same and other issues involved in prosecution (.4).	Aspis, Norman	0.40	178.20	801.90	WO	HD	TR	_____
08/30/21	8554989	Review answer filed by defendant (.5).	Aspis, Norman	0.50	222.75	1,024.65	WO	HD	TR	_____
09/07/21	8561473	Review case docket and create list of all actions/impending deadlines (.2).	O'Neal, Mikayla	0.20	63.00	1,087.65	WO	HD	TR	_____

**Disbursements for Matter 378224.00018 (Largura Litigation)**

Trans Date	Index	Type	Quantity	Amt	Circle	Action		
07/01/21	2721602	BW – Duplication - Black & White Copies	25.00	4.75	WO	HD	TR	_____

11/09/21 14:22:16 PROFORMA STATEMENT FOR MATTER 378224.00018 (Winkler, Geoff/Receiver for Essex Capita) (Largura Litigation)

**Disbursements for Matter 378224.00018 (Largura Litigation)**

Trans Date	Index	Type	Quantity	Amt				
07/01/21	2721603	COLOR – Duplication - Color Copies	1.00	0.25	WO	HD	TR	_____

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
002369	Aspis, Norman	2.30	445.50	1,024.65
002396	O'Neal, Mikayla	0.20	315.00	63.00
		<u>2.50</u>		<u>\$1,087.65</u>
Subtotal Fees				\$1,087.65
Discount				0.00
Total Fees				1,087.65
Total Disbursements				5.00

**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 11/09/21**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	1,622.25	1,622.25	0.00	2,562.80	2,557.80	5.00	2,562.80	2,557.80	5.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	935.55	935.55	0.00	935.55	935.55	0.00	935.55	935.55	0.00
Collected	935.55	935.55	0.00	935.55	935.55	0.00	935.55	935.55	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>Fees</b>	<b>Costs</b>						

11/09/21 14:22:16 PROFORMA STATEMENT FOR MATTER 378224.00018 (Winkler, Geoff/Receiver for Essex Capita) (Largura Litigation)

<b>WIP</b>	<b>1,627.25</b>	<b>1,622.25</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>			

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**Billing Address**

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

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## David R. Zaro

PARTNER | LOS ANGELES

T (213) 955-5518

E dzaro@allenmatkins.com

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

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

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

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

### 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 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.



## Kevin D. Lloyd

PARTNER | LOS ANGELES

T (213) 955-5629

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

Kevin D. Lloyd is a litigation partner in the firm's Los Angeles office. Kevin's practice encompasses a broad range of commercial litigation and criminal defense matters, representing clients in matters involving federal and state securities laws, the duties of corporate officers and directors, intellectual property disputes, commercial disputes, contract disputes, labor and employment disputes, civil forfeiture actions, SEC enforcement actions, and criminal insider trading. He has significant trial and arbitration experience, including first chairing and leading large teams for multiple jury trials.

### EDUCATION

J.D., Stanford Law School, with distinction  
B.A., *magna cum laude*, Duke University

### SERVICES

Litigation & Counseling  
Business Disputes  
Jury Trials

### INDUSTRIES

Financial Services

### BAR ADMISSIONS

- California

### MEMBERSHIPS

- Los Angeles County Bar Association





## Norman M. Aspis

ASSOCIATE | LOS ANGELES

T (213) 955-5621

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

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

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

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

### BAR ADMISSIONS

- California

### EDUCATION

J.D., University of Virginia School of Law

B.S., *summa cum laude*, Northeastern University

### SERVICES

Litigation & Counseling

Receiverships, Lenders & Special Creditor Remedies

Restructuring, Insolvency & Bankruptcy



**EXHIBIT D**

4123 Lankershim Boulevard  
North Hollywood, CA 91602

**Geoff Winkler, JD, MBA, CFE, CIRA**  
Essex Capital Receivership  
American Fiduciary Services LLC  
715 NW Hoyt Street #4364  
Portland, OR 97208

**Invoice: 547682**

Client ID: 3002270

Date: 11/18/2021

**Due Date: 12/18/2021**

For professional services rendered as follows:

DATE	SERVICE	STAFF	HOURS	AMOUNT
<b>Qualified Settlement Fund Services</b>				
08/23/2021	Preparation Preparation of 2018 and 2019 tax returns.	JAC	0.30	
08/24/2021	Preparation Preparation of 2018 and 2019 tax returns.	JAC	0.50	
08/24/2021	Preparation Discussed projects with Jessica, then reviewed all of the information provided.	BES	1.00	
08/25/2021	Preparation Preparation of 2018 & 2019 tax returns.	JAC	0.90	
08/25/2021	Preparation Reviewed the information provided.	BES	0.75	
08/26/2021	Preparation Preparation and dispatch of 2018 CA \$800 minimum tax voucher and instructions.	JAC	2.10	
08/31/2021	Preparation Preparation of 2018 tax returns.	JAC	0.60	
09/02/2021	Preparation Preparation of 2018 tax returns.	JAC	1.00	
09/07/2021	Preparation Began 2018 Tax Return.	BES	2.75	
09/08/2021	Preparation Worked on 2020 Tax Return.	BES	2.00	
09/14/2021	Preparation Worked on 2018 tax return.	BES	4.25	
09/15/2021	Preparation Worked 2018 tax return based on the information provided, then compiled a list	BES	1.25	

O. 818.769.2010 / F. 818.769.3100 / FED EIN 95-2036255

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	of information needed.		
09/22/2021	Discussions/Meetings	NAS	0.75
	Project management with JG.		
09/22/2021	Preparation	JAC	0.70
	Preparation of 2018 tax returns.		
		Subtotal	3,367.50
<b>General Consulting Services</b>			
02/03/2021	Discussions/Meetings	JD	1.00
05/19/2021	Discussions/Meetings	JD	1.00
	Conf call ew discussion of various tax compliance issues		
08/17/2021	Review	NAS	2.50
	Doc review. Discussion and internal project management re: compliance obligations of receivership estate, revivor of entity.		
08/25/2021	Discussions/Meetings	NAS	1.00
	Discuss receivership returns with JC.		
08/27/2021	Review	NAS	3.00
	Review documents and discuss compliance obligations with JPD and JC. Email to client.		
		Subtotal	3,870.00
<b>Notices</b>			
02/15/2021	Prepared or processed power of attorney form.	QAD	0.60
	Create workflow to respond to CA FTB notice. Create POA and dispatch to client.		
02/17/2021	Discussions/Meetings	QAD	0.20
	Submit CA FTB POA via MyFTB account.		
02/26/2021	Discussions/Meetings	QAD	0.40
	Call CA FTB to request additional time to prepare and file the missing 2018 tax return.		
03/01/2021	Discussions/Meetings	QAD	0.40
	Chat and call CA FTB to request additional time to file 2018 tax return.		
03/04/2021	Discussions/Meetings	QAD	0.50
	Call CA FTB regarding missing 2018 tax return notice.		
05/19/2021	Review	QAD	0.30
	Pull and review 2018 FTB tax notices.		
07/12/2021	Discussions/Meetings	QAD	0.30
	Pull additional CA FTB tax notice from MyFTB web site. Discuss with JMD and JPD how to proceed, if any.		
07/12/2021	Project Management	NAS	0.50
	Discuss engagement and FTB notices with QAD.		

07/30/2021	Review Review FTB notice, status of engagement, discuss with EWR, email G. Winkler.	NAS	0.50
08/02/2021	Discussions/Meetings CA FTB notice regarding suspension or forfeiture.	QAD	0.20
08/17/2021	Discussions/Meetings Call CA FTB to request an extension of time to file the returns. Could not get through to a representative.	QAD	0.20
08/17/2021	Project Management Notice response project management.	NAS	1.00
08/18/2021	Discussions/Meetings Discuss FTB notices with QAD and call with representative.	NAS	1.00
08/18/2021	Discussions/Meetings Call CA FTB to request hold on collections while we prepare the tax returns.	QAD	0.50

Subtotal	2,430.00
Total for Services	9,667.50
<b>Invoice Total</b>	<b>\$9,667.50</b>

PLEASE REMIT PAYMENT VIA WIRE TRANSFER OR CHECK  
ACCORDING TO THE INSTRUCTIONS BELOW:  
WIRE FUNDS TO:

CITY NATIONAL BANK  
400 N. ROXBURY DRIVE, 5TH FLOOR  
BEVERLY HILLS, CA 90210  
ABA NUMBER 122016066 SWIFT CODE CINAUS6L  
BENEFICIARY ACCOUNT NUMBER 113-238313  
BENEFICIARY ACCOUNT NAME: MILLER KAPLAN ARASE LLP

MAKE CHECK PAYABLE TO:

MILLER KAPLAN ARASE LLP  
4123 LANKERSHIM BLVD, NORTH HOLLYWOOD, CA 91602-2828

<u>11/18/2021</u>	<u>10/31/2021</u>	<u>09/30/2021</u>	<u>08/31/2021</u>	<u>07/31/2021+</u>	<u>Total</u>
9,667.50	0.00	0.00	0.00	0.00	<b>\$9,667.50</b>

**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 **December 3, 2021**, I caused to be served on all the parties to this action addressed as stated on the attached service list the document entitled: **TENTH INTERIM APPLICATION OF RECEIVER, GEOFF WINKLER, AND HIS PROFESSIONALS FOR PAYMENT OF FEES AND REIMBURSEMENT OF EXPENSES**

**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 **December 3, 2021** at Los Angeles, California.

/s/ Martha Diaz

Martha Diaz