

1 DAVID R. ZARO (BAR NO. 124334)  
JOSHUA A. DEL CASTILLO (BAR NO. 239015)  
2 MATTHEW D. PHAM (BAR NO. 287704)  
ALLEN MATKINS LECK GAMBLE  
3 MALLORY & NATSIS LLP  
865 South Figueroa Street, Suite 2800  
4 Los Angeles, California 90017-2543  
Phone: (213) 622-5555  
5 Fax: (213) 620-8816  
E-Mail: dzaro@allenmatkins.com  
6 jdelcastillo@allenmatkins.com  
mpham@allenmatkins.com

7 Attorneys for Receiver  
8 GEOFF WINKLER

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

12 SECURITIES AND EXCHANGE  
COMMISSION,

13 Plaintiff,

14 vs.

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

17 Defendants.

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

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

Date: January 19, 2023

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"), and his counsel of record, Allen Matkins  
 4 Leck Gamble Mallory & Natsis LLP ("Allen Matkins," and together, with the  
 5 Receiver, the "Applicants"), hereby jointly submit this fourteenth interim  
 6 application for the payment of fees and the reimbursement of expenses (the "Fee  
 7 Application" or "Application").

8 **I. INTRODUCTION**

9 This Fee Application is the fourteenth interim fee application submitted in the  
 10 above-referenced matter and covers the Applicants' fees and expenses incurred  
 11 during the period from July 1, 2022, through September 30, 2022 (the "Application  
 12 Period").

13 By way of this Fee Application, the Applicants request the Court's approval of  
 14 100% of their fees and expenses incurred during the Application Period and further  
 15 request the interim payment of 80% of such fees and 100% of such expenses, to be  
 16 paid from the funds of the receivership estate of the Receivership Entities (the  
 17 "Receivership Estate" or "Estate"). Specifically, the amounts of the Applicants' fees  
 18 and expenses sought to be approved and paid under this Fee Application are as  
 19 follows:

Applicant	Fees	Interim Payment of Fees	Expenses	Interim Payment of Expenses
Receiver	\$68,966.60	\$55,173.28	\$6,609.30	\$6,609.30
Allen Matkins	\$223,695.45	\$178,956.36	\$7,671.84	\$7,671.84
	<b>\$292,662.05</b>	<b>\$234,129.64</b>	<b>\$14,281.14</b>	<b>\$14,281.14</b>

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

3 **II. GENERAL SUMMARY**

4 During the Application Period, and with assistance from Allen Matkins, the  
5 Receiver made substantial progress in the satisfaction of his duties and the  
6 objectives outlined by this Court in its *Order Regarding Preliminary Injunction and*  
7 *Appointment of a Permanent Receiver* (the "Appointment Order") entered on  
8 December 21, 2018, ECF No. 66, its *Order in Aid of Receivership* (the "Order in  
9 Aid") entered on February 1, 2019, ECF No. 69, and its *Order Regarding*  
10 *Permanent Injunction* (the "Permanent Injunction Order") entered on  
11 September 9, 2019, ECF No. 113. Among other things, the Receiver continued to  
12 execute his plan for recovering and maximizing the assets of the Receivership Estate  
13 (the "Receivership Assets" or "Assets"), including via the evaluation and  
14 prosecution of claims against third parties believed to be in wrongful possession of  
15 any Receivership Assets, with a focus on his continued pursuit of disgorgement  
16 actions against profiting investors, which efforts have, to-date, resulted in the  
17 recovery of more than \$3 million in Receivership Assets.

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

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

2 **A. Appointment of the Receiver.**

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

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

6 During the Application Period, the Receiver and his staff undertook additional  
7 efforts in connection with the Receiver's review and analysis of the business and  
8 financial activities of the Receivership Entities; investigated and recovered  
9 Receivership Assets, including by attending to pending litigation to recover such  
10 Assets; identified prospective claims against third parties; administered the claims  
11 process by which investors in and creditors of the Entities submitted claims against  
12 the Estate; and otherwise administered the Estate.

13 Overall, on account of their services rendered on behalf of the Receivership  
14 Estate during the Application Period, the Receiver and his staff billed 255.6 hours  
15 and \$68,966.60 in fees across the following eleven categories:

Category	Hours	Fees
Financial - Accounting/Auditing	6.2	\$1,888.20
Financial - Business Analysis	0.2	\$55.80
Financial - Corporate Finance	0.1	\$27.90
Financial - Data Analysis	21.0	\$5,567.40
Financial - Litigation Consulting	9.1	\$2,780.10
Financial - Status Reports	0.3	\$94.50
Financial - Tax Issues	18.8	\$4,860.00
Legal - Asset Analysis and Recovery	39.1	\$10,575.90
Legal - Asset Disposition	2.1	\$643.50
Legal - Case Administration	116.1	\$31,628.30
Legal - Claims Administration	42.6	\$10,845.00
	<b>255.6</b>	<b>\$68,966.60</b>

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27 Provided below are narrative summaries of the work performed under each of the  
28 categories, and attached hereto as **Exhibit 1** are the Receiver's invoices, containing

1 the billing entries detailing the tasks performed by the Receiver and his staff during  
2 the Application Period.

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

4 In connection with the "Financial – Accounting/Auditing" category, the  
5 Receiver and his staff billed 6.2 hours and \$1,888.20 in fees during the Application  
6 Period.

7 The services in this category generally relate to the review, analysis, and audit  
8 of the Receivership Entities' accounting, including in connection with the Receiver's  
9 ongoing litigation to recover funds from Ponzi "winners," the calculation of an  
10 appropriate initial distribution to holders of allowed claims against the Estate, and  
11 the submission of tax returns for various Receivership Entities. During the  
12 Application Period, the Receiver and his staff expended time processing accounts  
13 payable and accounts receivable and processing the initial distributions to claimants,  
14 including reissuing distribution checks.

15 **2. Financial - Business Analysis.**

16 In connection with the "Financial – Business Analysis" category, the Receiver  
17 and his staff billed 0.2 hours and \$55.80 in fees during the Application Period.

18 The services in this category generally pertain to analyzing the Receivership  
19 Entities' business operations, including their private equity investments. The  
20 Receiver's staff expended a nominal amount of time for this category reviewing  
21 limited partner statements from Upfront Ventures.

22 **3. Financial - Corporate Finance.**

23 In connection with the "Financial – Corporate Finance" category, the  
24 Receiver and his staff billed 0.1 hours and \$27.90 in fees during the Application  
25 Period.

26 The services in this category generally pertain to matters involving any  
27 financing obtained by the Receivership Entities. The nominal amount of time  
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1 expended for this category was in reviewing a statement received from Montecito  
2 Bank & Trust.

3 **4. Financial - Data Analysis.**

4 In connection with the "Financial – Data Analysis" category, the Receiver and  
5 his staff billed 21.0 hours and \$5,567.40 in fees during the Application Period.

6 The services in this category concern the review and analysis of third-party  
7 financial data. During the Application Period, the Receiver and his staff expended  
8 most of their time for this category in resolving access-related issues with the  
9 Receivership Entities' bookkeeping (i.e., QuickBooks) files in connection with the  
10 Receiver's document production in multiple disgorgement actions. The Receiver  
11 and his staff also analyzed relevant data sets for purposes of coordinating his first  
12 interim distribution to investors and creditors.

13 **5. Financial - Litigation Consulting.**

14 In connection with the "Financial – Litigation Consulting" category, the  
15 Receiver and his staff billed 9.1 hours and \$2,780.10 in fees during the Application  
16 Period.

17 The services in this category most directly relate to the review and assessment  
18 of claims or other litigation against third parties. For this category, the Receiver  
19 primarily expended time in preparing for and attending settlement conferences in his  
20 disgorgement actions and assisting his counsel in drafting the responses to written  
21 discovery propounded in those actions.

22 **6. Financial - Status Reports.**

23 In connection with the "Financial – Status Reports" category, the Receiver  
24 and his staff billed 0.3 hours and \$94.50 in fees during the Application Period.

25 The services in this category concern the Receiver's reporting obligations.  
26 The nominal amount of time expended by the Receiver for this category during the  
27 Application Period was in reviewing and finalizing the twelfth interim report  
28 prepared by his counsel.

1                   **7. Financial - Tax Issues.**

2                   In connection with the "Financial – Tax Issues" category, the Receiver and his  
3 staff billed 18.8 hours and \$4,860.00 in fees during the Application Period.

4                   The services in this category relate directly to work addressing tax-related  
5 issues and obligations facing the Receivership Estate. During the Application  
6 Period, for this category, the Receiver and his staff expended most of their time  
7 working with his tax accountant, Miller Kaplan Arase LLP, to resolve various  
8 matters necessary to finalize the Receivership Entities' tax returns and other tax-  
9 related paperwork.

10                   **8. Legal - Asset Analysis and Recovery.**

11                   In connection with the "Legal – Asset Analysis and Recovery" category, the  
12 Receiver and his staff billed 39.1 hours and \$10,575.90 in fees during the  
13 Application Period.

14                   The services in this category broadly relate to the efforts to identify, secure,  
15 preserve, and recover any Receivership Assets, including via any claims against  
16 third parties. During the Application Period, the Receiver and his staff devoted  
17 some time performing tasks relating to the pending disgorgement actions against  
18 profiting investors. They worked with Allen Matkins on preparing responses to  
19 written discovery propounded by those profiting investors and assisted in the  
20 preparation of the declarations in support of the Receiver's summary judgment  
21 motion in the Reyner Action (as that term is defined below). In addition, the  
22 Receiver and his staff also analyzed various issues potentially affecting the value of  
23 the Receivership Estate's equity interest in 915 Elm Avenue CVL, LLC ("CVL") in  
24 connection with the settlement negotiations with CVL to resolve the CVL Action (as  
25 that terms is defined below).

26                   Finally, for this category, the Receiver and his staff also evaluated certain  
27 Receivership Assets, including artwork and shares in a privately held company, that  
28 could ultimately be liquidated.



1                   **9.     Legal - Asset Disposition.**

2             In connection with the "Legal – Asset Disposition" category, the Receiver and  
3 his staff billed 2.1 hours and \$653.50 in fees during the Application Period.

4             The services in this category broadly relate to the efforts to sell, transfer, or  
5 otherwise dispose of Receivership Assets. During the Application Period, the work  
6 performed by the Receiver and his staff for this category included their efforts to  
7 reconcile their asset list and perform a final asset search for any remaining,  
8 unaccounted for Receivership Assets that could be sold by the Receiver.

9                   **10.    Legal - Case Administration.**

10            In connection with the "Legal – Case Administration" category, the Receiver  
11 and his staff billed 116.1 hours and \$31,628.30 in fees during the Application  
12 Period.

13            The services in this category concern the general administration of the  
14 Receivership Estate, along with the handling of other necessary administrative  
15 matters for the receivership. During the Application Period, the Receiver and his  
16 staff communicated extensively with Allen Matkins regarding the administration of  
17 the Receivership Entities and the Estate, along with the legal work required to  
18 enable the Receiver to undertake those efforts he deemed necessary, with particular  
19 attention to efforts regarding the marshalling and recovery of Assets and his  
20 administration of the claims against the Estate pursuant to the Court-approved  
21 claims procedures. The Receiver and his staff expended significant time on  
22 developing and finalizing the parameters and procedures for processing the first  
23 interim distribution to investors and creditors and then coordinating that process.  
24 The Receiver ultimately made an initial distribution totaling \$3 million during the  
25 Application Period.

26            For this category, the Receiver and his staff also expended time on  
27 administrative matters, including updating the website for the above-entitled  
28 receivership and responding to phone and email inquiries from investors, usually



1 regarding updates as to the status of the receivership and the claims and distribution  
2 process. This category also encompasses other services that do not fall squarely  
3 within any other category or that might simultaneously fall within this category and  
4 another.

5 **11. Legal - Claims Administration.**

6 In connection with the "Legal – Claims Administration" category, the  
7 Receiver and his staff billed 42.6 hours and \$10,845.00 in fees during the  
8 Application Period.

9 The services in this category directly relate to the receivership's claims and  
10 distribution process, including the efforts to identify, analyze, and resolve the  
11 investor and creditor claims against the Estate, and to calculate and administer  
12 anticipated distributions to holders of allowed claims against the Estate. During the  
13 Application Period, the Receiver and his staff primarily expended time for this  
14 category in communicating with investors who inquired about the details of the  
15 Receiver's now-approved distribution plan, including the timing and amount of any  
16 distributions.

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

18 In connection with his services rendered on behalf of the Receivership Estate  
19 during the Application Period, the Receiver incurred \$6,609.30 in expenses. The  
20 Receiver's invoices, attached hereto as Exhibit 1, detail each of the Receiver's  
21 expenses.

22 The substantial majority of the Receiver's expenses incurred during the  
23 Application Period was on account of the airfare (totaling \$2,837.18) and lodging  
24 (totaling \$2,698.37) for (a) the Receiver's site visit of the business premises of CVL  
25 in connection with his settlement with CVL and (b) the Receiver's deposition (at  
26 Allen Matkins' offices) in connection with the Emmons Action and Nicholson  
27 Action (as those terms are defined below).  
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1 **IV. ALLEN MATKINS' FEES AND EXPENSES**

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

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

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

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

16 Overall, on account of its services rendered to the Receiver during the  
 17 Application Period, Allen Matkins billed 361.1 hours and \$223,695.45 in fees across  
 18 the following fourteen categories:

Category	Hours	Fees
General Receivership	18.9	\$12,653.55
Asset Recovery & Management	10.6	\$7,463.70
Investigation/Reporting	5.3	\$3,711.15
Investor Issues/Communications	4.6	\$3,167.10
Pending Litigation	1.2	\$826.20
Claims/Distribution	3.7	\$2,650.95
Third Party Claims & Recoveries	12.9	\$6,348.15
CVL Litigation	33.5	\$23,035.05
Largura Litigation	4.8	\$2,621.70
Hopen Litigation	44.7	\$26,336.25
Nicholson Litigation	29.1	\$19,601.55

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Reyner Litigation	129.4	\$72,584.10
Emmons Litigation	54.1	\$36,270.45
McCloskey Litigation	8.3	\$6,425.55
	<b>361.1</b>	<b>\$223,695.45</b>

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5 Provided below are narrative summaries of the work performed under each of the  
6 categories, and attached hereto as **Exhibit 2** are Allen Matkins' invoices, containing  
7 the billing entries detailing the tasks performed by the firm's attorneys and  
8 paralegals during the Application Period. In addition, biographical information of  
9 the Allen Matkins attorneys who rendered significant services during the  
10 Application Period is attached hereto as **Exhibit 3**.

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

15 **1. General Receivership.**

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

Timekeeper	Position	Hourly Rate	Hours	Fees
David Zaro	Partner	\$895.50	0.6	\$537.30
Michael Farrell	Partner	\$823.50	2.4	\$1,976.40
Joshua del Castillo	Partner	\$688.50	12.0	\$8,262.00
Matthew Pham	Associate	\$481.50	3.9	\$1,877.85
			<b>18.9</b>	<b>\$12,653.55</b>

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24 The services in this category generally relate to Allen Matkins assisting the  
25 Receiver in the general administration of the Receivership Estate. During the  
26 Application Period, Allen Matkins handled a range of case administration matters,  
27 including conferring and coordinating with the Receiver and his office on  
28 outstanding issues, tasks, and deadlines. This category also encompasses Allen

1 Matkins rendering such other services that do not fall squarely within any other  
2 category.

3 **2. Asset Recovery & Management.**

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

Timekeeper	Position	Hourly Rate	Hours	Fees
David Zaro	Partner	\$895.50	0.8	\$716.40
Joshua del Castillo	Partner	\$688.50	9.8	\$6,747.30
			<b>10.6</b>	<b>\$7,463.70</b>

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10 The services in this category concern Allen Matkins' work supporting the  
11 Receiver's efforts to identify, secure, preserve, and recover any Receivership Assets.  
12 During the Application Period, for this category, Allen Matkins devoted most of its  
13 time to efforts to recover additional Receivership Assets from third parties who were  
14 not the subject of any formal litigation. To date, the Estate's total recovery through  
15 settlements has exceeded \$3 million, and additional recoveries for the Estate are  
16 anticipated as the Receiver continues to hold settlement discussions with the  
17 remaining targets of clawback claims (including those who are currently subject to a  
18 pending disgorgement action) or otherwise prosecute those claims to final judgment.

19 **3. Investigation/Reporting.**

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

Timekeeper	Position	Hourly Rate	Hours	Fees
David Zaro	Partner	\$895.50	0.6	\$537.30
Joshua del Castillo	Partner	\$688.50	4.4	\$3,029.40
Matthew Pham	Associate	\$481.50	0.3	\$144.45
			<b>5.3</b>	<b>\$3,711.15</b>

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27 The services in this category generally relate to Allen Matkins assisting the  
28 Receiver in his efforts to investigate the nature, location, and recovery of

1 Receivership Assets, along with addressing inquiries relating to the business and  
 2 financial activities of the Receivership Entities. This category also encompasses  
 3 Allen Matkins' work relating to the Receiver's reporting obligations. During the  
 4 Application Period, Allen Matkins primarily expended time for this category in  
 5 preparing the Receiver's twelfth interim report to this Court.

6 **4. Investor Issues/Communications.**

7 In connection with the "Investor Issues/Communications" category, Allen  
 8 Matkins personnel billed the following time and fees during the Application Period:

Timekeeper	Position	Hourly Rate	Hours	Fees
Joshua del Castillo	Partner	\$688.50	4.6	\$3,167.10
			<b>4.6</b>	<b>\$3,167.10</b>

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 12 The services in this category generally concern issues involving investors or  
 13 creditors and Allen Matkins' communications with such parties. The time expended  
 14 by Allen Matkins for this category during the Application Period was for  
 15 communicating with investors and creditors regarding the Receiver's interim  
 16 distributions to investors and creditors under his since-approved distribution plan.

17 **5. Pending Litigation.**

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

Timekeeper	Position	Hourly Rate	Hours	Fees
Joshua del Castillo	Partner	\$688.50	1.2	\$826.20
			<b>1.2</b>	<b>\$826.20</b>

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 23 The services in this category relate to Allen Matkins' management of any pre-  
 24 receivership actions pending against the Receivership Entities and include such  
 25 general tasks as preparing materials for and attending hearings and status  
 26 conferences in connection with those actions, preparing materials to advise the  
 27 applicable courts of the litigation stay included in the Court's Appointment Order  
 28 and Permanent Injunction Order, and reviewing the dockets for those actions for any

1 new developments. During the Application Period, Allen Matkins' work in this  
 2 category was limited to attending a status conference in the action captioned as  
 3 *Dennis v. Iannelli, et al.* and bearing Case No. 18CV03317 before the Superior  
 4 Court of California, County of Santa Barbara. In that action, Allen Matkins  
 5 informed the presiding judge that the existing litigation stay remained in place.

6 **6. Claims/Distribution.**

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

Timekeeper	Position	Hourly Rate	Hours	Fees
David Zaro	Partner	\$895.50	0.5	\$447.75
Joshua del Castillo	Partner	\$688.50	3.2	\$2,203.20
			<b>3.7</b>	<b>\$2,650.95</b>

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 13 The services in this category generally consist of work by Allen Matkins  
 14 relating to the receivership's claims and distribution process, including assisting the  
 15 Receiver's efforts to identify and analyze claims and prospective distributions to  
 16 claimants. During the Application Period, Allen Matkins' work for this category  
 17 primarily related to advising the Receiver and his team on implementing the since-  
 18 approved distribution plan to investors and creditors. The Receiver ultimately made  
 19 an initial distribution to investors totaling \$3 million during the Application Period.

20 **7. Third Party Claims & Recoveries.**

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

Timekeeper	Position	Hourly Rate	Hours	Fees
Michael Farrell	Partner	\$823.50	0.4	\$329.40
Matthew Pham	Associate	\$481.50	12.5	\$6,018.75
			<b>12.9</b>	<b>\$6,348.15</b>

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 27 The services in this category relate include tasks commonly benefiting two or  
 28 more of the Receiver's pending disgorgement actions against profiting investors, as

1 well as any litigation work in connection with the Receivership Estate's claims and  
 2 associated recoveries against third parties (to the extent that a separate billing  
 3 category has not yet been created for a particular action). During the Application  
 4 Period, some of the work performed by Allen Matkins for this category was  
 5 associated with handling miscellaneous tasks commonly affecting the Emmons,  
 6 Nicholson, and Hopen Actions (as those terms are defined below), including  
 7 managing the scheduling of the mandatory settlement conferences in those actions  
 8 and preparing the Receiver for depositions in the Emmons and Nicholson Actions.  
 9 Allen Matkins also expended time for this category in preparing the complaint that  
 10 commenced the new disgorgement action captioned as *Winkler v. Grimm, et al.* and  
 11 bearing Case No. 2:22-cv-05736-FMO-AFM (the "Grimm Action").

12 **8. CVL Litigation.**

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

Timekeeper	Position	Hourly Rate	Hours	Fees
David Zaro	Partner	\$895.50	2.7	\$2,417.85
Kevin Lloyd	Partner	\$715.50	3.5	\$2,504.25
Joshua del Castillo	Partner	\$688.50	24.0	\$16,524.00
Matthew Pham	Associate	\$481.50	3.3	\$1,588.95
			<b>33.5</b>	<b>\$23,035.05</b>

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 21 The services in this category are associated with the litigation in the  
 22 Receiver's action against CVL pending before this Court, captioned as *Winkler v.*  
 23 *915 Elm Avenue CVL, LLC* and bearing Case No. 2:21-cv-00869-FMO-AFM (the  
 24 "CVL Action"). During the Application Period, Allen Matkins expended time in  
 25 finalizing the complex terms and structure of a global settlement agreement with  
 26 CVL, which would not only resolve the CVL Action but would also address  
 27 additional issues relating to the post-settlement governance of CVL, such as the  
 28 extent of the Receiver's membership interest in CVL and his rights associated



1 therewith. Allen Matkins, working with opposing counsel, completed drafting the  
2 settlement agreement, which was then executed by the relevant parties.

3       Once the settlement agreement was executed, Allen Matkins turned its  
4 attention to coordinating the Receiver's site visit of CVL's business premises and  
5 extensively negotiating the parameters of that visit with opposing counsel, the  
6 satisfactory completion of which was one of the conditions to the settlement  
7 agreement becoming effective. The Receiver's site visit ultimately took place on  
8 August 26, 2022, without issue, where he was accompanied by counsel.

9       Thereafter, Allen Matkins prepared the Receiver's motion to approve the  
10 settlement agreement and the supporting papers filed in this action, and on  
11 September 19, 2022, the Court granted the motion and approved the settlement  
12 agreement. Following that approval and the Receiver's receipt of the first of  
13 multiple settlement payments from CVL, Allen Matkins then turned its attention to  
14 preparing the parties' stipulation to dismiss the CVL Action. The CVL Action was  
15 formally dismissed on October 4, 2022, with prejudice.

16                   **9. Largura Litigation.**

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

19

Timekeeper	Position	Hourly Rate	Hours	Fees
Joshua del Castillo	Partner	\$688.50	1.5	\$1,032.75
Matthew Pham	Associate	\$481.50	3.3	\$1,588.95
			<b>4.8</b>	<b>\$2,621.70</b>

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23       The services in this category are associated with the litigation in the  
24 Receiver's disgorgement action against alleged profiting investor Robert Largura  
25 before this Court, previously captioned as *Winkler v. Largura* and bearing Case  
26 No. 2:21-cv-04534-FMO-AFM (the "Largura Action"). During the Application  
27 Period, Allen Matkins' work in connection with the Largura Action related solely to  
28 the parties' settlement. Allen Matkins finalized drafting the settlement agreement

1 that was subsequently executed by the Receiver and the defendants in the Largura  
2 Action. Thereafter, Allen Matkins prepared the stipulation to approve that  
3 settlement agreement. Once that stipulation was filed and then granted by the Court  
4 and the Receiver received the lump sum settlement payment, Allen Matkins then  
5 prepared the parties' stipulation to dismiss the Largura Action. The Largura Action  
6 was formally dismissed on October 6, 2022, with prejudice.

7 **10. Hopen Litigation.**

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

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Timekeeper	Position	Hourly Rate	Hours	Fees
Michael Farrell	Partner	\$823.50	10.2	\$8,399.70
Joshua del Castillo	Partner	\$688.50	6.4	\$4,406.40
Matthew Pham	Associate	\$481.50	28.1	\$13,530.15
			44.7	\$26,336.25

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15 The services in this category are associated with the litigation in the  
16 Receiver's disgorgement action against alleged profiting before this Court, in the  
17 matter captioned as *Winkler v. Hopen Life Science Ventures* and bearing Case  
18 No. 2:21-cv-06049-FMO-AFM (the "Hopen Action"). During the Application  
19 Period, Allen Matkins's work for this category was primarily related to the parties'  
20 discovery efforts in the Hopen Action. In particular, Allen Matkins expended time  
21 in drafting the Receiver's responses to the defendant's requests for production,  
22 requests for admission, and interrogatories, as well as reviewing the documents for  
23 production to the defendant.

24 In addition, Allen Matkins' work also revolved around the parties' mandatory  
25 settlement conference before the Honorable Alexander F. MacKinnon, which took  
26 place during the Application Period. More specifically, Allen Matkins had to  
27 prepare the confidential settlement brief for Judge MacKinnon, which, given the  
28 unique factual scenario at issue in the Hopen Action, differed substantially from the

1 settlement briefs prepared in the other disgorgement actions. Fortunately, following  
2 the settlement conference, the defendant accepted the Receiver's offer, and Allen  
3 Matkins then proceeded to draft the parties' settlement agreement, which was  
4 finalized and executed following the Application Period.

5 **11. Nicholson Litigation.**

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

Timekeeper	Position	Hourly Rate	Hours	Fees
David Zaro	Partner	\$895.50	0.9	\$805.95
Michael Farrell	Partner	\$823.50	13.5	\$11,117.25
Joshua del Castillo	Partner	\$688.50	2.9	\$1,996.65
Matthew Pham	Associate	\$481.50	11.8	\$5,681.70
			<b>29.1</b>	<b>\$19,601.55</b>

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14 The services in this category are associated with the litigation in the  
15 Receiver's disgorgement action against an alleged profiting investor before this  
16 Court, in the matter captioned as *Winkler v. Nicholson* and bearing Case No. 2:21-  
17 cv-07458-FMO-AFM (the "Nicholson Action"). During the Application Period,  
18 Allen Matkins's work for this category was also primarily related to the parties'  
19 discovery efforts in the Nicholson Action. Though the Receiver had previously  
20 produced documents and responded to written discovery prior to the Application  
21 Period, Allen Matkins, during the Application Period, was required to prepare a  
22 responsive letter to a meet-and-confer letter from opposing counsel addressing the  
23 alleged numerous discovery-related deficiencies raised by the defendant (and the  
24 defendant ultimately did not proceed with a motion to compel following Allen  
25 Matkins' delivery of that responsive letter). In addition, Allen Matkins also  
26 reviewed the discovery responses and document production from the defendant  
27 during the Application Period, as well as prepare for and participate in the  
28 deposition of the Receiver.

1 In addition, Allen Matkins' work for this category also included its  
2 preparation of a confidential settlement brief in connection with the mandatory  
3 settlement conference that took place shortly following the Application Period.  
4 Unfortunately, the parties could not reach a settlement.

5 **12. Reyner Litigation.**

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

Timekeeper	Position	Hourly Rate	Hours	Fees
David Zaro	Partner	\$895.50	2.8	\$2,504.40
Michael Farrell	Partner	\$823.50	19.4	\$15,975.90
Joshua del Castillo	Partner	\$688.50	12.0	\$8,262.00
Matthew Pham	Associate	\$481.50	95.2	\$45,838.80
			<b>129.4</b>	<b>\$72,584.10</b>

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14 The services in this category are associated with the litigation in the  
15 Receiver's disgorgement action against alleged profiting investors before this Court,  
16 in the matter captioned as *Winkler v. Reyner, et al.* and bearing Case No. 2:21-cv-  
17 05730-FMO-AFM (the "Reyner Action"). During the Application Period, Allen  
18 Matkins continued to represent the Receiver in prosecuting his claims against the  
19 defendants in the Reyner Action, performing various demanding tasks in connection  
20 with the litigation, primarily relating to summary judgment. Allen Matkins began  
21 and completed the process of preparing the Receiver's motion for summary  
22 judgment in accordance with the Court's "joint" procedures. During the Application  
23 Period, Allen Matkins drafted both the Receiver's moving portions and his  
24 responsive portions of the Receiver's and the defendants' cross motions for summary  
25 judgment, which were incorporated into the parties' joint brief, joint appendix of  
26 undisputed and disputed facts, and joint evidentiary appendix prepared by Allen  
27 Matkins and opposing counsel. Following the filing of the parties' cross motions,  
28

1 Allen Matkins also worked on the supplemental memorandum in support of the  
2 Receiver's motion.

3 The parties filed their cross motions for summary judgment in a timely  
4 manner, but due to the Court's scheduling in the Reyner Action, Allen Matkins was  
5 also required during the Application Period to prepare and exchange the Receiver's  
6 proposed jury instructions and verdict forms with opposing counsel in accordance  
7 with the Court's pretrial procedures. The parties, however, will now avoid the need  
8 to go to trial, having since reached a settlement following the Application Period.

9 **13. Emmons Litigation.**

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

Timekeeper	Position	Hourly Rate	Hours	Fees
David Zaro	Partner	\$895.50	1.8	\$1,611.90
Michael Farrell	Partner	\$823.50	24.5	\$20,175.75
Joshua del Castillo	Partner	\$688.50	5.3	\$3,649.05
Matthew Pham	Associate	\$481.50	22.5	\$10,833.75
			<b>54.1</b>	<b>\$36,270.45</b>

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18 The services in this category are associated with the litigation in the  
19 Receiver's disgorgement action against alleged profiting investors before this Court,  
20 in the matter captioned as *Winkler v. Emmons, et al.* and bearing Case No. 2:21-cv-  
21 07267-FMO-AFM (the "Emmons Action"). During the Application Period, Allen  
22 Matkins's work for this category was also primarily related to the parties' discovery  
23 efforts in the Emmons Action. Though the Receiver had previously produced  
24 documents and responded to written discovery prior to the Application Period, Allen  
25 Matkins, during the Application Period, had to also prepare a responsive letter to a  
26 meet-and-confer letter from opposing counsel addressing the alleged numerous  
27 discovery-related deficiencies raised by the defendants (and the defendants  
28 ultimately did not proceed with a motion to compel following Allen Matkins'

1 delivery of that responsive letter). In addition, Allen Matkins similarly reviewed the  
 2 discovery responses and document production from the defendants, as well as  
 3 prepare for and participate in the deposition of the Receiver.

4 More importantly, during the Application Period, Allen Matkins' work also  
 5 revolved around the parties' settlement efforts. In particular, Allen Matkins  
 6 prepared a confidential settlement brief and attended the parties' mandatory  
 7 settlement conference before Judge MacKinnon. Though the parties did not reach a  
 8 settlement, they agreed to attend a second session before Judge MacKinnon in light  
 9 of the information and documents exchanged by the parties. Allen Matkins also  
 10 expended time during the Application Period preparing a supplement to the  
 11 confidential settlement brief in connection with that second session, which took  
 12 place after the Application Period. Following that second session, the defendants  
 13 accepted the Receiver's settlement offer, thereby resolving the Emmons Actions.

14 **14. McCloskey Litigation.**

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

Timekeeper	Position	Hourly Rate	Hours	Fees
David Zaro	Partner	\$895.50	2.2	\$1,970.10
Michael Farrell	Partner	\$823.50	2.2	\$1,811.70
Joshua del Castillo	Partner	\$688.50	3.7	\$2,547.45
Matthew Pham	Associate	\$481.50	0.2	\$96.30
			<b>8.3</b>	<b>\$6,425.55</b>

22  
 23 The services in this category are associated with the litigation in the  
 24 Receiver's disgorgement action against alleged profiting investors before this Court,  
 25 in the matter captioned as *Winkler v. McCloskey, et al.* and bearing Case No. 2:21-  
 26 cv-05757-FMO-AFM (the "McCloskey Action"). During the Application Period,  
 27 Allen Matkins' work in the McCloskey Action was primarily in response to the  
 28 Court's order denying the defendants' motion to dismiss the Receiver's complaint

1 that was entered during the period. After reviewing the Court's order and internally  
2 determining how to proceed with the litigation in light thereof, Allen Matkins had to  
3 slightly change course as the defendants elected to appeal the Court's order and  
4 sought a stay pending appeal (which the Receiver ultimately chose not to oppose,  
5 primarily due to the costs of litigation associated with pursuing that fight).

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

7 In connection with its services rendered to the Receiver during the  
8 Application Period, Allen Matkins incurred \$7,671.84 in expenses. Allen Matkins'  
9 invoices, attached hereto as **Exhibit 2**, detail each of the firm's expenses.

10 The substantial majority of Allen Matkins' expenses incurred during the  
11 Application Period was on account of the monthly fees for hosting documents on an  
12 e-discovery platform (\$2,186.26 each month).

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

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

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

26 **VI. CONCLUSION**

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



- 1           1.     Granting this Fee Application in its entirety;
- 2           2.     Approving the Receiver's fees and expenses incurred during the
- 3 Application Period, in the respective amounts of \$68,966.60 and \$6,609.30;
- 4           3.     Authorizing the Receiver to pay himself, on an interim basis, 80% of
- 5 his approved fees incurred during the Application Period, in the amount of
- 6 \$55,173.28, and 100% of his approved expenses incurred during the Application
- 7 Period, in the amount of \$6,609.30, from the funds of the Receivership Estate;
- 8           4.     Approving Allen Matkins' fees and expenses incurred during the
- 9 Application Period, in the respective amounts of \$223,695.45 and \$7,671.84;
- 10          5.     Authorizing the Receiver to pay Allen Matkins, on an interim basis,
- 11 80% of its approved fees incurred during the Application Period, in the amount of
- 12 \$178,956.36, and 100% of its approved expenses incurred during the Application
- 13 Period, in the amount of \$7,671.84, from the funds of the Receivership Estate; and
- 14          6.     Providing such other and further relief as the Court deems just and
- 15 proper under the circumstances.

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Dated: December 21, 2022

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

By:           /s/ Matthew D. Pham          

MATTHEW D. PHAM  
Attorneys for Receiver  
GEOFF WINKLER

# **EXHIBIT 1**

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**July 01, 2022 - September 30, 2022**  
**(Sorted in Chronological Order by Activity Category)**

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Amanda Deering	Review for accurate billing	7/1/2022	0.3	225.00	67.50	Legal - Case Administration
Amanda Deering	Reviewing share value and sending to GBW for approval on next steps for sale; sending email to MBB for access to open market data	7/5/2022	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Review PE information, discussion with AD re value and sale	7/5/2022	0.2	315.00	63.00	Legal - Asset Disposition
Amanda Deering	Case and task discussion between MBB, JPM, AMD	7/5/2022	0.1	225.00	22.50	Legal - Case Administration
Amanda Deering	Consolidating PDF and adding court filing to website for investors	7/5/2022	0.2	225.00	45.00	Legal - Case Administration
Amanda Deering	Editing call queue for investor calls	7/5/2022	0.1	225.00	22.50	Legal - Case Administration
Amanda Deering	Email to MBB re future claimant calls.	7/5/2022	0.1	225.00	22.50	Legal - Case Administration
Amanda Deering	Team meeting to discuss weeks tasks.	7/5/2022	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Email with AD re investor notice	7/5/2022	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Emails with counsel re report filing	7/5/2022	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Team meeting to discuss weeks tasks.	7/5/2022	0.1	315.00	31.50	Legal - Case Administration
John Hall	Team meeting to discuss weeks tasks.	7/5/2022	0.1	279.00	27.90	Legal - Case Administration
Josh McGraw	Case and task discussion between MBB, JPM, AMD	7/5/2022	0.1	225.00	22.50	Legal - Case Administration
Josh McGraw	Team meeting discussing current and future tasks	7/5/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Case and task discussion between MBB, JPM, AMD.	7/5/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Email communication from AMD re future claimant calls.	7/5/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Email communication to AMD re future claimant calls.	7/5/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Review and update transactions to ensure accurate billing.	7/5/2022	2.0	225.00	450.00	Legal - Case Administration
Milana Barkhanoy	Team meeting to discuss outstanding tasks.	7/5/2022	0.1	225.00	22.50	Legal - Case Administration
John Hall	Review memo from counsel, analysis of CVL case file, and discuss with MBB and GBW about our position.	7/6/2022	1.5	279.00	418.50	Legal - Asset Analysis and Recovery
John Hall	Review memo from JdC, memo to file. Discuss with GBW.	7/6/2022	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
Geoff Winkler	Chat between JBH, MBB, GBW re claimant payout strategy	7/6/2022	0.1	315.00	31.50	Legal - Case Administration
John Hall	Chat between JBH, MBB, GBW re claimant payout strategy	7/6/2022	0.1	279.00	27.90	Legal - Case Administration
Milana Barkhanoy	Chat between JBH, MBB, GBW re claimant payout strategy.	7/6/2022	0.1	225.00	22.50	Legal - Case Administration
John Hall	Call from affected party, FAQ.	7/6/2022	0.4	279.00	111.60	Legal - Claims Administration and Objections
John Hall	Review request from Miller Kaplan, categorize transactions and respond to inquiries.	7/7/2022	1.1	279.00	306.90	Financial - Tax Issues
Amanda Deering	Communication with GBW re: sale of assets	7/7/2022	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Call with counsel and team	7/7/2022	0.5	315.00	157.50	Legal - Case Administration
Geoff Winkler	Review and research distribution questions and potential issues	7/7/2022	0.3	315.00	94.50	Legal - Case Administration
Geoff Winkler	Review transactions for accuracy and benefit	7/7/2022	1.1	315.00	346.50	Legal - Case Administration
Josh McGraw	Review and update transactions to ensure accurate billing.	7/7/2022	0.2	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Call with counsel re third-party litigation; determining next steps.	7/7/2022	0.4	225.00	90.00	Legal - Case Administration
Milana Barkhanoy	Communication from JBH re claim payout distribution.	7/7/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Updating task list.	7/7/2022	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Process AP	7/8/2022	0.2	315.00	63.00	Financial - Accounting/Auditing
Amanda Deering	Review and update transactions to ensure accurate billing	7/8/2022	0.2	225.00	45.00	Legal - Case Administration
John Hall	Affected claimant calls (2). Frequently sked questions.	7/8/2022	0.6	279.00	167.40	Legal - Claims Administration and Objections
John Hall	Review needed items and send instructions to MBB to launch other QB files.	7/11/2022	0.4	279.00	111.60	Financial - Accounting/Auditing
John Hall	Discuss outstanding issues with GBW and reach out for update from MK.	7/11/2022	0.3	279.00	83.70	Financial - Tax Issues
John Hall	Review materials from MP on draft settlement agreement, provide feedback to GBW.	7/11/2022	1.1	279.00	306.90	Legal - Asset Analysis and Recovery
Amanda Deering	Team Meeting to discuss weeks tasks	7/11/2022	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Team meeting to discuss outstanding tasks	7/11/2022	0.1	315.00	31.50	Legal - Case Administration
John Hall	Retrieve and provide GBW 15 requested documents.	7/11/2022	0.4	279.00	111.60	Legal - Case Administration
John Hall	Team Meeting to discuss weeks tasks	7/11/2022	0.1	279.00	27.90	Legal - Case Administration
Josh McGraw	Team meeting discussing current and future tasks.	7/11/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Team meeting to discuss outstanding tasks.	7/11/2022	0.1	225.00	22.50	Legal - Case Administration
Amanda Deering	Call to counsel regarding report	7/12/2022	0.1	225.00	22.50	Legal - Case Administration

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**July 01, 2022 - September 30, 2022**  
**(Sorted in Chronological Order by Activity Category)**

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Amanda Deering	Communication with counsel regarding quarterly report	7/12/2022	0.2	225.00	45.00	Legal - Case Administration
Amanda Deering	Discussing outstanding tasks with MBB and AMD	7/12/2022	0.1	225.00	22.50	Legal - Case Administration
Amanda Deering	Sending email to counsel regarding litigation section for quarterly report	7/12/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Discussing outstanding tasks with MBB and AMD.	7/12/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Email communication to JBH re accounting files.	7/12/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Email with new task from JBH.	7/12/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Review and update team transactions to ensure accurate billing.	7/12/2022	0.6	225.00	135.00	Legal - Case Administration
Milana Barkhanoy	Searching for accounting files for JBH.	7/12/2022	1.0	225.00	225.00	Legal - Case Administration
Geoff Winkler	Review accounting and edit in preparation for next report	7/13/2022	0.4	315.00	126.00	Financial - Accounting/Auditing
Milana Barkhanoy	Searching for and networking to find contact for asset recovery.	7/13/2022	0.4	225.00	90.00	Legal - Asset Analysis and Recovery
Amanda Deering	Communication with JPM and AMD regarding outstanding tasks	7/13/2022	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Call with interested party	7/13/2022	0.3	315.00	94.50	Legal - Case Administration
Geoff Winkler	Review and execute settlement agreement	7/13/2022	0.3	315.00	94.50	Legal - Case Administration
Geoff Winkler	Review email and documents for share information	7/13/2022	2.1	315.00	661.50	Legal - Case Administration
John Hall	Communication between MBB and JBH re original bookkeeping file	7/13/2022	0.1	279.00	27.90	Legal - Case Administration
John Hall	Communication with JPM regarding case expenses.	7/13/2022	0.1	279.00	27.90	Legal - Case Administration
John Hall	Producing invoice and updating case management accounting, reviewing SFAR and providing needed items to GBW.	7/13/2022	2.0	279.00	558.00	Legal - Case Administration
Josh McGraw	Communication with JBH regarding case expenses.	7/13/2022	0.1	225.00	22.50	Legal - Case Administration
Josh McGraw	Communication with JPM and AMD regarding outstanding tasks.	7/13/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Communication between MBB and JBH re original bookkeeping file.	7/13/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Review and update team transactions to ensure accurate billing.	7/13/2022	1.2	225.00	270.00	Legal - Case Administration
Milana Barkhanoy	Networking to find contact for asset recovery.	7/14/2022	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Amanda Deering	Call with counsel regarding third-party litigation and determining next steps.	7/14/2022	0.3	225.00	67.50	Legal - Case Administration
Amanda Deering	Communication with a third party regarding 1099s	7/14/2022	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Call with team and counsel to discuss outstanding tasks.	7/14/2022	0.5	315.00	157.50	Legal - Case Administration
Geoff Winkler	Emails between MBB and GBW re files for website	7/14/2022	0.2	315.00	63.00	Legal - Case Administration
John Hall	Call with MBB re original bookkeeping file	7/14/2022	0.7	279.00	195.30	Legal - Case Administration
John Hall	Chat between MBB and JBH re original bookkeeping file	7/14/2022	0.1	279.00	27.90	Legal - Case Administration
John Hall	Review and edit entries, preparation for SFAR, billing and invoicing.	7/14/2022	2.5	279.00	697.50	Legal - Case Administration
John Hall	Team meeting with counsel, follow along discussion on tasks with GBW.	7/14/2022	0.5	279.00	139.50	Legal - Case Administration
Milana Barkhanoy	Call with counsel re third-party litigation; determining next steps.	7/14/2022	0.3	225.00	67.50	Legal - Case Administration
Milana Barkhanoy	Call with JBH re original bookkeeping file.	7/14/2022	0.7	225.00	157.50	Legal - Case Administration
Milana Barkhanoy	Chat between MBB and JBH re original bookkeeping file.	7/14/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Emails between MBB and GBW re files for website.	7/14/2022	0.2	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Multiple emails with JB re claim distribution process in Stretto.	7/14/2022	0.3	225.00	67.50	Legal - Case Administration
Milana Barkhanoy	Review and update team transactions to ensure accurate billing.	7/14/2022	0.4	225.00	90.00	Legal - Case Administration
Sam Parker	Multiple emails with JB and SBP re claim distribution process in Stretto	7/14/2022	0.3	175.00	52.50	Legal - Case Administration
John Hall	Review and reconcile RE transaction list differences against receiver list. Memo to MF with results.	7/15/2022	2.4	279.00	669.60	Financial - Litigation Consulting
Geoff Winkler	Communication between GBW and MBB re updating website.	7/15/2022	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Communication between GBW, JBH, MBB re website.	7/15/2022	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Review, edit and approve declaration	7/15/2022	0.2	315.00	63.00	Legal - Case Administration
John Hall	Communication between GBW, JBH, MBB re website.	7/15/2022	0.1	279.00	27.90	Legal - Case Administration
John Hall	Review declaration and memo to MP re draft edits.	7/15/2022	0.5	279.00	139.50	Legal - Case Administration
Milana Barkhanoy	Call with JB re claim payout.	7/15/2022	0.5	225.00	112.50	Legal - Case Administration
Milana Barkhanoy	Communication between GBW and MBB re updating website.	7/15/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Emails with JB re Stretto settings for claim payouts.	7/15/2022	0.2	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Emails with JBH re court filings and website update.	7/15/2022	0.2	225.00	45.00	Legal - Case Administration

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**July 01, 2022 - September 30, 2022**  
**(Sorted in Chronological Order by Activity Category)**

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Milana Barkhanoy	Managing website; uploading new court documents; communication between GBW, JBH, MBB.	7/15/2022	0.6	225.00	135.00	Legal - Case Administration
Sam Parker	Call with JB and MBB re claim payout.	7/15/2022	0.5	175.00	87.50	Legal - Case Administration
Geoff Winkler	Prepare and attend settlement conference	7/18/2022	2.6	315.00	819.00	Financial - Litigation Consulting
John Hall	Pull needed ledger reports for CPAs.	7/18/2022	0.3	279.00	83.70	Financial - Tax Issues
Amanda Deering	Reaching out to counsel re: quarterly report request	7/18/2022	0.1	225.00	22.50	Legal - Case Administration
Amanda Deering	Team Meeting to discuss weeks tasks	7/18/2022	0.2	225.00	45.00	Legal - Case Administration
Geoff Winkler	Research accounting questions, gather information and documents.	7/18/2022	0.8	315.00	252.00	Legal - Case Administration
Geoff Winkler	Team meeting with everyone to discuss ongoing case needs	7/18/2022	0.2	315.00	63.00	Legal - Case Administration
John Hall	Team meeting with everyone to discuss ongoing case needs	7/18/2022	0.2	279.00	55.80	Legal - Case Administration
Josh McGraw	Team meeting discussing current and future tasks	7/18/2022	0.2	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Reviewing and updating task list.	7/18/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Team meeting to discuss outstanding tasks.	7/18/2022	0.2	225.00	45.00	Legal - Case Administration
Geoff Winkler	Prepare and edit SFAR	7/19/2022	0.7	315.00	220.50	Financial - Accounting/Auditing
John Hall	Pull needed info for NS and MK team.	7/19/2022	0.5	279.00	139.50	Financial - Tax Issues
John Hall	Review memo and schedules from MP and discuss with GBW.	7/19/2022	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
Amanda Deering	Communication with counsel and GBW and JBH re: quarterly report	7/19/2022	0.2	225.00	45.00	Legal - Case Administration
Amanda Deering	Discussing completed and outstanding tasks for the case with MBB and AMD	7/19/2022	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Discussion with claimant, staff re status	7/19/2022	0.2	315.00	63.00	Legal - Case Administration
Geoff Winkler	Emails with JBH re timing	7/19/2022	0.1	315.00	31.50	Legal - Case Administration
John Hall	Review and edit AMD draft quarterly report.	7/19/2022	1.2	279.00	334.80	Legal - Case Administration
Milana Barkhanoy	Discussing completed and outstanding tasks for the case with MBB and AMD.	7/19/2022	0.1	225.00	22.50	Legal - Case Administration
John Hall	Affected investors FAQ.	7/19/2022	0.3	279.00	83.70	Legal - Claims Administration and Objections
John Hall	Restore and compare ECC tax file from MK against our internal records. Discuss tax issues with GBW.	7/20/2022	1.0	279.00	279.00	Financial - Accounting/Auditing
John Hall	Review needed items from MP and pull needed backup and write memo on our position.	7/20/2022	2.4	279.00	669.60	Legal - Asset Analysis and Recovery
Josh McGraw	Emails to JBH and GBW clarifying QuickBooks request.	7/20/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Emails with JBH re claimant communication.	7/20/2022	0.1	225.00	22.50	Legal - Case Administration
John Hall	Discuss outstanding issues with GBW and reach out to MK for update.	7/21/2022	0.2	279.00	55.80	Financial - Tax Issues
John Hall	Call with counsel and MBB on litigation updates.	7/21/2022	0.7	279.00	195.30	Legal - Case Administration
Milana Barkhanoy	Call with counsel re third-party litigation; determining next steps.	7/21/2022	0.7	225.00	157.50	Legal - Case Administration
John Hall	Discussion with affected claimant re: FAQ	7/21/2022	0.6	279.00	167.40	Legal - Claims Administration and Objections
John Hall	review distribution needs with MBB and discuss needed route forward with GBW.	7/22/2022	0.9	279.00	251.10	Legal - Claims Administration and Objections
John Hall	Call between JBH and MBB discussing claim payouts	7/25/2022	0.1	279.00	27.90	Legal - Case Administration
Milana Barkhanoy	Call between JBH and MBB discussing claim payouts.	7/25/2022	0.1	225.00	22.50	Legal - Case Administration
Amanda Deering	Team Meeting to discuss weeks tasks	7/26/2022	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Team Meeting to discuss weeks tasks	7/26/2022	0.1	315.00	31.50	Legal - Case Administration
John Hall	Meeting with team to discuss ongoing activities.	7/26/2022	0.1	279.00	27.90	Legal - Case Administration
Josh McGraw	Meeting with team to discuss ongoing activities.	7/26/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Team meeting to discuss outstanding tasks.	7/26/2022	0.1	225.00	22.50	Legal - Case Administration
Josh McGraw	Communication and call with RLD regarding investor request	7/26/2022	0.2	225.00	45.00	Legal - Claims Administration and Objections
Geoff Winkler	Call with counsel and JBH to discuss response to motion	7/27/2022	1.7	315.00	535.50	Financial - Litigation Consulting
Milana Barkhanoy	Communication from JBH re looking up documents for CPA for tax reporting.	7/27/2022	0.1	225.00	22.50	Financial - Tax Issues
Milana Barkhanoy	Searching for documents requested by CPA, communication to JBH.	7/27/2022	0.8	225.00	180.00	Financial - Tax Issues
John Hall	Work with MP, GBW and MF on WR Declaration (1.7) and follow up memo re: needed info (.4)	7/27/2022	2.1	279.00	585.90	Legal - Asset Analysis and Recovery
John Hall	Chat between MBB and JBH re documents requested by CPA.	7/28/2022	0.1	279.00	27.90	Financial - Tax Issues
Milana Barkhanoy	Chat between MBB and JBH re documents requested by CPA.	7/28/2022	0.1	225.00	22.50	Financial - Tax Issues
Milana Barkhanoy	Email to CPA with requested documents.	7/28/2022	0.1	225.00	22.50	Financial - Tax Issues

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**July 01, 2022 - September 30, 2022**  
**(Sorted in Chronological Order by Activity Category)**

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Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
John Hall	Discussion with MP on WR questions.	7/28/2022	0.3	279.00	83.70	Legal - Asset Analysis and Recovery
John Hall	Review and cross reference supplemental declaration, advice to counsel for edits.	7/28/2022	0.7	279.00	195.30	Legal - Asset Analysis and Recovery
Geoff Winkler	Call with counsel and team to discuss outstanding issues	7/28/2022	0.3	315.00	94.50	Legal - Case Administration
Geoff Winkler	Email communication from MBB with a summary of payout distribution scenarios.	7/28/2022	1.5	315.00	472.50	Legal - Case Administration
John Hall	Email communication from MBB with a summary of payout distribution scenarios.	7/28/2022	1.5	279.00	418.50	Legal - Case Administration
John Hall	Team meeting with counsel to discuss ongoing items of interest.	7/28/2022	0.2	279.00	55.80	Legal - Case Administration
	Calculating payout distribution scenarios; preparing summary; email communication to JBH and GBW.					
Milana Barkhanoy		7/28/2022	1.5	225.00	337.50	Legal - Case Administration
Milana Barkhanoy	Team meeting with counsel to discuss ongoing items of interest.	7/28/2022	0.2	225.00	45.00	Legal - Case Administration
Geoff Winkler	Prepare SFAR	7/29/2022	1.4	315.00	441.00	Financial - Accounting/Auditing
Milana Barkhanoy	Emails with a claimant re claim status and payment distribution timing.	7/29/2022	0.2	225.00	45.00	Legal - Claims Administration and Objections
	Call between MBB and JBH reviewing tax needs, searching for documents, reconciling transactions, determining next steps.					
John Hall		8/1/2022	2.0	279.00	558.00	Financial - Tax Issues
	Call between MBB and JBH reviewing tax needs, searching for documents, reconciling transactions, determining next steps.					
Milana Barkhanoy		8/1/2022	2.0	225.00	450.00	Financial - Tax Issues
Geoff Winkler	Email to counsel JDC re asset review timing.	8/1/2022	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
Amanda Deering	Review and update transactions to ensure accurate billing.	8/1/2022	0.1	225.00	22.50	Legal - Case Administration
Amanda Deering	Team Meeting to discuss weeks tasks	8/1/2022	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Email to counsel MP to discuss settlement conference.	8/1/2022	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email to VA re statement needed.	8/1/2022	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Research and review information for stock holdings, timing, and price.	8/1/2022	0.3	315.00	94.50	Legal - Case Administration
Geoff Winkler	Team Meeting to discuss weeks tasks	8/1/2022	0.1	315.00	31.50	Legal - Case Administration
John Hall	Chat between JBH and MBB re payout distribution	8/1/2022	0.1	279.00	27.90	Legal - Case Administration
	Team meeting between GBW, JBH, JPM ,SP, AMD, MBB discussing current and future tasks.					
John Hall		8/1/2022	0.1	279.00	27.90	Legal - Case Administration
Josh McGraw	Team Meeting to discuss weeks tasks	8/1/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Chat between JBH and MBB re payout distribution.	8/1/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Email from claimant requesting case update.	8/1/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Team meeting to discuss outstanding tasks.	8/1/2022	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Review updated financial information, prepare questions, plan for visit.	8/2/2022	0.4	315.00	126.00	Legal - Asset Analysis and Recovery
	Work with counsel, team re asset review, timing, needs, review logistics, discuss with team.					
Geoff Winkler		8/2/2022	0.5	315.00	157.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Email communication to AK re asset.	8/2/2022	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Amanda Deering	Discussing outstanding tasks with MBB and reviewing Stretto for updates.	8/2/2022	0.4	225.00	90.00	Legal - Case Administration
Amanda Deering	Email to Legal Team at ChowNow regarding assets.	8/2/2022	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Review documents for information about potential asset.	8/2/2022	0.3	315.00	94.50	Legal - Case Administration
John Hall	Chat between JBH and MBB re claimant payouts.	8/2/2022	0.1	279.00	27.90	Legal - Case Administration
Milana Barkhanoy	Chat between JBH and MBB re claimant payouts.	8/2/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Discussing outstanding tasks with MBB and reviewing Stretto for updates.	8/2/2022	0.4	225.00	90.00	Legal - Case Administration
John Hall	Affect claimant FAQ call and email follow up.	8/2/2022	0.3	279.00	83.70	Legal - Claims Administration and Objections
Geoff Winkler	Review updated settlement, emails with MP re permission to proceed.	8/3/2022	0.2	315.00	63.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Work with counsel re final schedule for onsite visit.	8/3/2022	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Emails with MBB re report filing, website.	8/3/2022	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Review MSC email, dates with counsel MP	8/3/2022	0.2	315.00	63.00	Legal - Case Administration
Josh McGraw	Email to JBH and MBB regarding investor follow-up communication.	8/3/2022	0.1	225.00	22.50	Legal - Case Administration
Josh McGraw	Review and update transactions to ensure accurate billing.	8/3/2022	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Review potential distribution, discussion with team and counsel.	8/3/2022	0.3	315.00	94.50	Legal - Claims Administration and Objections
John Hall	Call to affected claimant FAQ on distribution process.	8/3/2022	0.3	279.00	83.70	Legal - Claims Administration and Objections
John Hall	Discuss best practices with MBB and FAQs.	8/3/2022	0.4	279.00	111.60	Legal - Claims Administration and Objections
Josh McGraw	Call with investor regarding the timeline for potential distribution.	8/3/2022	0.2	225.00	45.00	Legal - Claims Administration and Objections



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Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Josh McGraw	Communication between JPM and MBB regarding investor communication.	8/3/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Communication between JPM and MBB regarding distribution timeline.	8/3/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Discuss claimant questions best practices with JBH.	8/3/2022	0.4	225.00	90.00	Legal - Claims Administration and Objections
Milana Barkhanoy	Emails with a claimant re payment distribution timing.	8/3/2022	0.2	225.00	45.00	Legal - Claims Administration and Objections
Geoff Winkler	Reissue distribution checks.	8/4/2022	0.2	315.00	63.00	Financial - Accounting/Auditing
John Hall	Review and confirm distribution analysis of MBB.	8/4/2022	0.9	279.00	251.10	Financial - Data Analysis
John Hall	Review LP 2021 K3 and upload to tax portal.	8/4/2022	0.4	279.00	111.60	Financial - Tax Issues
Geoff Winkler	Call with team and counsel re outstanding tasks, discussion with JBH, MBB and JPM	8/4/2022	0.8	315.00	252.00	Legal - Case Administration
Geoff Winkler	Chat communication between MBB, JBH, GBW re claim payment notification.	8/4/2022	0.1	315.00	31.50	Legal - Case Administration
John Hall	Chat communication between MBB, JBH, GBW re claim payment notification.	8/4/2022	0.1	279.00	27.90	Legal - Case Administration
John Hall	Discuss and pull needed documents for GBW to provide to JK.	8/4/2022	0.6	279.00	167.40	Legal - Case Administration
John Hall	Team meeting with counsel and follow up discussion with AFS team on process for distributing claims.	8/4/2022	0.8	279.00	223.20	Legal - Case Administration
John Hall	Team meeting with counsel and follow up discussion with MBB GBW on process for distributing claims.	8/4/2022	0.8	279.00	223.20	Legal - Case Administration
Milana Barkhanoy	Chat communication between MBB, JBH, GBW re claim payment notification.	8/4/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Email communication from a claimant re payment status.	8/4/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Email communication from GBW; adjusting claim distribution analysis.	8/4/2022	0.3	225.00	67.50	Legal - Case Administration
Milana Barkhanoy	Team meeting with counsel and follow up discussion with AFS team on process for distributing claims.	8/4/2022	0.8	225.00	180.00	Legal - Case Administration
Geoff Winkler	Communication between MBB, JBH, GBW re claim distribution and claimant notification.	8/4/2022	0.2	315.00	63.00	Legal - Claims Administration and Objections
Geoff Winkler	Email communication from MBB with claim distribution summary.	8/4/2022	0.1	315.00	31.50	Legal - Claims Administration and Objections
Geoff Winkler	Review distribution, process checks, verification, draft email	8/4/2022	1.5	315.00	472.50	Legal - Claims Administration and Objections
John Hall	Call between JBH and MBB re viewing payout distribution.	8/4/2022	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Communication between JBH and MBB re next steps in payout distribution.	8/4/2022	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Communication between MBB, JBH, GBW re claim distribution and claimant notification.	8/4/2022	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Drafting memo to claimants.	8/4/2022	0.3	279.00	83.70	Legal - Claims Administration and Objections
Milana Barkhanoy	Call between JBH and MBB re viewing payout distribution.	8/4/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Communication between JBH and MBB re next steps in payout distribution.	8/4/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Communication between MBB, JBH, GBW re claim distribution and claimant notification.	8/4/2022	0.2	225.00	45.00	Legal - Claims Administration and Objections
Milana Barkhanoy	Compiling summary for proposed claim distribution for counsel; email communication to counsel.	8/4/2022	0.6	225.00	135.00	Legal - Claims Administration and Objections
Milana Barkhanoy	Email communication to GBW with claim distribution summary.	8/4/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Finalizing analysis for first tranche of claim payout.	8/4/2022	0.7	225.00	157.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Multiple mail communications with a claimant re claim payout.	8/4/2022	0.2	225.00	45.00	Legal - Claims Administration and Objections
Milana Barkhanoy	Preparing, testing and sending out email notifications to claimants.	8/4/2022	0.7	225.00	157.50	Legal - Claims Administration and Objections
John Hall	Affected claimant RT FAQ, follow up from claimant requesting additional documentation.	8/5/2022	0.6	279.00	167.40	Legal - Claims Administration and Objections
John Hall	Processing and mailing checks for claimants.	8/5/2022	0.6	279.00	167.40	Legal - Claims Administration and Objections
Josh McGraw	Call with claimant regarding an update of case.	8/5/2022	0.2	225.00	45.00	Legal - Claims Administration and Objections
John Hall	Review outstanding litigation data sets and updating index summary.	8/8/2022	1.0	279.00	279.00	Financial - Data Analysis
John Hall	Review request from counsel and associated information, review and update GI schedule, two emails to counsel re: same.	8/8/2022	0.7	279.00	195.30	Legal - Asset Analysis and Recovery
Amanda Deering	Team Meeting to discuss weeks tasks	8/8/2022	0.2	225.00	45.00	Legal - Case Administration
Geoff Winkler	Call with interested third party re assets and payments.	8/8/2022	0.5	315.00	157.50	Legal - Case Administration
Geoff Winkler	Emails with counsel re tolling agreement, litigation.	8/8/2022	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Team Meeting to discuss weeks tasks	8/8/2022	0.2	315.00	63.00	Legal - Case Administration
John Hall	Team meeting between GBW, JBH, JPM ,SP, AMD, MBB discussing current and future tasks.	8/8/2022	0.2	279.00	55.80	Legal - Case Administration
Josh McGraw	Team Meeting to discuss weeks tasks	8/8/2022	0.2	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Multiple email communications to a claimant re payment status.	8/8/2022	0.2	225.00	45.00	Legal - Case Administration



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**July 01, 2022 - September 30, 2022**  
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Milana Barkhanoy	Reviewing investment documents forwarded by JBH, providing summary to JBH.	8/8/2022	0.5	225.00	112.50	Legal - Case Administration
Milana Barkhanoy	Team meeting to discuss outstanding tasks.	8/8/2022	0.2	225.00	45.00	Legal - Case Administration
Geoff Winkler	Emails between GBW and MBB re claimant information.	8/8/2022	0.2	315.00	63.00	Legal - Claims Administration and Objections
John Hall	Responding to four investor inquiries on claims FAQs. LG, GVW, RT, LH.	8/8/2022	1.2	279.00	334.80	Legal - Claims Administration and Objections
Josh McGraw	Review claimant contact information and message MBB.	8/8/2022	0.2	225.00	45.00	Legal - Claims Administration and Objections
Milana Barkhanoy	Chat with JPM re claimant information.	8/8/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Emails between GBW and MBB re claimant information.	8/8/2022	0.2	225.00	45.00	Legal - Claims Administration and Objections
Milana Barkhanoy	Verifying clamant detail; email communication with counsel and claimant re payment documents.	8/8/2022	0.3	225.00	67.50	Legal - Claims Administration and Objections
John Hall		8/9/2022	0.8	279.00	223.20	Financial - Data Analysis
John Hall	Discuss outstanding tax issues with NL of MK and MBB	8/9/2022	0.8	279.00	223.20	Financial - Tax Issues
John Hall	Review compiled outstanding tax issues and memo to NL.	8/9/2022	0.7	279.00	195.30	Financial - Tax Issues
John Hall	Reviewing DFS calculations, memo to MK and proposal for effectuating forgiveness.	8/9/2022	0.4	279.00	111.60	Financial - Tax Issues
Milana Barkhanoy	Discuss outstanding tax issues with MK staff and JBH.	8/9/2022	0.8	225.00	180.00	Financial - Tax Issues
Milana Barkhanoy	Discuss outstanding tax issues with NL of MK and JBH.	8/9/2022	0.8	225.00	180.00	Financial - Tax Issues
Geoff Winkler	Call with claimant to discuss distribution, additional information.	8/9/2022	0.6	315.00	189.00	Legal - Case Administration
Geoff Winkler	Discussion with counsel for claimant, email AMD re notice, respond.	8/9/2022	0.3	315.00	94.50	Legal - Case Administration
Geoff Winkler	Review email from JDC and JBH, review claim, response to JDC.	8/9/2022	0.2	315.00	63.00	Legal - Case Administration
Milana Barkhanoy	Pulling 2018 tax documents for CPA.	8/9/2022	0.4	225.00	90.00	Legal - Case Administration
Geoff Winkler	Email from claimant, review claim, provide response and documents.	8/9/2022	0.3	315.00	94.50	Legal - Claims Administration and Objections
Geoff Winkler	Emails with claimant re distribution.	8/9/2022	0.1	315.00	31.50	Legal - Claims Administration and Objections
John Hall	Affected claimant FAQ GVW.	8/9/2022	0.3	279.00	83.70	Legal - Claims Administration and Objections
John Hall	Review AZ issue from JDC, discuss with GBW, confirm accounting.	8/9/2022	0.8	279.00	223.20	Legal - Claims Administration and Objections
John Hall	Review and respond to WBEL inquiry from MBB.	8/10/2022	0.3	279.00	83.70	Financial - Data Analysis
Amanda Deering	Discussing calls to return to investors with JPM and AMD.	8/10/2022	0.2	225.00	45.00	Legal - Case Administration
Amanda Deering	Discussing Essex calls to respond MBB and AMD.	8/10/2022	0.2	225.00	45.00	Legal - Case Administration
Geoff Winkler	Discussion of improvement for next distribution process.	8/10/2022	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email with investor re distribution, availability to discuss.	8/10/2022	0.1	315.00	31.50	Legal - Case Administration
Josh McGraw	Discussing calls to return to investors with JPM and AMD	8/10/2022	0.2	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Discussing Essex calls to respond MBB and AMD.	8/10/2022	0.2	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Multiple email communications with a claimant re payment status.	8/10/2022	0.2	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Multiple emails with team re claimant communication.	8/10/2022	0.2	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Searching for tax documents; email communication with JBH.	8/10/2022	0.6	225.00	135.00	Legal - Case Administration
Milana Barkhanoy	Updating task list.	8/10/2022	0.1	225.00	22.50	Legal - Case Administration
Amanda Deering	Communication between MBB and AMD re claimant re payment status.	8/10/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
Geoff Winkler	Call with JPM re: distribution methodology and claimant communication.	8/10/2022	0.1	315.00	31.50	Legal - Claims Administration and Objections
John Hall	Affected investor FAQ.	8/10/2022	0.4	279.00	111.60	Legal - Claims Administration and Objections
Josh McGraw	Call with claimant answering questions regarding distribution.	8/10/2022	0.2	225.00	45.00	Legal - Claims Administration and Objections
Josh McGraw	Call with GBW re: distribution methodology and claimant communication.	8/10/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
Josh McGraw	Communication with MBB regarding investor calls.	8/10/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
Josh McGraw	Confirming information for claimant and email to LE.	8/10/2022	0.4	225.00	90.00	Legal - Claims Administration and Objections
Josh McGraw	Email to LE regarding questions about the distribution plan and providing court filings.	8/10/2022	0.3	225.00	67.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Communication between MBB and AMD re claimant re payment status.	8/10/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Communication with MBB regarding investor calls.	8/10/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Multiple emails between MBB and AMD re claimant communication.	8/10/2022	0.2	225.00	45.00	Legal - Claims Administration and Objections
John Hall	Review limited partner statements from Upfront Ventures and discuss with MBB.	8/11/2022	0.2	279.00	55.80	Financial - Business Analysis
John Hall	Review UGI asset updates and discuss disposition strategy with MBB.	8/11/2022	0.5	279.00	139.50	Legal - Asset Disposition
Amanda Deering	Communication with GBW and JPM re: email sent to investor and resending email.	8/11/2022	0.4	225.00	90.00	Legal - Case Administration
Amanda Deering	Reviewing Address on file for claimant and connecting with claimant and MBB to update for check received.	8/11/2022	0.4	225.00	90.00	Legal - Case Administration

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**July 01, 2022 - September 30, 2022**  
**(Sorted in Chronological Order by Activity Category)**

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Geoff Winkler	Call with team and counsel to discuss outstanding tasks	8/11/2022	0.4	315.00	126.00	Legal - Case Administration
Geoff Winkler	Review email from claimant.	8/11/2022	0.1	315.00	31.50	Legal - Case Administration
John Hall	Team meeting with counsel to discuss ongoing activities.	8/11/2022	0.6	279.00	167.40	Legal - Case Administration
Josh McGraw	Reviewing an email from LE re: claimant questions.	8/11/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Team meeting with counsel to discuss ongoing items of interest.	8/11/2022	0.4	225.00	90.00	Legal - Case Administration
John Hall	Review request from claimant RT, file analysis, and memo with recommendation back.	8/11/2022	0.5	279.00	139.50	Legal - Claims Administration and Objections
Josh McGraw	Email to AMD regarding investor communication.	8/11/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
John Hall	Review claims issues with GVW and SP claimants.	8/12/2022	0.5	279.00	139.50	Legal - Claims Administration and Objections
Josh McGraw	Call LE regarding questions about distribution.	8/12/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
John Hall	Review K1 tax issues with MBB.	8/13/2022	0.3	279.00	83.70	Financial - Tax Issues
John Hall	Affected investor FAQ	8/13/2022	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Affected investor LH FAQ.	8/13/2022	0.3	279.00	83.70	Legal - Claims Administration and Objections
	Review request from claimant and memo to MBB on recommended treatment. Summary and memo on findings.	8/13/2022	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall						
Geoff Winkler	Emails between MBB and GBW re next steps in tax reporting.	8/15/2022	0.1	315.00	31.50	Financial - Tax Issues
Milana Barkhanoy	Emails between MBB and GBW re next steps in tax reporting.	8/15/2022	0.1	225.00	22.50	Financial - Tax Issues
Milana Barkhanoy	Emails with JBH re next steps in tax reporting.	8/15/2022	0.2	225.00	45.00	Financial - Tax Issues
Amanda Deering	Team meeting to discuss weeks tasks	8/15/2022	0.2	225.00	45.00	Legal - Case Administration
Amanda Deering	Updating website with reminder for investors	8/15/2022	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Call with interested party to discuss case.	8/15/2022	1.1	315.00	346.50	Legal - Case Administration
Josh McGraw	Team Meeting to discuss weeks tasks.	8/15/2022	0.2	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Team meeting to discuss outstanding tasks.	8/15/2022	0.2	225.00	45.00	Legal - Case Administration
Geoff Winkler	Communication between GBW and MBB re answering claimant questions.	8/15/2022	0.2	315.00	63.00	Legal - Claims Administration and Objections
Milana Barkhanoy	Call with a claimant.	8/15/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Communication between GBW and MBB re answering claimant questions.	8/15/2022	0.2	225.00	45.00	Legal - Claims Administration and Objections
Milana Barkhanoy	Email communication from a claimant.	8/15/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Email communication to a claimant.	8/15/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Email from JBH re responding to a claimant.	8/15/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Gathering detail and information to answer claimant questions; drafting response.	8/15/2022	0.4	225.00	90.00	Legal - Claims Administration and Objections
Josh McGraw	Processing mail and providing documentation to MBB.	8/16/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Updating task list.	8/16/2022	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Email communication between MBB and GBW re claimant inquiry.	8/16/2022	0.2	315.00	63.00	Legal - Claims Administration and Objections
Milana Barkhanoy	Email communication between MBB and GBW re claimant inquiry.	8/16/2022	0.2	225.00	45.00	Legal - Claims Administration and Objections
Milana Barkhanoy	Email communication from a claimant.	8/16/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Email communication to a claimant.	8/16/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Multiple communication with a claimant.	8/16/2022	0.3	225.00	67.50	Legal - Claims Administration and Objections
Amanda Deering	Reviewing claim with MBB and AMD	8/17/2022	0.2	225.00	45.00	Legal - Case Administration
Geoff Winkler	Communication between MBB and GBW re claim detail and next steps.	8/17/2022	0.2	315.00	63.00	Legal - Case Administration
	Communication between MBB and GBW re next steps in distribution to a claimant's descendant.	8/17/2022	0.2	315.00	63.00	Legal - Case Administration
Geoff Winkler						
Josh McGraw	Chat between JPM and MBB re claims register.	8/17/2022	0.1	225.00	22.50	Legal - Case Administration
Josh McGraw	Communication between MBB and JPM re claim details.	8/17/2022	0.2	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Call with a claimant.	8/17/2022	0.3	225.00	67.50	Legal - Case Administration
Milana Barkhanoy	Chat between JPM and MBB re claims register.	8/17/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Communication between MBB and AMD re claim details.	8/17/2022	0.2	225.00	45.00	Legal - Case Administration
	Communication between MBB and GBW re claim detail and next steps; reviewing claim status, history and detail; communication with claimant.	8/17/2022	1.1	225.00	247.50	Legal - Case Administration
Milana Barkhanoy						
	Communication between MBB and GBW re next steps in distribution to a claimant's descendant.	8/17/2022	0.2	225.00	45.00	Legal - Case Administration
Milana Barkhanoy						

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**July 01, 2022 - September 30, 2022**  
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Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Milana Barkhanoy	Communication between MBB and JPM re claim details.	8/17/2022	0.2	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Communication from claimant.	8/17/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Review and update team transactions to ensure accurate billing.	8/17/2022	0.3	225.00	67.50	Legal - Case Administration
Milana Barkhanoy	Reviewing details and history for multiple claims to answer claimant inquiries.	8/17/2022	0.7	225.00	157.50	Legal - Case Administration
Milana Barkhanoy	Updating task list.	8/17/2022	0.1	225.00	22.50	Legal - Case Administration
John Hall	Review memo from MJ, update to file.	8/18/2022	0.1	279.00	27.90	Financial - Accounting/Auditing
John Hall	Memo to MBB on White Bay Essex Leasing for tax processing.	8/18/2022	0.4	279.00	111.60	Financial - Tax Issues
John Hall	Review K1 issue from MBB and reply advice re: same.	8/18/2022	0.1	279.00	27.90	Financial - Tax Issues
Milana Barkhanoy	Drafting email and sending documents to MK.	8/18/2022	0.2	225.00	45.00	Financial - Tax Issues
Milana Barkhanoy	Multiple emails between JBH and MBB re tax reporting.	8/18/2022	0.3	225.00	67.50	Financial - Tax Issues
Geoff Winkler	Emails with claimant re update.	8/18/2022	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Review dates for MSC re HT, RCE, WN.	8/18/2022	0.1	315.00	31.50	Legal - Case Administration
John Hall	Claims distribution discussion between JBH and MBB; determination of next steps.	8/18/2022	0.3	279.00	83.70	Legal - Case Administration
John Hall	Team meeting with receiver and counsel.	8/18/2022	0.5	279.00	139.50	Legal - Case Administration
Milana Barkhanoy	Claims distribution discussion between JBH and MBB; determination of next steps.	8/18/2022	0.3	225.00	67.50	Legal - Case Administration
Milana Barkhanoy	Multiple email communications with a claimant, gathering requested detail.	8/18/2022	0.4	225.00	90.00	Legal - Case Administration
Milana Barkhanoy	Multiple email communications with a claimant, reviewing legal documents from a claimant.	8/18/2022	0.6	225.00	135.00	Legal - Case Administration
Milana Barkhanoy	Team meeting with receiver and counsel.	8/18/2022	0.5	225.00	112.50	Legal - Case Administration
Geoff Winkler	Multiple emails between GBW and MBB re reissuing check for a claim.	8/18/2022	0.2	315.00	63.00	Legal - Claims Administration and Objections
John Hall	Review file and discuss GW claims issue with MBB.	8/18/2022	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Review transfer documents from claimant, memo with instructions for completion to MBB.	8/18/2022	0.5	279.00	139.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Email to a claimant with claim update.	8/18/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Emails from JBH re payout to a claimant and next steps.	8/18/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Emails with a claimant.	8/18/2022	0.2	225.00	45.00	Legal - Claims Administration and Objections
Milana Barkhanoy	Multiple emails between GBW and MBB re reissuing check for a claim.	8/18/2022	0.2	225.00	45.00	Legal - Claims Administration and Objections
Geoff Winkler	Place stop payment, send copy to MBB.	8/19/2022	0.1	315.00	31.50	Financial - Accounting/Auditing
Geoff Winkler	Reissue distribution checks.	8/19/2022	0.2	315.00	63.00	Financial - Accounting/Auditing
Geoff Winkler	Call between GBW and MBB re claim payment.	8/19/2022	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Call with investor to discuss case timing, new information	8/19/2022	0.5	315.00	157.50	Legal - Case Administration
Geoff Winkler	Work with MP re MSC and deposition dates.	8/19/2022	0.1	315.00	31.50	Legal - Case Administration
Milana Barkhanoy	Call between GBW and MBB re claim payment.	8/19/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Email communications from GBW re claim distribution.	8/19/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Email communications with a claimant.	8/19/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Updating task list.	8/19/2022	0.1	225.00	22.50	Legal - Case Administration
John Hall	Discussion with claimant JF, and memo to claimant on requested contact information.	8/19/2022	0.1	225.00	22.50	Legal - Case Administration
John Hall	Research re: same.	8/19/2022	0.7	279.00	195.30	Legal - Claims Administration and Objections
John Hall	Review and request update on outstanding tax issues with NL and MBB.	8/21/2022	0.3	279.00	83.70	Financial - Tax Issues
John Hall	Review claimant request and initiate refund process.	8/21/2022	0.3	279.00	83.70	Legal - Claims Administration and Objections
Milana Barkhanoy	Updating task list.	8/22/2022	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Emails between GBW, MBB re reissuing check for a claimant.	8/22/2022	0.2	315.00	63.00	Legal - Claims Administration and Objections
Geoff Winkler	Emails between JBH, GBW, MBB re reissuing check for a claimant.	8/22/2022	0.2	315.00	63.00	Legal - Claims Administration and Objections
John Hall	Discuss claim check issue with MBB.	8/22/2022	0.1	279.00	27.90	Legal - Claims Administration and Objections
John Hall	Emails between JBH, GBW, MBB re reissuing check for a claimant.	8/22/2022	0.2	279.00	55.80	Legal - Claims Administration and Objections
Milana Barkhanoy	Calls with a claimant re claim status.	8/22/2022	0.2	225.00	45.00	Legal - Claims Administration and Objections
Milana Barkhanoy	Emails between GBW, MBB re reissuing check for a claimant.	8/22/2022	0.2	225.00	45.00	Legal - Claims Administration and Objections
Milana Barkhanoy	Emails between JBH, GBW, MBB re reissuing check for a claimant.	8/22/2022	0.2	225.00	45.00	Legal - Claims Administration and Objections
Milana Barkhanoy	Emails from a claimant re claim status.	8/22/2022	0.2	225.00	45.00	Legal - Claims Administration and Objections

**SEC v. Essex Capital Corporation**  
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**July 01, 2022 - September 30, 2022**  
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Milana Barkhanoy	Verifying payment distribution detail for a claimant.	8/22/2022	0.3	225.00	67.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Voice message from a claimant re claim status.	8/22/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
John Hall	Investor deposits analysis for 2015-2018 for JDC.	8/23/2022	0.9	279.00	251.10	Financial - Data Analysis
Amanda Deering	Chat between AMD and MBB re asset status and sale.	8/23/2022	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Amanda Deering	Preparing for call with ChowNow regarding sale of shares (.5) Call (.4) and follow up emails to ChowNow and GBW and JBH on concerns (.2)	8/23/2022	1.1	225.00	247.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Chat between AMD and MBB re asset status and sale.	8/23/2022	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Amanda Deering	Meeting with MBB and AMD and JPM regarding the status of the case, outstanding items, and next steps.	8/23/2022	0.1	225.00	22.50	Legal - Case Administration
Josh McGraw	Meeting with MBB and AMD regarding the status of the case, outstanding items, and next steps.	8/23/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Meeting with MBB and AMD and JPM regarding the status of the case, outstanding items, and next steps.	8/23/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Updating task list.	8/23/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Multiple emails from JC and GBW re preparation and instructions for upcoming case site visit.	8/24/2022	0.2	225.00	45.00	Legal - Case Administration
Geoff Winkler	Reissue distribution checks.	8/25/2022	0.2	315.00	63.00	Financial - Accounting/Auditing
Geoff Winkler	CVL discussion with JBH (.2) document review and memo to JC on expected operational infrastructure (.4).	8/25/2022	0.6	315.00	189.00	Legal - Asset Analysis and Recovery
John Hall	CVL discussion with GBW (.2) document review and memo to JC on expected operational infrastructure (.4).	8/25/2022	0.6	279.00	167.40	Legal - Asset Analysis and Recovery
Geoff Winkler	Call with investor to discuss case, new information, distribution.	8/25/2022	0.5	315.00	157.50	Legal - Case Administration
Geoff Winkler	Discussion with JBH, MBB and JDC on ongoing litigation and upcoming site visit and analysis of CVL.	8/25/2022	1.0	315.00	315.00	Legal - Case Administration
Geoff Winkler	Email with counsel re concern about availability of information needed.	8/25/2022	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Emails with counsel re message to investors about recent distribution.	8/25/2022	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Review financial statement, comments to counsel.	8/25/2022	0.2	315.00	63.00	Legal - Case Administration
Geoff Winkler	Review information from interested party, email with counsel JDC.	8/25/2022	0.2	315.00	63.00	Legal - Case Administration
John Hall	Discussion with GBW, MBB and JDC on ongoing litigation and upcoming site visit and analysis of CVL.	8/25/2022	1.0	279.00	279.00	Legal - Case Administration
Milana Barkhanoy	Discussion with GBW, JBH and JDC on ongoing litigation and upcoming site visit and analysis of CVL.	8/25/2022	1.0	225.00	225.00	Legal - Case Administration
Geoff Winkler	Chat between GBW, MBB re reissuing check for a claimant.	8/25/2022	0.1	315.00	31.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Chat between GBW, MBB re reissuing check for a claimant.	8/25/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Emails between MBB and claimant re reissuing check.	8/25/2022	0.2	225.00	45.00	Legal - Claims Administration and Objections
Geoff Winkler	Review litigation pleadings, prepare for upcoming mediation, depositions.	8/26/2022	2.2	315.00	693.00	Financial - Litigation Consulting
Geoff Winkler	Tour and review CVL records with JBH and MBB JM DC KL (2.0) and follow up meeting with MBB JBH & KL (1.0) preparation and review of outcome with JBH and MBB (1.5).	8/26/2022	4.5	315.00	1,417.50	Legal - Asset Analysis and Recovery
John Hall	Review and analysis of CVL BS and PL and critical issues surrounding settlement and valuation with MBB	8/26/2022	2.0	279.00	558.00	Legal - Asset Analysis and Recovery
John Hall	Tour and review CVL records with MBB and GBW JM DC KL (2.0) and follow up meeting with GBW MBB KL (1.0) preparation and review of outcome with MBB and GBW (1.5)	8/26/2022	4.5	279.00	1,255.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Review and analysis of CVL BS and PL and critical issues surrounding settlement and valuation with JBH	8/26/2022	2.0	225.00	450.00	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Tour and review CVL records with JBH and GBW JM DC KL (2.0) and follow up meeting with GBW JBH & KL (1.0) preparation and review of outcome with JBH and GBW (1.5).	8/26/2022	4.5	225.00	1,012.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Meeting with third party to discuss updates, litigation.	8/26/2022	0.5	315.00	157.50	Legal - Case Administration
Geoff Winkler	Work with counsel to set multiple MSC and deposition schedules.	8/26/2022	0.2	315.00	63.00	Legal - Case Administration
John Hall	Memo to JC on site visit feedback.	8/29/2022	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
Amanda Deering	Team meeting to discuss weeks tasks with AMD, GBW, JPM, JBH and MBB.	8/29/2022	0.2	225.00	45.00	Legal - Case Administration

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**July 01, 2022 - September 30, 2022**  
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	Evaluate financials and information from site visit, discuss GM interest, remainder interest from RI.	8/29/2022	0.6	315.00	189.00	Legal - Case Administration
Geoff Winkler	Team meeting to discuss weeks tasks with AMD, GBW, JPM, JBH and MBB.	8/29/2022	0.2	315.00	63.00	Legal - Case Administration
John Hall	Reviewing documents received in mail and discussing next steps with MBB.	8/29/2022	0.1	279.00	27.90	Legal - Case Administration
John Hall	Team meeting to discuss weeks tasks with AMD, GBW, JPM, JBH and MBB.	8/29/2022	0.2	279.00	55.80	Legal - Case Administration
Josh McGraw	Reviewing received mail and discussing next steps with MBB.	8/29/2022	0.1	225.00	22.50	Legal - Case Administration
Josh McGraw	Team meeting to discuss weeks tasks with AMD, GBW, JPM, JBH and MBB.	8/29/2022	0.2	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Reviewing documents received in mail and discussing next steps with JBH.	8/29/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Reviewing received mail and discussing next steps with JPM.	8/29/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Team meeting to discuss weeks tasks with AMD, GBW, JPM, JBH and MBB.	8/29/2022	0.2	225.00	45.00	Legal - Case Administration
Geoff Winkler	Reissue distribution checks.	8/30/2022	0.2	315.00	63.00	Financial - Accounting/Auditing
Geoff Winkler	Chat between MBB to GBW re claim payment status and next steps.	8/30/2022	0.1	315.00	31.50	Legal - Claims Administration and Objections
Geoff Winkler	Email from MBB to GBW re claim payment status.	8/30/2022	0.1	315.00	31.50	Legal - Claims Administration and Objections
John Hall	Emails between JBH and MBB re claim payment status.	8/30/2022	0.1	279.00	27.90	Legal - Claims Administration and Objections
Milana Barkhanoy	Chat between MBB to GBW re claim payment status and next steps.	8/30/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Email from MBB to GBW re claim payment status.	8/30/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Emails between JBH and MBB re claim payment status.	8/30/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Multiple emails from a claimant re payment status.	8/30/2022	0.2	225.00	45.00	Legal - Claims Administration and Objections
John Hall	Review and upload file 2021 PDI K1s from SP.	8/31/2022	0.5	279.00	139.50	Financial - Tax Issues
Geoff Winkler	Email with GVW re claimant payment	8/31/2022	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Emails with counsel re MSC scheduling.	8/31/2022	0.1	315.00	31.50	Legal - Case Administration
Josh McGraw	Discussion of case and form 56 with JPM and AMD.	8/31/2022	0.3	225.00	67.50	Legal - Case Administration
John Hall	Affected claimant FAQ.	8/31/2022	0.2	279.00	55.80	Legal - Claims Administration and Objections
	Review data request from MP, process files and discuss needed next steps for password removal with GBW.	9/1/2022	2.0	279.00	558.00	Financial - Data Analysis
John Hall	Work with bank re medallion guarantee appointment.	9/1/2022	0.1	315.00	31.50	Legal - Asset Disposition
Geoff Winkler	Review updated mediation and deposition dates, adjust scheduling	9/1/2022	0.3	315.00	94.50	Legal - Case Administration
John Hall	Chat between JBH and MBB re case expenses.	9/1/2022	0.1	279.00	27.90	Legal - Case Administration
Milana Barkhanoy	Chat between JBH and MBB re case expenses.	9/1/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Emails between GBW and MBB re case expenses.	9/1/2022	0.2	225.00	45.00	Legal - Case Administration
John Hall	Resetting QuickBooks passwords per MP request from opposing counsel.	9/2/2022	3.2	279.00	892.80	Financial - Data Analysis
John Hall	Review K1 issue with SP.	9/2/2022	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Restoring QB files.	9/2/2022	0.9	225.00	202.50	Legal - Asset Analysis and Recovery
John Hall	Email communication from MBB re QB files.	9/2/2022	0.1	279.00	27.90	Legal - Case Administration
John Hall	Review investor distribution update issues with JPM.	9/2/2022	0.1	279.00	27.90	Legal - Case Administration
John Hall	Review issues from Wittier Trust and discuss with MBB, update to GBW.	9/2/2022	0.6	279.00	167.40	Legal - Case Administration
Josh McGraw	Review investor distribution update issues with JBH.	9/2/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Email communication from JBH re QB files.	9/2/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Email communication to JBH re QB files.	9/2/2022	0.1	225.00	22.50	Legal - Case Administration
John Hall	Affected investor SP FAQ.	9/2/2022	0.3	279.00	83.70	Legal - Claims Administration and Objections
John Hall	Manually resetting QB passwords for very old QB files per opposing counsel request.	9/3/2022	1.2	279.00	334.80	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Restoring QB files.	9/3/2022	0.4	225.00	90.00	Legal - Asset Analysis and Recovery
John Hall	Call between JBH and MBB re restoring QB files.	9/3/2022	0.2	279.00	55.80	Legal - Case Administration
John Hall	Emails between JBH and MBB re QB files.	9/3/2022	0.2	279.00	55.80	Legal - Case Administration
Milana Barkhanoy	Call between JBH and MBB re restoring QB files.	9/3/2022	0.2	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Emails between JBH and MBB re QB files.	9/3/2022	0.2	225.00	45.00	Legal - Case Administration
Amanda Deering	Prepping for weekly meeting.	9/6/2022	0.1	225.00	22.50	Legal - Case Administration
Amanda Deering	Team meeting to discuss weeks tasks with AMD, JPM, and MBB.	9/6/2022	0.1	225.00	22.50	Legal - Case Administration
John Hall	Email from MBB to JBH re unlocking bookkeeping files and next steps.	9/6/2022	0.1	279.00	27.90	Legal - Case Administration



**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**July 01, 2022 - September 30, 2022**  
**(Sorted in Chronological Order by Activity Category)**

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
John Hall	Emails between MBB to JBH re QB files ownership.	9/6/2022	0.2	279.00	55.80	Legal - Case Administration
Josh McGraw	Team meeting to discuss weeks tasks with AMD, JPM, and MBB.	9/6/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Call with QB customer service unlocking bookkeeping files.	9/6/2022	0.3	225.00	67.50	Legal - Case Administration
Milana Barkhanoy	Email from MBB to JBH re unlocking bookkeeping files and next steps.	9/6/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Emails between MBB to JBH re QB files ownership.	9/6/2022	0.2	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Team meeting to discuss weeks tasks with AMD, JPM, and MBB.	9/6/2022	0.1	225.00	22.50	Legal - Case Administration
John Hall	Emails between MBB and JBH re uploaded tax document.	9/7/2022	0.2	279.00	55.80	Financial - Tax Issues
Milana Barkhanoy	Email from JBH with tax document, reviewing tax document, filing.	9/7/2022	0.2	225.00	45.00	Financial - Tax Issues
Milana Barkhanoy	Email from MK re platform for file uploading.	9/7/2022	0.1	225.00	22.50	Financial - Tax Issues
Milana Barkhanoy	Email from NS (CPA) re new tax document.	9/7/2022	0.1	225.00	22.50	Financial - Tax Issues
Milana Barkhanoy	Email to NL (CPA) regarding a new K-1 form.	9/7/2022	0.1	225.00	22.50	Financial - Tax Issues
Milana Barkhanoy	Email to NS (CPA) with new tax documents.	9/7/2022	0.1	225.00	22.50	Financial - Tax Issues
Milana Barkhanoy	Emails between ER and MBB re newly uploaded tax document.	9/7/2022	0.2	225.00	45.00	Financial - Tax Issues
Milana Barkhanoy	Emails between MBB and JBH re uploaded tax document.	9/7/2022	0.2	225.00	45.00	Financial - Tax Issues
John Hall	Review notices, motions and proposed order on CVL settlement, discuss with GBW.	9/7/2022	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
Amanda Deering	Discussed assets and case management next steps with MBB and AMD.	9/7/2022	0.1	225.00	22.50	Legal - Case Administration
John Hall	Chat between MBB and JBH re correct QB version for restoring files.	9/7/2022	0.2	279.00	55.80	Legal - Case Administration
John Hall	Chat between MBB and JBH re restoring QB files.	9/7/2022	0.2	279.00	55.80	Legal - Case Administration
John Hall	MS Teams call between MBB and JBH re restoring QB files and next steps.	9/7/2022	0.2	279.00	55.80	Legal - Case Administration
Milana Barkhanoy	Call with QB customer service unlocking bookkeeping files.	9/7/2022	0.4	225.00	90.00	Legal - Case Administration
Milana Barkhanoy	Chat between MBB and JBH re correct QB version for restoring files.	9/7/2022	0.2	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Chat between MBB and JBH re restoring QB files.	9/7/2022	0.2	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Creating account at the file sharing platform.	9/7/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Discussed assets and case management next steps with MBB and AMD.	9/7/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	MS Teams call between MBB and JBH re restoring QB files and next steps.	9/7/2022	0.2	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Email from NS (CPA) with new tax documents.	9/8/2022	0.1	225.00	22.50	Financial - Tax Issues
Milana Barkhanoy	Emails from ER re K-1 form.	9/8/2022	0.1	225.00	22.50	Financial - Tax Issues
Amanda Deering	Call with investor regarding claim.	9/8/2022	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Meeting with JBH, MBB, MP, DZ MF on ongoing case issues and updates.	9/8/2022	0.4	315.00	126.00	Legal - Case Administration
John Hall	Meeting with GBW, MBB, MP, DZ MF on ongoing case issues and updates.	9/8/2022	0.4	279.00	111.60	Legal - Case Administration
John Hall	Review RTI emails, consolidate items and write memo of findings.	9/8/2022	3.4	279.00	948.60	Legal - Case Administration
Milana Barkhanoy	Email from JBH re posting court settlement documents to the website.	9/8/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Email from JD with third-party litigations update; updating internal notes.	9/8/2022	0.2	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Email from MBB to GBW and JBH re court settlement documents.	9/8/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Reviewing and saving new court settlement documents.	9/8/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Sending out notifications about new court documents.	9/8/2022	0.2	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	TS Teams call between MBB, GBW, JBH, MF, DZ, MP on ongoing litigation.	9/8/2022	0.4	225.00	90.00	Legal - Case Administration
Milana Barkhanoy	Updating web-site with new court documents.	9/8/2022	0.2	225.00	45.00	Legal - Case Administration
Amanda Deering	MS Teams call between AMD and MBB re claimant communication.	9/8/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
Amanda Deering	Reviewing Stretto for information on claim.	9/8/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
John Hall	Chat between MBB and JBH re writing memo for claim distribution and posting to the website.	9/8/2022	0.2	279.00	55.80	Legal - Claims Administration and Objections
Milana Barkhanoy	Chat between MBB and JBH re writing memo for claim distribution and posting to the website.	9/8/2022	0.2	225.00	45.00	Legal - Claims Administration and Objections
Milana Barkhanoy	MS Teams call between AMD and MBB re claimant communication.	9/8/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
John Hall	Review statement confirmation email from MJ at MBT.	9/9/2022	0.1	279.00	27.90	Financial - Corporate Finance
Geoff Winkler	Call with bank to discuss meeting for medallion guarantee.	9/9/2022	0.2	315.00	63.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Call with claimant re distribution check.	9/9/2022	0.2	315.00	63.00	Legal - Case Administration
Amanda Deering	Chat with AMD, MBB re contacting a claimant.	9/9/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections

**SEC v. Essex Capital Corporation**  
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**July 01, 2022 - September 30, 2022**  
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Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
John Hall	Affected claimant MP FAQ.	9/9/2022	0.3	279.00	83.70	Legal - Claims Administration and Objections
Josh McGraw	Email to claimant answering questions regarding interim distribution.	9/9/2022	0.2	225.00	45.00	Legal - Claims Administration and Objections
Milana Barkhanoy	Chat with AMD re contacting a claimant.	9/9/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Email communication to a claimant.	9/9/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Email from GBW re contacting a claimant.	9/9/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Multiple calls with a claimant.	9/9/2022	0.3	225.00	67.50	Legal - Claims Administration and Objections
Geoff Winkler	Review value of asset, email to MW and JB.	9/12/2022	0.2	315.00	63.00	Legal - Asset Analysis and Recovery
Amanda Deering	Team meeting to discuss weeks tasks with AMD, JPM, MBB, JBH, GBW.	9/12/2022	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Chat between GBW and MBB re case expenses.	9/12/2022	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Team meeting to discuss weeks tasks with AMD, JPM, MBB, JBH, GBW.	9/12/2022	0.1	315.00	31.50	Legal - Case Administration
John Hall	Team meeting to discuss weeks tasks with AMD, JPM, MBB, JBH, GBW.	9/12/2022	0.1	279.00	27.90	Legal - Case Administration
Josh McGraw	Team meeting to discuss weeks tasks with AMD, JPM, MBB, JBH, GBW.	9/12/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Chat between GBW and MBB re case expenses.	9/12/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Team meeting to discuss weeks tasks with AMD, JPM, MBB, JBH, GBW.	9/12/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Updating task list.	9/12/2022	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Review final report draft and discuss with counsel.	9/13/2022	0.3	315.00	94.50	Financial - Status Reports
Amanda Deering	Following up on asset sale research.	9/14/2022	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Email from JBH re RI emails and documentation and next steps.	9/14/2022	0.1	225.00	22.50	Legal - Case Administration
John Hall	Affected investor FAQ WB.	9/14/2022	0.5	279.00	139.50	Legal - Claims Administration and Objections
Geoff Winkler	Review outstanding deposition issues with JBH.	9/15/2022	0.5	315.00	157.50	Legal - Asset Analysis and Recovery
John Hall	Review outstanding deposition issues with GBW.	9/15/2022	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Discussion with counsel re deposition scheduling, timing.	9/15/2022	0.2	315.00	63.00	Legal - Case Administration
Geoff Winkler	Email from counsel re investor notice	9/15/2022	0.1	315.00	31.50	Legal - Case Administration
Milana Barkhanoy	Email from MD with court filing documents.	9/15/2022	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Process accounts receivable.	9/16/2022	0.2	315.00	63.00	Financial - Accounting/Auditing
John Hall	Review application and report sent from GBW.	9/17/2022	0.3	279.00	83.70	Legal - Case Administration
Amanda Deering	Team meeting to discuss weeks tasks.	9/19/2022	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Emails between GBW and MBB re claimant notification.	9/19/2022	0.2	315.00	63.00	Legal - Case Administration
Geoff Winkler	Emails between MBB and GBW re updating website with new court filings.	9/19/2022	0.2	315.00	63.00	Legal - Case Administration
Geoff Winkler	Review filings, discussion with MBB re investor notice.	9/19/2022	0.2	315.00	63.00	Legal - Case Administration
Geoff Winkler	Review records, prepare documents needed to explore potential claims.	9/19/2022	0.8	315.00	252.00	Legal - Case Administration
Geoff Winkler	Review request for continuance, response to counsel MP.	9/19/2022	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Team meeting to discuss weeks tasks.	9/19/2022	0.1	315.00	31.50	Legal - Case Administration
John Hall	Team meeting to discuss weeks tasks with AMD, JPM, MBB, JBH, GBW.	9/19/2022	0.1	279.00	27.90	Legal - Case Administration
Josh McGraw	Team meeting to discuss weeks tasks with AMD, JPM, MBB, JBH, GBW.	9/19/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Emails between GBW and MBB re claimant notification.	9/19/2022	0.2	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Emails between MBB and GBW re updating website with new court filings.	9/19/2022	0.2	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Preparing email distribution template to notify claimants on new court filings uploaded to website.	9/19/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Reviewing court filings.	9/19/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Team meeting to discuss weeks tasks with AMD, JPM, MBB, JBH, GBW.	9/19/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Updating website with new court filings.	9/19/2022	0.4	225.00	90.00	Legal - Case Administration
John Hall	Claimant communication discussion between JBH and MBB.	9/19/2022	0.5	279.00	139.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Claimant communication discussion between JBH and MBB.	9/19/2022	0.5	225.00	112.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Email distribution to notify claimants on new court filings uploaded to website.	9/20/2022	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Email communication from MBB to GBW requesting stop payment and re-issuing check.	9/20/2022	0.1	315.00	31.50	Legal - Claims Administration and Objections
John Hall	Affected claimant FAQ JR.	9/20/2022	0.4	279.00	111.60	Legal - Claims Administration and Objections
Milana Barkhanoy	Calls with claimants.	9/20/2022	0.5	225.00	112.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Email communication from MBB to GBW requesting stop payment and re-issuing check.	9/20/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections



**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**July 01, 2022 - September 30, 2022**  
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Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Milana Barkhanoy	Email from a claimant's attorney.	9/20/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Email from JBH re claimant payments.	9/20/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Emails with multiple claimants and claimant lawyers.	9/20/2022	0.3	225.00	67.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Gathering claim detail to request stop payment and re-issue check.	9/20/2022	0.2	225.00	45.00	Legal - Claims Administration and Objections
Milana Barkhanoy	Reviewing claim detail for a call with claimant.	9/20/2022	0.2	225.00	45.00	Legal - Claims Administration and Objections
Geoff Winkler	Process accounts payable.	9/21/2022	0.2	315.00	63.00	Financial - Accounting/Auditing
Amanda Deering	Call to O'Gallerie to check on sale of art pieces.	9/21/2022	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Call with former investor.	9/21/2022	0.3	315.00	94.50	Legal - Case Administration
Geoff Winkler	Emails with counsel re trial continuance.	9/21/2022	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Communication between GBW and MBB re claim payment issues and discussion of next steps.	9/21/2022	0.2	315.00	63.00	Legal - Claims Administration and Objections
John Hall	Email and follow up call with affected investor RT, FAQ.	9/21/2022	0.5	279.00	139.50	Legal - Claims Administration and Objections
Geoff Winkler	Communication between GBW and MBB re claim payment issues and discussion of next steps.	9/21/2022	0.2	225.00	45.00	Legal - Claims Administration and Objections
Milana Barkhanoy	Email to a claimant re payment.	9/21/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Gathering claim detail for claimant communication.	9/21/2022	0.2	225.00	45.00	Legal - Claims Administration and Objections
Milana Barkhanoy	Multiple emails with claimant representative.	9/21/2022	0.3	225.00	67.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Verifying claim detail for a claimant.	9/21/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
Geoff Winkler	Process account receivable.	9/22/2022	-	315.00	-	Financial - Accounting/Auditing
John Hall	Assemble and provided needed documentation for claims updates to MBB for processing.	9/22/2022	0.3	279.00	83.70	Financial - Accounting/Auditing
John Hall	Discussion of next steps in unlocking Essex bookkeeping files between JBH and MBB.	9/22/2022	0.3	279.00	83.70	Financial - Data Analysis
Milana Barkhanoy	Discussion of next steps in unlocking Essex bookkeeping files between JBH and MBB.	9/22/2022	0.3	225.00	67.50	Financial - Data Analysis
Milana Barkhanoy	Unlocking Essex bookkeeping files between JBH and MBB.	9/22/2022	0.9	225.00	202.50	Financial - Data Analysis
Geoff Winkler	Email communication from MBB to GBW re status of asset recovery and next steps.	9/22/2022	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
John Hall	Review RFAs from MP and memo with feedback.	9/22/2022	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Email communication from MBB to GBW re status of asset recovery and next steps.	9/22/2022	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Conference call between MBB, GBW, JBH, MF, JDC, MP re ongoing litigation.	9/22/2022	0.5	315.00	157.50	Legal - Case Administration
Geoff Winkler	Email from counsel re payment on settlement, review settlement and accounting, email to counsel.	9/22/2022	0.2	315.00	63.00	Legal - Case Administration
Geoff Winkler	Emails with MW re meeting time.	9/22/2022	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Research and email information for counsel JDC.	9/22/2022	0.2	315.00	63.00	Legal - Case Administration
Geoff Winkler	Review RFAs and emails with counsel.	9/22/2022	0.2	315.00	63.00	Legal - Case Administration
John Hall	Discuss case with GBW, potential call with RTI.	9/22/2022	0.2	279.00	55.80	Legal - Case Administration
John Hall	Team meeting to discuss outstanding litigation, tax, and case issues with GBW MBB MF MP JC (.6), follow up discussion on HT with MP (.4)	9/22/2022	1.0	279.00	279.00	Legal - Case Administration
Milana Barkhanoy	Conference call between MBB, GBW, JBH, MF, JDC, MP re ongoing litigation.	9/22/2022	0.5	225.00	112.50	Legal - Case Administration
Milana Barkhanoy	Email form claimant's lawyer LV.	9/22/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
John Hall	Review and respond to request from JdC regarding investor funds raised from Feb 205.	9/23/2022	0.8	279.00	223.20	Financial - Data Analysis
John Hall	Reviewing and unlocking Essex bookkeeping files - MBB and JBH.	9/23/2022	0.7	279.00	195.30	Financial - Data Analysis
Milana Barkhanoy	Reviewing and unlocking Essex bookkeeping files - MBB and JBH.	9/23/2022	0.7	225.00	157.50	Financial - Data Analysis
Geoff Winkler	Review HT interrogatories and respond to counsel MP.	9/23/2022	0.2	315.00	63.00	Financial - Litigation Consulting
John Hall	Review MP ROIs, discuss with GBW, and feedback re: same.	9/23/2022	0.6	279.00	167.40	Legal - Asset Analysis and Recovery
John Hall	Review RFAs re HT, feedback to MP.	9/23/2022	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Discuss settlement payment with counsel.	9/23/2022	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email with counsel re final settlement payment received.	9/23/2022	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Review and respond to new trial date and continuance.	9/23/2022	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email communication re claim name change from MBB to GBW.	9/23/2022	0.1	315.00	31.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Email communication from JBH with new documents for a claim; reviewing documents.	9/23/2022	0.3	225.00	67.50	Legal - Claims Administration and Objections

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Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Milana Barkhanoy	Gathering detail on claim and email communication re claim name change from MBB to GBW.	9/23/2022	0.2	225.00	45.00	Legal - Claims Administration and Objections
Milana Barkhanoy	Reviewing documents from a claimant; email communication with a claimant.	9/23/2022	0.2	225.00	45.00	Legal - Claims Administration and Objections
Milana Barkhanoy	Reviewing documents from a claimant; updating claim detail and records in Stretto; email communication to JBH.	9/23/2022	0.3	225.00	67.50	Legal - Claims Administration and Objections
John Hall	Restoring access to 3 QB files per MP discovery request. Work with MBB (1.0), troubleshooting (.5), working with CS (1.4)	9/26/2022	2.9	279.00	809.10	Financial - Data Analysis
Milana Barkhanoy	Reviewing and unlocking Essex bookkeeping files.	9/26/2022	2.5	225.00	562.50	Financial - Data Analysis
Milana Barkhanoy	Work with JBH troubleshooting needed QB files for MP.	9/26/2022	1.0	225.00	225.00	Financial - Data Analysis
Amanda Deering	Team meeting to discuss weeks tasks with AMD, JPM, MBB, JBH.	9/26/2022	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Prepare for and attend mandatory settlement conference.	9/26/2022	4.4	315.00	1,386.00	Legal - Case Administration
Geoff Winkler	Review and prepare documents for further analysis.	9/26/2022	1.4	315.00	441.00	Legal - Case Administration
Geoff Winkler	Review memorandum from counsel.	9/26/2022	1.4	315.00	441.00	Legal - Case Administration
John Hall	Team meeting to discuss weeks tasks with AMD, JPM, MBB, JBH.	9/26/2022	0.1	279.00	27.90	Legal - Case Administration
Josh McGraw	Team meeting to discuss weeks tasks with AMD, JPM, MBB, JBH.	9/26/2022	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Team meeting to discuss weeks tasks with AMD, JPM, MBB, JBH.	9/26/2022	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Communication between GBW and MBB re reissuing check for a claim.	9/26/2022	0.2	315.00	63.00	Legal - Claims Administration and Objections
Milana Barkhanoy	Communication between GBW and MBB re reissuing check for a claim.	9/26/2022	0.2	225.00	45.00	Legal - Claims Administration and Objections
Milana Barkhanoy	Email communication to a claimant re check.	9/26/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
John Hall	Working with Inuit to unlock and re-secure needed accounting files, forward files to MP.	9/27/2022	1.8	279.00	502.20	Financial - Data Analysis
Amanda Deering	Call between AMD and MBB reviewing assets and next steps in recovery.	9/27/2022	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Call between AMD and MBB reviewing assets and next steps in recovery.	9/27/2022	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Meeting at EWB to secure medallion guarantee, complete stock transfer information, prepare for delivery.	9/27/2022	1.3	315.00	409.50	Legal - Asset Disposition
Geoff Winkler	Deposition prep with counsel and other discussions re case.	9/27/2022	3.0	315.00	945.00	Legal - Case Administration
Geoff Winkler	Review email from counsel re settlement of case.	9/27/2022	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Review materials in preparation of HT case.	9/27/2022	1.6	315.00	504.00	Legal - Case Administration
John Hall	Review and analysis of accounting requests to support GBW in depositions.	9/27/2022	0.6	279.00	167.40	Legal - Case Administration
John Hall	Chat between JBH and MBB re summarizing claim payments activity.	9/27/2022	0.1	279.00	27.90	Legal - Claims Administration and Objections
Josh McGraw	Call between JPM and MBB reviewing claims and discussing next steps in claimant communication.	9/27/2022	0.3	225.00	67.50	Legal - Claims Administration and Objections
Josh McGraw	Call with claimant regarding distribution questions and email follow-up with pleadings.	9/27/2022	0.4	225.00	90.00	Legal - Claims Administration and Objections
Josh McGraw	Emails between JPM and MBB re claim payments.	9/27/2022	0.2	225.00	45.00	Legal - Claims Administration and Objections
Milana Barkhanoy	Call between JPM and MBB reviewing claims and discussing next steps in claimant communication.	9/27/2022	0.3	225.00	67.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Chat between JBH and MBB re summarizing claim payments activity.	9/27/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Email from a claimant.	9/27/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Emails between JPM and MBB re claim payments.	9/27/2022	0.2	225.00	45.00	Legal - Claims Administration and Objections
Milana Barkhanoy	Summarizing claim payments activity; drafting update notice for website.	9/27/2022	1.7	225.00	382.50	Legal - Claims Administration and Objections
Geoff Winkler	Discuss settlement payment form with counsel.	9/28/2022	0.1	315.00	31.50	Financial - Accounting/Auditing
Geoff Winkler	Meet with counsel and deposition re Nicholson and Emmons.	9/28/2022	7.6	315.00	2,394.00	Legal - Case Administration
John Hall	Email from MBB to JBH re text for claim distribution calculation for the website.	9/28/2022	0.1	279.00	27.90	Legal - Claims Administration and Objections
Milana Barkhanoy	Drafting text with examples for claim distribution calculation for the website.	9/28/2022	2.1	225.00	472.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Email from MBB to JBH re text for claim distribution calculation for the website.	9/28/2022	0.1	225.00	22.50	Legal - Claims Administration and Objections
Geoff Winkler	Process accounts receivable.	9/29/2022	0.1	315.00	31.50	Financial - Accounting/Auditing
John Hall	Calculate and establish cost basis for NEOS shares, review partnership 2018 tax issues, review liabilities write-down impact, memo with needed further items to MK	9/29/2022	2.4	279.00	669.60	Financial - Tax Issues
John Hall	Communication with JPM regarding the cost basis of an investment.	9/29/2022	0.1	279.00	27.90	Financial - Tax Issues
John Hall	Conversation with JPM regarding requested information from accountants.	9/29/2022	0.4	279.00	111.60	Financial - Tax Issues
Josh McGraw	Communication with JBH regarding cost basis of an investment.	9/29/2022	0.1	225.00	22.50	Financial - Tax Issues

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**July 01, 2022 - September 30, 2022**  
**(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>
Josh McGraw	Conversation with JBH regarding requested information from accountants.	9/29/2022	0.4	225.00	90.00	Financial - Tax Issues
Amanda Deering	Check for art piece sale.	9/29/2022	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Team meeting with MBB JBH MP MF JdC, discuss tax issues, litigation issues and potential third party recoveries.	9/29/2022	0.7	315.00	220.50	Legal - Case Administration
John Hall	Discuss deposition outcomes and next steps with GBW.	9/29/2022	0.3	279.00	83.70	Legal - Case Administration
John Hall	Team meeting with GBW MBB MP MF JdC, discuss tax issues, litigation issues and potential third party recoveries.	9/29/2022	0.7	279.00	195.30	Legal - Case Administration
Milana Barkhanoy	Team meeting with GBW JBH MP MF JdC, discuss tax issues, litigation issues and potential third party recoveries.	9/29/2022	0.7	225.00	157.50	Legal - Case Administration
Geoff Winkler	Process accounts payable.	9/30/2022	0.2	315.00	63.00	Financial - Accounting/Auditing
Geoff Winkler	Call with interested third party.	9/30/2022	0.5	315.00	157.50	Legal - Case Administration
<b>Totals</b>			<b>255.6</b>		<b>\$ 68,966.60</b>	

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**July 01, 2022 - September 30, 2022**  
**(Sorted in Chronological Order by Activity Category)**

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
<b>Summary by Activity Category and Personnel</b>						
<b>Financial - Accounting/Auditing</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Financial - Accounting/Auditing	Geoff Winkler	AFS	4.4	315.00	\$ 1,386.00	
Financial - Accounting/Auditing	John Hall	AFS	1.8	279.00	\$ 502.20	
Financial - Accounting/Auditing	Amanda Deering	AFS	0.0	225.00	\$ -	
Financial - Accounting/Auditing	Josh McGraw	AFS	0.0	225.00	\$ -	
Financial - Accounting/Auditing	Milana Barkhanoy	AFS	0.0	225.00	\$ -	
Financial - Accounting/Auditing	Sam Parker	AFS	0.0	175.00	\$ -	
			<u>6.2</u>		<u>\$ 1,888.20</u>	
<b>Financial - Business Analysis</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Financial - Business Analysis	Geoff Winkler	AFS	0.0	315.00	\$ -	
Financial - Business Analysis	John Hall	AFS	0.2	279.00	\$ 55.80	
Financial - Business Analysis	Amanda Deering	AFS	0.0	225.00	\$ -	
Financial - Business Analysis	Josh McGraw	AFS	0.0	225.00	\$ -	
Financial - Business Analysis	Milana Barkhanoy	AFS	0.0	225.00	\$ -	
			<u>0.2</u>		<u>\$ 55.80</u>	
<b>Financial - Corporate Finance</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Financial - Corporate Finance	Geoff Winkler	AFS	0.0	315.00	\$ -	
Financial - Corporate Finance	John Hall	AFS	0.1	279.00	\$ 27.90	
Financial - Corporate Finance	Amanda Deering	AFS	0.0	225.00	\$ -	
Financial - Corporate Finance	Josh McGraw	AFS	0.0	225.00	\$ -	
Financial - Corporate Finance	Milana Barkhanoy	AFS	0.0	225.00	\$ -	
			<u>0.1</u>		<u>\$ 27.90</u>	
<b>Financial - Data Analysis</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Financial - Data Analysis	Geoff Winkler	AFS	0.0	315.00	\$ -	
Financial - Data Analysis	John Hall	AFS	15.6	279.00	\$ 4,352.40	
Financial - Data Analysis	Amanda Deering	AFS	0.0	225.00	\$ -	
Financial - Data Analysis	Josh McGraw	AFS	0.0	225.00	\$ -	
Financial - Data Analysis	Milana Barkhanoy	AFS	5.4	225.00	\$ 1,215.00	
Financial - Data Analysis	Sam Parker	AFS	0.0	175.00	\$ -	
			<u>21.0</u>		<u>\$ 5,567.40</u>	
<b>Financial - Litigation Consulting</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Financial - Litigation Consulting	Geoff Winkler	AFS	6.7	315.00	\$ 2,110.50	
Financial - Litigation Consulting	John Hall	AFS	2.4	279.00	\$ 669.60	
Financial - Litigation Consulting	Amanda Deering	AFS	0.0	225.00	\$ -	
Financial - Litigation Consulting	Josh McGraw	AFS	0.0	225.00	\$ -	
Financial - Litigation Consulting	Milana Barkhanoy	AFS	0.0	225.00	\$ -	
Financial - Litigation Consulting	Sam Parker	AFS	0.0	175.00	\$ -	
			<u>9.1</u>		<u>\$ 2,780.10</u>	
<b>Financial - Status Reports</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Financial - Status Reports	Geoff Winkler	AFS	0.3	315.00	\$ 94.50	
Financial - Status Reports	John Hall	AFS	0.0	279.00	\$ -	
Financial - Status Reports	Amanda Deering	AFS	0.0	225.00	\$ -	

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**July 01, 2022 - September 30, 2022**  
**(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>
Financial - Status Reports	Josh McGraw	AFS	0.0	225.00	\$ -	
Financial - Status Reports	Milana Barkhanoy	AFS	0.0	225.00	\$ -	
Financial - Status Reports	Sam Parker	AFS	0.0	175.00	\$ -	
			<u>0.3</u>		<u>\$ 94.50</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	0.1	315.00	\$ 31.50	
Financial - Tax Issues	John Hall	AFS	11.5	279.00	\$ 3,208.50	
Financial - Tax Issues	Amanda Deering	AFS	0.0	225.00	\$ -	
Financial - Tax Issues	Josh McGraw	AFS	0.5	225.00	\$ 112.50	
Financial - Tax Issues	Milana Barkhanoy	AFS	6.7	225.00	\$ 1,507.50	
Financial - Tax Issues	Sam Parker	AFS	0.0	175.00	\$ -	
			<u>18.8</u>		<u>\$ 4,860.00</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	7.4	315.00	\$ 2,331.00	
Legal - Asset Analysis and Recovery	John Hall	AFS	20.6	279.00	\$ 5,747.40	
Legal - Asset Analysis and Recovery	Amanda Deering	AFS	2.1	225.00	\$ 472.50	
Legal - Asset Analysis and Recovery	Josh McGraw	AFS	0.0	225.00	\$ -	
Legal - Asset Analysis and Recovery	Milana Barkhanoy	AFS	9.0	225.00	\$ 2,025.00	
Legal - Asset Analysis and Recovery	Sam Parker	AFS	0.0	175.00	\$ -	
			<u>39.1</u>		<u>\$ 10,575.90</u>	
<b>Legal - Asset Disposition</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Legal - Asset Disposition	Geoff Winkler	AFS	1.6	315.00	\$ 504.00	
Legal - Asset Disposition	John Hall	AFS	0.5	279.00	\$ 139.50	
Legal - Asset Disposition	Amanda Deering	AFS	0.0	225.00	\$ -	
Legal - Asset Disposition	Josh McGraw	AFS	0.0	225.00	\$ -	
Legal - Asset Disposition	Milana Barkhanoy	AFS	0.0	225.00	\$ -	
Legal - Asset Disposition	Sam Parker	AFS	0.0	175.00	\$ -	
			<u>2.1</u>		<u>\$ 643.50</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	45.9	315.00	\$ 14,458.50	
Legal - Case Administration	John Hall	AFS	26.2	279.00	\$ 7,309.80	
Legal - Case Administration	Amanda Deering	AFS	6.5	225.00	\$ 1,462.50	
Legal - Case Administration	Josh McGraw	AFS	3.7	225.00	\$ 832.50	
Legal - Case Administration	Milana Barkhanoy	AFS	33.0	225.00	\$ 7,425.00	
Legal - Case Administration	Sam Parker	AFS	0.8	175.00	\$ 140.00	
			<u>116.1</u>		<u>\$ 31,628.30</u>	
<b>Legal - Claims Administration and Objections</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Legal - Claims Administration and Objections	Geoff Winkler	AFS	4.7	315.00	\$ 1,480.50	
Legal - Claims Administration and Objections	John Hall	AFS	15.5	279.00	\$ 4,324.50	
Legal - Claims Administration and Objections	Amanda Deering	AFS	0.4	225.00	\$ 90.00	
Legal - Claims Administration and Objections	Josh McGraw	AFS	3.3	225.00	\$ 742.50	
Legal - Claims Administration and Objections	Milana Barkhanoy	AFS	18.7	225.00	\$ 4,207.50	
Legal - Claims Administration and Objections	Sam Parker	AFS	0.0	175.00	\$ -	

SEC v. Essex Capital Corporation  
 Summary of Fees of Receiver and Retained Personnel  
 July 01, 2022 - September 30, 2022  
 (Sorted in Chronological Order by Activity Category)

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
			42.6		\$ 10,845.00	

Overall Summary						
Totals	Personnel	Firm	Hours	Rate	Amount	
	Geoff Winkler	AFS	71.1	315.00	\$ 22,396.50	
	John Hall	AFS	94.4	279.00	\$ 26,337.60	
	Amanda Deering	AFS	9.0	225.00	\$ 2,025.00	
	Josh McGraw	AFS	7.5	225.00	\$ 1,687.50	
	Milana Barkhanoy	AFS	72.8	225.00	\$ 16,380.00	
	Sam Parker	AFS	0.8	175.00	\$ 140.00	
			255.6		\$ 68,966.60	
	<b>TOTAL FEES</b>		<b>255.6</b>		<b>\$ 68,966.60</b>	

**SEC v. Essex Capital Corporation**  
**Summary of Expenses of Receiver and Retained Personnel**  
**July 01, 2022 - September 30, 2022**

**Attachment 2**

<b>Incurred By</b>	<b>Payee</b>	<b>Item / Description</b>	<b>Date Incurred</b>	<b>Amount</b>	<b>Category</b>
John Hall	Extra Space Storage	Storage rent proration for unit 2131 @ 710 SE Belmont	7/1/2022	147.00	Miscellaneous
John Hall	Extra Space Storage	Storage rent proration for unit 2131 @ 710 SE Belmont	8/1/2022	147.00	Miscellaneous
Milana Barkhanoy	Alaska Airlines	Alaska Airlines Airfare	8/2/2022	485.98	Airfare
John Hall	Alaska Airlines	Alaska Airlines Airfare for CVL visit	8/2/2022	368.00	Airfare
Geoff Winkler	Alaska Airlines	Alaska Airlines Airfare for CVL visit	8/2/2022	368.00	Airfare
John Hall	Timbes Roadhouse	Meals 8/26 JBH MBB GBW	8/26/2022	120.00	Individual Meals
Geoff Winkler	SSP America	Meals Essex GBW	8/26/2022	18.11	Individual Meals
John Hall	Portland International A	Parking at PDX JBH MBB	8/26/2022	48.00	Parking
John Hall	National Car Rental	Car Rental JBH GBW MBB	8/27/2022	169.56	Car Rental
Milana Barkhanoy	Courtyard Goleta	Hotel	8/27/2022	638.99	Hotel
John Hall	Courtyard Goleta	Courtyard Hotel	8/27/2022	638.99	Hotel
John Hall	Courtyard Goleta	Meals GBW and JBH	8/27/2022	55.00	Individual Meals
John Hall	Courtyard Goleta	Parking JBH GBW MBB	8/27/2022	10.00	Parking
Geoff Winkler	Courtyard Goleta	Courtyard Hotel	8/28/2022	648.69	Hotel
Geoff Winkler	Courtyard Goleta	Courtyard Parking	8/28/2022	10.00	Parking
Geoff Winkler	Alaska Airlines	Alaska Air Airfare	9/1/2022	548.01	Airfare
Geoff Winkler	Alaska Airlines	Alaska Air Airfare	9/1/2022	30.99	Airfare
John Hall	Extra Space Storage	Storage rent proration for unit 2131 @ 710 SE Belmont	9/1/2022	147.00	Miscellaneous
Geoff Winkler	Mod Pizza	Meals	9/26/2022	13.34	Individual Meals
Geoff Winkler	GoGo Internet	Miscellaneous: GoGo wifi.	9/26/2022	8.00	Miscellaneous
Geoff Winkler	Uber	Taxi	9/26/2022	85.54	Taxi
Geoff Winkler	Alaska Airlines	Airfare	9/27/2022	160.00	Airfare
Geoff Winkler	Meals	Meals	9/27/2022	29.29	Individual Meals
Geoff Winkler	GoGo Internet	Miscellaneous: GoGo wifi	9/27/2022	5.25	Miscellaneous
Geoff Winkler	Uber	Taxi	9/27/2022	10.94	Taxi
Geoff Winkler	Uber	Taxi	9/27/2022	12.97	Taxi
Geoff Winkler	JW Marriott	Hotel	9/28/2022	771.70	Hotel
Geoff Winkler	Uber	Taxi	9/28/2022	36.75	Taxi
Geoff Winkler	Alaska Airlines	Airfare	9/29/2022	559.00	Airfare
<b>Total</b>				<b>\$ 6,609.30</b>	

	<i>John Hall</i>	<i>Geoff Winkler</i>	<i>Milana Barkhanoy</i>	<i>Josh McGraw</i>	<i>Total</i>
<b>Airfare</b>	368.00	1,983.20	485.98	-	2,837.18



SEC v. Essex Capital Corporation  
 Summary of Expenses of Receiver and Retained Personnel  
 July 01, 2022 - September 30, 2022

Attachment 2

Incurring By	Payee	Item / Description	Date Incurred	Amount	Category
<i>Car Rental</i>	169.56	-	-	-	169.56
<i>Courier/Shipping/Freight</i>	-	-	-	-	-
<i>Fuel</i>	-	-	-	-	-
<i>Hotel</i>	638.99	1,420.39	638.99	-	2,698.37
<i>Individual Meals</i>	175.00	60.74	-	-	235.74
<i>Internet/Online Fees</i>	-	-	-	-	-
<i>Miscellaneous</i>	441.00	13.25	-	-	454.25
<i>Office Supplies</i>	-	-	-	-	-
<i>Parking</i>	58.00	10.00	-	-	68.00
<i>Personal Car Mileage</i>	-	-	-	-	-
<i>Printing/Photocopying</i>	-	-	-	-	-
<i>Taxi</i>	-	146.20	-	-	146.20
<b>Total</b>	<b>1,850.55</b>	<b>3,633.78</b>	<b>1,124.97</b>	<b>-</b>	<b>6,609.30</b>

# **EXHIBIT 2**

11/08/22 08:52:58 PROFORMA STATEMENT FOR MATTER 378224.00001 (Winkler, Geoff/Receiver for Essex Capita) (General and Administrative)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Joshua  
 Date of Last Billing: 03/08/21  
 Proforma Number: 1188146  
 Client/Matter Joint Group # 378224-1

Matter #: 378224.00001

Client Name: Winkler, Geoff/Receiver for Essex Capita  
 Matter Name: General and Administrative  
 Client Matter Number:

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

Trans Date	Index	Type	Quantity	Amt	WO	HD	TR	
02/09/22	2786564	BW – Duplication - Black & White Copies	188.00	35.72				

**Proforma Summary**

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
		0.00		\$0.00
Subtotal Fees				\$0.00
Discount				0.00
Total Fees				0.00
Total Disbursements				35.72

**Attorney Billing Instructions**

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

**Billing Instructions**

expires 6/30/2023: 10% off standard rates (automatic)

**Account Summary – As Of 11/01/22**

Fiscal YTD                      Calendar YTD                      LTD

11/08/22 08:52:58 PROFORMA STATEMENT FOR MATTER 378224.00001 (Winkler, Geoff/Receiver for Essex Capita) (General and Administrative)

	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	2,770.20	0.00	2,770.20	35.72	0.00	35.72	1,456.75	936.90	519.85
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	0.00	0.00	0.00	0.00	0.00	0.00	445.50	445.50	484.13
Collected	0.00	0.00	0.00	0.00	0.00	0.00	929.63	445.50	484.13
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>35.72</b>	<b>0.00</b>	<b>35.72</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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11/08/22 08:52:59 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00002 Client Name: Winkler, Geoff/Receiver for Essex Capita  
 Joshua  
 Date of Last Billing: 10/05/22 Matter Name: General Receivership  
 Proforma Number: 1188146  
 Client/Matter Joint Group # 378224-1 Client Matter Number:

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/05/22	8885727	Emails and teleconference with D. Zaro regarding case administration matters (0.4); review and respond to correspondence from M. Barkhanoy (0.1); attention to pending case admin matters (0.4).	Del Castillo, Joshua	0.90	619.65	619.65	WO	HD	TR	_____
07/07/22	8887781	Prepare for and attend team call to discuss pending receivership administration matters (0.4).	Del Castillo, Joshua	0.40	275.40	895.05	WO	HD	TR	_____
07/07/22	8912613	Virtually attend weekly client meeting regarding outstanding tasks and issues	Pham, Matt D.	0.40	192.60	1,087.65	WO	HD	TR	_____
07/14/22	8894075	Prepare for and attend status call with Receiver's office (0.4); review notes regarding prior conference and emails to tax professionals (0.4).	Del Castillo, Joshua	0.80	550.80	1,638.45	WO	HD	TR	_____
07/14/22	8912669	Virtually attend weekly client meeting regarding outstanding tasks and issues	Pham, Matt D.	0.30	144.45	1,782.90	WO	HD	TR	_____
07/15/22	8895133	Review and respond to correspondence regarding tax and distribution issues (0.5).	Del Castillo, Joshua	0.50	344.25	2,127.15	WO	HD	TR	_____

11/08/22 08:52:59 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

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

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
07/16/22	8896364	Review documents and emails with counsel regarding case administration matters and pending deadlines (0.6).	Del Castillo, Joshua	0.60	413.10	2,540.25	WO	HD	TR	_____
07/19/22	8898211	Review and respond to correspondence regarding pending case administration matters (0.5).	Del Castillo, Joshua	0.50	344.25	2,884.50	WO	HD	TR	_____
07/21/22	8900608	Emails and teleconferences with counsel in advance of call with Receiver's office (0.5).	Del Castillo, Joshua	0.50	344.25	3,228.75	WO	HD	TR	_____
07/21/22	8912721	Virtually attend weekly client meeting regarding outstanding tasks and issues	Pham, Matt D.	0.60	288.90	3,517.65	WO	HD	TR	_____
07/28/22	8907874	Review documents and emails and confer with counsel regarding case administration (0.4).	Del Castillo, Joshua	0.40	275.40	3,793.05	WO	HD	TR	_____
07/28/22	8908745	Conference with clients re: tax and distribution issues and exchanged e-mails re: same.	Farrell, Michael	0.40	329.40	4,122.45	WO	HD	TR	_____
07/28/22	8912751	Virtually attend weekly client meeting regarding outstanding tasks and issues	Pham, Matt D.	0.10	48.15	4,170.60	WO	HD	TR	_____
08/04/22	8919096	Prepare for and attend call with Receiver's office regarding pending case administration matters (0.7).	Del Castillo, Joshua	0.70	481.95	4,652.55	WO	HD	TR	_____
08/04/22	8940376	Participation in team meeting and analysis/exchange of e-mails re: results of same.	Farrell, Michael	0.50	411.75	5,064.30	WO	HD	TR	_____
08/11/22	8924879	Prepare for and attend conference call with Receiver's office (0.4).	Del Castillo, Joshua	0.40	275.40	5,339.70	WO	HD	TR	_____

11/08/22 08:52:59 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

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

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle Action</b>			
08/11/22	8949369	Virtually attend weekly meeting with client regarding outstanding tasks and updates	Pham, Matt D.	0.30	144.45	5,484.15	WO	HD	TR	_____
08/18/22	8931921	Prepare for and attend call with Receiver's office regarding outstanding case administration matters (1.0).	Del Castillo, Joshua	1.00	688.50	6,172.65	WO	HD	TR	_____
08/18/22	8949420	Virtually attend weekly meeting with client and counsel regarding case updates and outstanding matters	Pham, Matt D.	0.40	192.60	6,365.25	WO	HD	TR	_____
08/22/22	8935041	Teleconferences and emails with counsel regarding pending case administration matters (0.6).	Del Castillo, Joshua	0.60	413.10	6,778.35	WO	HD	TR	_____
08/25/22	8939086	Prepare for and attend team call with Receiver's office (1.0).	Del Castillo, Joshua	1.00	688.50	7,466.85	WO	HD	TR	_____
08/31/22	8945514	Draft, review, and respond to emails regarding pending case administration matters (0.5); confer with counsel regarding same (0.2).	Del Castillo, Joshua	0.70	481.95	7,948.80	WO	HD	TR	_____
09/08/22	8957069	Prepare for/attend the meeting with Receiver Mr. Hall, Ms. Barkhanoy and Mr. Pham as to the receivership status, accounting and tax matters.	Zaro, David	0.60	537.30	8,486.10	WO	HD	TR	_____
09/08/22	8979624	Preparation for and participation in conference all with team re: various issues and strategy.	Farrell, Michael	0.50	411.75	8,897.85	WO	HD	TR	_____
09/08/22	8981545	Virtually attend weekly meeting with client and counsel	Pham, Matt D.	0.40	192.60	9,090.45	WO	HD	TR	_____



11/08/22 08:52:59 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

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

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
09/15/22	8962538	Emails and teleconferences with counsel regarding pending case administration matters (0.8); review docket and inquiries regarding upcoming status conferences (0.3).	Del Castillo, Joshua	1.10	757.35	9,847.80	WO	HD	TR	_____
09/15/22	8981282	Preparation for and participation in team conference call re: open matters and strategy going forward.	Farrell, Michael	0.50	411.75	10,259.55	WO	HD	TR	_____
09/22/22	8968951	Prepare for and attend video conference with Receiver's office (0.7); follow-up with counsel regarding pending case administration matters (0.5).	Del Castillo, Joshua	1.20	826.20	11,085.75	WO	HD	TR	_____
09/22/22	8981472	Preparation for and participation in team conference call re: various matters.	Farrell, Michael	0.50	411.75	11,497.50	WO	HD	TR	_____
09/22/22	8981755	Virtually attend weekly client meeting	Pham, Matt D.	0.70	337.05	11,834.55	WO	HD	TR	_____
09/29/22	8976291	Prepare for and attend teleconference with Receiver's office (0.7).	Del Castillo, Joshua	0.70	481.95	12,316.50	WO	HD	TR	_____
09/29/22	8981828	Virtually attend weekly client meeting	Pham, Matt D.	0.70	337.05	12,653.55	WO	HD	TR	_____

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

<b>Trans Date</b>	<b>Index</b>	<b>Type</b>	<b>Quantity</b>	<b>Amt</b>	<b>Circle</b>	<b>Action</b>		
07/01/22	2774668	EDISC – CS Disco, Inc. - Monthly Hosting for July 2022	0.00	2,181.36	WO	HD	TR	_____
07/07/22	2774358	MSNGR – Nationwide Legal, LLC - United States District	0.00	65.00	WO	HD	TR	_____

11/08/22 08:52:59 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

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

Trans Date	Index	Type	Quantity	Amt				
08/01/22	2778605	Court, Pick up courtesy copies EDISC – CS Disco, Inc. - Monthly Hosting for August 2022	0.00	2,186.26	WO	HD	TR	_____
08/12/22	2782049	FILING – -Stephanie Hanks,COURTS/USDC-CA-C-Fee to file complaint	0.00	402.00	WO	HD	TR	_____
09/01/22	2782398	EDISC – CS Disco, Inc. - Monthly Hosting for September 2022	0.00	2,183.81	WO	HD	TR	_____
09/14/22	2783069	MSNGR – Nationwide Legal, LLC - NATIONWIDE LEGAL, Pickup Documents	0.00	43.75	WO	HD	TR	_____
09/14/22	2787526	POS – Service of Process - Nationwide Legal LLC - Charles C. D'Agostino, Jr., an individual, Amended Summons in a Civil Action; First Amended Complaint for Fraudulent Transfer	0.00	189.75	WO	HD	TR	_____
09/14/22	2787527	POS – Filing Fees - Nationwide Legal LLC - LOS ANGELES COUNTY SUPERIOR COURT, Notice of Related Case	0.00	66.40	WO	HD	TR	_____
09/14/22	2787528	POS – Messenger - Nationwide Legal LLC - LOS ANGELES COUNTY SUPERIOR COURT	0.00	66.40	WO	HD	TR	_____

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	0.60	895.50	537.30
000739	Farrell, Michael	2.40	823.50	1,976.40
001842	Del Castillo, Joshua	12.00	688.50	8,262.00
002510	Pham, Matt D.	3.90	481.50	1,877.85
		18.90		\$12,653.55
Subtotal Fees				\$12,653.55
Discount				0.00
Total Fees				12,653.55
Total Disbursements				7,384.73

**Attorney Billing Instructions**

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

11/08/22 08:52:59 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

**Billing Instructions**

expires 6/30/2023: 10% off standard rates (automatic)

**Account Summary – As Of 11/01/22**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	14,972.40	14,972.40	0.00	60,457.44	39,352.05	21,105.39	276,802.92	208,536.07	68,266.85
Unbilled Adj	0.00	0.00	0.00	413.39	407.79	5.60	4,092.35	3,967.06	125.29
Billed	37,735.90	24,015.24	13,720.66	84,515.37	56,026.89	28,488.48	178,474.14	178,474.14	60,882.12
Collected	37,735.90	24,015.24	13,720.66	84,515.37	56,026.89	28,488.48	239,356.26	178,474.14	60,882.12
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>24,541.54</b>	<b>14,972.40</b>	<b>9,569.14</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 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

11/08/22 08:53:00 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00003 Client Name: Winkler, Geoff/Receiver for Essex Capita  
 Joshua  
 Date of Last Billing: 10/05/22 Matter Name: Asset Recovery & Management  
 Proforma Number: 1188146  
 Client/Matter Joint Group # 378224-1 Client Matter Number:

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/06/22	8886899	Emails and teleconference regarding outstanding asset recovery efforts (0.6).	Del Castillo, Joshua	0.60	413.10	413.10	WO	HD	TR	_____
07/21/22	8906267	Call with counsel and prepare for/attend the team meeting with Receiver team and counsel to address pending fraudulent conveyance actions, coordination of strategy re: settlement/litigation and follow-up.	Zaro, David	0.80	716.40	1,129.50	WO	HD	TR	_____
07/27/22	8906486	Review documents relating to Grimm investments and prepare correspondence to opposing counsel regarding contemplated litigation (1.4).	Del Castillo, Joshua	1.40	963.90	2,093.40	WO	HD	TR	_____
08/04/22	8919847	Review notice of termination of tolling agreement from Grimm counsel (0.1); review documents in connection with prospective Grimm complaint (0.7); legal analysis of prospective claims and review new case law (1.5).	Del Castillo, Joshua	2.30	1,583.55	3,676.95	WO	HD	TR	_____
08/08/22	8921518	Emails with counsel for Grimm entities (0.2); confer with counsel regarding	Del Castillo, Joshua	1.50	1,032.75	4,709.70	WO	HD	TR	_____

11/08/22 08:53:00 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	
		complaint (0.3); review materials forwarded by J. Hall in connection with same and confer (1.0).							
08/11/22	8924862	Review and prepare recommended revisions to draft Grimm complaint and confer with counsel regarding same (0.6).	Del Castillo, Joshua	0.60	413.10	5,122.80	WO	HD	TR
08/15/22	8927849	Emails and confer with counsel regarding pending asset disgorgement matters (0.9).	Del Castillo, Joshua	0.90	619.65	5,742.45	WO	HD	TR
08/16/22	8929805	Review documents, confer with counsel, and attention to pending issues in active disgorgement matters (1.5).	Del Castillo, Joshua	1.50	1,032.75	6,775.20	WO	HD	TR
08/17/22	8930952	Review notes and memo and follow-up with I. Kallick regarding proposal regarding funds retained by MB&T (0.3).	Del Castillo, Joshua	0.30	206.55	6,981.75	WO	HD	TR
08/22/22	8935073	Legal analysis in connection with turnover provisions of Appointment Order (0.7).	Del Castillo, Joshua	0.70	481.95	7,463.70	WO	HD	TR

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	0.80	895.50	716.40
001842	Del Castillo, Joshua	9.80	688.50	6,747.30
		10.60		\$7,463.70
Subtotal Fees				\$7,463.70
Discount				0.00
Total Fees				7,463.70
Total Disbursements				0.00

**Attorney Billing Instructions**

11/08/22 08:53:00 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

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

**Billing Instructions**

expires 6/30/2023: 10% off standard rates (automatic)
---

**Account Summary – As Of 11/01/22**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	18,387.00	18,387.00	0.00	76,035.50	75,377.70	657.80	910,894.07	910,124.77	769.30
Unbilled Adj	0.00	0.00	0.00	2,567.25	2,567.25	0.00	48,206.61	48,206.61	0.00
Billed	55,081.25	54,423.45	657.80	275,572.25	274,869.45	702.80	801,125.60	801,125.60	769.30
Collected	55,081.25	54,423.45	657.80	275,572.25	274,869.45	702.80	801,894.90	801,125.60	769.30
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>18,387.00</b>	<b>18,387.00</b>	<b>0.00</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									

**Billing Address**

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

11/08/22 08:53:02 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: 10/05/22 Matter Name: Investigation/Reporting  
 Proforma Number: 1188146  
 Client/Matter Joint Group # 378224-1 Client Matter Number:

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/01/22	8885160	Confer with counsel regarding anticipated filing of interim report (0.1).	Del Castillo, Joshua	0.10	68.85	68.85	WO	HD	TR	_____
07/04/22	8885395	Prepare additional revisions to interim report and deliver to counsel for finalizing and filing (0.5).	Del Castillo, Joshua	0.50	344.25	413.10	WO	HD	TR	_____
07/05/22	8885886	Attention to final interim report revisions and confer regarding filing (0.2).	Del Castillo, Joshua	0.20	137.70	550.80	WO	HD	TR	_____
07/05/22	8912588	Revise and finalize interim report and supporting documents	Pham, Matt D.	0.30	144.45	695.25	WO	HD	TR	_____
07/07/22	8888650	Call with Receiver counsel and prepare for/attend the Receivership team meeting to address the status of receivership work, tax issues and next steps.	Zaro, David	0.60	537.30	1,232.55	WO	HD	TR	_____
07/12/22	8891930	Prepare draft Twelfth Interim Report and confer with Receiver's office and counsel regarding same (2.1).	Del Castillo, Joshua	2.10	1,445.85	2,678.40	WO	HD	TR	_____
07/14/22	8894143	Review and revise Twelfth Interim Report and transmit to Receiver's office for review	Del Castillo, Joshua	0.80	550.80	3,229.20	WO	HD	TR	_____



11/08/22 08:53:02 PROFORMA STATEMENT FOR MATTER 378224.00004 (Winkler, Geoff/Receiver for Essex Capita) (Investigation/Reporting)

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

Trans Date	Index	Description of Service Rendered and comment (0.8).	Timekeeper	Hours	Fees	Sum	Circle	Action	
07/26/22	8905306	Emails in connection with upcoming interim report (0.2).	Del Castillo, Joshua	0.20	137.70	3,366.90	WO	HD	TR
08/17/22	8931065	Emails and teleconference regarding draft interim report (0.5).	Del Castillo, Joshua	0.50	344.25	3,711.15	WO	HD	TR

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	0.60	895.50	537.30
001842	Del Castillo, Joshua	4.40	688.50	3,029.40
002510	Pham, Matt D.	0.30	481.50	144.45
		<u>5.30</u>		<u>\$3,711.15</u>
Subtotal Fees				\$3,711.15
Discount				0.00
Total Fees				3,711.15
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 6/30/2023: 10% off standard rates (automatic)

**Account Summary – As Of 11/01/22**

Fiscal YTD			Calendar YTD			LTD		
Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements

11/08/22 08:53:02 PROFORMA STATEMENT FOR MATTER 378224.00004 (Winkler, Geoff/Receiver for Essex Capita) (Investigation/Reporting)

Worked	9,179.55	9,179.55	0.00	24,195.15	24,195.15	0.00	285,893.58	285,793.56	100.02
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	23,360.67	23,360.67	0.00
Billed	15,015.60	15,015.60	0.00	41,054.40	41,054.40	0.00	242,177.94	242,177.94	100.02
Collected	15,015.60	15,015.60	0.00	41,054.40	41,054.40	0.00	242,277.96	242,177.94	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 Balance</b>	<b>9,179.55</b>	<b>9,179.55</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

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11/08/22 08:53:03 PROFORMA STATEMENT FOR MATTER 378224.00005 (Winkler, Geoff/Receiver for Essex Capita) (Investor Issues/Communications)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00005 Client Name: Winkler, Geoff/Receiver for Essex Capita  
 Joshua  
 Date of Last Billing: 10/05/22 Matter Name: Investor Issues/Communications  
 Proforma Number: 1188146  
 Client/Matter Joint Group # 378224-1 Client Matter Number:

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/28/22	8907715	Review and respond to investor inquiries regarding status of distributions (0.5); correspondence regarding same (0.3).	Del Castillo, Joshua	0.80	550.80	550.80	WO	HD	TR	_____
08/04/22	8919141	Teleconference with creditor J. Gally regarding status of distributions (0.2).	Del Castillo, Joshua	0.20	137.70	688.50	WO	HD	TR	_____
08/08/22	8921720	Emails and teleconferences with investors regarding forthcoming distribution (0.7); emails with Receiver's office regarding same (0.2).	Del Castillo, Joshua	0.90	619.65	1,308.15	WO	HD	TR	_____
08/09/22	8922597	Review and respond to investor inquiries regarding case status and distribution amounts; teleconferences regarding same (0.9).	Del Castillo, Joshua	0.90	619.65	1,927.80	WO	HD	TR	_____
08/10/22	8923752	Review and respond to investor inquiries regarding status of case and prospective second interim distribution (0.5).	Del Castillo, Joshua	0.50	344.25	2,272.05	WO	HD	TR	_____
08/26/22	8940722	Review and return call from investor claimant representative regarding prospective additional distributions (0.3).	Del Castillo, Joshua	0.30	206.55	2,478.60	WO	HD	TR	_____

11/08/22 08:53:03 PROFORMA STATEMENT FOR MATTER 378224.00005 (Winkler, Geoff/Receiver for Essex Capita) (Investor Issues/Communications)

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action
08/29/22	8942911	Teleconferences with investors with questions regarding distribution calculations (0.6); follow-up email to Receiver regarding same (0.1).	Del Castillo, Joshua	0.70	481.95	2,960.55	WO	HD TR
09/13/22	8960014	Teleconference with creditor J. Gally (0.3).	Del Castillo, Joshua	0.30	206.55	3,167.10	WO	HD TR

**Proforma Summary**

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	4.60	688.50	3,167.10
		4.60		\$3,167.10
	Subtotal Fees			\$3,167.10
	Discount			0.00
	Total Fees			3,167.10
	Total Disbursements			0.00

**Attorney Billing Instructions**

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

**Billing Instructions**

expires 6/30/2023: 10% off standard rates (automatic)

**Account Summary – As Of 11/01/22**

	Fiscal YTD		Calendar YTD			LTD			
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	3,167.10	3,167.10	0.00	4,003.65	4,003.65	0.00	17,493.11	17,450.10	43.01

11/08/22 08:53:03 PROFORMA STATEMENT FOR MATTER 378224.00005 (Winkler, Geoff/Receiver for Essex Capita) (Investor Issues/Communications)

Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	836.55	836.55	0.00	836.55	836.55	0.00	13,632.30	13,632.30	43.01
Collected	836.55	836.55	0.00	836.55	836.55	0.00	13,675.31	13,632.30	43.01
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>Fees</b>	<b>Costs</b>						
<b>WIP</b>	<b>3,167.10</b>	<b>3,167.10</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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11/08/22 08:53:04 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: 08/03/22 Matter Name: Pending Litigation  
 Proforma Number: 1188146  
 Client/Matter Joint Group # 378224-1 Client Matter Number:

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action
08/05/22	8919921	Prepare for and attend status of conference in Dennis v. Iannelli, et al. (1.2).	Del Castillo, Joshua	1.20	826.20	826.20	WO	HD TR

**Proforma Summary**

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	1.20	688.50	826.20
		1.20		\$826.20
Subtotal Fees				\$826.20
Discount				0.00
Total Fees				826.20
Total Disbursements				0.00

**Attorney Billing Instructions**

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

**Billing Instructions**

expires 6/30/2023: 10% off standard rates (automatic)

11/08/22 08:53:04 PROFORMA STATEMENT FOR MATTER 378224.00007 (Winkler, Geoff/Receiver for Essex Capita) (Pending Litigation)

**Account Summary – As Of 11/01/22**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	826.20	826.20	0.00	2,532.25	2,492.10	40.15	105,701.37	103,371.30	2,330.07
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	5,042.79	5,042.79	0.00
Billed	1,706.05	1,665.90	40.15	5,136.90	5,061.60	75.30	92,143.71	92,143.71	2,330.07
Collected	1,706.05	1,665.90	40.15	5,136.90	5,061.60	75.30	94,473.78	92,143.71	2,330.07
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>826.20</b>	<b>826.20</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

11/08/22 08:53:06 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: 10/05/22 Matter Name: Claims/Distribution  
 Proforma Number: 1188146  
 Client/Matter Joint Group # 378224-1 Client Matter Number:

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/11/22	8890853	Emails and teleconferences with Receiver's tax professionals and Receiver's office regarding interim distribution calculation and related tax matters (0.7).	Del Castillo, Joshua	0.70	481.95	481.95	WO	HD	TR	_____
07/21/22	8901246	Review emails and voicemails regarding status of 2018 returns, interim distribution calculations, and respond to investor inquiries regarding same (0.7).	Del Castillo, Joshua	0.70	481.95	963.90	WO	HD	TR	_____
07/26/22	8905308	Emails regarding status of tax materials and confer regarding pending distribution calculations (0.4); review notes and teleconference regarding distributions (0.6).	Del Castillo, Joshua	1.00	688.50	1,652.40	WO	HD	TR	_____
07/28/22	8908437	Emails and teleconferences regarding distribution matters (0.8).	Del Castillo, Joshua	0.80	550.80	2,203.20	WO	HD	TR	_____
08/04/22	8922902	Several emails related to the distributions and accounting/approach (.3). Call with counsel related to the distribution issues, follow-up (.2).	Zaro, David	0.50	447.75	2,650.95	WO	HD	TR	_____



11/08/22 08:53:06 PROFORMA STATEMENT FOR MATTER 378224.00008 (Winkler, Geoff/Receiver for Essex Capita) (Claims/Distribution)

**Proforma Summary**

**Timekeeper**

<b>Number</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Rate</b>	<b>Amounts</b>
000313	Zaro, David	0.50	895.50	447.75
001842	Del Castillo, Joshua	3.20	688.50	2,203.20
		3.70		\$2,650.95
Subtotal Fees				\$2,650.95
Discount				0.00
Total Fees				2,650.95
Total Disbursements				0.00

**Attorney Billing Instructions**

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

**Billing Instructions**

expires 6/30/2023: 10% off standard rates (automatic)

**Account Summary – As Of 11/01/22**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	2,650.95	2,650.95	0.00	15,829.20	15,829.20	0.00	142,873.65	142,873.65	0.00
Unbilled Adj	0.00	0.00	0.00	450.45	450.45	0.00	2,505.60	2,505.60	0.00
Billed	12,727.80	12,727.80	0.00	46,668.15	46,668.15	0.00	131,515.20	131,515.20	0.00
Collected	12,727.80	12,727.80	0.00	46,668.15	46,668.15	0.00	131,515.20	131,515.20	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>2,650.95</b>	<b>2,650.95</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>									

11/08/22 08:53:06 PROFORMA STATEMENT FOR MATTER 378224.00008 (Winkler, Geoff/Receiver for Essex Capita) (Claims/Distribution)

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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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11/08/22 08:53:07 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: 10/05/22 Matter Name: Third Party Claims & Recoveries  
 Proforma Number: 1188146  
 Client/Matter Joint Group # 378224-1 Client Matter Number:

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
08/02/22	8940444	Telephone conference and analysis re: investor actions and counsel issues.(Beasley)	Farrell, Michael	0.40	329.40	329.40	WO	HD	TR	_____
08/09/22	8949341	[GRIMM] Continue drafting complaint for fraudulent transfer	Pham, Matt D.	2.50	1,203.75	1,533.15	WO	HD	TR	_____
08/12/22	8949384	[GRIMM] Revise and finalize complaint for fraudulent transfer	Pham, Matt D.	0.30	144.45	1,677.60	WO	HD	TR	_____
08/18/22	8949422	Draft multiple emails to opposing counsel in Hopen, Emmons, and Nicholson actions regarding scheduling mandatory settlement conferences	Pham, Matt D.	0.20	96.30	1,773.90	WO	HD	TR	_____
08/19/22	8949475	Draft email to client and email to opposing counsel in Hopen, Nicholson, and Emmons actions regarding scheduling mandatory settlement conferences	Pham, Matt D.	0.20	96.30	1,870.20	WO	HD	TR	_____
08/26/22	8949618	Phone call with opposing counsel regarding scheduling issues in Nicholson, Emmons, and McCloskey actions	Pham, Matt D.	0.10	48.15	1,918.35	WO	HD	TR	_____

11/08/22 08:53:07 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)**

<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>		
08/26/22	8949621	Draft email to Judge MacKinnon's courtroom deputy regarding scheduling mandatory settlement conferences in Nicholson and Emmons actions	Pham, Matt D.	0.20	96.30	2,014.65	WO	HD	TR	_____
08/30/22	8949698	Draft multiple emails to Judge MacKinnon's chambers regarding scheduling MSCs in Hopen, Nicholson, and Emmons actions	Pham, Matt D.	0.30	144.45	2,159.10	WO	HD	TR	_____
08/31/22	8949718	Phone call with opposing counsel regarding scheduling mandatory settlement conferences and deposition; draft email to Judge MacKinnon's chambers regarding available MSC dates	Pham, Matt D.	0.20	96.30	2,255.40	WO	HD	TR	_____
09/06/22	8981524	Confer with Josh del Castillo and Kevin Lloyd regarding evidentiary issues in disgorgement actions	Pham, Matt D.	0.50	240.75	2,496.15	WO	HD	TR	_____
09/20/22	8981735	Confer with Mike Farrell regarding Hopen discovery, McCloskey appeal, and Reyner trial (0.3); Confer with Mike Farrell regarding deposition preparation for Emmons, Nicholson, and Hopen disgorgement actions (0.4); Draft email to client regarding upcoming settlement conferences and depositions in multiple disgorgement actions (0.2)	Pham, Matt D.	0.90	433.35	2,929.50	WO	HD	TR	_____
09/21/22	8981744	Phone call with Michael Napoli and Ellen Robbins regarding proposed stay pending appeal in McCloskey action and other issues in other disgorgement actions (0.5); Confer with Mike Farrell regarding stay pending appeal issue in McCloskey, trial continuance in Reyner, and settlement in	Pham, Matt D.	1.10	529.65	3,459.15	WO	HD	TR	_____

11/08/22 08:53:07 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
		Emmons and Nicholson (0.6)						
09/22/22	8981759	Confer with Josh del Castillo regarding Essex disgorgement actions and Hopen analysis	Pham, Matt D.	0.30	144.45	3,603.60	WO	HD TR
09/26/22	8981785	Review and analyze documents in connection with depositions of client; begin drafting deposition prep outline	Pham, Matt D.	1.80	866.70	4,470.30	WO	HD TR
09/27/22	8981788	Continue reviewing documents and preparing deposition prep outline (1.6); Prepare client for deposition in Emmons and Nicholson actions (2.3)	Pham, Matt D.	3.90	1,877.85	6,348.15	WO	HD TR

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000739	Farrell, Michael	0.40	823.50	329.40
002510	Pham, Matt D.	12.50	481.50	6,018.75
		12.90		\$6,348.15
Subtotal Fees				\$6,348.15
Discount				0.00
Total Fees				6,348.15
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 6/30/2023: 10% off standard rates (automatic)

11/08/22 08:53:07 PROFORMA STATEMENT FOR MATTER 378224.00009 (Winkler, Geoff/Receiver for Essex Capita) (Third Party Claims & Recoveries)

**Account Summary – As Of 11/01/22**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	10,579.05	10,579.05	0.00	21,443.55	21,428.55	15.00	41,803.80	41,788.80	15.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	1,653.75	1,653.75	0.00
Billed	10,864.50	10,849.50	15.00	20,573.70	20,558.70	15.00	29,556.00	29,556.00	15.00
Collected	10,864.50	10,849.50	15.00	20,573.70	20,558.70	15.00	29,571.00	29,556.00	15.00
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>10,579.05</b>	<b>10,579.05</b>	<b>0.00</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									

**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

11/08/22 08:53:08 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: 10/05/22 Matter Name: CVL Litigation (Winlker v. 915 Elm Avenu  
 Proforma Number: 1188146  
 Client/Matter Joint Group # 378224-1 Client Matter Number:

**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		
07/01/22	8887798	Evaluate further draft, then follow-up with Receiver counsel concerning CVL settlement as to operating agreement/motion.	Zaro, David	0.40	358.20	358.20	WO	HD	TR	_____
07/05/22	8887870	Analysis of several emails related to the settlement and advice to counsel as to settlement.	Zaro, David	0.40	358.20	716.40	WO	HD	TR	_____
07/06/22	8886538	Confer with counsel regarding outstanding settlement question (0.2); emails with Receiver regarding same (0.1); prepare for and attend calls with opposing counsel (0.5); teleconference with Receiver (0.1).	Del Castillo, Joshua	0.90	619.65	1,336.05	WO	HD	TR	_____
07/07/22	8887782	Teleconferences and emails regarding pending settlement negotiations (0.5).	Del Castillo, Joshua	0.50	344.25	1,680.30	WO	HD	TR	_____
07/07/22	8888648	Analysis of the remaining settlement issues, the strategy toward resolution and call with counsel/Receiver (.3). Call with counsel to follow-up on CVL agreement (.1).	Zaro, David	0.40	358.20	2,038.50	WO	HD	TR	_____

11/08/22 08:53:08 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>		
07/08/22	8889035	Teleconference with D. Cousineau regarding settlement and update and confer with counsel regarding same (0.2); review amended scheduling order (0.1).	Del Castillo, Joshua	0.30	206.55	2,245.05	WO	HD	TR	_____
07/11/22	8890800	Review correspondence regarding settlement and site visit and prepare update to Receiver regarding same (0.5).	Del Castillo, Joshua	0.50	344.25	2,589.30	WO	HD	TR	_____
07/12/22	8891551	Emails and teleconferences with Receiver and D. Cousineau regarding settlement (0.7).	Del Castillo, Joshua	0.70	481.95	3,071.25	WO	HD	TR	_____
07/14/22	8893891	Emails with D. Cousineau regarding fully executed settlement (0.2).	Del Castillo, Joshua	0.20	137.70	3,208.95	WO	HD	TR	_____
07/18/22	8912688	Draft notice of settlement	Pham, Matt D.	0.40	192.60	3,401.55	WO	HD	TR	_____
07/27/22	8906362	Emails with counsel and opposing counsel regarding settlement (0.3).	Del Castillo, Joshua	0.30	206.55	3,608.10	WO	HD	TR	_____
07/28/22	8907857	Review order regarding notice of settlement and confer with counsel regarding same (0.2).	Del Castillo, Joshua	0.20	137.70	3,745.80	WO	HD	TR	_____
08/03/22	8918525	Review and respond to correspondence from Receiver regarding site visit (0.1); emails with counsel regarding same (0.2).	Del Castillo, Joshua	0.30	206.55	3,952.35	WO	HD	TR	_____
08/05/22	8919924	Confer regarding site visit and settlement (0.5).	Del Castillo, Joshua	0.50	344.25	4,296.60	WO	HD	TR	_____
08/15/22	8927854	Emails with D. Cousineau regarding upcoming site visit and confer with counsel regarding same (0.5); emails with SEC and	Del Castillo, Joshua	1.30	895.05	5,191.65	WO	HD	TR	_____



11/08/22 08:53:08 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	Timekeeper	Hours	Fees	Sum	Circle	Action		
		counsel regarding meet and confer for settlement approval (0.3); attention to settlement approval motion (0.5).								
08/17/22	8931067	Emails and confer with counsel regarding upcoming site visit and settlement matters (0.5).	Del Castillo, Joshua	0.50	344.25	5,535.90	WO	HD	TR	_____
08/22/22	8934931	Review and respond to correspondence from D. Cousineau regarding site visit, settlement and related matters (0.2); confer with counsel regarding same (0.3).	Del Castillo, Joshua	0.50	344.25	5,880.15	WO	HD	TR	_____
08/23/22	8935970	Confer with counsel regarding upcoming status conference (0.2).	Del Castillo, Joshua	0.20	137.70	6,017.85	WO	HD	TR	_____
08/24/22	8937137	Review notes regarding settlement and site visit and confer with counsel regarding same (0.6); emails with Receiver's team regarding site visit (0.3); email to D. Cousineau regarding same (0.1); review minute orders regarding status conference and emails with M. Pham regarding same (0.3).	Del Castillo, Joshua	1.30	895.05	6,912.90	WO	HD	TR	_____
08/25/22	8938656	Review documents provided by D. Cousineau in advance of site visit and transmit to Receiver (0.3); review and respond to emails and teleconference regarding status conference and concurrent settlement discussion (0.6); emails and teleconferences with D. Cousineau and Receiver's office regarding site visit and information requested in connection with same (1.8); confer with counsel regarding same (0.7).	Del Castillo, Joshua	3.50	2,409.75	9,322.65	WO	HD	TR	_____

11/08/22 08:53:08 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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Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
08/25/22	8949595	Attend status conference hearing and hold post-hearing meeting with opposing counsel regarding settlement (0.7); Phone call with opposing counsel regarding parameters of Receiver's site visit of CVL (0.5); Phone call with client regarding site visit and intended actions in connection therewith (0.2); Confer with Josh del Castillo and Kevin Lloyd regarding potential issues with Receiver's site visit (0.4); Confer further with Josh del Castillo and Kevin Lloyd regarding site visit parameters proposed by client (0.4)	Pham, Matt D.	2.20	1,059.30	10,381.95	WO	HD	TR	_____
08/26/22	8940217	Review and respond to correspondence regarding site visit and information requested by Receiver (0.3); teleconferences and emails with counsel (0.5).	Del Castillo, Joshua	0.80	550.80	10,932.75	WO	HD	TR	_____
08/26/22	8949609	Perform legal research regarding LLC members' statutory rights to obtain documents from LLC	Pham, Matt D.	0.70	337.05	11,269.80	WO	HD	TR	_____
08/26/22	8950343	Meeting with clients and opposing counsel at CVL; Communications with team; Emails with team regarding inspection rights; Emails with opposing counsel.	Lloyd, Kevin	3.50	2,504.25	13,774.05	WO	HD	TR	_____
08/29/22	8942076	Emails with Receiver and opposing counsel regarding financials, settlement timing, and related matters (0.5); commence preparation of motion to approve settlement (2.2); emails and teleconference regarding same (0.5).	Del Castillo, Joshua	3.20	2,203.20	15,977.25	WO	HD	TR	_____

11/08/22 08:53:08 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	Timekeeper	Hours	Fees	Sum	Circle	Action		
08/30/22	8943635	Review and revise draft motion to approve settlement (1.2); emails with D. Cousineau regarding settlement (0.2); emails to receiver regarding motion (0.2).	Del Castillo, Joshua	1.60	1,101.60	17,078.85	WO	HD	TR	_____
08/31/22	8946480	Confer with Receiver regarding motion to approve settlement, prepare revisions, and transmit to D. Cousineau for review and comment (0.5).	Del Castillo, Joshua	0.50	344.25	17,423.10	WO	HD	TR	_____
09/01/22	8951888	Teleconferences regarding settlement motion with D. Cousineau and SEC (0.6).	Del Castillo, Joshua	0.60	413.10	17,836.20	WO	HD	TR	_____
09/02/22	8952526	Emails with SEC, Receiver's office, and opposing counsel regarding settlement motion (0.4).	Del Castillo, Joshua	0.40	275.40	18,111.60	WO	HD	TR	_____
09/06/22	8953975	Confer with counsel regarding settlement motion and prepare update to D. Cousineau regarding same (0.5); prepare declaration in support of motion to approve settlement and email to Receiver for review and comment (0.5).	Del Castillo, Joshua	1.00	688.50	18,800.10	WO	HD	TR	_____
09/06/22	8956050	Several emails/analysis of the draft CVL settlement approval motion, follow-up (.4). Conference with counsel as to issues related to draft motion to approve settlement (.3).	Zaro, David	0.70	626.85	19,426.95	WO	HD	TR	_____
09/07/22	8954918	Prepare proposed order on settlement motion and prepare all motion materials for filing and transmit (0.9).	Del Castillo, Joshua	0.90	619.65	20,046.60	WO	HD	TR	_____

11/08/22 08:53:08 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	Timekeeper	Hours	Fees	Sum	Circle	Action		
09/21/22	8967701	Review orders on CVL settlement (0.1); review correspondence from I. Kallick and confer with D. Zaro regarding same (0.3).	Del Castillo, Joshua	0.40	275.40	20,322.00	WO	HD	TR	_____
09/23/22	8970107	Review and respond to correspondence regarding CVL settlement and settlement payment (0.3).	Del Castillo, Joshua	0.30	206.55	20,528.55	WO	HD	TR	_____
09/28/22	8975225	Correspondence to D. Cousineau regarding settlement payment (0.2); attention to administrative issues regarding same (0.2); prepare draft stipulation regarding dismissal, with prejudice and transmit to D. Cousineau for review and comment (0.4).	Del Castillo, Joshua	0.80	550.80	21,079.35	WO	HD	TR	_____
09/29/22	8978492	Several emails related to the Montecito Bank Trust claims/analysis of alleged loan defaults (.4). Analysis of loan document/alleged default and advice to Receiver/counsel as to response (.4).	Zaro, David	0.80	716.40	21,795.75	WO	HD	TR	_____
09/29/22	8978875	Review and respond to correspondence from I. Kallick regarding alleged MBT concerns regarding CVL settlement and confer with D. Zaro regarding same (0.7).	Del Castillo, Joshua	0.70	481.95	22,277.70	WO	HD	TR	_____
09/30/22	8978291	Emails with D. Cousineau and counsel regarding stipulation and order to dismiss CVL and associated Reyner action, finalize documents, and transmit for filing (1.1).	Del Castillo, Joshua	1.10	757.35	23,035.05	WO	HD	TR	_____

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

Trans Date	Index	Type	Quantity	Amt
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11/08/22 08:53:08 PROFORMA STATEMENT FOR MATTER 378224.00013 (Winkler, Geoff/Receiver for Essex Capita) (CVL Litigation (Winlker v. 915 Elm Avenu)

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

Trans Date	Index	Type	Quantity	Amt	WO	HD	TR	
08/25/22	2785873	PARK – -Unified Parking,Parking near courthouse - - CVL Status Conference Hearing	0.00	7.00	WO	HD	TR	_____
08/25/22	2785874	MILE – -(N-A),From:: 6311 Monterey Road, Los Angeles, California, USATo:: Los Angeles Federal Court House, 350 W 1st St, Los Angeles, CA 90012, USATo:: 6311 Monterey Road, Los Angeles, California, USA - CVL Status Conference Hearing	0.00	7.73	WO	HD	TR	_____

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	2.70	895.50	2,417.85
001842	Del Castillo, Joshua	24.00	688.50	16,524.00
002493	Lloyd, Kevin	3.50	715.50	2,504.25
002510	Pham, Matt D.	3.30	481.50	1,588.95
		33.50		\$23,035.05
Subtotal Fees				\$23,035.05
Discount				0.00
Total Fees				23,035.05
Total Disbursements				14.73

**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 6/30/2023: 10% off standard rates (automatic)

**Account Summary – As Of 11/01/22**

	Fiscal YTD		Calendar YTD			LTD			
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	27,028.80	27,028.80	0.00	130,419.27	129,906.00	513.27	430,615.64	412,235.10	18,380.54

11/08/22 08:53:08 PROFORMA STATEMENT FOR MATTER 378224.00013 (Winkler, Geoff/Receiver for Essex Capita) (CVL Litigation (Winkler v. 915 Elm Avenu)

Unbilled Adj	0.00	0.00	0.00	4,980.80	3,918.15	1,062.65	16,776.92	15,714.27	1,062.65
Billed	100,835.49	100,336.95	498.54	348,885.02	330,564.42	18,320.60	373,340.97	373,340.97	18,365.81
Collected	100,835.49	100,336.95	498.54	348,885.02	330,564.42	18,320.60	391,706.78	373,340.97	18,365.81
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>27,043.53</b>	<b>27,028.80</b>	<b>14.73</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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11/08/22 08:53:10 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: 10/05/22 Matter Name: Fazio Litigation  
 Proforma Number: 1188146  
 Client/Matter Joint Group # 378224-1 Client Matter Number:

**Proforma Summary**

**Timekeeper**

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

**Attorney Billing Instructions**

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

**Billing Instructions**

expires 6/30/2023: 10% off standard rates (automatic)

**Account Summary – As Of 11/01/22**

	Fiscal YTD		Calendar YTD			LTD			
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	0.00	0.00	0.00	78,772.40	78,326.10	446.30	130,856.45	130,396.95	459.50
Unbilled Adj	0.00	0.00	0.00	1,029.60	1,029.60	0.00	2,181.60	2,181.60	0.00
Billed	77,742.80	77,296.50	446.30	119,179.85	118,732.95	446.90	128,215.35	128,215.35	459.50

11/08/22 08:53:10 PROFORMA STATEMENT FOR MATTER 378224.00014 (Winkler, Geoff/Receiver for Essex Capita) (Fazio Litigation)

Collected	77,742.80	77,296.50	446.30	119,179.85	118,732.95	446.90	128,674.85	128,215.35	459.50
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>Fees</b>	<b>Costs</b>						
<b>WIP</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									

---

**Billing Address**

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

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11/08/22 08:53:11 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: 10/05/22 Matter Name: Siemens Litigation  
 Proforma Number: 1188146  
 Client/Matter Joint Group # 378224-1 Client Matter Number:

**Proforma Summary**

**Timekeeper**

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

**Attorney Billing Instructions**

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

**Billing Instructions**

expires 6/30/2023: 10% off standard rates (automatic)

**Account Summary – As Of 11/01/22**

	Fiscal YTD		Calendar YTD				LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	0.00	0.00	0.00	27,420.30	27,420.30	0.00	30,964.50	30,964.50	0.00
Unbilled Adj	0.00	0.00	0.00	321.75	321.75	0.00	321.75	321.75	0.00
Billed	27,098.55	27,098.55	0.00	30,375.45	30,375.45	0.00	30,642.75	30,642.75	0.00

11/08/22 08:53:11 PROFORMA STATEMENT FOR MATTER 378224.00016 (Winkler, Geoff/Receiver for Essex Capita) (Siemens Litigation)

Collected	27,098.55	27,098.55	0.00	30,375.45	30,375.45	0.00	30,642.75	30,642.75	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>Fees</b>	<b>Costs</b>						
<b>WIP</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									

---

**Billing Address**

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

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11/08/22 08:53:12 PROFORMA STATEMENT FOR MATTER 378224.00018 (Winkler, Geoff/Receiver for Essex Capita) (Largura Litigation)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Joshua      Matter #: 378224.00018      Client Name: Winkler, Geoff/Receiver for Essex Capita  
 Date of Last Billing: 10/05/22      Matter Name: Largura Litigation  
 Proforma Number: 1188146  
 Client/Matter Joint Group # 378224-1      Client Matter Number:

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/11/22	8912632	Draft email to opposing counsel regarding stipulation re substitution and upcoming status conference	Pham, Matt D.	0.20	96.30	96.30	WO	HD	TR	_____
07/17/22	8896367	Emails regarding case administration issues (0.2).	Del Castillo, Joshua	0.20	137.70	234.00	WO	HD	TR	_____
07/21/22	8912720	Telephonically attend status conference	Pham, Matt D.	0.10	48.15	282.15	WO	HD	TR	_____
08/02/22	8917486	Emails regarding settlement (0.2).	Del Castillo, Joshua	0.20	137.70	419.85	WO	HD	TR	_____
08/03/22	8949273	Update and finalize draft of settlement agreement between Receiver and Largura Trustees (0.2); Draft email to opposing counsel regarding settlement agreement (0.1)	Pham, Matt D.	0.30	144.45	564.30	WO	HD	TR	_____
08/08/22	8921722	Review settlement stipulation and order (0.2).	Del Castillo, Joshua	0.20	137.70	702.00	WO	HD	TR	_____

11/08/22 08:53:12 PROFORMA STATEMENT FOR MATTER 378224.00018 (Winkler, Geoff/Receiver for Essex Capita) (Largura Litigation)

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
08/08/22	8949315	Begin drafting stipulation to approve settlement agreement and proposed order (1.5); Continue drafting stipulation to approve settlement agreement (0.8)	Pham, Matt D.	2.30	1,107.45	1,809.45	WO	HD	TR	_____
08/10/22	8924125	Review order granting stipulation approving settlement and confer with counsel regarding same (0.5).	Del Castillo, Joshua	0.50	344.25	2,153.70	WO	HD	TR	_____
08/15/22	8927743	Review correspondence regarding settlement and payment of settlement amount (0.2).	Del Castillo, Joshua	0.20	137.70	2,291.40	WO	HD	TR	_____
08/15/22	8949396	Draft email to opposing counsel regarding approved settlement and settlement payment deadline	Pham, Matt D.	0.20	96.30	2,387.70	WO	HD	TR	_____
08/23/22	8935900	Emails with counsel regarding status of settlement (0.2).	Del Castillo, Joshua	0.20	137.70	2,525.40	WO	HD	TR	_____
09/30/22	8981851	Draft stipulation regarding dismissal and proposed order thereon	Pham, Matt D.	0.20	96.30	2,621.70	WO	HD	TR	_____

**Proforma Summary**

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	1.50	688.50	1,032.75
002510	Pham, Matt D.	3.30	481.50	1,588.95
		<u>4.80</u>		<u>\$2,621.70</u>
Subtotal Fees				\$2,621.70
Discount				0.00
Total Fees				2,621.70
Total Disbursements				0.00

11/08/22 08:53:12 PROFORMA STATEMENT FOR MATTER 378224.00018 (Winkler, Geoff/Receiver for Essex Capita) (Largura Litigation)

**Attorney Billing Instructions**

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

---

**Billing Instructions**

expires 6/30/2023: 10% off standard rates (automatic)
---

**Account Summary – As Of 11/01/22**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	2,759.40	2,759.40	0.00	31,333.50	31,333.50	0.00	35,247.65	35,242.65	5.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	28,574.10	28,574.10	0.00	31,552.70	31,547.70	5.00	32,483.25	32,483.25	5.00
Collected	28,574.10	28,574.10	0.00	31,552.70	31,547.70	5.00	32,488.25	32,483.25	5.00
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>2,759.40</b>	<b>2,759.40</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

11/08/22 08:53:13 PROFORMA STATEMENT FOR MATTER 378224.00019 (Winkler, Geoff/Receiver for Essex Capita) (Hopen Litigation)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00019 Client Name: Winkler, Geoff/Receiver for Essex Capita  
 Joshua  
 Date of Last Billing: 10/05/22 Matter Name: Hopen Litigation  
 Proforma Number: 1188146  
 Client/Matter Joint Group # 378224-1 Client Matter Number:

**Fees for Matter 378224.00019.(Hopen Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/06/22	8886543	Review and respond to correspondence regarding outstanding discovery (0.3).	Del Castillo, Joshua	0.30	206.55	206.55	WO	HD	TR	_____
07/06/22	8909660	Review, analysis and exchange of e-mails re: discovery and settlement conference issues and timing.	Farrell, Michael	0.30	247.05	453.60	WO	HD	TR	_____
07/06/22	8912603	Draft email to opposing counsel regarding extension on discovery responses	Pham, Matt D.	0.20	96.30	549.90	WO	HD	TR	_____
07/08/22	8889043	Review documents and emails with counsel regarding discovery and settlement conference matters (0.5).	Del Castillo, Joshua	0.50	344.25	894.15	WO	HD	TR	_____
07/12/22	8891943	Confer with counsel regarding upcoming mediation and mediation scheduling (0.5).	Del Castillo, Joshua	0.50	344.25	1,238.40	WO	HD	TR	_____
07/12/22	8910640	Review, analysis and exchange of e-mails re: discovery and settlement conference issues and timing.	Farrell, Michael	0.40	329.40	1,567.80	WO	HD	TR	_____
07/12/22	8912642	Draft email to opposing counsel regarding mandatory settlement conference	Pham, Matt D.	0.20	96.30	1,664.10	WO	HD	TR	_____

11/08/22 08:53:13 PROFORMA STATEMENT FOR MATTER 378224.00019 (Winkler, Geoff/Receiver for Essex Capita) (Hopen Litigation)

**Fees for Matter 378224.00019.(Hopen Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/13/22	8893287	Review and respond to correspondence regarding pending litigation (0.1).	Del Castillo, Joshua	0.10	68.85	1,732.95	WO	HD	TR	_____
07/18/22	8911072	Conference and analysis re: upcoming deadlines and strategy issues.	Farrell, Michael	0.20	164.70	1,897.65	WO	HD	TR	_____
08/03/22	8918528	Review emails and confer with counsel regarding settlement conference matters (0.5).	Del Castillo, Joshua	0.50	344.25	2,241.90	WO	HD	TR	_____
08/03/22	8940420	Analysis and exchange of various e-mails re: MSC scheduling.	Farrell, Michael	0.20	164.70	2,406.60	WO	HD	TR	_____
08/03/22	8949271	Draft email to Judge MacKinnon's courtroom deputy regarding stipulation to extend deadline to complete mandatory settlement conference (0.1); Draft stipulation to extend deadline to complete mandatory settlement conference and proposed order (0.7)	Pham, Matt D.	0.80	385.20	2,791.80	WO	HD	TR	_____
08/11/22	8949364	Prepare initial expert disclosures	Pham, Matt D.	0.20	96.30	2,888.10	WO	HD	TR	_____
08/17/22	8930370	Emails with counsel regarding status of litigation and settlement proposals (0.3).	Del Castillo, Joshua	0.30	206.55	3,094.65	WO	HD	TR	_____
08/18/22	8933249	Review, analysis and exchange of e-mails re: settlement conference issues.	Farrell, Michael	0.20	164.70	3,259.35	WO	HD	TR	_____
08/19/22	8934132	Analysis and exchange of e-mails re: mandatory settlement conference issues and scheduling.	Farrell, Michael	0.20	164.70	3,424.05	WO	HD	TR	_____

11/08/22 08:53:13 PROFORMA STATEMENT FOR MATTER 378224.00019 (Winkler, Geoff/Receiver for Essex Capita) (Hopen Litigation)

**Fees for Matter 378224.00019.(Hopen 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>		
08/23/22	8935905	Emails with counsel regarding status of litigation and discovery (0.2).	Del Castillo, Joshua	0.20	137.70	3,561.75	WO	HD	TR	_____
08/23/22	8940545	Analysis and review of e-mails re: MSC scheduling and court order re: same.	Farrell, Michael	0.30	247.05	3,808.80	WO	HD	TR	_____
08/23/22	8949530	Draft email to opposing counsel and email to courtroom deputy regarding scheduling mandatory settlement conference	Pham, Matt D.	0.20	96.30	3,905.10	WO	HD	TR	_____
08/29/22	8943270	Analysis and review of e-mails re: potential receiver deposition and timing of same.	Farrell, Michael	0.20	164.70	4,069.80	WO	HD	TR	_____
08/30/22	8949699	Review and analyze Hopen's requests for production, requests for admission, and interrogatories	Pham, Matt D.	1.60	770.40	4,840.20	WO	HD	TR	_____
08/31/22	8948612	Analysis and review of e-mails re: deposition issues.	Farrell, Michael	0.20	164.70	5,004.90	WO	HD	TR	_____
09/01/22	8979541	Analysis and review of e-mails re: settlement conference and deposition issues.	Farrell, Michael	0.30	247.05	5,251.95	WO	HD	TR	_____
09/01/22	8981489	Phone call with opposing counsel regarding deposition	Pham, Matt D.	0.10	48.15	5,300.10	WO	HD	TR	_____
09/13/22	8981579	Begin drafting confidential settlement brief	Pham, Matt D.	0.60	288.90	5,589.00	WO	HD	TR	_____
09/14/22	8961034	Review docket and confer with counsel regarding litigation matters (0.3); review notes and case history and emails and teleconference with M. Pham regarding mandatory settlement conference statement	Del Castillo, Joshua	1.30	895.05	6,484.05	WO	HD	TR	_____



11/08/22 08:53:13 PROFORMA STATEMENT FOR MATTER 378224.00019 (Winkler, Geoff/Receiver for Essex Capita) (Hopen Litigation)

**Fees for Matter 378224.00019.(Hopen Litigation)**

Trans Date	Index	Description of Service Rendered (0.8).	Timekeeper	Hours	Fees	Sum	Circle	Action		
09/14/22	8980172	Reviewed materials re: potential settlement arguments and outlined same.	Farrell, Michael	0.40	329.40	6,813.45	WO	HD	TR	_____
09/14/22	8981594	Review and analyze documents produced by Hopen (1.0); Perform legal research regarding issue of reasonably equivalent value (1.5); Continue drafting settlement brief - argument regarding reasonably equivalent value (1.8)	Pham, Matt D.	4.30	2,070.45	8,883.90	WO	HD	TR	_____
09/15/22	8981286	Review and analysis of draft settlement conference statement and telephone conference re: same (.7); reviewed applicable documents (.4).	Farrell, Michael	1.10	905.85	9,789.75	WO	HD	TR	_____
09/15/22	8981601	Continue drafting settlement brief - background of parties' relationship (1.0); Continue drafting settlement brief - factual background (0.5)	Pham, Matt D.	1.50	722.25	10,512.00	WO	HD	TR	_____
09/15/22	8981602	Review and analyze case law regarding reasonably equivalent value (1.1); Begin drafting responses to RFAs, RFPs, and interrogatories (1.6)	Pham, Matt D.	2.70	1,300.05	11,812.05	WO	HD	TR	_____
09/16/22	8962542	Review Court email regarding mandatory settlement conference scheduling (0.1); emails and teleconference with counsel regarding preparation and briefing for same (0.5).	Del Castillo, Joshua	0.60	413.10	12,225.15	WO	HD	TR	_____
09/19/22	8981714	Draft instructions to paralegal regarding discovery protocols and parameters (0.5); Continue drafting responses to defendant's	Pham, Matt D.	2.50	1,203.75	13,428.90	WO	HD	TR	_____

11/08/22 08:53:13 PROFORMA STATEMENT FOR MATTER 378224.00019 (Winkler, Geoff/Receiver for Essex Capita) (Hopen Litigation)

**Fees for Matter 378224.00019.(Hopen Litigation)**

Trans Date	Index	Description of Service Rendered RFAs (2.0)	Timekeeper	Hours	Fees	Sum	Circle	Action		
09/19/22	8981715	Continue drafting responses to defendant's RFPs (1.2); Review client's documents for responsiveness and privilege (2.4)	Pham, Matt D.	3.60	1,733.40	15,162.30	WO	HD	TR	_____
09/20/22	8966847	Conferences and analysis re: settlement, discovery and evidence issues.	Farrell, Michael	0.50	411.75	15,574.05	WO	HD	TR	_____
09/21/22	8967705	Attention to pending litigation issues (0.2).	Del Castillo, Joshua	0.20	137.70	15,711.75	WO	HD	TR	_____
09/21/22	8981359	Conference, analysis and exchange of e-mails re: discovery responses.	Farrell, Michael	0.30	247.05	15,958.80	WO	HD	TR	_____
09/22/22	8968952	Confer with M. Pham regarding mandatory settlement conference statement (0.3); review notes and prepare follow-up emails regarding same (0.3).	Del Castillo, Joshua	0.60	413.10	16,371.90	WO	HD	TR	_____
09/22/22	8981475	Reviewed RFA responses and e-mails re: same.	Farrell, Michael	0.60	494.10	16,866.00	WO	HD	TR	_____
09/22/22	8981757	Confer with John Hall regarding background of Hopen accounting (0.2); Continue drafting responses to RFAs (1.5).	Pham, Matt D.	1.70	818.55	17,684.55	WO	HD	TR	_____
09/23/22	8970098	Teleconferences with M. Pham regarding responses to defendant discovery (0.5).	Del Castillo, Joshua	0.50	344.25	18,028.80	WO	HD	TR	_____
09/23/22	8981764	Continue drafting responses to interrogatories (1.7); Review and analyze documents for responses to interrogatories (1.0); Continue drafting responses to interrogatories (1.0)	Pham, Matt D.	3.70	1,781.55	19,810.35	WO	HD	TR	_____

11/08/22 08:53:13 PROFORMA STATEMENT FOR MATTER 378224.00019 (Winkler, Geoff/Receiver for Essex Capita) (Hopen Litigation)

**Fees for Matter 378224.00019.(Hopen Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
09/23/22	8981878	Review and analysis of settlement conference statement and pertinent documents in preparation for mandatory settlement conference (.9); analysis and exchange of e-mails re: draft discovery responses (.3).	Farrell, Michael	1.20	988.20	20,798.55	WO	HD	TR	_____
09/26/22	8972285	Confer with counsel regarding settlement issues (0.2).	Del Castillo, Joshua	0.20	137.70	20,936.25	WO	HD	TR	_____
09/26/22	8981779	Virtually attend mandatory settlement conference	Pham, Matt D.	2.90	1,396.35	22,332.60	WO	HD	TR	_____
09/26/22	8982250	Final preparation for and participation in settlement conference (3.1)	Farrell, Michael	3.10	2,552.85	24,885.45	WO	HD	TR	_____
09/27/22	8973461	Emails regarding apparent settlement acceptance (0.2).	Del Castillo, Joshua	0.20	137.70	25,023.15	WO	HD	TR	_____
09/27/22	8983173	Review, analysis and exchange of e-mails re: defendant's acceptance of settlement proposal and procedures moving forward.	Farrell, Michael	0.30	247.05	25,270.20	WO	HD	TR	_____
09/28/22	8975605	Review template settlement agreement and confer regarding proposed revisions to same for Hopen settlement (0.4).	Del Castillo, Joshua	0.40	275.40	25,545.60	WO	HD	TR	_____
09/30/22	8981852	Draft settlement agreement between Receiver and Hopen (1.0); Draft joint notice of settlement (0.3)	Pham, Matt D.	1.30	625.95	26,171.55	WO	HD	TR	_____
09/30/22	8983589	Analysis and exchange of e-mails re: settlement agreement.	Farrell, Michael	0.20	164.70	26,336.25	WO	HD	TR	_____

11/08/22 08:53:13 PROFORMA STATEMENT FOR MATTER 378224.00019 (Winkler, Geoff/Receiver for Essex Capita) (Hopen Litigation)

**Proforma Summary**

**Timekeeper**

<b>Number</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Rate</b>	<b>Amounts</b>
000739	Farrell, Michael	10.20	823.50	8,399.70
001842	Del Castillo, Joshua	6.40	688.50	4,406.40
002510	Pham, Matt D.	28.10	481.50	13,530.15
		44.70		\$26,336.25
Subtotal Fees				\$26,336.25
Discount				0.00
Total Fees				26,336.25
Total Disbursements				0.00

**Attorney Billing Instructions**

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

**Billing Instructions**

expires 6/30/2023: 10% off standard rates (automatic)

**Account Summary – As Of 11/01/22**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	31,581.00	31,581.00	0.00	44,832.60	44,832.60	0.00	50,082.30	50,082.30	0.00
Unbilled Adj	0.00	0.00	0.00	165.60	165.60	0.00	165.60	165.60	0.00
Billed	13,086.00	13,086.00	0.00	18,335.70	18,335.70	0.00	18,335.70	18,335.70	0.00
Collected	13,086.00	13,086.00	0.00	18,335.70	18,335.70	0.00	18,335.70	18,335.70	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>31,581.00</b>	<b>31,581.00</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 Payment</b>	<b>0.00</b>								

11/08/22 08:53:13 PROFORMA STATEMENT FOR MATTER 378224.00019 (Winkler, Geoff/Receiver for Essex Capita) (Hopen Litigation)

**Client Trust**                    **0.00**  
**Balance**

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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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11/08/22 08:53:15 PROFORMA STATEMENT FOR MATTER 378224.00020 (Winkler, Geoff/Receiver for Essex Capita) (Nicholson Litigation)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00020 Client Name: Winkler, Geoff/Receiver for Essex Capita  
 Joshua  
 Date of Last Billing: 10/05/22 Matter Name: Nicholson Litigation  
 Proforma Number: 1188146  
 Client/Matter Joint Group # 378224-1 Client Matter Number:

**Fees for Matter 378224.00020.(Nicholson Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/07/22	8887874	Confer with counsel regarding meet and confer letter regarding discovery from plaintiff's counsel and anticipated response (0.2).	Del Castillo, Joshua	0.20	137.70	137.70	WO	HD	TR	_____
07/07/22	8910055	Review, analysis and exchange of e-mails re: discovery dispute issues.	Farrell, Michael	0.20	164.70	302.40	WO	HD	TR	_____
07/07/22	8912611	Review and analyze defendant's meet-and-confer letter regarding discovery deficiencies	Pham, Matt D.	0.50	240.75	543.15	WO	HD	TR	_____
07/08/22	8889042	Review documents and emails with counsel regarding discovery and settlement conference matters (0.5).	Del Castillo, Joshua	0.50	344.25	887.40	WO	HD	TR	_____
07/08/22	8910102	Conference, analysis and review of e-mails re: discovery dispute and response to meet and confer letter.	Farrell, Michael	0.30	247.05	1,134.45	WO	HD	TR	_____
07/08/22	8912629	Draft response letter to opposing counsel's meet-and-confer letter (0.5)	Pham, Matt D.	0.50	240.75	1,375.20	WO	HD	TR	_____

11/08/22 08:53:15 PROFORMA STATEMENT FOR MATTER 378224.00020 (Winkler, Geoff/Receiver for Essex Capita) (Nicholson Litigation)

**Fees for Matter 378224.00020.(Nicholson 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>		
07/11/22	8910560	Review, analysis and revision of draft meet and confer resopnse letter and exchanged e-mails re: same.	Farrell, Michael	0.70	576.45	1,951.65	WO	HD	TR	_____
07/11/22	8912633	Continue drafting response letter to opposing counsel's meet-and-confer letter - discussion regarding document production (2.0); Finalize letter to opposing counsel re discovery responses (0.2)	Pham, Matt D.	2.20	1,059.30	3,010.95	WO	HD	TR	_____
07/13/22	8893286	Review and respond to correspondence regarding pending litigation (0.1).	Del Castillo, Joshua	0.10	68.85	3,079.80	WO	HD	TR	_____
07/18/22	8911073	Conference and analysis re: upcoming deadlines and strategy issues.	Farrell, Michael	0.20	164.70	3,244.50	WO	HD	TR	_____
07/22/22	8904321	Initial review and analysis of discovery responses from defendant and analysis re: effect of same on strategy.	Farrell, Michael	0.90	741.15	3,985.65	WO	HD	TR	_____
07/22/22	8912727	Review and analyze defendant's discovery responses	Pham, Matt D.	0.50	240.75	4,226.40	WO	HD	TR	_____
07/27/22	8906367	Confer with counsel regarding anticipated motion for summary judgment and associated matters; review documents in connection with same (0.4).	Del Castillo, Joshua	0.40	275.40	4,501.80	WO	HD	TR	_____
08/02/22	8940453	Analysis and review of materials re: settlement issues.	Farrell, Michael	0.40	329.40	4,831.20	WO	HD	TR	_____
08/03/22	8940418	Analysis and exchange of various e-mails re: MSC scheduling.	Farrell, Michael	0.20	164.70	4,995.90	WO	HD	TR	_____

11/08/22 08:53:15 PROFORMA STATEMENT FOR MATTER 378224.00020 (Winkler, Geoff/Receiver for Essex Capita) (Nicholson Litigation)

**Fees for Matter 378224.00020.(Nicholson 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>		
08/03/22	8949275	Draft email to opposing counsel regarding mandatory settlement conference	Pham, Matt D.	0.10	48.15	5,044.05	WO	HD	TR	_____
08/09/22	8941204	Analysis and exchange of e-mails re: mandatory settlement conference issues and timing.	Farrell, Michael	0.20	164.70	5,208.75	WO	HD	TR	_____
08/15/22	8949398	Draft stipulation and proposed order on extension of deadline to complete mandatory settlement conference	Pham, Matt D.	0.50	240.75	5,449.50	WO	HD	TR	_____
08/17/22	8930368	Emails with counsel regarding status of litigation and settlement proposals (0.3).	Del Castillo, Joshua	0.30	206.55	5,656.05	WO	HD	TR	_____
08/18/22	8933246	Review, analysis and exchange of e-mails re: settlement conference issues.	Farrell, Michael	0.20	164.70	5,820.75	WO	HD	TR	_____
08/19/22	8934133	Analysis and exchange of e-mails re: mandatory settlement conference issues and scheduling.	Farrell, Michael	0.20	164.70	5,985.45	WO	HD	TR	_____
08/23/22	8935904	Emails with counsel regarding status of litigation and discovery (0.2).	Del Castillo, Joshua	0.20	137.70	6,123.15	WO	HD	TR	_____
08/23/22	8949532	Draft email to opposing counsel and email to courtroom deputy regarding scheduling mandatory settlement conference	Pham, Matt D.	0.10	48.15	6,171.30	WO	HD	TR	_____
08/31/22	8948610	Analysis and review of various e-mails with opposing counsel and magistrate's office re: mandatory settlement conference issues.	Farrell, Michael	0.30	247.05	6,418.35	WO	HD	TR	_____
09/06/22	8979557	Analysis and review of e-mails re: mandatory settlement conference scheduling.	Farrell, Michael	0.10	82.35	6,500.70	WO	HD	TR	_____



11/08/22 08:53:15 PROFORMA STATEMENT FOR MATTER 378224.00020 (Winkler, Geoff/Receiver for Essex Capita) (Nicholson Litigation)

**Fees for Matter 378224.00020.(Nicholson 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>		
09/07/22	8981530	Draft email to Judge MacKinnon's chambers regarding scheduling settlement conference	Pham, Matt D.	0.10	48.15	6,548.85	WO	HD	TR	_____
09/13/22	8981573	Prepare initial expert disclosures	Pham, Matt D.	0.10	48.15	6,597.00	WO	HD	TR	_____
09/14/22	8961029	Review docket and confer with counsel regarding litigation matters (0.3).	Del Castillo, Joshua	0.30	206.55	6,803.55	WO	HD	TR	_____
09/14/22	8980177	Analysis nad review of materials re: potential damages arguments.	Farrell, Michael	0.30	247.05	7,050.60	WO	HD	TR	_____
09/15/22	8981284	Conference and analysis re: MSJ, mandatory settlement conference and trial timing and preparation issues (.4); analysis and exchange of e-mails re: deposition preparation (.3); reviewed expert disclosure documents (.2).	Farrell, Michael	0.90	741.15	7,791.75	WO	HD	TR	_____
09/16/22	8962544	Emails regarding motion for summary judgment and trial issues (0.3).	Del Castillo, Joshua	0.30	206.55	7,998.30	WO	HD	TR	_____
09/20/22	8966849	Conference and analysis re: deposition preparation issues and strategy.	Farrell, Michael	0.30	247.05	8,245.35	WO	HD	TR	_____
09/21/22	8967706	Attention to pending litigation issues (0.2).	Del Castillo, Joshua	0.20	137.70	8,383.05	WO	HD	TR	_____
09/21/22	8981384	Telephone conference and analysis re:defense arguments and preparation for deposition.	Farrell, Michael	0.40	329.40	8,712.45	WO	HD	TR	_____
09/23/22	8981773	Review and analyze defendants' document production; begin preparing settlement brief	Pham, Matt D.	2.00	963.00	9,675.45	WO	HD	TR	_____

11/08/22 08:53:15 PROFORMA STATEMENT FOR MATTER 378224.00020 (Winkler, Geoff/Receiver for Essex Capita) (Nicholson Litigation)

**Fees for Matter 378224.00020.(Nicholson Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
09/26/22	8972284	Confer with counsel regarding settlement issues (0.2).	Del Castillo, Joshua	0.20	137.70	9,813.15	WO	HD	TR	_____
09/26/22	8981776	Continue drafting settlement brief - various argument sections (1.9); Continue drafting settlement brief - factual background (1.7); Confer with Mike Farrell regarding changes to settlement brief (0.3); Make revisions to settlement brief per comments from Mike Farrell (0.5)	Pham, Matt D.	4.40	2,118.60	11,931.75	WO	HD	TR	_____
09/26/22	8982350	Conference, analysis and review of various materials for deposition prep meeting with client (.8); reviewed deposition notice and circulated same to client (.1); review, analysis and revision of draft settlement conference statement (.7); conference and analysis re: strategy for arguments (.2).	Farrell, Michael	1.80	1,482.30	13,414.05	WO	HD	TR	_____
09/27/22	8978401	Evaluate Nicholson records, claim, accounting and legal issues in order to address Receiver's settlement prospects (.5). Call/meeting with counsel in order to address the overall strategy/settlement negotiations (.4).	Zaro, David	0.90	805.95	14,220.00	WO	HD	TR	_____
09/27/22	8982790	Preparation for and participation in meeting with client re: upcoming deposition.	Farrell, Michael	1.30	1,070.55	15,290.55	WO	HD	TR	_____
09/28/22	8975384	Review email from court scheduling mandatory settlement conference and inquiry to M. Pham regarding mediation brief (0.2).	Del Castillo, Joshua	0.20	137.70	15,428.25	WO	HD	TR	_____

11/08/22 08:53:15 PROFORMA STATEMENT FOR MATTER 378224.00020 (Winkler, Geoff/Receiver for Essex Capita) (Nicholson Litigation)

**Fees for Matter 378224.00020.(Nicholson Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action	
09/28/22	8975660	Final preparation for and participation in deposition of G. Winkler (3.3); various conferences, analysis and review of materials re: results of same and strategy going forward (.6).	Farrell, Michael	3.90	3,211.65	18,639.90	WO	HD	TR
09/28/22	8981823	Review and analyze Ogin and Panasas leases and lease payments and create spreadsheet analyzing same	Pham, Matt D.	0.80	385.20	19,025.10	WO	HD	TR
09/29/22	8978522	Conference call, analysis and review of materials re: issues raised in deposition and strategy to address same.	Farrell, Michael	0.70	576.45	19,601.55	WO	HD	TR

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	0.90	895.50	805.95
000739	Farrell, Michael	13.50	823.50	11,117.25
001842	Del Castillo, Joshua	2.90	688.50	1,996.65
002510	Pham, Matt D.	11.80	481.50	5,681.70
		<u>29.10</u>		<u>\$19,601.55</u>
Subtotal Fees				\$19,601.55
Discount				0.00
Total Fees				19,601.55
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 6/30/2023: 10% off standard rates (automatic)

11/08/22 08:53:15 PROFORMA STATEMENT FOR MATTER 378224.00020 (Winkler, Geoff/Receiver for Essex Capita) (Nicholson Litigation)

**Account Summary – As Of 11/01/22**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	32,699.25	32,699.25	0.00	52,482.15	52,482.15	0.00	53,821.35	53,821.35	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	19,782.90	19,782.90	0.00	21,122.10	21,122.10	0.00	21,122.10	21,122.10	0.00
Collected	19,782.90	19,782.90	0.00	21,122.10	21,122.10	0.00	21,122.10	21,122.10	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>32,699.25</b>	<b>32,699.25</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>									

**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

11/08/22 08:53:16 PROFORMA STATEMENT FOR MATTER 378224.00021 (Winkler, Geoff/Receiver for Essex Capita) (Reyner Litigation)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00021 Client Name: Winkler, Geoff/Receiver for Essex Capita  
 Joshua  
 Date of Last Billing: 10/05/22 Matter Name: Reyner Litigation  
 Proforma Number: 1188146  
 Client/Matter Joint Group # 378224-1 Client Matter Number:

**Fees for Matter 378224.00021.(Reyner Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/01/22	8909522	Analysis and exchange of e-mails re: settlement issues and strategy.	Farrell, Michael	0.30	247.05	247.05	WO	HD	TR	_____
07/01/22	8911646	Confer with counsel regarding settlement proposal and motion for summary judgment briefing and associated deadlines (0.9).	Del Castillo, Joshua	0.90	619.65	866.70	WO	HD	TR	_____
07/06/22	8886540	Confer with counsel regarding outstanding settlement question (0.2); emails with Receiver regarding same (0.1); prepare for and attend call with opposing counsel (0.4).	Del Castillo, Joshua	0.70	481.95	1,348.65	WO	HD	TR	_____
07/06/22	8890427	Analysis of several emails related to Reyner motion for summary judgment and the settlement, follow-up conference, advice to counsel related to strategy.	Zaro, David	0.60	537.30	1,885.95	WO	HD	TR	_____
07/06/22	8909650	Review, analysis and exchange of e-mails re: settlement communications.	Farrell, Michael	0.30	247.05	2,133.00	WO	HD	TR	_____
07/07/22	8887783	Confer with Receiver regarding prospective settlement proposal (0.2); meet and confer with D. Cousineau regarding motion for summary judgment in the event settlement	Del Castillo, Joshua	0.60	413.10	2,546.10	WO	HD	TR	_____

11/08/22 08:53:16 PROFORMA STATEMENT FOR MATTER 378224.00021 (Winkler, Geoff/Receiver for Essex Capita) (Reyner Litigation)

**Fees for Matter 378224.00021.(Reyner 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>		
		negotiations falter (0.4).								
07/07/22	8888649	Work with counsel to address motion for summary judgment, Receiver legal arguments, assess factual issues and evidence.	Zaro, David	0.40	358.20	2,904.30	WO	HD	TR	_____
07/08/22	8889037	Teleconference with D. Cousineau regarding settlement and update and confer with counsel regarding same (0.2).	Del Castillo, Joshua	0.20	137.70	3,042.00	WO	HD	TR	_____
07/11/22	8890801	Teleconferences with counsel regarding anticipated motion for summary judgment and attention to issues regarding same (0.7).	Del Castillo, Joshua	0.70	481.95	3,523.95	WO	HD	TR	_____
07/11/22	8910561	Telephone conference and analysis re: settlement and summary judgment issues.	Farrell, Michael	0.50	411.75	3,935.70	WO	HD	TR	_____
07/12/22	8891987	Confer with M. Farrell and M. Pham regarding anticipated motion for summary judgment (0.3).	Del Castillo, Joshua	0.30	206.55	4,142.25	WO	HD	TR	_____
07/12/22	8912644	Begin drafting Receiver's motion for summary judgment	Pham, Matt D.	1.10	529.65	4,671.90	WO	HD	TR	_____
07/13/22	8893288	Teleconference with M/ Pham regarding technical requirements for MSJ, issues relating to separate statement of facts (0.2).	Del Castillo, Joshua	0.20	137.70	4,809.60	WO	HD	TR	_____
07/13/22	8912661	Confer with Josh del Castillo regarding approach for summary judgment motion (0.1); Draft email to opposing counsel regarding proposed stipulation re undisputed facts (0.2); Continue drafting motion for summary judgment brief (0.6);	Pham, Matt D.	1.30	625.95	5,435.55	WO	HD	TR	_____

11/08/22 08:53:16 PROFORMA STATEMENT FOR MATTER 378224.00021 (Winkler, Geoff/Receiver for Essex Capita) (Reyner Litigation)

**Fees for Matter 378224.00021.(Reyner Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		Begin drafting declaration in Geoff Winkler in support of summary judgment motion (0.4)								
07/14/22	8893930	Review and respond to correspondence regarding motion for summary judgment and confer with counsel regarding same (0.5).	Del Castillo, Joshua	0.50	344.25	5,779.80	WO	HD	TR	_____
07/14/22	8912667	Draft stipulation regarding undisputed facts relating to transfers (1.8); Continue drafting stipulation regarding undisputed facts relating to transfers (1.1); Draft email to opposing counsel regarding proposed stipulation regarding undisputed facts relating to transfers (0.2); Continue drafting summary judgment brief - statement of facts (0.7); Continue drafting summary judgment brief - applicable legal standard on fraudulent transfers (0.7)	Pham, Matt D.	4.50	2,166.75	7,946.55	WO	HD	TR	_____
07/14/22	8912668	Continue drafting summary judgment brief - discussion regarding damages on actual fraudulent transfer claim (1.6); Continue drafting summary judgment brief - statement of facts (1.1); Continue drafting summary judgment brief - discussion regarding Ponzi scheme analysis (1.8); Continue drafting summary judgment brief - Ponzi scheme analysis (1.5)	Pham, Matt D.	6.00	2,889.00	10,835.55	WO	HD	TR	_____
07/15/22	8911036	Review and analysis of draft declaration (.2); telephone conference and analysis re: potential revisions to declaration and other summary judgment issues (.4); reviewed draft motion papers and exchanged e-mails	Farrell, Michael	1.10	905.85	11,741.40	WO	HD	TR	_____

11/08/22 08:53:16 PROFORMA STATEMENT FOR MATTER 378224.00021 (Winkler, Geoff/Receiver for Essex Capita) (Reyner Litigation)

**Fees for Matter 378224.00021.(Reyner Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/15/22	8912675	re: same (.5). Continue drafting Winkler declaration - discussion regarding Ponzi scheme analysis (1.1); Continue drafting summary judgment brief - Ponzi scheme analysis (1.7); Continue drafting Winkler declaration - discussion regarding credentials (1.0); Continue drafting summary judgment brief - discussion regarding constructively fraudulent transfer claim (1.5); Continue drafting summary judgment brief - preliminary statement, conclusion (1.1).	Pham, Matt D.	6.40	3,081.60	14,823.00	WO	HD	TR	_____
07/15/22	8912676	Continue drafting summary judgment brief - argument regarding interest calculation (1.4); Draft evidentiary appendix and compile supporting exhibits (0.8); Draft joint appendix regarding undisputed and disputed facts (1.8); Revise summary judgment brief and related documents (1.4).	Pham, Matt D.	5.40	2,600.10	17,423.10	WO	HD	TR	_____
07/16/22	8896366	Review draft Reyner motion for summary judgment documents (0.6).	Del Castillo, Joshua	0.60	413.10	17,836.20	WO	HD	TR	_____
07/18/22	8911071	Review and analysis of defendants' summary judgment papers (.8); conference and analysis re: preparation of opposition papers and various strategy issues (.3).	Farrell, Michael	1.10	905.85	18,742.05	WO	HD	TR	_____
07/19/22	8898212	Review correspondence regarding motion for summary judgment and emails to M. Farrell and M. Pham regarding same (0.3); review docket and prior filings (0.2).	Del Castillo, Joshua	0.50	344.25	19,086.30	WO	HD	TR	_____



11/08/22 08:53:16 PROFORMA STATEMENT FOR MATTER 378224.00021 (Winkler, Geoff/Receiver for Essex Capita) (Reyner Litigation)

**Fees for Matter 378224.00021.(Reyner 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>		
07/19/22	8911194	Reviewed e-mail from opposing counsel re: expert witness disclosure and exchanged various e-mails re: same.	Farrell, Michael	0.40	329.40	19,415.70	WO	HD	TR	_____
07/20/22	8899707	Review and respond to correspondence regarding motion for summary judgment and renewed settlement offer (0.3).	Del Castillo, Joshua	0.30	206.55	19,622.25	WO	HD	TR	_____
07/20/22	8911303	Analysis and review of e-mails re: expert disclosure issues and strategy to address same.	Farrell, Michael	0.40	329.40	19,951.65	WO	HD	TR	_____
07/20/22	8912711	Draft email response to opposing counsel regarding expert disclosures	Pham, Matt D.	0.50	240.75	20,192.40	WO	HD	TR	_____
07/22/22	8912726	Review and analyze case cited by defendants regarding expert disclosure issue; perform legal research regarding same	Pham, Matt D.	1.10	529.65	20,722.05	WO	HD	TR	_____
07/25/22	8912741	Review and analyze Defendants' summary judgment brief and statement of undisputed facts (1.0); Begin drafting response to Defendants' summary judgment brief (1.5); Perform legal research regarding discovery rule issue (0.7)	Pham, Matt D.	3.20	1,540.80	22,262.85	WO	HD	TR	_____
07/26/22	8912743	Confer with Mike Farrell regarding Receiver's summary judgment response (0.4); Continue draft of Winkler supplemental declaration - discussion regarding accounting process (2.0); Draft email to John Hall regarding information needed for Winkler supplemental declaration (0.2).	Pham, Matt D.	2.60	1,251.90	23,514.75	WO	HD	TR	_____

11/08/22 08:53:16 PROFORMA STATEMENT FOR MATTER 378224.00021 (Winkler, Geoff/Receiver for Essex Capita) (Reyner Litigation)

**Fees for Matter 378224.00021.(Reyner 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>		
07/26/22	8913908	Close review of Reyner motion papers (.9); conference, analysis and exchange of e-mails re: opposition issues and strategy (.6); review and analysis of prior correspondence, reports and other exhibits re: receiver's knowledge of claims (.7); analysis and exchange of e-mails re: declaration issues and details (.3); initial review o fdraft declaration and exchanged e-mails re: same (.4).	Farrell, Michael	2.90	2,388.15	25,902.90	WO	HD	TR	_____
07/27/22	8906370	Confer with counsel regarding anticipated motion for summary judgment and associated matters; review documents in connection with same (0.4).	Del Castillo, Joshua	0.40	275.40	26,178.30	WO	HD	TR	_____
07/27/22	8906928	Preparation for and participation in conference call with clients re: summary judgment opposition arguments and evidence (2.1); reviewed various materials and outlined issues raised during conference (.5); analysis re: case law on standard for discovery issue (.3).	Farrell, Michael	2.90	2,388.15	28,566.45	WO	HD	TR	_____
07/27/22	8912745	Draft email to John Hall regarding information for Winkler supplemental declaration (0.2); Phone call with opposing counsel regarding administrative and procedural issues with summary judgment motions (0.3); Phone call with Geoff Winkler, John Hall, and Mike Farrell regarding details to be added to Winkler supplemental declaration (1.6); Perform legal research regarding discovery rule and statute of limitations issue (1.8); Continue drafting response to Defendants' summary	Pham, Matt D.	4.90	2,359.35	30,925.80	WO	HD	TR	_____

11/08/22 08:53:16 PROFORMA STATEMENT FOR MATTER 378224.00021 (Winkler, Geoff/Receiver for Essex Capita) (Reyner Litigation)

**Fees for Matter 378224.00021.(Reyner Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		judgment brief - applicable legal standard re discovery rule (1.0)								
07/28/22	8907750	Confer with counsel regarding chronology for statement of facts and review documents in connection with same (0.7).	Del Castillo, Joshua	0.70	481.95	31,407.75	WO	HD	TR	_____
07/28/22	8908748	Telephone conference and analysis re: discovery rule issues and strategy (.6); review, analysis and revision of revised draft of Winkler declaration and exchanged e-mails re: same (1.3).	Farrell, Michael	1.90	1,564.65	32,972.40	WO	HD	TR	_____
07/28/22	8912749	Continue drafting Winkler supplemental declaration - discussion regarding accounting process (1.7); Continue drafting Winkler supplemental declaration - discussion regarding MB&T records (1.3); Phone call with Mike Farrell regarding Winkler supplemental declaration (0.3); Continue drafting Winkler supplemental declaration in light of comments from Mike Farrell (1.2); Phone call with John Hall regarding clarification on his comments re Winkler supplemental declaration (0.3)	Pham, Matt D.	4.80	2,311.20	35,283.60	WO	HD	TR	_____
07/28/22	8912750	Continue drafting Winkler supplemental declaration - discussion regarding MIMO accounting for Reyners (1.1); Begin drafting Receiver's response to Defendants' statement of undisputed facts (1.5); Continue drafting Receiver's response to Defendants' statement of undisputed facts (0.6); Update joint evidentiary appendix to incorporate Defendants' documents and Receiver's new documents (0.4); Continue	Pham, Matt D.	4.30	2,070.45	37,354.05	WO	HD	TR	_____

11/08/22 08:53:16 PROFORMA STATEMENT FOR MATTER 378224.00021 (Winkler, Geoff/Receiver for Essex Capita) (Reyner Litigation)

**Fees for Matter 378224.00021.(Reyner Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		drafting Receiver's response to Defendants' statement of undisputed facts (0.7)								
07/29/22	8912754	Continue drafting response to Defendants' summary judgment brief - discussion of case late re discovery rule in Ponzi scheme cases (1.7); Continue drafting response to Defendants' summary judgment brief - additional facts re accounting process (1.8); Draft statement of undisputed facts - supplemental facts (1.2); Continue drafting statement of undisputed facts - supplemental facts (1.4); Revise and finalize joint statement of undisputed facts (0.8); Revise and finalize joint summary judgment brief (1.6)	Pham, Matt D.	8.50	4,092.75	41,446.80	WO	HD	TR	_____
07/29/22	8914387	Review, analysis and revision of draft opposition to Reyner motion for summary judgment and exchanged various e-mails re: same.	Farrell, Michael	1.40	1,152.90	42,599.70	WO	HD	TR	_____
08/01/22	8949241	Update joint evidentiary appendix for summary judgment motion (0.5); Update and finalize Winkler declaration, del Castillo declaration, and Winkler supplemental declaration (0.7); Organize and compile exhibits for evidentiary appendix (0.8); Combine and review Reyner Defendants' new sections in statement of undisputed and disputed facts (0.8); Combine and review Reyner Defendants' new sections in joint brief (0.8)	Pham, Matt D.	3.60	1,733.40	44,333.10	WO	HD	TR	_____
08/08/22	8949316	Update evidentiary citations and pincites in joint brief and joint statement of undisputed	Pham, Matt D.	2.60	1,251.90	45,585.00	WO	HD	TR	_____

11/08/22 08:53:16 PROFORMA STATEMENT FOR MATTER 378224.00021 (Winkler, Geoff/Receiver for Essex Capita) (Reyner Litigation)

**Fees for Matter 378224.00021.(Reyner Litigation)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b> and disputed facts after finalizing exhibit list	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
08/11/22	8949373	Draft notice of motion and motion for summary judgment (0.6); Continue drafting notice of motion and motion for summary judgment (0.9); Draft proposed form of judgment (0.5); Revise and finalize final, combined version of joint evidentiary appendix and individual motion for summary judgment (0.6); Revise and finalize final, combined version of joint brief re summary judgment (2.0); Revise and finalize final, combined version of joint statement of undisputed and disputed facts (1.0)	Pham, Matt D.	5.60	2,696.40	48,281.40	WO	HD	TR	_____
08/15/22	8929479	follow-up on the joint motions for summary judgment, evaluate the Receiver's position.	Zaro, David	0.40	358.20	48,639.60	WO	HD	TR	_____
08/15/22	8943262	Analysis and review of correspondence with opposing counsel re: case schedule issues.	Farrell, Michael	0.20	164.70	48,804.30	WO	HD	TR	_____
08/15/22	8949402	Review scheduling order and local rules regarding pretrial deadlines and procedure; prepare list of relevant pretrial dates and deadlines to exchange with opposing counsel	Pham, Matt D.	0.90	433.35	49,237.65	WO	HD	TR	_____
08/17/22	8930371	Emails with counsel regarding status of litigation and settlement proposals (0.3).	Del Castillo, Joshua	0.30	206.55	49,444.20	WO	HD	TR	_____
08/17/22	8932113	Analysis of motion for summary judgment issues, several conferences with counsel as to Receiver reply and follow-up.	Zaro, David	0.40	358.20	49,802.40	WO	HD	TR	_____

11/08/22 08:53:16 PROFORMA STATEMENT FOR MATTER 378224.00021 (Winkler, Geoff/Receiver for Essex Capita) (Reyner Litigation)

**Fees for Matter 378224.00021.(Reyner 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>		
08/23/22	8935906	Emails with counsel regarding status of motion for summary judgment response (0.2).	Del Castillo, Joshua	0.20	137.70	49,940.10	WO	HD	TR	_____
09/01/22	8952147	Emails and teleconferences with M. Pham and D. Cousineau regarding status of settlement discussions, pending motion for summary judgment filings, pending trial preparation, and related matters (1.1); follow-up with M. Farrell regarding same (0.1).	Del Castillo, Joshua	1.20	826.20	50,766.30	WO	HD	TR	_____
09/01/22	8979540	Review, analysis and exchange of e-mails re: settlement discussions and strategy.	Farrell, Michael	0.30	247.05	51,013.35	WO	HD	TR	_____
09/01/22	8981490	Phone call with opposing counsel regarding settlement (0.5); Follow up phone call with opposing counsel regarding settlement (0.1)	Pham, Matt D.	0.60	288.90	51,302.25	WO	HD	TR	_____
09/02/22	8970375	Emails and teleconferences with M. Farrell and M. Pham regarding prospective settlement, status of motion for summary judgment and trial (0.7).	Del Castillo, Joshua	0.70	481.95	51,784.20	WO	HD	TR	_____
09/05/22	8981509	Continue drafting supplemental memorandum - issue regarding prejudgment interest (2.1)	Pham, Matt D.	2.10	1,011.15	52,795.35	WO	HD	TR	_____
09/06/22	8953970	Emails and teleconferences with M. Pham and K. Lloyd regarding Reply ISO motion for summary judgment and attention to same (1.1).	Del Castillo, Joshua	1.10	757.35	53,552.70	WO	HD	TR	_____
09/06/22	8956054	Several emails concerning the Reyner motion for summary judgment prospects, settlement and follow-up with counsel.	Zaro, David	0.30	268.65	53,821.35	WO	HD	TR	_____

11/08/22 08:53:16 PROFORMA STATEMENT FOR MATTER 378224.00021 (Winkler, Geoff/Receiver for Essex Capita) (Reyner Litigation)

**Fees for Matter 378224.00021.(Reyner Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
09/06/22	8981519	Perform legal research regarding proving existence of Ponzi scheme (0.7); Continue drafting supplemental memorandum - issue regarding proving existence of Ponzi scheme (1.9); Continue drafting supplemental memorandum - argument regarding Ponzi scheme (1.2)	Pham, Matt D.	3.80	1,829.70	55,651.05	WO	HD	TR	_____
09/07/22	8981531	Continue drafting supplemental memorandum - argument regarding interest (2.2)	Pham, Matt D.	2.20	1,059.30	56,710.35	WO	HD	TR	_____
09/08/22	8956252	Review and prepare recommended revisions to draft Reply in support of motion for summary judgment and confer with M. Pham regarding same (0.8).	Del Castillo, Joshua	0.80	550.80	57,261.15	WO	HD	TR	_____
09/08/22	8979627	Review and analysis of draft supplemental motion for summary judgment brief, including review of prior papers (1.9); telephone conference and analysis re: MSJ arguments and strategy (.4).	Farrell, Michael	2.30	1,894.05	59,155.20	WO	HD	TR	_____
09/08/22	8981540	Perform legal research regarding evidentiary issues in summary judgment motion (1.4); Continue drafting supplemental memorandum - tracing argument (1.0); Continue drafting supplemental memorandum - argument regarding expert testimony (1.0)	Pham, Matt D.	3.40	1,637.10	60,792.30	WO	HD	TR	_____
09/08/22	8981541	Continue drafting supplemental memorandum - argument regarding admissibility of evidence (2.3); Continue drafting supplemental memorandum -	Pham, Matt D.	3.10	1,492.65	62,284.95	WO	HD	TR	_____

11/08/22 08:53:16 PROFORMA STATEMENT FOR MATTER 378224.00021 (Winkler, Geoff/Receiver for Essex Capita) (Reyner Litigation)

**Fees for Matter 378224.00021.(Reyner Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		argument regarding expert testimony (0.8)								
09/08/22	8981543	Continue drafting supplemental memorandum - various arguments (1.7); Update and revise supplemental memorandum (0.8)	Pham, Matt D.	2.50	1,203.75	63,488.70	WO	HD	TR	_____
09/09/22	8981551	Begin drafting proposed jury instructions	Pham, Matt D.	1.30	625.95	64,114.65	WO	HD	TR	_____
09/11/22	8981553	Continue drafting proposed jury instructions from Ninth Circuit model jury instructions (1.8)	Pham, Matt D.	1.80	866.70	64,981.35	WO	HD	TR	_____
09/12/22	8981562	Continue drafting proposed jury instructions from California model jury instructions (2.6); Draft proposed verdict form (2.5); Continue drafting and revise proposed jury instructions (1.7)	Pham, Matt D.	6.80	3,274.20	68,255.55	WO	HD	TR	_____
09/13/22	8959921	Conferences with M. Farrell and M. Pham regarding status of litigation and pending trial preparation (0.5).	Del Castillo, Joshua	0.50	344.25	68,599.80	WO	HD	TR	_____
09/15/22	8966452	Meeting/call with counsel to evaluate the triable issues, assess Receiver trial strategy, follow-up.	Zaro, David	0.40	358.20	68,958.00	WO	HD	TR	_____
09/16/22	8962541	Emails with counsel regarding post-MSJ trial and deposition preparation (0.2).	Del Castillo, Joshua	0.20	137.70	69,095.70	WO	HD	TR	_____
09/16/22	8966917	Analysis and review of e-mail from opposing counsel re: potential trial continuance.	Farrell, Michael	0.20	164.70	69,260.40	WO	HD	TR	_____



11/08/22 08:53:16 PROFORMA STATEMENT FOR MATTER 378224.00021 (Winkler, Geoff/Receiver for Essex Capita) (Reyner Litigation)

**Fees for Matter 378224.00021.(Reyner 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>		
09/19/22	8981311	Review and analysis of proposed jury instructions and analysis re: potential changes/objections to same (1.4); reviewed opposing counsel's request to continue trial and analysis re: same (.2); conference and analysis re: MSJ, trial and continuance issues and strategy (.4); reviewed e-mail to client re: same (.1).	Farrell, Michael	2.10	1,729.35	70,989.75	WO	HD	TR	_____
09/20/22	8970313	Emails/review of the pleadings and confer with the Receiver counsel related to the statute of limitations issues.	Zaro, David	0.30	268.65	71,258.40	WO	HD	TR	_____
09/21/22	8967697	Confer with counsel regarding proposed trial continuance (0.4).	Del Castillo, Joshua	0.40	275.40	71,533.80	WO	HD	TR	_____
09/21/22	8981344	Various telephone conferences, analysis and exchange of e-mails re: potential trial continuance and strategy issues relevant to same.	Farrell, Michael	0.50	411.75	71,945.55	WO	HD	TR	_____
09/21/22	8981749	Phone call with opposing counsel regarding trial scheduling	Pham, Matt D.	0.30	144.45	72,090.00	WO	HD	TR	_____
09/27/22	8983189	Analysis and review of e-mails re: status of stipulation and potential implications of delay.	Farrell, Michael	0.20	164.70	72,254.70	WO	HD	TR	_____
09/30/22	8983577	Analysis and review of e-mails and stipulation re: proposed trial continuance.	Farrell, Michael	0.40	329.40	72,584.10	WO	HD	TR	_____

**Disbursements for Matter 378224.00021 (Reyner Litigation)**

11/08/22 08:53:16 PROFORMA STATEMENT FOR MATTER 378224.00021 (Winkler, Geoff/Receiver for Essex Capita) (Reyner Litigation)

Trans Date	Index	Type	Quantity	Amt	WO	HD	TR	
08/12/22	2777636	BW – Duplication - Black & White Copies	684.00	129.96	WO	HD	TR	_____
08/15/22	2778809	MSNGR – Nationwide Legal, LLC - USDC-CENTRAL, Deliver Courtesy	0.00	28.50	WO	HD	TR	_____
09/09/22	2782997	MSNGR – Nationwide Legal, LLC - United States District Court Central District of California, Deliver Courtesy	0.00	78.20	WO	HD	TR	_____

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	2.80	895.50	2,507.40
000739	Farrell, Michael	19.40	823.50	15,975.90
001842	Del Castillo, Joshua	12.00	688.50	8,262.00
002510	Pham, Matt D.	95.20	481.50	45,838.80
		129.40		\$72,584.10
Subtotal Fees				\$72,584.10
Discount				0.00
Total Fees				72,584.10
Total Disbursements				236.66

**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 6/30/2023: 10% off standard rates (automatic)

**Account Summary – As Of 11/01/22**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	89,522.10	89,522.10	0.00	152,225.01	151,784.10	440.91	159,011.91	158,571.00	440.91
Unbilled Adj	0.00	0.00	0.00	833.10	769.50	63.60	833.10	769.50	63.60
Billed	61,696.75	61,492.50	204.25	68,483.65	68,279.40	204.25	68,279.40	68,279.40	204.25
Collected	61,696.75	61,492.50	204.25	68,483.65	68,279.40	204.25	68,483.65	68,279.40	204.25

11/08/22 08:53:16 PROFORMA STATEMENT FOR MATTER 378224.00021 (Winkler, Geoff/Receiver for Essex Capita) (Reyner Litigation)

AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>Fees</b>	<b>Costs</b>						
<b>WIP</b>	<b>89,758.76</b>	<b>89,522.10</b>	<b>236.66</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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11/08/22 08:53:18 PROFORMA STATEMENT FOR MATTER 378224.00022 (Winkler, Geoff/Receiver for Essex Capita) (Emmons Litigation)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Joshua

Matter #: 378224.00022

Client Name: Winkler, Geoff/Receiver for Essex Capita

Date of Last Billing: 10/05/22

Matter Name: Emmons Litigation

Proforma Number: 1188146

Client/Matter Joint Group # 378224-1

Client Matter Number:

**Fees for Matter 378224.00022.(Emmons Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/07/22	8887873	Confer with counsel regarding meet and confer letter regarding discovery from plaintiff's counsel and anticipated response (0.2).	Del Castillo, Joshua	0.20	137.70	137.70	WO	HD	TR	_____
07/07/22	8912612	Review and analyze defendants' meet-and-confer letter regarding discovery deficiencies	Pham, Matt D.	0.40	192.60	330.30	WO	HD	TR	_____
07/08/22	8889038	Review documents and emails with counsel regarding discovery and settlement conference matters (0.5).	Del Castillo, Joshua	0.50	344.25	674.55	WO	HD	TR	_____
07/08/22	8910103	Conference, analysis and review of e-mails re: discovery dispute and response to meet and confer letter.	Farrell, Michael	0.30	247.05	921.60	WO	HD	TR	_____
07/08/22	8912628	Begin drafting letter in response to opposing counsel's meet-and-confer letter (0.2); Begin drafting settlement brief (1.5); Confer with Mike Farrell regarding response to opposing counsel's meet-and-confer letter (0.3); Continue drafting response letter to opposing counsel's meet-and-	Pham, Matt D.	5.20	2,503.80	3,425.40	WO	HD	TR	_____

11/08/22 08:53:18 PROFORMA STATEMENT FOR MATTER 378224.00022 (Winkler, Geoff/Receiver for Essex Capita) (Emmons Litigation)

**Fees for Matter 378224.00022.(Emmons Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		confer letter - discussion regarding interrogatory responses (0.7); Prepare schedules relating to transfers for settlement brief (0.6); Continue drafting settlement brief (1.9)								
07/11/22	8891959	Evaluate the prior discussions with Emmons counsel as to claims/settlement, call with counsel to provide background and analysis, advice as to prospective legal/fact issues.	Zaro, David	0.70	626.85	4,052.25	WO	HD	TR	_____
07/11/22	8910557	Review and analysis of draft settlement conference statement and e-mails re: same (.5); review, analysis and revision of draft meet and confer response letter and exchanged e-mails re: same (.7).	Farrell, Michael	1.20	988.20	5,040.45	WO	HD	TR	_____
07/11/22	8912631	Continue drafting settlement brief (1.9); Revise settlement brief (1.1); Draft email to Geoff Winkler regarding settlement brief (0.1); Continue drafting response letter to opposing counsel's meet-and-confer letter - discussion regarding responses to RFAs (2.1); Finalize settlement brief (0.3); Finalize letter to opposing counsel re discovery responses (0.2)	Pham, Matt D.	5.70	2,744.55	7,785.00	WO	HD	TR	_____
07/14/22	8894368	Emails and teleconferences with M. Farrell and K. Akopchikyan regarding additional disgorgement analysis (0.8); prepare initial case list and transmit in connection with same (0.5).	Del Castillo, Joshua	1.30	895.05	8,680.05	WO	HD	TR	_____
07/14/22	8898674	Evaluate prior settlement offers, calculations, evidence, legal analysis as to	Zaro, David	0.80	716.40	9,396.45	WO	HD	TR	_____

11/08/22 08:53:18 PROFORMA STATEMENT FOR MATTER 378224.00022 (Winkler, Geoff/Receiver for Essex Capita) (Emmons Litigation)

**Fees for Matter 378224.00022.(Emmons Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		the Emmons new defenses and accounting per email.								
07/14/22	8910820	Reviewed materials and exchanged e-mails in preparation for telephone conference with magistrate (.4); participated on conference call with magistrate and analysis re: results of same (.6); various telephone conferences, analysis, review of case law and exchange of e-mails re: legal and factual issues raised during call and strategy to address same (1.2); review and analysis of e-mail from opposing counsel and exchanged e-mails re: same (.4); reviewed exhibit re: calculation of damages and exchanged e-mails re: same (.3).	Farrell, Michael	2.90	2,388.15	11,784.60	WO	HD	TR	_____
07/14/22	8912670	Phone call with Judge MacKinnon and opposing counsel regarding outstanding issues prior to settlement conference (0.5); Confer with Mike Farrell regarding settlement conference and issues (0.1)	Pham, Matt D.	0.60	288.90	12,073.50	WO	HD	TR	_____
07/15/22	8895221	Review and respond to correspondence from M. Farrell and K. Akopchikyan regarding mediation briefing and related matters (0.5).	Del Castillo, Joshua	0.50	344.25	12,417.75	WO	HD	TR	_____
07/15/22	8911042	Reviewed memorandum re: disgorgement issue raised by opposing counsel (.2); review and analysis of cited and related case law (1.5); review, analysis and exchange of e-mails re: same (.2); drafted summary of receiver's position and distributed same to magistrate and counsel (.5); reviewed e-mails and materials	Farrell, Michael	3.30	2,717.55	15,135.30	WO	HD	TR	_____

11/08/22 08:53:18 PROFORMA STATEMENT FOR MATTER 378224.00022 (Winkler, Geoff/Receiver for Essex Capita) (Emmons Litigation)

**Fees for Matter 378224.00022.(Emmons Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		forwarded by client re: accounting discrepancy and exchanged e-mails re: same (.9).								
07/17/22	8896368	Emails regarding case administration issues (0.2).	Del Castillo, Joshua	0.20	137.70	15,273.00	WO	HD	TR	_____
07/18/22	8911080	Preparation for and participation in settlement conference (2.8).	Farrell, Michael	2.80	2,305.80	17,578.80	WO	HD	TR	_____
07/18/22	8912685	Prepare for settlement conference, review settlement brief and related papers (0.5); Virtually attend mandatory settlement conference (1.6)	Pham, Matt D.	2.10	1,011.15	18,589.95	WO	HD	TR	_____
07/19/22	8911155	Review and analysis of e-mail and attached documents from M. Napoli (.4); conference, analysis and exchange of e-mails re: strategy to address same (.5).	Farrell, Michael	0.90	741.15	19,331.10	WO	HD	TR	_____
07/20/22	8911305	Analysis and review of e-mails re: accounting issues and evidence.	Farrell, Michael	0.40	329.40	19,660.50	WO	HD	TR	_____
07/20/22	8912712	Review John Hall's email regarding \$200,000 inflow; draft email to response thereto	Pham, Matt D.	0.20	96.30	19,756.80	WO	HD	TR	_____
07/21/22	8911361	Conference, analysis and exchange of e-mails re: potential further settlement conference and strategy re: same.	Farrell, Michael	0.40	329.40	20,086.20	WO	HD	TR	_____
07/22/22	8904325	Review, analysis and exchange of various e-mails re: discovery extension, further settlement conference and overall strategy (.7); analysis and review of e-mails with magistrate's office and opposing counsel	Farrell, Michael	0.90	741.15	20,827.35	WO	HD	TR	_____

11/08/22 08:53:18 PROFORMA STATEMENT FOR MATTER 378224.00022 (Winkler, Geoff/Receiver for Essex Capita) (Emmons Litigation)

**Fees for Matter 378224.00022.(Emmons Litigation)**

Trans Date	Index	Description of Service Rendered (.2).	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/22/22	8912728	Draft email to opposing counsel regarding extension on discovery responses; draft email to courtroom deputy regarding second settlement conference	Pham, Matt D.	0.20	96.30	20,923.65	WO	HD	TR	_____
07/25/22	8913162	Analysis and review of e-mails re: further settlement conference (.2); analysis and review of materials re: potential alter ego arguments (.4).	Farrell, Michael	0.60	494.10	21,417.75	WO	HD	TR	_____
07/27/22	8906365	Confer with counsel regarding anticipated motion for summary judgment and associated matters; review documents in connection with same (0.4).	Del Castillo, Joshua	0.40	275.40	21,693.15	WO	HD	TR	_____
08/03/22	8940417	Analysis and exchange of various e-mails re: MSC scheduling.	Farrell, Michael	0.20	164.70	21,857.85	WO	HD	TR	_____
08/03/22	8949279	Draft stipulation to extend deadline to complete mandatory settlement conference and proposed order	Pham, Matt D.	0.70	337.05	22,194.90	WO	HD	TR	_____
08/17/22	8930369	Emails with counsel regarding status of litigation and settlement proposals (0.3).	Del Castillo, Joshua	0.30	206.55	22,401.45	WO	HD	TR	_____
08/18/22	8933248	Review, analysis and exchange of e-mails re: settlement conference issues.	Farrell, Michael	0.20	164.70	22,566.15	WO	HD	TR	_____
08/19/22	8934134	Analysis and exchange of e-mails re: mandatory settlement conference issues and scheduling.	Farrell, Michael	0.20	164.70	22,730.85	WO	HD	TR	_____
08/23/22	8935901	Emails with counsel regarding status of litigation and discovery (0.2).	Del Castillo, Joshua	0.20	137.70	22,868.55	WO	HD	TR	_____



11/08/22 08:53:18 PROFORMA STATEMENT FOR MATTER 378224.00022 (Winkler, Geoff/Receiver for Essex Capita) (Emmons Litigation)

**Fees for Matter 378224.00022.(Emmons Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
08/23/22	8949537	Draft email to opposing counsel and email to courtroom deputy regarding scheduling mandatory settlement conference	Pham, Matt D.	0.10	48.15	22,916.70	WO	HD	TR	_____
08/29/22	8943269	Analysis and review of e-mails re: deposition and other scheduling issues.	Farrell, Michael	0.20	164.70	23,081.40	WO	HD	TR	_____
08/31/22	8948608	Analysis and review of various e-mails with opposing counsel and magistrate's office re: mandatory settlement conference issues.	Farrell, Michael	0.30	247.05	23,328.45	WO	HD	TR	_____
08/31/22	8949722	Draft second stipulation to extend deadline to complete mandatory settlement conference and proposed order	Pham, Matt D.	0.70	337.05	23,665.50	WO	HD	TR	_____
09/13/22	8981576	Prepare initial expert disclosures	Pham, Matt D.	0.10	48.15	23,713.65	WO	HD	TR	_____
09/14/22	8961031	Review docket and confer with counsel regarding litigation matters (0.3).	Del Castillo, Joshua	0.30	206.55	23,920.20	WO	HD	TR	_____
09/15/22	8981285	Conference and analysis re: MSJ, mandatory settlement conference and trial timing and preparation issues (.4); analysis and exchange of e-mails re: deposition preparation (.3); reviewed expert disclosure documents (.2); telephone conference and analysis re: potential production of additional documents and strategy re: same (.3).	Farrell, Michael	1.20	988.20	24,908.40	WO	HD	TR	_____
09/16/22	8962543	Emails with counsel regarding anticipated motion for summary judgment and related litigation issues (0.3).	Del Castillo, Joshua	0.30	206.55	25,114.95	WO	HD	TR	_____

11/08/22 08:53:18 PROFORMA STATEMENT FOR MATTER 378224.00022 (Winkler, Geoff/Receiver for Essex Capita) (Emmons Litigation)

**Fees for Matter 378224.00022.(Emmons 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>		
09/19/22	8981300	Analysis and review of court order granting stipulation and e-mails with Magistrate's office re: same.	Farrell, Michael	0.40	329.40	25,444.35	WO	HD	TR	_____
09/20/22	8966850	Conference and analysis re: deposition preparation issues and strategy.	Farrell, Michael	0.30	247.05	25,691.40	WO	HD	TR	_____
09/20/22	8970312	Conference with counsel to address the Emmons case, review accounting, related statute of limitations and response.	Zaro, David	0.30	268.65	25,960.05	WO	HD	TR	_____
09/21/22	8967704	Attention to pending litigation issues (0.2).	Del Castillo, Joshua	0.20	137.70	26,097.75	WO	HD	TR	_____
09/21/22	8981382	Telephone conference and analysis re:defense arguments and preparation for deposition.	Farrell, Michael	0.40	329.40	26,427.15	WO	HD	TR	_____
09/23/22	8970446	Review deposition notice and confer regarding deposition preparation (0.2).	Del Castillo, Joshua	0.20	137.70	26,564.85	WO	HD	TR	_____
09/26/22	8982313	Conference, analysis and review of various materials for deposition prep meeting with client (.8); reviewed deposition notice and circulated same to client (.1).	Farrell, Michael	0.90	741.15	27,306.00	WO	HD	TR	_____
09/27/22	8982795	Preparation for and participation in meeting with client re: upcoming deposition.	Farrell, Michael	1.30	1,070.55	28,376.55	WO	HD	TR	_____
09/28/22	8975658	Final preparation for and participation in deposition of G. Winkler (3.3); various conferences, analysis and review of materials re: results of same and strategy going forward (.6).	Farrell, Michael	3.90	3,211.65	31,588.20	WO	HD	TR	_____

11/08/22 08:53:18 PROFORMA STATEMENT FOR MATTER 378224.00022 (Winkler, Geoff/Receiver for Essex Capita) (Emmons Litigation)

**Fees for Matter 378224.00022.(Emmons 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>		
09/28/22	8981827	Review and analyze documents produced by Emmons defendants	Pham, Matt D.	0.30	144.45	31,732.65	WO	HD	TR	_____
09/29/22	8978524	Conference call, analysis and review of materials re: issues raised in deposition and strategy to address same.	Farrell, Michael	0.70	576.45	32,309.10	WO	HD	TR	_____
09/29/22	8981838	Review and analyze Emmons defendants' discovery responses and document production and create new spreadsheet regarding transfers	Pham, Matt D.	2.20	1,059.30	33,368.40	WO	HD	TR	_____
09/30/22	8978887	Teleconference with M. Pham regarding additional accounting analysis and preparation of supplemental mediation brief (0.3); review documents in connection with same (0.4).	Del Castillo, Joshua	0.70	481.95	33,850.35	WO	HD	TR	_____
09/30/22	8981843	Begin drafting supplement to settlement brief (0.5); Review and analyze Emmons defendants' document production and client's document production regarding certain transfers (1.6); Continue drafting supplement to settlement brief (1.9)	Pham, Matt D.	4.00	1,926.00	35,776.35	WO	HD	TR	_____
09/30/22	8983647	Telephone conference and analysis re: damages calculations, arguments and strategy.	Farrell, Michael	0.60	494.10	36,270.45	WO	HD	TR	_____

**Proforma Summary**

**Timekeeper**

<b>Number</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Rate</b>	<b>Amounts</b>
000313	Zaro, David	1.80	895.50	1,611.90
000739	Farrell, Michael	24.50	823.50	20,175.75
001842	Del Castillo, Joshua	5.30	688.50	3,649.05

11/08/22 08:53:18 PROFORMA STATEMENT FOR MATTER 378224.00022 (Winkler, Geoff/Receiver for Essex Capita) (Emmons Litigation)

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
002510	Pham, Matt D.	22.50	481.50	10,833.75
		54.10		\$36,270.45
Subtotal Fees				\$36,270.45
Discount				0.00
Total Fees				36,270.45
Total Disbursements				0.00

**Attorney Billing Instructions**

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

**Billing Instructions**

expires 6/30/2023: 10% off standard rates (automatic)

**Account Summary – As Of 11/01/22**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	60,434.55	60,434.55	0.00	74,141.55	74,141.55	0.00	75,564.45	75,564.45	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	13,707.00	13,707.00	0.00	15,129.90	15,129.90	0.00	15,129.90	15,129.90	0.00
Collected	13,707.00	13,707.00	0.00	15,129.90	15,129.90	0.00	15,129.90	15,129.90	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>WIP Balance</b>	<b>61,716.00</b>	<b>60,434.55</b>	<b>1,281.45</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>								

11/08/22 08:53:18 PROFORMA STATEMENT FOR MATTER 378224.00022 (Winkler, Geoff/Receiver for Essex Capita) (Emmons 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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11/08/22 08:53:19 PROFORMA STATEMENT FOR MATTER 378224.00023 (Winkler, Geoff/Receiver for Essex Capita) (McCloskey Litigation)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00023 Client Name: Winkler, Geoff/Receiver for Essex Capita  
 Joshua  
 Date of Last Billing: 10/05/22 Matter Name: McCloskey Litigation  
 Proforma Number: 1188146  
 Client/Matter Joint Group # 378224-1 Client Matter Number:

**Fees for Matter 378224.00023.(McCloskey Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/08/22	8889041	Review documents and emails with counsel regarding discovery and settlement matters (0.5).	Del Castillo, Joshua	0.50	344.25	344.25	WO	HD	TR	_____
07/13/22	8893285	Review and respond to correspondence regarding pending litigation (0.1).	Del Castillo, Joshua	0.10	68.85	413.10	WO	HD	TR	_____
07/17/22	8896371	Emails regarding case administration issues (0.2).	Del Castillo, Joshua	0.20	137.70	550.80	WO	HD	TR	_____
07/18/22	8911074	Conference and analysis re: upcoming deadlines and strategy issues.	Farrell, Michael	0.20	164.70	715.50	WO	HD	TR	_____
07/27/22	8906366	Confer with counsel regarding anticipated motion for summary judgment and associated matters; review documents in connection with same (0.4).	Del Castillo, Joshua	0.40	275.40	990.90	WO	HD	TR	_____
08/17/22	8930367	Emails with counsel regarding status of litigation and settlement proposals (0.3).	Del Castillo, Joshua	0.30	206.55	1,197.45	WO	HD	TR	_____
08/23/22	8935903	Emails with counsel regarding status of litigation and discovery (0.2).	Del Castillo, Joshua	0.20	137.70	1,335.15	WO	HD	TR	_____

11/08/22 08:53:19 PROFORMA STATEMENT FOR MATTER 378224.00023 (Winkler, Geoff/Receiver for Essex Capita) (McCloskey Litigation)

**Fees for Matter 378224.00023.(McCloskey 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>		
09/06/22	8954290	Review order denying defendants' motion to dismiss and confer with counsel regarding status of litigation and settlement discussions (0.5).	Del Castillo, Joshua	0.50	344.25	1,679.40	WO	HD	TR	_____
09/06/22	8956052	Evaluate the Court's opinion concerning the McCloskey arbitration matter, settlement prospects and meeting with counsel.	Zaro, David	0.40	358.20	2,037.60	WO	HD	TR	_____
09/06/22	8979568	Analysis and review of order on motion to dismiss (.3); analysis re: effect of same on settlement strategy (.1).	Farrell, Michael	0.40	329.40	2,367.00	WO	HD	TR	_____
09/06/22	8981517	Review and analyze Court's order denying defendants' motion to dismiss	Pham, Matt D.	0.20	96.30	2,463.30	WO	HD	TR	_____
09/09/22	8959885	Several emails and conference with counsel to address strategy as to McCloskey claw back action.	Zaro, David	0.40	358.20	2,821.50	WO	HD	TR	_____
09/14/22	8961027	Review docket and confer with counsel regarding litigation matters (0.3).	Del Castillo, Joshua	0.30	206.55	3,028.05	WO	HD	TR	_____
09/15/22	8966456	Review emails and settlement history, then meeting with Receiver counsel as to settlement issues and strategy.	Zaro, David	0.30	268.65	3,296.70	WO	HD	TR	_____
09/16/22	8962545	Emails regarding motion for summary judgment and related litigation issues (0.3).	Del Castillo, Joshua	0.30	206.55	3,503.25	WO	HD	TR	_____
09/19/22	8981309	Reviewed Notice of Appeal and exchanged e-mails re: same (.3); reviewed M. Napoli e-mail re: motion to stay and exchanged e-mails re: same (.3).	Farrell, Michael	0.60	494.10	3,997.35	WO	HD	TR	_____

11/08/22 08:53:19 PROFORMA STATEMENT FOR MATTER 378224.00023 (Winkler, Geoff/Receiver for Essex Capita) (McCloskey Litigation)

**Fees for Matter 378224.00023.(McCloskey Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
09/20/22	8970311	Several emails related to appeal of the order (.4). Follow-up on meet/confer as to appeal and motion to stay action (.3).	Zaro, David	0.70	626.85	4,624.20	WO	HD	TR	_____
09/21/22	8967703	Review notice of appeal and orders regarding same (0.2); attention to pending litigation issues (0.2).	Del Castillo, Joshua	0.40	275.40	4,899.60	WO	HD	TR	_____
09/21/22	8981353	Telephone conference, analysis and exchange of e-mails re: meet and confer on stay motion and negotiation of potential terms to allow discovery (.5); analysis re: trial preparation schedule and strategy (.3).	Farrell, Michael	0.80	658.80	5,558.40	WO	HD	TR	_____
09/27/22	8978411	Evaluate the impact of the appeal as to the arbitration order and prospects for stay, settlement, motion for summary judgment and follow-up with counsel.	Zaro, David	0.40	358.20	5,916.60	WO	HD	TR	_____
09/27/22	8983215	Analysis and review of e-mails re: stay motion and related terms.	Farrell, Michael	0.20	164.70	6,081.30	WO	HD	TR	_____
09/28/22	8975385	Review Ninth Circuit docket and attention to appellate preparation matters (0.5).	Del Castillo, Joshua	0.50	344.25	6,425.55	WO	HD	TR	_____

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	2.20	895.50	1,970.10
000739	Farrell, Michael	2.20	823.50	1,811.70
001842	Del Castillo, Joshua	3.70	688.50	2,547.45
002510	Pham, Matt D.	0.20	481.50	96.30
		8.30		\$6,425.55
Subtotal Fees				\$6,425.55
Discount				0.00



11/08/22 08:53:19 PROFORMA STATEMENT FOR MATTER 378224.00023 (Winkler, Geoff/Receiver for Essex Capita) (McCloskey Litigation)

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
Total Fees				6,425.55
Total Disbursements				0.00

**Attorney Billing Instructions**

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

**Billing Instructions**

expires 6/30/2023: 10% off standard rates (automatic)

**Account Summary – As Of 11/01/22**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	16,385.85	16,385.85	0.00	45,563.70	45,434.70	129.00	70,098.60	69,478.20	620.40
Unbilled Adj	0.00	0.00	0.00	1,213.65	1,213.65	0.00	1,742.85	1,742.85	0.00
Billed	27,964.20	27,835.20	129.00	51,969.90	51,349.50	620.40	51,349.50	51,349.50	620.40
Collected	27,964.20	27,835.20	129.00	51,969.90	51,349.50	620.40	51,969.90	51,349.50	620.40
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>WIP Balance</b>	<b>16,385.85</b>	<b>16,385.85</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

11/08/22 08:53:19 PROFORMA STATEMENT FOR MATTER 378224.00023 (Winkler, Geoff/Receiver for Essex Capita) (McCloskey Litigation)

Alvarez & Marsal LLC  
100 Pine Street, Suite 900  
San Francisco, CA 94111-5222

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# **EXHIBIT 3**



## David R. Zaro

PARTNER | LOS ANGELES

T (213) 955-5518

E dzaro@allenmatkins.com

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

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

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

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

### MEMBERSHIPS

- Financial Lawyers Conference

### EDUCATION

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

### SERVICES

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

### INDUSTRIES

Financial Services  
Construction

- American Bankruptcy Institute
- Turnaround Management Association

## ACCOLADES

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

## BAR ADMISSIONS

- California

## COURT ADMISSIONS

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

## Matters

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

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



## Joshua A. del Castillo

PARTNER | LOS ANGELES

T (213) 955-5591

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

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

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

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

### *A Pioneer in Receivership Solutions*

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

#### EDUCATION

J.D., USC Gould School of Law

M.A., University of Michigan

B.A., *cum laude*, University of Southern California

#### SERVICES

Restructuring, Insolvency & Bankruptcy

Litigation & Counseling

Receiverships, Lenders & Special Creditor Remedies

Commercial Finance

#### INDUSTRIES

Financial Services

Residential & Multifamily

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

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

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

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

### **MEMBERSHIPS**

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

### **ACCOLADES**

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

### **BAR ADMISSIONS**

- California

### **COURT ADMISSIONS**

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



## Matters

### LITIGATION AND BANKRUPTCY

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

### FEDERAL EQUITY RECEIVERSHIPS

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

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

## REAL PROPERTY RECEIVERSHIPS

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

## REGULATORY COMPLIANCE

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



## Michael R. Farrell

PARTNER | LOS ANGELES

T (213) 955-5527

E mfarrell@allenmatkins.com

Michael R. Farrell is a partner in our Los Angeles office, where his practice focuses on litigation with an emphasis on real estate, secured transactions, and state and federal receiverships. Mike represents a wide range of clients including institutional lenders, banks, asset managers, receivers, individuals and various business entities.

Mike's practice includes the representation of lenders, owners, asset managers, landlords, and investors in all aspects of real estate litigation, including pursuit of lender remedies against borrowers, guarantors and third parties; defense of mortgage-related actions; construction disputes; landlord/tenant disputes; partnership disputes; negotiation of loan workouts and modifications; and commercial property receiverships. Mike also advises receivers in federal equity receiverships. His experience in the field of commercial litigation includes representation of individuals and entities in contract disputes in various industries, representation of a shareholder in a securities fraud action, and representation of investors as to fraud/breach of fiduciary duty claims. Mike also has experience in environmental and employment litigation.

Mike has extensive experience as a trial lawyer in state and federal courts, as well as private arbitrations, and has lectured on a variety of real estate litigation topics.

### MEMBERSHIPS

- American Bar Association
- Los Angeles County Bar Association

### EDUCATION

J.D., USC Gould School of Law

B.A., Yale University

### SERVICES

Litigation & Counseling

Business Disputes

Real Estate Disputes

Receiverships, Lenders & Special Creditor Remedies

Commercial Real Estate Transactions

### INDUSTRIES

Real Estate

Financial Services

Investment Management

## BAR ADMISSIONS

- California

## COURT ADMISSIONS

- U.S. District Court, Central District of California
- U.S. District Court, Eastern District of California
- U.S. District Court, Northern District of California
- U.S. District Court, Southern District of California

## Matters

### REAL ESTATE LITIGATION

- **Lender.** Represented lender in numerous breach of contract actions against mortgage brokers for damages arising out of the sale of mortgage loans.
- **Lender.** Represented a residential and commercial bank in defending hundreds of foreclosure-related actions in California and throughout the United States, including supervision of local counsel in various states, in both state and federal courts.
- **Owner.** Represented owner of iconic retail development against general contractor and numerous subcontractors in disputes over construction defects.
- **Lender.** Represented secured lender in action against borrower to recover collateral on a \$29 million loan, including imposition of an equitable lien on real property and appointment of a receiver.
- **Investor.** Represented investors in pursuit of claims for misrepresentation arising out of purchase and construction of \$10 million home in Manhattan Beach, CA.
- **Lender.** Defended lender in action for quiet title and injunctive relief relating to foreclosure of commercial property.
- **Lender.** Advised lender on foreclosure and recovery of multiple properties occupied by residential treatment facilities.

### COMMERCIAL LITIGATION

- **Owner.** Defended car dealership entity and principal against claims by interest holder relating to buyout of interest after termination.
- **Investor.** Defended shareholder at the trial of a multimillion dollar securities fraud claim arising out of the sale of an entity.

- **Corporations.** Represented various corporate entities in CERCLA litigation relating to soil and groundwater contamination in San Bernardino County, California.
- **Corporation.** Defended real estate company against claims by construction manager of national origin discrimination.
- **Corporation/Officers.** Defended corporation and officers against claims of trade secret misappropriation relating to formation of competing business.
- **Hotel Owner.** Represented international hotel company in claims against operator for failure to comply with franchise agreement.

### RECEIVERSHIP ACTIONS

- **Lender.** Represented lender in actions to appoint receiver over several residential developments, including management of receivership and defense of borrower actions.
- **Receiver.** Represented court-appointed receiver in SEC securities fraud action involving \$1.7 billion Ponzi-like scheme in Orange County, California.
- **Lender.** Represented lender in action to appoint receiver relating to low income housing development in Santa Barbara County, California.



## Matthew D. Pham

ASSOCIATE | LOS ANGELES

T (213) 955-5526

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

Matthew D. Pham is an associate in the Los Angeles office of Allen Matkins where he is a member of the Receiverships, Lenders & Special Creditor Remedies and the Restructuring, Insolvency & Bankruptcy practice groups.

Across a range of bankruptcy and insolvency-related proceedings, such as chapter 11 cases, receiverships, assignments for the benefit of creditors, and out-of-court workouts, Matt has represented a variety of constituents, including operating debtors, creditors' committees, secured and unsecured creditors, shopping center landlords, utility companies, and defendants in avoidance actions.

Following law school, Matt served in two clerkships. From 2011 to 2014, he was a rotating law clerk to the Honorable Fredrick E. Clement, W. Richard Lee (retired), and Whitney Rimel (retired) of the U.S. Bankruptcy Court, Eastern District of California. Then, from 2014 to 2015, he clerked for the Honorable Scott H. Yun of the U.S. Bankruptcy Court, Central District of California. Prior to joining Allen Matkins, Matt was in private practice at two mid-sized firms in Southern California

### MEMBERSHIPS

- Insolvency Law Committee of the California Lawyers Association's Business Law Section (current chair of the Constituency, Outreach, and Website Subcommittee)
- Financial Lawyers Conference
- American Bankruptcy Institute

### BAR ADMISSIONS

- California

### COURT ADMISSIONS

- U.S. District Court, Central District of California
- U.S. District Court, Eastern District of California