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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

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

Date: July 13, 2023  
Time: 10:00 am  
Ctrm: 6D  
Judge Hon. Fernando M. Olguin

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1 Geoff Winkler (the "Receiver"), the Court-appointed permanent receiver for  
2 defendant Essex Capital Corporation and its subsidiaries and affiliates (collectively,  
3 the "Receivership Entities" or "Entities"), his tax accountant, Miller Kaplan Arase  
4 LLP ("Miller Kaplan"), and his counsel of record, Allen Matkins Leck Gamble  
5 Mallory & Natsis LLP ("Allen Matkins," and together, with the Receiver and Miller  
6 Kaplan, the "Applicants"), hereby jointly submit this Sixteenth Interim Application  
7 for the Payment of Fees and the Reimbursement of Expenses (the "Fee Application"  
8 or "Application").

9 **I. INTRODUCTION**

10 This Fee Application is the sixteenth interim fee application submitted in the  
11 above-referenced matter. With respect to the Receiver and Allen Matkins, the Fee  
12 Application covers their fees and expenses incurred during the period from  
13 January 1, 2023, through March 31, 2023, (the "Application Period"), and, with  
14 respect to Miller Kaplan, the Fee Application covers its fees and expenses incurred  
15 during the period from May 1, 2022, through March 31, 2023 (the "MK Application  
16 Period").

17 By way of this Fee Application, the Applicants request the Court's approval of  
18 100% of their fees and expenses incurred during the Application Period and further  
19 request the interim payment of 80% of such fees and 100% of such expenses, to be  
20 paid from the funds of the receivership estate of the Receivership Entities (the  
21 "Receivership Estate" or "Estate").

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1 The amounts of the Applicants' fees and expenses sought to be approved and  
 2 paid under this Fee Application are as follows:

<u>Applicant</u>	<u>Fees</u>	<u>Interim Payment of Fees</u>	<u>Expenses</u>	<u>Interim Payment of Expenses</u>
Receiver	\$47,669.80	\$38,135.84	\$1,338.45	\$1,338.45
Allen Matkins	\$148,559.27	\$118,847.41	\$7,302.18	\$7,302.18
Miller Kaplan	\$23,252.00	\$18,601.60	\$0.00	\$0.00
	<b>\$219,481.07</b>	<b>\$175,584.85</b>	<b>\$8,640.63</b>	<b>\$8,640.63</b>

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 9 Consistent with the billing guidelines of plaintiff the Securities and Exchange  
 10 Commission (the "SEC") and the Applicants' commitments for this federal  
 11 receivership, the remaining, unpaid 20% "holdback" of the Applicants' approved  
 12 fees will be subject to final review and payment at the conclusion of this  
 13 receivership. In addition, commencing with the instant Fee Application and through  
 14 the conclusion of the receivership, as an accommodation to the receivership estate  
 15 and to help offset rate and staffing changes over the duration of the receivership  
 16 case, Allen Matkins has offered to apply a line item discount of an additional 10% to  
 17 all attorneys' fees incurred during each forthcoming application period, including the  
 18 Application Period for which fees are requested here.<sup>1</sup>

19 **II. GENERAL SUMMARY**

20 During the Application Period, and with assistance from Allen Matkins, the  
 21 Receiver made substantial progress in the satisfaction of his duties and the  
 22 objectives outlined by this Court in its *Order Regarding Preliminary Injunction and*  
 23 *Appointment of a Permanent Receiver* (the "Appointment Order") entered on  
 24 December 21, 2018, ECF No. 66, its *Order in Aid of Receivership* (the "Order in  
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26 <sup>1</sup> Allen Matkins incurred a total of \$165,065.85 in attorneys' fees during the  
 27 Application, inclusive of an across-the-board discount of 10% to all of its  
 28 standard rates, as previously disclosed to and approved by the Court. (See ECF  
 Nos. 67-1, Ex. A; 69.) After the application of another 10% discount, Allen  
 Matkins' fees in issue in this Application have been reduced to \$148,559.27,  
 resulting in a savings to the receivership estate of an additional \$16,000.

1 Aid") entered on February 1, 2019, ECF No. 69, and its *Order Regarding*  
2 *Permanent Injunction* (the "Permanent Injunction Order") entered on September 9,  
3 2019, ECF No. 113. Among other things, the Receiver continued to execute his  
4 plan for recovering and maximizing the assets of the Receivership Estate (the  
5 "Receivership Assets" or "Assets"), including via the evaluation and prosecution of  
6 claims against third parties believed to be in wrongful possession of any  
7 Receivership Assets, with a focus on his continued pursuit of disgorgement actions  
8 against profiting investors. The Receiver's efforts to marshal Assets have resulted in  
9 the recovery of more than \$8 million in Receivership Assets, since the inception of  
10 the receivership.

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

### 20 **III. THE RECEIVER'S FEES AND EXPENSES**

#### 21 **A. Appointment of the Receiver.**

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

#### 24 **B. Services Rendered During the Application Period.**

25       During the Application Period, the Receiver and his staff undertook additional  
26 efforts in connection with the Receiver's review and analysis of the financial  
27 activities of the Receivership Entities; investigated and recovered Receivership  
28 Assets, including by attending to pending litigation to recover such Assets and

1 through negotiation; identified and evaluated prospective Receivership Estate claims  
 2 against third parties; attended to tax compliance obligations of the Receivership  
 3 Estate; administered the claims process by which investors in and creditors of the  
 4 Entities submit claims against the Estate; and otherwise administered the Estate.

5 Overall, on account of their services rendered on behalf of the Receivership  
 6 Estate during the Application Period, the Receiver and his staff billed 189.0 hours  
 7 and \$47,669.80 in fees across the following ten categories:

Category	Hours	Fees
Financial - Accounting/Auditing	17.3	\$4,677.10
Financial - Data Analysis	12.7	\$2,854.90
Financial - Status Reports	4.6	\$1,261.80
Financial - Tax Issues	17.6	\$4,861.80
Legal - Asset Analysis and Recovery	53.9	\$13,396.70
Legal - Asset Disposition	3.9	\$962.70
Legal - Case Administration	73.3	\$18,285.90
Legal - Claims Administration	5.7	\$1,368.90
	<b>189.0</b>	<b>\$47,669.80</b>

16 Provided below are narrative summaries of the work performed under each of these  
 17 categories. The Receiver's invoice, which includes billing entries detailing the tasks  
 18 performed by the Receiver and his staff during the Application Period, is attached  
 19 hereto as **Exhibit 1**.

20 **1. Financial - Accounting/Auditing.**

21 In connection with the "Financial – Accounting/Auditing" category, the  
 22 Receiver and his staff billed 17.3 hours and \$4,677.10 in fees during the Application  
 23 Period.

24 The services in this category generally relate to the review, analysis, and audit  
 25 of the Receivership Entities' accounting, including in connection with the Receiver's  
 26 ongoing litigation to recover funds from Ponzi "winners," and the submission of tax  
 27 returns for various Receivership Entities. During the Application Period, the  
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1 Receiver and his staff expended time updating their accounting to reflect six  
2 previously unrecognized stock transfers, processing accounts payable and accounts  
3 receivable, and incorporating into their accounting newly-discovered information  
4 concerning the assets and liabilities of the Receivership Entities. The Receiver and  
5 his staff also conducted a review of the accounting analysis prepared by an opposing  
6 expert in connection with the defense of a Receivership fraudulent transfer claim.

7 **2. Financial - Data Analysis.**

8 In connection with the "Financial – Data Analysis" category, the Receiver and  
9 his staff billed 12.7 hours and \$2,854.90 in fees during the Application Period.

10 The services in this category concern the review and analysis of third-party  
11 financial data. During the Application Period, the Receiver and his staff expended  
12 most of their time for this category in reviewing emails, bank statements, and other  
13 documents to attempt to identify additional asset transfers and to further their  
14 understanding and supplement their documentation of previously identified  
15 transfers.

16 **3. Financial - Status Reports.**

17 In connection with the "Financial – Status Reports" category, the Receiver  
18 and his staff billed 4.6 hours and \$1,261.80 in fees during the Application Period.

19 The services in this category concern the Receiver's obligations to report on  
20 his progress to this Court and, by extension, to the interested parties. The time  
21 expended by the Receiver for this category during the Application Period was in  
22 connection with the preparation of the fourteenth interim report, including by  
23 preparing and providing updated financial statements to counsel for inclusion in the  
24 fourteenth interim report and reviewing the final version of that report.

25 **4. Financial - Tax Issues.**

26 In connection with the "Financial – Tax Issues" category, the Receiver and his  
27 staff billed 17.6 hours and \$4,861.80 in fees during the Application Period.

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1 The services in this category are performed to meet the Receivership Estates'  
2 myriad tax obligations and to address any associated issues. During the Application  
3 Period, the Receiver and his staff, with substantial assistance from Miller Kaplan,  
4 spent significant time working to bring the Receivership Entities current on pending  
5 tax liabilities, addressing both income and asset tax obligations. In addition to  
6 addressing outstanding tax issues, the Receiver engaged in strategic tax planning,  
7 with a goal of maximizing the value realized by the Estate via future asset  
8 dispositions by timing such dispositions to minimize the associated tax burden.

9 **5. Legal - Asset Analysis and Recovery.**

10 In connection with the "Legal – Asset Analysis and Recovery" category, the  
11 Receiver and his staff billed 53.9 hours and \$13,396.70 in fees during the  
12 Application Period.

13 The services in this category broadly relate to the efforts to identify, secure,  
14 preserve, and recover any Receivership Assets, including via any claims against  
15 third parties. During the Application Period, the Receiver and his staff performed  
16 various tasks relating to the pending disgorgement actions against profiting  
17 investors, including providing Allen Matkins with relevant facts, supporting  
18 documentation, and other materials necessary to its prosecution of disgorgement  
19 claims. The Receiver and his staff also continued their review and analysis of bank  
20 records, communications, and other documents to assess the viability of prospective  
21 disgorgement actions. Finally, the Receiver continued to analyze recovered  
22 Receivership Assets to determine accurate asset values in anticipation of the sale of  
23 such assets.

24 **6. Legal - Asset Disposition.**

25 In connection with the "Legal – Asset Disposition" category, the Receiver and  
26 his staff billed 3.9 hours and \$962.70 in fees during the Application Period.

27 The services in this category relate to the Receiver's efforts to sell, transfer, or  
28 otherwise dispose of Receivership Assets. During the Application Period, the work

1 performed by the Receiver consisted largely of reviewing and monitoring the value  
2 of Receivership Assets in connection with ongoing liquidation efforts.

3 **7. Legal - Case Administration.**

4 In connection with the "Legal – Case Administration" category, the Receiver  
5 and his staff billed 73.3 hours and \$18,285.90 in fees during the Application Period.

6 The services in this category concern the day-to-day administration of the  
7 Receivership Estate, along with the handling of other necessary administrative  
8 matters for the receivership. During the Application Period, the Receiver and his  
9 staff frequently communicated with Allen Matkins and Miller Kaplan regarding the  
10 administration of the Receivership Entities and the Estate, the status of pending or  
11 prospective legal proceedings, and the Estate's tax strategy. Communications with  
12 Allen Matkins were particularly extensive with respect to third-party litigation,  
13 given that significant progress was made in both the settlement and prosecution of  
14 such litigation.

15 The Receiver and his staff also expended time on general administrative  
16 matters, including maintaining and updating the website for the receivership and  
17 responding to phone and email inquiries from investors, usually regarding updates  
18 as to the status of the receivership and the claims and distribution process. This  
19 category also encompasses other services that do not fall squarely within any other  
20 category or that might simultaneously fall within this category and another.

21 **8. Legal - Claims Administration.**

22 In connection with the "Legal – Claims Administration" category, the  
23 Receiver and his staff billed 5.7 hours and \$1,368.90 in fees during the Application  
24 Period.

25 The services in this category relate to the receivership's claims and  
26 distribution process, including the efforts to identify, analyze, and resolve the  
27 investor and creditor claims against the Estate, and to administer actual and  
28 anticipated distributions to holders of allowed claims against the Estate. During the



1 Application Period, the Receiver and his staff primarily expended time for this  
2 category communicating with several investors, addressing investor-specific claim-  
3 related questions and concerns.

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

5 In connection with his services rendered on behalf of the Receivership Estate  
6 during the Application Period, the Receiver incurred \$1,338.45 in expenses. The  
7 Receiver's invoice, attached hereto as **Exhibit 1**, details each of the Receiver's  
8 expenses.

9 The majority of the Receiver's expenses incurred during the Application  
10 Period was on account of costs associated with renting storage space (totaling  
11 \$958.86) and the hosting of the receivership website (totaling \$343.81).

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

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

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

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

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

27 Overall, on account of its services rendered to the Receiver during the  
28 Application Period, Allen Matkins billed 263.8 hours and \$165,065.85 in fees

1 (again, discounted to \$148,559.27 for the purposes of this Fee Application) across  
 2 the following twelve categories:

3	Category	Hours	Fees
4	General Receivership	14.0	\$7,624.35
5	Asset Recovery & Management	57.0	\$37,448.10
6	Investigation/Reporting	32.6	\$19,472.40
7	Investor Issues/Communications	0.4	\$275.40
8	Pending Litigation	4.2	\$2,187.90
9	Third Party Claims & Recoveries	10.7	\$6,901.65
10	CVL Litigation	6.3	\$3,462.75
11	Nicholson Litigation	41.0	\$23,581.80
12	McCloskey Litigation	109.2	\$64,111.50
		<b>263.8</b>	<b>\$165,065.85</b>

13 Provided below are narrative summaries of the work performed under each of these  
 14 categories. Allen Matkins' invoice, which includes the billing entries detailing the  
 15 tasks performed by the firm's attorneys and paralegals during the Application  
 16 Period, is attached hereto as **Exhibit 2**. To minimize expense to the Receivership  
 17 Estate, Allen Matkins endeavored to staff each task efficiently, using a core team of  
 18 attorneys, with specialized assistance as necessary. Biographies of the attorneys  
 19 who rendered significant services during the Application Period are attached hereto  
 20 as **Exhibit 3**. As the Court may recall, Allen Matkins also agreed to discount its  
 21 ordinary billing rates by 10% for the duration of this matter, as well as not to charge  
 22 the Estate for any travel time. As noted above, Allen Matkins has also agreed to  
 23 apply an additional discount of 10% to all attorney time incurred during the  
 24 Application Period and in subsequent application periods, as an accommodation  
 25 intended to maximize the value of the receivership estate.

26 **1. General Receivership.**

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

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<b>Timekeeper</b>	<b>Position</b>	<b>Hourly Rate</b>	<b>Hours</b>	<b>Fees</b>
Joshua del Castillo	Partner	\$688.50	7.1	\$4,888.35
Matthew Pham	Associate	\$481.50	3.0	\$1,444.50
James Robichaud	Associate	\$346.50	2.0	\$693.00
Khanh Nguyen	Paralegal	\$315.00	1.9	\$598.50
			<b>14.0</b>	<b>\$7,624.35</b>

The services in this category generally relate to Allen Matkins' work advising and assisting the Receiver in his administration of the Receivership Estate. This category also serves as a catch-all, encompassing services that do not fall squarely within any other category. During the Application Period, Allen Matkins handled a variety of administrative matters, including conferring and coordinating with the Receiver and his office on outstanding issues, tasks, and deadlines.

**2. Asset Recovery & Management.**

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

<b>Timekeeper</b>	<b>Position</b>	<b>Hourly Rate</b>	<b>Hours</b>	<b>Fees</b>
David Zaro	Partner	\$895.50	4.4	\$3,940.20
Michael Farrell	Partner	\$823.50	4.8	\$3,952.80
Joshua del Castillo	Partner	\$688.50	32.7	\$22,513.95
Matthew Pham	Associate	\$481.50	13.4	\$6,452.10
James Robichaud	Associate	\$346.50	1.7	\$589.05
			<b>57.0</b>	<b>\$37,448.10</b>

The services in this category concern Allen Matkins' work supporting the Receiver's efforts to identify, secure, preserve, and recover Receivership Assets. During the Application Period, for this category, Allen Matkins devoted most of its time to reviewing documents to identify potential new disgorgement claims, evaluating the viability of each such potential claim, and advising the Receiver in

1 connection with such claims. To date, the receiver has already recovered millions  
 2 for the benefit of the Estate, through settlement. Allen Matkins and the Receiver  
 3 expect additional recoveries for the Estate via settlement with, or if necessary,  
 4 litigation against, the remaining targets of disgorgement claims.

5 Allen Matkins also expended time for this category in conducting initial  
 6 discovery and conferring with opposing counsel in the disgorgement action  
 7 captioned as *Winkler v. Grimm, et al.* and bearing Case No. 2:22-cv-05736-FMO-  
 8 AFM (the "Grimm Action").

9 **3. Investigation/Reporting.**

10 In connection with the "Investigation/Reporting" 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	8.3	\$7,432.65
Joshua del Castillo	Partner	\$688.50	7.9	\$5,439.15
Matthew Pham	Associate	\$481.50	6.8	\$3,274.20
James Robichaud	Associate	\$346.50	9.6	\$3,326.40
			<b>32.6</b>	<b>\$19,472.40</b>

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 18 The services in this category generally relate to Allen Matkins assisting the  
 19 Receiver in his efforts to investigate the nature, location, and prospect of recovery of  
 20 Receivership Assets, along with addressing inquiries relating to the business and  
 21 financial activities of the Receivership Entities. This category also encompasses  
 22 Allen Matkins' work relating to the Receiver's reporting obligations. During the  
 23 Application Period, Allen Matkins expended time for this category in preparing the  
 24 Receiver's fourteenth interim report to this Court. Additionally, Allen Matkins  
 25 assisted the Receiver and his staff in their investigations relating to prospective  
 26 claims against a brokerage firm and other financial institutions.

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4. **Investor Issues/Communications.**

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

Timekeeper	Position	Hourly Rate	Hours	Fees
Joshua del Castillo	Partner	\$688.50	0.4	\$275.40
			<b>0.4</b>	<b>\$275.40</b>

The services in this category generally concern issues involving investors or creditors and Allen Matkins' communications with such parties. Allen Matkins' time expenditure in this category during the Application Period was limited to brief communications with one claimant regarding the status of the receivership and prospective future distributions.

5. **Pending Litigation.**

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

Timekeeper	Position	Hourly Rate	Hours	Fees
David Zaro	Partner	\$895.50	0.4	\$358.20
Joshua del Castillo	Partner	\$688.50	1.5	\$1,032.75
James Robichaud	Associate	\$346.50	2.3	\$796.95
			<b>4.2</b>	<b>\$2,187.90</b>

The services in this category relate to Allen Matkins' management of any pre-receivership actions pending against the Receivership Entities and include such general tasks as preparing materials for and attending hearings and status conferences in connection with those actions, preparing materials to advise the applicable courts of the litigation stay included in the Court's Appointment Order and Permanent Injunction Order, and reviewing the dockets for those actions for any new developments. During the Application Period, Allen Matkins' work in this category was primarily related to preparing a case management status report in anticipation of a case management conference in the action captioned as *Dennis v.*

1 *Iannelli, et al.* and bearing Case No. 18CV03317 before the Superior Court of  
2 California, County of Santa Barbara, scheduled for June 9, 2023. In that action,  
3 Allen Matkins will inform the presiding judge that the existing litigation stay  
4 remains in effect.

5 **6. Third Party Claims & Recoveries.**

6 In connection with the "Third Party Claims & Recoveries" category, Allen  
7 Matkins 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	4.0	\$3,294.00
Joshua del Castillo	Partner	\$688.50	2.0	\$1,377.00
Matthew Pham	Associate	\$481.50	0.8	\$385.20
James Robichaud	Associate	\$346.50	3.0	\$1,039.50
			<b>10.7</b>	<b>\$6,901.65</b>

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14 This category serves as a catch-all for services performed by Allen Matkins in  
15 connection with the Receiver's pending disgorgement claims and that do not fit into  
16 a single more specific category. These costs are most frequently associated with  
17 either (a) services that are performed for the benefit of more than one of the  
18 receiver's disgorgement claims and thus not attributable to any single claim or  
19 (b) services performed in connection with a disgorgement claim for which a separate  
20 billing category has not yet been created.

21 During the Application Period, Allen Matkins primarily expended time for  
22 this category in conducting legal analyses of potential third party disgorgement  
23 claims, and conferring with the Receiver regarding such claims. Also included in  
24 this category is time spent reviewing and developing the receivership's broader  
25 litigation strategy, which necessarily impacts all third party claims.  
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1                                   **7.     CVL Litigation.**

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

Timekeeper	Position	Hourly Rate	Hours	Fees
David Zaro	Partner	\$895.50	0.4	\$358.20
Joshua del Castillo	Partner	\$688.50	3.1	\$2,134.35
James Robichaud	Associate	\$346.50	2.8	\$970.20
			<b>6.3</b>	<b>\$3,462.75</b>

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 9                   The services in this category are associated with the litigation and subsequent  
 10 resolution of the Receiver's action against 915 Elm Avenue CVL, LLC ("CVL"),  
 11 captioned as *Winkler v. 915 Elm Avenue CVL, LLC* and bearing Case No. 2:21-cv-  
 12 00869-FMO-AFM (the "CVL Action"). During the Application Period, Allen  
 13 Matkins spent time for this category in administering and effectuating the parties'  
 14 settlement, including taking steps to consummate real property transfers related to  
 15 the Court-approved restructuring of CVL, and otherwise facilitating that  
 16 restructuring.

17                                   **8.     Nicholson Litigation.**

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

Timekeeper	Position	Hourly Rate	Hours	Fees
David Zaro	Partner	\$895.50	1.4	\$1,253.70
Michael Farrell	Partner	\$823.50	7.9	\$6,505.65
Joshua del Castillo	Partner	\$688.50	2.7	\$1,858.95
Matthew Pham	Associate	\$481.50	29.0	\$13,963.50
			<b>41.0</b>	<b>\$23,581.80</b>

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 26                   The services in this category are associated with the litigation in the  
 27 Receiver's disgorgement action against an alleged profiting investor, William  
 28 Nicholson ("Nicholson"), before this Court, in the matter captioned as *Winkler v.*

1 *Nicholson* and bearing Case No. 2:21-cv-07458-FMO-AFM (the "Nicholson  
2 Action").

3 During the Application Period, the vast majority of Allen Matkins' work for  
4 this category related to the drafting of the Receiver's supplemental memorandum  
5 prepared in response to Nicholson's opposition to the Receiver's motion for partial  
6 summary judgment, which was filed during the prior application period. In  
7 anticipation of drafting the memorandum, Allen Matkins, among other things,  
8 reviewed and analyzed the merits of Nicholson's expert's declaration and report,  
9 researched the relevance and admissibility of expert opinions offered in support of  
10 motions for summary judgment, and reviewed relevant documents which were  
11 provided by the Receiver and his staff for incorporation into the memorandum.  
12 Following these preparations, significant time was expended in the drafting of the  
13 memorandum, a process which included extensive review, analysis, and revision.

14 Finally, towards the end of the Application Period, Allen Matkins engaged in  
15 still-ongoing settlement communications with Nicholson through counsel, during  
16 which the parties attempted to develop potential mutually acceptable settlement  
17 parameters.

18 **9. McCloskey Litigation.**

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

Timekeeper	Position	Hourly Rate	Hours	Fees
David Zaro	Partner	\$895.50	5.9	\$5,283.45
Michael Farrell	Partner	\$823.50	4.2	\$3,458.70
Joshua del Castillo	Partner	\$688.50	46.1	\$31,739.85
Matthew Pham	Associate	\$481.50	39.0	\$18,778.50
James Robichaud	Associate	\$346.50	14.0	\$4,851.00
			<b>109.20</b>	<b>\$64,111.50</b>

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1 The services in this category are associated with the litigation in the  
2 Receiver's disgorgement action against alleged profiting investors before this Court,  
3 in the matter captioned as *Winkler v. McCloskey, et al.* and bearing Case No. 2:21-  
4 cv-05757-FMO-AFM (the "McCloskey Action").

5 As the Court will likely recall, the defendants in the McCloskey Action, (the  
6 "McCloskey Defendants") submitted to this Court several motions to dismiss, which  
7 argued that the Receiver was, and is, bound by pre-receivership arbitration  
8 agreements entered into by and between entities indirectly associated with the  
9 McCloskey Defendants and Essex Capital Corporation (the "Arbitration  
10 Agreement"). This Court denied that motion.

11 Following this defeat, the McCloskey defendants filed an appeal to the Ninth  
12 Circuit, characterizing the legal question as one of first impression in the circuit, and  
13 presenting several lengthy and complex arguments in support of their contention  
14 that the Receiver was bound by the Arbitration Agreement, and that, as a result, the  
15 McCloskey Action should be dismissed. Consistent with his obligation to pursue  
16 and recover Assets for the benefit of the Estate, the Receiver, and by extension  
17 Allen Matkins, were obligated to engage in a comprehensive analysis of their own,  
18 in order to provide the Ninth Circuit with briefing comprehensive enough to  
19 demonstrate the propriety of this Court's decision to deny the McCloskey  
20 Defendants' motion to dismiss. To that end, during the Application Period, Allen  
21 Matkins conducted an exhaustive review of potentially relevant case law, examined  
22 the record in both this action and the McCloskey Action to develop an accurate  
23 record on appeal, synthesized counterarguments, and ultimately – following  
24 extensive discussion both internally and with the Receiver and his staff – drafted,  
25 refined, and filed the Receiver's answering brief.

26 The Receiver, through Allen Matkins, continued his efforts to settle the  
27 McCloskey Action throughout the Application Period. The McCloskey Defendants  
28 remain steadfastly opposed to such a resolution at this time.

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

2           In connection with its services rendered to the Receiver during the  
3 Application Period, Allen Matkins incurred \$7,302.18 in expenses. Allen Matkins'  
4 invoice, attached hereto as **Exhibit 2**, details the firm's expenses.

5           The substantial majority of Allen Matkins' expenses incurred during the  
6 Application Period was on account of the monthly fees for hosting the voluminous  
7 number of documents produced to the Receiver in this matter on an e-discovery  
8 platform (approximately \$2,184.00 each month). The expense varies with the  
9 amount of storage required. As reflected in numerous of the Receiver's other  
10 submissions to the Court, in this matter he has obtained and recovered a significant  
11 number of documents, addressing hundreds of thousands of individual transactions.

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

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

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

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

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

20           Overall, on account of its services rendered to the Receiver during the MK  
21 Application Period, Miller Kaplan billed 69.55 hours and \$23,252.00 in fees across  
22 the following two categories:

Category	Hours	Fees
Corporation Tax Services	60.55	\$18,822.00
General Consulting Services	9.0	\$4,430.00
	<b>69.55</b>	<b>\$23,252.00</b>

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1 Provided below are narrative summaries of the work performed under each of  
2 the categories, and attached hereto as **Exhibit 4** are Miller Kaplan's invoices,  
3 containing the billing entries detailing the tasks performed by the firm's personnel  
4 during the MK Application Period.

5 **1. Corporation Tax Services.**

6 In connection with the "Corporation Tax Services" category, Miller Kaplan  
7 billed 60.55 hours and \$18,822.00 in fees during the MK Application Period.

8 Miller Kaplan's work for this category during the MK Application Period was  
9 comprised of reviewing Estate financial statements and underlying documents in  
10 connection with its calculation of the Estate's tax obligations, and preparation of the  
11 Estate's Federal and California State income tax returns for 2018, and performing  
12 other ancillary and related services.

13 **2. General Consulting Services.**

14 In connection with the "General Consulting Services" category, Miller Kaplan  
15 billed 9.0 hours and \$4,430.00 in fees during the MK Application Period.

16 During the MK Application Period, for this category, Miller Kaplan reviewed  
17 relevant documents from the Receiver and, from that review, determined the Estate's  
18 tax reporting and compliance obligations, and undertook to comply with those  
19 obligations by providing additional disclosures to the IRS.

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

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

24 **VI. THE FEES AND EXPENSES INCURRED ARE REASONABLE AND**  
25 **SHOULD BE ALLOWED**

26 The Applicants respectfully submit that the fees and expenses incurred during  
27 the Application Period were fair, reasonable, necessary, and significantly benefited  
28 the Estate. Accordingly, as noted above, the Applicants request that the Court

1 approve 100% of their respective fees and expenses as noted herein and also  
2 authorize the payment of those fees and expenses as requested herein.

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

9 **VII. CONCLUSION**

10 For the foregoing reasons, the Applicants respectfully request that the Court  
11 enter an order:

- 12 1. Granting this Fee Application in its entirety;
- 13 2. Approving the Receiver's fees and expenses incurred during the  
14 Application Period, in the respective amounts of \$47,669.80 and \$1,338.45;
- 15 3. Authorizing the Receiver to pay himself, on an interim basis, 80% of  
16 his approved fees incurred during the Application Period, in the amount of  
17 \$38,135.84, and 100% of his approved expenses incurred during the Application  
18 Period, in the amount of \$1,338.45, from the funds of the Receivership Estate;
- 19 4. Approving Allen Matkins' fees and expenses incurred during the  
20 Application Period, in the respective amounts of \$148,559.27 and \$7,302.18;
- 21 5. Authorizing the Receiver to pay Allen Matkins, on an interim basis,  
22 80% of its approved fees incurred during the Application Period, in the amount of  
23 \$118,847.41, and 100% of its approved expenses incurred during the Application  
24 Period, in the amount of \$7,302.18, from the funds of the Receivership Estate;
- 25 6. Approving Miller Kaplan's fees and expenses incurred during the MK  
26 Application Period, in the respective amounts of \$23,252.00 and \$0.00;
- 27 7. Authorizing the Receiver to pay Miller Kaplan, on an interim basis,  
28 80% of its approved fees incurred during the MK Application Period, in the amount

1 of \$18,601.60, and 100% of its approved expenses incurred during the MK  
2 Application Period, in the amount of \$0.00, from the funds of the Receivership  
3 Estate; and

4 8. Providing such other and further relief as the Court deems just and  
5 proper under the circumstances.

6  
7 Dated: June 13, 2023

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

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10 By:           /s/ Matthew D. Pham          

MATTHEW D. PHAM  
Attorneys for Receiver  
GEOFF WINKLER

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# **EXHIBIT 1**

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**January 01, 2023 - March 31, 2023**  
**(Sorted in Chronological Order by Activity Category)**

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Amanda Deering	Emails with JdC re: status report.	1/3/2023	0.2	225.00	45.00	Legal - Case Administration
John Hall	Review CVL reorg docs and discuss with GBW and JdC.	1/3/2023	0.2	279.00	55.80	Legal - Case Administration
Geoff Winkler	Review document issue, discuss with counsel.	1/3/2023	0.2	315.00	63.00	Legal - Case Administration
John Hall	Documentation of ML, JP and KSK issues (.9). Identification and updating accounting file for six categorized stock transfers (1.0). Updating investor schedules (.5).	1/5/2023	2.4	279.00	669.60	Financial - Accounting/Auditing
Milana Barkhanoy	Email to MP re asset recovery litigation.	1/5/2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Meeting with JBH analyzing transactions for asset recovery.	1/5/2023	1.6	225.00	360.00	Legal - Asset Analysis and Recovery
John Hall	Meeting with MBB analyzing transactions for asset recovery.	1/5/2023	1.6	279.00	446.40	Legal - Asset Analysis and Recovery
Geoff Winkler	Review updated investor schedule, emails with corroboration, net results.	1/5/2023	0.3	315.00	94.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Emails with counsel re: response to filing.	1/5/2023	0.1	315.00	31.50	Legal - Case Administration
John Hall	Tax, recovery and third party discuss with GBW MBB MF JdC and MP.	1/5/2023	0.4	279.00	111.60	Legal - Case Administration
Milana Barkhanoy	Team meeting with GBW, JBH, MP, MF, JdC to discuss ongoing case activities.	1/5/2023	0.4	225.00	90.00	Legal - Case Administration
Geoff Winkler	Team meeting with JBH, MBB, MP, MF, JdC to discuss ongoing case activities.	1/5/2023	0.4	315.00	126.00	Legal - Case Administration
Milana Barkhanoy	Updating case litigation status tracker.	1/5/2023	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Email from CV from MK re bank statements for tax reporting.	1/6/2023	0.1	225.00	22.50	Financial - Tax Issues
Milana Barkhanoy	Reconciling bank statements between KCC and MK online storage; email to JBH.	1/6/2023	0.4	225.00	90.00	Financial - Tax Issues
Milana Barkhanoy	Discussion with JPM re asset analysis.	1/6/2023	0.5	225.00	112.50	Legal - Asset Analysis and Recovery
Josh McGraw	Discussion with MBB re asset analysis.	1/6/2023	0.5	225.00	112.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Email to MP with transaction summary for asset recovery efforts.	1/6/2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Updating task list and meeting preparation.	1/6/2023	0.1	225.00	22.50	Legal - Case Administration
Josh McGraw	Reviewing email from MBB re: RTI email search and missing information.	1/7/2023	0.1	225.00	22.50	Financial - Data Analysis
Milana Barkhanoy	Searching RTI emails for asset transfers; email to JPM.	1/7/2023	0.9	225.00	202.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Process accounts payable, call with the bank, process wires.	1/9/2023	0.5	315.00	157.50	Financial - Accounting/Auditing
Milana Barkhanoy	Communication with JPM re: RI emails and information discovery.	1/9/2023	0.2	225.00	45.00	Financial - Data Analysis
Josh McGraw	Communication with MBB re: RI emails and information discovery.	1/9/2023	0.2	225.00	45.00	Financial - Data Analysis
Geoff Winkler	Discussion with JBH re: accounting.	1/9/2023	0.3	315.00	94.50	Legal - Case Administration
Milana Barkhanoy	Downloading statements from KCC.	1/9/2023	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Meet with JPM, JBH, AMD, AMP, MCC, MBB re: report and fee app.	1/9/2023	0.1	315.00	31.50	Legal - Case Administration
Anna Priebe	Meet with JPM, JBH, GBW, AMD, AMP, MCC, MBB re: report and fee app.	1/9/2023	0.1	215.00	21.50	Legal - Case Administration
Milana Barkhanoy	Meeting to discuss investor communication, status report and confirmation of requested documents with AMD, GBW, JBH, MCC, AMP, JPM.	1/9/2023	0.1	225.00	22.50	Legal - Case Administration
Josh McGraw	Meeting to discuss investor communication, status report and confirmation of requested documents with AMD, GBW, JBH, MCC, AMP, MBB.	1/9/2023	0.1	225.00	22.50	Legal - Case Administration
John Hall	Meeting to discuss investor communication, status report and confirmation of requested documents with AMD, GBW, JPM, MCC, AMP, MBB.	1/9/2023	0.1	279.00	27.90	Legal - Case Administration
Maggie Chavez	Meeting to discuss investor communication, status report and confirmation of requested documents with JPM, GBW, JBH, MBB, AMP.	1/9/2023	0.1	215.00	21.50	Legal - Case Administration
Amanda Deering	Meeting to discuss investor communication, status report and confirmation of requested documents with JPM, GBW, JBH, MCC, AMP, MBB.	1/9/2023	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Review and execute audit information.	1/9/2023	0.2	315.00	63.00	Legal - Case Administration
Milana Barkhanoy	Email from JBH re asset's current value.	1/10/2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Downloading statements from KCC, reconciling against existing statements.	1/10/2023	0.6	225.00	135.00	Legal - Case Administration
Geoff Winkler	Review updated CVL documents, emails with counsel, execute.	1/10/2023	0.3	315.00	94.50	Legal - Case Administration
John Hall	Review issues brought up by WN expert, pull together facts and analysis in support of our forensic account to provide to MP.	1/11/2023	2.1	279.00	585.90	Financial - Accounting/Auditing
Geoff Winkler	Review email and audit form for U3P re: investment, email to team.	1/11/2023	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
Amanda Deering	Communication to GBW and JBH re: status report.	1/11/2023	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Communication with GBW re private equity audit detail.	1/11/2023	0.2	225.00	45.00	Legal - Case Administration
Amanda Deering	Communication with GBW re: status report.	1/11/2023	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Communication with MBB re: private equity audit detail.	1/11/2023	0.2	315.00	63.00	Legal - Case Administration

**SEC v. Essex Capital Corporation**  
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**January 01, 2023 - March 31, 2023**  
**(Sorted in Chronological Order by Activity Category)**

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Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Milana Barkhanoy	Discussing case tax strategy with JBH, SC and EC from BT.	1/11/2023	0.1	225.00	22.50	Legal - Case Administration
John Hall	Discussing case tax strategy with MBB, SC and EC from BT.	1/11/2023	0.1	279.00	27.90	Legal - Case Administration
Milana Barkhanoy	Discussing private equity audit detail with JBH.	1/11/2023	0.3	225.00	67.50	Legal - Case Administration
John Hall	Discussing private equity audit detail with MBB.	1/11/2023	0.3	279.00	83.70	Legal - Case Administration
Amanda Deering	Email to JdC re: status report.	1/11/2023	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Preparing documents for MK, email to CV at MK.	1/11/2023	0.4	225.00	90.00	Legal - Case Administration
Geoff Winkler	Review tax forms and discuss with JBH.	1/11/2023	0.2	315.00	63.00	Legal - Case Administration
	Review and analysis of opposing expert report for motion per counsel request. WN issue.	1/12/2023	2.4	279.00	669.60	Financial - Accounting/Auditing
John Hall						
Milana Barkhanoy	Email from AK regarding tax forms for disposed asset.	1/12/2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
	Review and compose salient issues on JP and KSK claim now that we have more identified outflows.	1/12/2023	1.4	279.00	390.60	Legal - Asset Analysis and Recovery
John Hall	Review and discuss draft summary judgment with GBW.	1/12/2023	0.3	279.00	83.70	Legal - Asset Analysis and Recovery
John Hall	Meeting with JBH, MP discussing details on quarterly report and next steps.	1/12/2023	0.5	225.00	112.50	Legal - Case Administration
Milana Barkhanoy	Meeting with JBH, MP discussing details on quarterly report and next steps.	1/12/2023	0.5	279.00	139.50	Legal - Case Administration
John Hall	Meeting with MBB, MP discussing details on quarterly report and next steps.	1/12/2023	0.5	279.00	139.50	Legal - Case Administration
Geoff Winkler	Review declaration and reply, emails with counsel.	1/12/2023	0.2	315.00	63.00	Legal - Case Administration
Milana Barkhanoy	Team meeting with GBW, JBH, MP, MF, JdC to discuss ongoing case activities.	1/12/2023	0.4	225.00	90.00	Legal - Case Administration
John Hall	Team meeting with GBW, MBB, MP, MF, JdC to discuss ongoing case activities.	1/12/2023	0.4	279.00	111.60	Legal - Case Administration
Geoff Winkler	Team meeting with JBH, MBB, MP, MF, JdC to discuss ongoing case activities.	1/12/2023	0.4	315.00	126.00	Legal - Case Administration
Milana Barkhanoy	Searching through RTI emails tracing asset.	1/13/2023	1.1	225.00	247.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Email to JBH and JPM re asset.	1/16/2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
	Review info from JdC re: Interactive Brokers account and residual funds. Request opening docs and statements.	1/16/2023	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
John Hall	Review NEOS issue from MBB, research and discuss needed steps with GBW and MBB.	1/16/2023	0.6	279.00	167.40	Legal - Asset Disposition
John Hall						
Milana Barkhanoy	Email to JBH re asset's current value.	1/17/2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Email to JBH regarding tax forms for disposed asset.	1/17/2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Voice message from asset owner; compiling detail on asset; call back.	1/17/2023	0.4	225.00	90.00	Legal - Asset Analysis and Recovery
John Hall	Review and discuss W9 Debisys issue with MBB.	1/17/2023	0.3	279.00	83.70	Legal - Asset Disposition
Milana Barkhanoy	Review outstanding assets with JBH.	1/17/2023	0.5	225.00	112.50	Legal - Asset Disposition
John Hall	Review outstanding assets with MBB.	1/17/2023	0.5	279.00	139.50	Legal - Asset Disposition
John Hall	Affected investor FAQ.	1/17/2023	0.2	279.00	55.80	Legal - Claims Administration and Objections
Milana Barkhanoy	Gathering claimant payout detail; call with and email to a claimant.	1/17/2023	0.5	225.00	112.50	Legal - Claims Administration and Objections
John Hall	Review and edit 14th interim report from MP.	1/18/2023	0.8	279.00	223.20	Financial - Status Reports
John Hall	Review prospective claims analysis from JdC, discuss path forward with GBW.	1/18/2023	0.6	279.00	167.40	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Email from JPM re request from China Tax Authorities.	1/18/2023	0.1	225.00	22.50	Legal - Case Administration
John Hall	Review and research and discuss updated schedule from JdC with GBW and MBB.	1/18/2023	0.5	279.00	139.50	Legal - Case Administration
Amanda Deering	Reviewing essex draft report.	1/19/2023	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Email from a claimant re next payout.	1/20/2023	0.1	225.00	22.50	Legal - Claims Administration and Objections
	Creating quarterly SFAR and application attachments and exhibit. Reviewing and making corrections based on GBW feedback. Submitting to counsel for filing.	1/22/2023	3.4	279.00	948.60	Financial - Status Reports
John Hall	Gathering detail and summarizing activity for third party recovery efforts; email to AM counsel, GBW, JBH.	1/23/2023	0.5	225.00	112.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Meeting to discuss prospective claims with counsel and GBW.	1/23/2023	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
John Hall						
Milana Barkhanoy	Call with DZ, JdC, MP, GBW and JBH re third party recovery efforts.	1/23/2023	0.5	225.00	112.50	Legal - Case Administration
Geoff Winkler	Call with JdC, DZ, JBH re: potential litigation.	1/23/2023	0.5	315.00	157.50	Legal - Case Administration
Amanda Deering	Giving status report update to GBW and JBH.	1/23/2023	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Status report update with AMD.	1/23/2023	0.1	315.00	31.50	Legal - Case Administration
	Email from KCC with notification on canceled claim checks; gathering detail on claims; email to a claimant.	1/23/2023	0.6	225.00	135.00	Legal - Claims Administration and Objections
Milana Barkhanoy						
Milana Barkhanoy	Email to a claimant re next payout.	1/23/2023	0.1	225.00	22.50	Legal - Claims Administration and Objections



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**January 01, 2023 - March 31, 2023**  
**(Sorted in Chronological Order by Activity Category)**

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Milana Barkhanoy	Updating task list and meeting preparation.	1/23/2023	0.1	225.00	22.50	Legal - Claims Administration and Objections
John Hall	Review request from RB, research needed items and direct staff on documentation task.	1/24/2023	1.5	279.00	418.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Email from JBH re current status for assets.	1/24/2023	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Work with accountant re: needs to complete tax returns.	1/25/2023	0.2	315.00	63.00	Financial - Tax Issues
Milana Barkhanoy	Email from Upfront III Partners.	1/25/2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Preparing list of statements for asset analysis and recovery effort; email to JBH.	1/26/2023	0.9	225.00	202.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Preparing table with detail of asset status; email to JBH.	1/26/2023	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Reconciling assets and flows in KCC.	1/26/2023	1.6	225.00	360.00	Legal - Asset Analysis and Recovery
John Hall	Review of all asset tax questions, follow up with MBB for further determination of residual values, or to write off.	1/28/2023	2.0	279.00	558.00	Financial - Tax Issues
Milana Barkhanoy	Email from JBH re asset.	1/28/2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Email from JBH re documents needed for asset recovery.	1/28/2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Analyzing and identifying documents for third-party litigation efforts; summarizing into an email to JBH and AMP.	1/29/2023	0.5	225.00	112.50	Legal - Asset Analysis and Recovery
Anna Priebe	Correcting index for MBT statements.	1/30/2023	0.4	215.00	86.00	Financial - Data Analysis
John Hall	Discussion with AMP re: pulling bank statements.	1/30/2023	0.1	279.00	27.90	Financial - Data Analysis
Anna Priebe	Discussion with JBH re: pulling bank statements.	1/30/2023	0.1	215.00	21.50	Financial - Data Analysis
Anna Priebe	Discussion with MBB re: MBT analysis.	1/30/2023	0.1	215.00	21.50	Financial - Data Analysis
Anna Priebe	Reviewing email from MBB for data analysis and pulling deposit list.	1/30/2023	0.2	215.00	43.00	Financial - Data Analysis
Milana Barkhanoy	Analyzing asset; searching for a contact at Procore; email to Procore.	1/30/2023	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Josh McGraw	Conversation with JBH re: possible additional third-party recovery.	1/30/2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
John Hall	Conversation with JPM re: possible additional third-party recovery.	1/30/2023	0.1	279.00	27.90	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Discussing potential asset recovery with JPM.	1/30/2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Josh McGraw	Discussing potential asset recovery with MBB.	1/30/2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Josh McGraw	Email to GBW and JBH re: payment recoveries.	1/30/2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Emails and chat with AMP: reviewing and editing list of transactions for third party-litigation.	1/30/2023	0.4	225.00	90.00	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Reviewing MBT statements with AMP.	1/30/2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Anna Priebe	Communication with MBB re: editing index.	1/30/2023	0.1	215.00	21.50	Legal - Case Administration
Anna Priebe	Communication with MBB re: Essex third party recovery.	1/30/2023	0.1	215.00	21.50	Legal - Case Administration
Geoff Winkler	Discussion with RB re: litigation potential.	1/30/2023	0.5	315.00	157.50	Legal - Case Administration
Anna Priebe	Email to JBH and MBB re: documents for MBT.	1/30/2023	0.1	215.00	21.50	Legal - Case Administration
Geoff Winkler	Emails with RI re: meeting.	1/30/2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Emails with SJ re: meeting to discuss WF.	1/30/2023	0.1	315.00	31.50	Legal - Case Administration
Anna Priebe	Essex analysis and collection of bank statements for MBT folder.	1/30/2023	2.1	215.00	451.50	Legal - Case Administration
Josh McGraw	Meeting to discuss investor communication, status report and confirmation of requested documents with AMD, GBW, JBH, MCC, AMP, MBB.	1/30/2023	0.1	225.00	22.50	Legal - Case Administration
Amanda Deering	Meeting to discuss investor communication, status report and confirmation of requested documents with JPM, GBW, JBH, MCC, AMP, MBB.	1/30/2023	0.1	225.00	22.50	Legal - Case Administration
Maggie Chavez	Meeting to discuss investor communication, status report and other case activities with AMD, GBW, JBH, MBB, AMP, JPM.	1/30/2023	0.1	215.00	21.50	Legal - Case Administration
Milana Barkhanoy	Meeting to discuss investor communication, status report and other case activities with AMD, GBW, JBH, MCC, AMP, JPM.	1/30/2023	0.1	225.00	22.50	Legal - Case Administration
John Hall	Meeting to discuss investor communication, status report and other case activities with AMD, GBW, MBB, MCC, AMP, JPM.	1/30/2023	0.1	279.00	27.90	Legal - Case Administration
John Hall	Review quarterly documents for Upfront 3 asset, discuss with GBW and MBB.	1/30/2023	0.4	279.00	111.60	Legal - Case Administration
Geoff Winkler	Review response to arbitration agreement.	1/30/2023	0.2	315.00	63.00	Legal - Case Administration
Geoff Winkler	Team meeting re: MBT search and status updates.	1/30/2023	0.1	315.00	31.50	Legal - Case Administration
Anna Priebe	Team meeting re: MBT search.	1/30/2023	0.1	215.00	21.50	Legal - Case Administration
Milana Barkhanoy	Email from AMD asset status (ChowNow).	1/31/2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**January 01, 2023 - March 31, 2023**  
**(Sorted in Chronological Order by Activity Category)**

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Milana Barkhanoy	Email from GBW re asset; reviewing documents; email to AMD re asset status.	1/31/2023	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Josh McGraw	Email to JBH and GBW re: recovery opportunity.	1/31/2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Amanda Deering	Email to MBB re: Chow Now.	1/31/2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
John Hall	Provide needed info to counsel, review draft demand letters and discuss with GBW. Review and compile staff work product re: investor deposits post wells letter. Send memo and compiled material to RLB.	1/31/2023	0.7	279.00	195.30	Legal - Asset Analysis and Recovery
John Hall	Reviewing communication and information from Chow Now.	1/31/2023	2.5	279.00	697.50	Legal - Asset Analysis and Recovery
Amanda Deering	Call with AMP re: Essex accounting file with scanwriter entries.	1/31/2023	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Call with MBB re: Essex accounting with Scanwriter entries.	2/1/2023	0.2	225.00	45.00	Financial - Accounting/Auditing
Anna Priebe	Communication with JBH discussing asset status and liquidation process.	2/1/2023	0.2	215.00	43.00	Financial - Accounting/Auditing
Milana Barkhanoy	Communication with MBB discussing asset status and liquidation process.	2/1/2023	0.2	225.00	45.00	Legal - Case Administration
John Hall	Drafting and emailing JN re asset liquidation.	2/1/2023	0.2	279.00	55.80	Legal - Case Administration
Milana Barkhanoy	Gathering asset detail; asses analysis.	2/1/2023	0.2	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Updating task list and meeting preparation.	2/1/2023	0.4	225.00	90.00	Legal - Case Administration
Milana Barkhanoy	Analyzing and summarizing asset statuses and next steps for JBH; email to JBH.	2/1/2023	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Analyzing asset (aPeel); gathering information.	2/2/2023	2.2	225.00	495.00	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Analyzing asset (Red Stone Resources Corp); gathering detail; call and email to Red Stone.	2/2/2023	0.6	225.00	135.00	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Communication with JBH re assets history, status and next steps (Red Stone and Procure).	2/2/2023	0.8	225.00	180.00	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Communication with MBB re assets history, status and next steps (Red Stone and Procure).	2/2/2023	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
John Hall	Email from JBH re Integrative Brokers; updating task and asset lists.	2/2/2023	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Email from JdC with demand letter; reviewing letter; communicating edits to JBH.	2/2/2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Email to JBH re asset status (aPeel).	2/2/2023	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Emails with AMD re asset status (aPeel).	2/2/2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Emails with MBB re: Apeel asset.	2/2/2023	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Amanda Deering	Gathering detail on and analyzing asset (Procure stock), calling Procure; drafting email; email to Procure legal department.	2/2/2023	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Reconciling case assets for tax purposes.	2/2/2023	0.9	225.00	202.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Review draft demand templates from JdC (.5) discuss with MBB (.3).	2/2/2023	2.6	225.00	585.00	Legal - Asset Analysis and Recovery
John Hall	Review draft letter to discuss clawback against winning investors.	2/2/2023	0.8	279.00	223.20	Legal - Asset Analysis and Recovery
Geoff Winkler	Reviewing information on Apeel asset status.	2/2/2023	0.2	315.00	63.00	Legal - Asset Analysis and Recovery
Amanda Deering	Call between JBH, MBB, MP, MF and JdC re ongoing third-party litigations.	2/2/2023	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Call with GBW, JBH, MP, MF and JdC re ongoing third-party litigations.	2/2/2023	0.5	315.00	157.50	Legal - Case Administration
Milana Barkhanoy	Discuss outstanding case issue (third party, taxes) with MBB GBW MP, MF, JdC.	2/2/2023	0.5	225.00	112.50	Legal - Case Administration
John Hall	Discussion of draft demand letters with JBH.	2/2/2023	0.5	279.00	139.50	Legal - Case Administration
Milana Barkhanoy	Memo to JdC inquiring on status of discovered IB account.	2/2/2023	0.3	225.00	67.50	Legal - Case Administration
John Hall	Affected claimant JF FAQ.	2/2/2023	0.1	279.00	27.90	Legal - Case Administration
John Hall	Draft and compile demand letters and schedules, prep for signature and print for mailing.	2/2/2023	0.3	279.00	83.70	Legal - Claims Administration and Objections
John Hall	Preparing documents for recovery efforts from JP and KSK. Ensuring documents were sent via certified mail.	2/3/2023	1.8	279.00	502.20	Legal - Asset Analysis and Recovery
Maggie Chavez	Review and discuss Apeel shares and liquidation of residual case assets with MBB.	2/3/2023	0.8	215.00	172.00	Legal - Asset Analysis and Recovery
John Hall	Review aPeel liquidation needs with JBH, and other remaining assets.	2/3/2023	0.3	279.00	83.70	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Review disgorgement memo from DZ, research, and discuss with GBW.	2/3/2023	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
John Hall	Affected claimant JF FAQ.	2/3/2023	0.6	279.00	167.40	Legal - Case Administration
John Hall	Meeting to discuss investor communication, status report and other case activities with AMD, JBH, MBB, AMP, JPM.	2/3/2023	0.2	279.00	55.80	Legal - Claims Administration and Objections
Maggie Chavez		2/6/2023	0.1	215.00	21.50	Legal - Case Administration

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<b>Personnel</b>	<b>Item / Description</b>	<b>Date</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	<b>Activity Category</b>
Milana Barkhanoy	Meeting to discuss investor communication, status report and other case activities with AMD, JBH, MCC, AMP, JPM.	2/6/2023	0.1	225.00	22.50	Legal - Case Administration
Anna Priebe	Meeting to discuss investor communication, status report and other case activities with AMD, JBH, MCC, MBB, JPM.	2/6/2023	0.1	215.00	21.50	Legal - Case Administration
Josh McGraw	Meeting to discuss litigation and other next steps with AMD, JBH, MCC, AMP, MBB.	2/6/2023	0.1	225.00	22.50	Legal - Case Administration
Amanda Deering	Meeting to discuss litigation and other next steps with JPM, JBH, MCC, AMP, MBB.	2/6/2023	0.1	225.00	22.50	Legal - Case Administration
John Hall	Meeting to discuss third party litigation, status report and other case activities with AMD, MBB, MCC, AMP, JPM.	2/6/2023	0.1	279.00	27.90	Legal - Case Administration
Milana Barkhanoy	Asset analysis.	2/7/2023	0.4	225.00	90.00	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Meeting with JBH reviewing status for various assets and developing next steps in recovery.	2/8/2023	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
John Hall	Meeting with MBB reviewing status for various assets and developing next steps in recovery.	2/8/2023	0.3	279.00	83.70	Legal - Asset Analysis and Recovery
John Hall	Research activity and follow up with RLB re: potential recovery next steps.	2/8/2023	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
Geoff Winkler	Emails with potential counsel re litigation potential.	2/8/2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Research foreign check issue, respond to bank.	2/9/2023	0.2	315.00	63.00	Financial - Accounting/Auditing
John Hall	Discuss asset recover issues with MBB.	2/9/2023	0.3	279.00	83.70	Financial - Tax Issues
Milana Barkhanoy	Discuss asset recovery issues with JBH.	2/9/2023	0.3	225.00	67.50	Financial - Tax Issues
John Hall	Discuss follow up tax issues with NL at MK.	2/9/2023	0.2	279.00	55.80	Financial - Tax Issues
John Hall	Discuss outstanding tax issues with NL at MK.	2/9/2023	0.5	279.00	139.50	Financial - Tax Issues
John Hall	Review all asset disposition timing 2019-present and send schedule to NL for tax strategy.	2/9/2023	1.2	279.00	334.80	Financial - Tax Issues
Geoff Winkler	Review tax updates for 2018.	2/9/2023	0.1	315.00	31.50	Financial - Tax Issues
Milana Barkhanoy	Call with JBH, GBW, RB and PP re potential third-party litigation.	2/9/2023	0.7	225.00	157.50	Legal - Asset Analysis and Recovery
John Hall	Call with MBB, GBW, RB and PP re potential third-party litigation.	2/9/2023	0.7	279.00	195.30	Legal - Asset Analysis and Recovery
Geoff Winkler	Call with MBB, JBH, RB and PP re potential third-party litigation.	2/9/2023	0.7	315.00	220.50	Legal - Asset Analysis and Recovery
John Hall	MBT recovery research in preparation for call with MBB.	2/9/2023	0.7	279.00	195.30	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Review and analysis of MBT transactions with JBH in preparation for discussion with professionals.	2/9/2023	0.7	225.00	157.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Emails from JBH and MF re upcoming meeting.	2/9/2023	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Meeting with JBH re: lanelli MBT.	2/9/2023	0.5	315.00	157.50	Legal - Case Administration
John Hall	Communication with MBB re claim payouts.	2/9/2023	0.1	279.00	27.90	Legal - Claims Administration and Objections
Milana Barkhanoy	Gathering detail and analyzing claim payouts; communication with JBH.	2/9/2023	0.4	225.00	90.00	Legal - Claims Administration and Objections
Milana Barkhanoy	Review claims payout issues with JBH.	2/9/2023	0.1	225.00	22.50	Legal - Claims Administration and Objections
Geoff Winkler	Discussion with claimant.	2/10/2023	0.2	315.00	63.00	Legal - Case Administration
Geoff Winkler	Multiple emails with RI re meeting, discussing JP issues.	2/10/2023	0.2	315.00	63.00	Legal - Case Administration
Milana Barkhanoy	Updating task list and meeting preparation.	2/10/2023	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Email from a claimant.	2/10/2023	0.1	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Emails with a claimant re payout.	2/10/2023	0.2	225.00	45.00	Legal - Claims Administration and Objections
Milana Barkhanoy	Meeting to discuss investor communication, status report and other case activities with AMD, JBH, MCC, AMP, JPM.	2/13/2023	0.1	225.00	22.50	Legal - Case Administration
Anna Priebe	Meeting to discuss investor communication, status report and other case activities with AMD, JBH, MCC, MBB, JPM.	2/13/2023	0.1	215.00	21.50	Legal - Case Administration
Amanda Deering	Meeting to discuss litigation and other next steps with JPM, JBH, MCC, AMP, MBB.	2/13/2023	0.1	225.00	22.50	Legal - Case Administration
Maggie Chavez	Meeting to discuss third party litigation, status report and other case activities with AMD, MBB, JPM, AMP, JBH.	2/13/2023	0.1	215.00	21.50	Legal - Case Administration
Josh McGraw	Meeting to discuss third party litigation, status report and other case activities with AMD, MBB, MCC, AMP, JBH.	2/13/2023	0.1	225.00	22.50	Legal - Case Administration

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John Hall	Meeting to discuss third party litigation, status report and other case activities with AMD, MBB, MCC, AMP, JPM.	2/13/2023	0.1	279.00	27.90	Legal - Case Administration
Milana Barkhanoy	Voice mail from a claimant.	2/13/2023	0.1	225.00	22.50	Legal - Claims Administration and Objections
Geoff Winkler	Emails with counsel re potential litigation, discussion needed.	2/14/2023	0.2	315.00	63.00	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Voice mail from a claimant; gathering claim detail; call with claimant.	2/14/2023	0.4	225.00	90.00	Legal - Claims Administration and Objections
Josh McGraw	Communication with JBH re: 1099-C for RI.	2/15/2023	0.1	225.00	22.50	Financial - Tax Issues
Josh McGraw	Creating 1099-C for RI and preparing to send certified mail.	2/15/2023	0.5	225.00	112.50	Financial - Tax Issues
John Hall	Discussion of 1099C with JPM, review and correction of same document, instruct staff.	2/15/2023	0.5	279.00	139.50	Financial - Tax Issues
John Hall	Discussion of outstanding tax issues with NL of MK.	2/15/2023	0.3	279.00	83.70	Financial - Tax Issues
Amanda Deering	Communication with JPM re 1099-C preparation.	2/15/2023	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Emails with RI re documents sent.	2/15/2023	0.1	315.00	31.50	Legal - Case Administration
Josh McGraw	Message with AMP to prepare certified mail for 1099-C.	2/15/2023	0.1	225.00	22.50	Legal - Case Administration
Anna Priebe	Message with JPM and preparation of certified mail for 1099-C.	2/15/2023	0.4	215.00	86.00	Legal - Case Administration
John Hall	Review needed items from RLB, discuss with GBW and analysis re: same.	2/16/2023	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Team meeting with GBW, JBH, MP, JdC, MJ to discuss ongoing recovery efforts, needed statements, tax issues.	2/16/2023	0.5	225.00	112.50	Legal - Case Administration
John Hall	Team meeting with MBB, GBW, MP, JdC, MJ to discuss ongoing recovery efforts, needed statements, tax issues.	2/16/2023	0.5	279.00	139.50	Legal - Case Administration
Geoff Winkler	Team meeting with MBB, JBH, MP, JdC, MJ to discuss ongoing recovery efforts, needed statements, tax issues.	2/16/2023	0.5	315.00	157.50	Legal - Case Administration
Milana Barkhanoy	Communication to a claimant.	2/16/2023	0.1	225.00	22.50	Legal - Claims Administration and Objections
Josh McGraw	Creating 1099-C for RI copy for accountants.	2/17/2023	0.4	225.00	90.00	Financial - Tax Issues
Josh McGraw	Email to JBH re: 1099-C accountant copy.	2/17/2023	0.1	225.00	22.50	Financial - Tax Issues
Maggie Chavez	Communication with JPM re: third party recovery letters and certified mail.	2/17/2023	0.3	215.00	64.50	Legal - Asset Analysis and Recovery
Josh McGraw	Communication with MCC re: third party recovery letters and certified mail.	2/17/2023	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Josh McGraw	Drafting demand letters to JP and KSK and incorporating requested changes from JBH.	2/17/2023	1.1	225.00	247.50	Legal - Asset Analysis and Recovery
Maggie Chavez	Drafting follow-up letter for third-party recovery efforts.	2/17/2023	0.5	215.00	107.50	Legal - Asset Analysis and Recovery
Maggie Chavez	Mailing certified letters in third-party recovery efforts.	2/17/2023	0.9	215.00	193.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Email from RI re account closure question.	2/17/2023	0.1	315.00	31.50	Legal - Case Administration
Milana Barkhanoy	Emails from JBH and JPM re tax form; reviewing tax form.	2/17/2023	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Emails from JPM and JBH re demand letters.	2/17/2023	0.2	225.00	45.00	Legal - Case Administration
John Hall	Review draft demand letter updates from JPM, send needed corrections and instructions for execution.	2/17/2023	0.5	279.00	139.50	Legal - Case Administration
Milana Barkhanoy	Email from a claimant.	2/17/2023	0.1	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Review and compile historic credit card transactions for possible recovery actions per KA.	2/20/2023	1.4	225.00	315.00	Financial - Accounting/Auditing
Milana Barkhanoy	Asset detail analysis.	2/21/2023	0.5	225.00	112.50	Legal - Asset Analysis and Recovery
John Hall	Communication between MBB, JBH and GBW re upcoming call with counsel and items for discussion.	2/23/2023	0.1	279.00	27.90	Legal - Case Administration
Milana Barkhanoy	Communication with JBH and GBW re upcoming call with counsel and items for discussion.	2/23/2023	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Communication with MBB and JBH re upcoming call with counsel and items for discussion.	2/23/2023	0.1	315.00	31.50	Legal - Case Administration
Milana Barkhanoy	Emails from JPM and JBH re demand letters.	2/23/2023	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Emails with JdC re International Brokers update.	2/23/2023	0.2	225.00	45.00	Legal - Case Administration
Geoff Winkler	Review email materials sent to RB to review potential litigation.	2/24/2023	0.3	315.00	94.50	Legal - Case Administration
John Hall	Affected investor FAQ call.	2/24/2023	0.3	279.00	83.70	Legal - Claims Administration and Objections
John Hall	Review credit card transactions and statements for potential recovery.	2/27/2023	0.9	279.00	251.10	Financial - Accounting/Auditing
Milana Barkhanoy	Emails with NC and SD re claimant payout.	2/27/2023	0.2	225.00	45.00	Legal - Case Administration

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Maggie Chavez	Meeting to discuss investor communication, status report and other case activities with GBW, AMD, JBH, MBB, AMP, JPM.	2/27/2023	0.1	215.00	21.50	Legal - Case Administration
Milana Barkhanoy	Meeting to discuss investor communication, status report and other case activities with GBW, AMD, JBH, MCC, AMP, JPM.	2/27/2023	0.1	225.00	22.50	Legal - Case Administration
Josh McGraw	Meeting to discuss litigation and other next steps with AMP, JBH, MCC, AMD, MBB and GBW.	2/27/2023	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Meeting to discuss litigation and other next steps with AMP, JBH, MCC, AMD, MBB and JPM.	2/27/2023	0.1	315.00	31.50	Legal - Case Administration
Anna Priebe	Meeting to discuss litigation and other next steps with JPM, JBH, MCC, AMD, MBB and GBW.	2/27/2023	0.1	215.00	21.50	Legal - Case Administration
Amanda Deering	Meeting to discuss litigation and other next steps with JPM, JBH, MCC, AMP, MBB and GBW.	2/27/2023	0.1	225.00	22.50	Legal - Case Administration
John Hall	Meeting to discuss third party litigation, status report and other case activities with GBW, AMD, MBB, MCC, AMP, JPM.	2/27/2023	0.1	279.00	27.90	Legal - Case Administration
Geoff Winkler	Review status update on investment.	2/27/2023	0.1	315.00	31.50	Legal - Case Administration
Milana Barkhanoy	Scrubbing transactions and identifying payments to RTI personal credit card.	2/27/2023	2.8	225.00	630.00	Legal - Case Administration
John Hall	Review and compile Amex findings in support of ECC funds paying personal credit cards of RTI. Discuss with MBB.	2/28/2023	1.5	279.00	418.50	Financial - Accounting/Auditing
Milana Barkhanoy	Review and file tax documents for UGI, discuss with JBH.	2/28/2023	0.5	225.00	112.50	Legal - Asset Analysis and Recovery
John Hall	Review UGI quarterly documents, and discuss needed liquidation steps with MBB.	2/28/2023	0.4	279.00	111.60	Legal - Asset Disposition
Geoff Winkler	Discuss potential litigation targets with JBH, KA.	2/28/2023	0.3	315.00	94.50	Legal - Case Administration
Milana Barkhanoy	Discussing Amex payments with JBH, determining next steps; email from JBH w summary of payments; emails from JBH and JdC re Amex payments and next steps.	2/28/2023	0.6	225.00	135.00	Legal - Case Administration
Milana Barkhanoy	Email to NC and SD re claimant payout.	2/28/2023	0.1	225.00	22.50	Legal - Case Administration
John Hall	Review and analysis of MBB credit card findings.	2/28/2023	0.3	279.00	83.70	Legal - Case Administration
John Hall	Review memo from JdC re: Amex, discuss with GBW.	2/28/2023	0.2	279.00	55.80	Legal - Case Administration
Milana Barkhanoy	Scrubbing transactions and identifying payments to RTI personal credit card; email to JBH.	2/28/2023	1.1	225.00	247.50	Legal - Case Administration
Geoff Winkler	Reconcile bank accounts, transactions, look for changes.	3/1/2023	0.2	315.00	63.00	Financial - Accounting/Auditing
John Hall	Review and analysis of International Brokers account U838388, summaries to team. Emails from JdC with documents from International Brokers; reviewing documents; email to JBH re next steps.	3/1/2023	2.4	279.00	669.60	Financial - Accounting/Auditing
Milana Barkhanoy	Review tax filing drafts and discuss filing with NL, JD and NS with MK.	3/1/2023	0.5	225.00	112.50	Legal - Case Administration
John Hall	Review RTI letter from JF and discuss with GBW.	3/2/2023	0.4	279.00	111.60	Financial - Tax Issues
John Hall	Team meeting with JBH, GBW, MF, MP, JdC re: third party recovery items, taxes, new discovery and potential further recovery items.	3/2/2023	0.3	279.00	83.70	Legal - Case Administration
Milana Barkhanoy	Team meeting with JBH, MBB, MF, MP, JdC re: third party recovery items, taxes, new discovery and potential further recovery items.	3/2/2023	0.3	225.00	67.50	Legal - Case Administration
Geoff Winkler	Team meeting with MBB, GBW, MF, MP, JdC re: third party recovery items, taxes, new discovery and potential further recovery items.	3/2/2023	0.3	315.00	94.50	Legal - Case Administration
John Hall	Emails with JBH re tax returns, processing.	3/2/2023	0.3	279.00	83.70	Legal - Case Administration
Geoff Winkler	Review and discuss QSF tax issues with GBW.	3/3/2023	0.1	315.00	31.50	Financial - Tax Issues
John Hall	Review and execute QSF tax returns.	3/3/2023	0.2	279.00	55.80	Financial - Tax Issues
Geoff Winkler	Discussion with counsel re DM comments, litigation planning.	3/3/2023	0.4	315.00	126.00	Financial - Tax Issues
Geoff Winkler	Review message from investor, review letter from RI, email to investor re status.	3/3/2023	0.2	315.00	63.00	Legal - Case Administration
Geoff Winkler	Meeting to discuss litigation and other next steps with AMD, JBH, MCC, AMP, MBB and GBW.	3/3/2023	0.2	315.00	63.00	Legal - Case Administration
Josh McGraw	Meeting to discuss litigation and other next steps with AMP, JBH, MCC, AMP, MBB and GBW.	3/6/2023	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Meeting to discuss litigation and other next steps with JPM, JBH, MCC, AMP, MBB and AMD.	3/6/2023	0.1	315.00	31.50	Legal - Case Administration
Amanda Deering	Meeting to discuss litigation and other next steps with JPM, JBH, MCC, AMP, MBB and GBW.	3/6/2023	0.1	225.00	22.50	Legal - Case Administration

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**January 01, 2023 - March 31, 2023**  
**(Sorted in Chronological Order by Activity Category)**

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
John Hall	Memo to DZ outlining timing of collection attempts, and pulling copies of related materials to provide to RTI counsel.	3/6/2023	0.6	279.00	167.40	Legal - Case Administration
Milana Barkhanoy	Review and pull files related to collection efforts made on DFS loan, provide to JBH.	3/6/2023	0.5	225.00	112.50	Legal - Case Administration
John Hall	Review memo from DZ on cancelled debt and letter from RTI counsel re: same, discuss with GBW.	3/6/2023	0.5	279.00	139.50	Legal - Case Administration
Maggie Chavez	Team meeting to discuss ongoing tasks and review updates. With GBW, AMP, AMD, JPM, JBH, MBB.	3/6/2023	0.1	215.00	21.50	Legal - Case Administration
Milana Barkhanoy	Team meeting to discuss ongoing tasks and review updates. With GBW, AMP, AMD, JPM, JBH, MCC.	3/6/2023	0.1	225.00	22.50	Legal - Case Administration
John Hall	Team meeting to discuss ongoing tasks and review updates. With GBW, AMP, AMD, JPM, MBB, MCC.	3/6/2023	0.1	279.00	27.90	Legal - Case Administration
Josh McGraw	Emails with JBH re: recovery amounts from net winners.	3/7/2023	0.3	225.00	67.50	Financial - Accounting/Auditing
John Hall	Review ten issues presented by RB in discussion with MBB for staff assignment.					
John Hall	Instruct staff.	3/7/2023	0.4	279.00	111.60	Financial - Accounting/Auditing
Josh McGraw	Summarizing aggregate recovery amounts for third parties and determining settlement timeframe.	3/7/2023	1.5	225.00	337.50	Financial - Accounting/Auditing
Milana Barkhanoy	Communication from JBH and JPM re status report, reviewing draft.	3/7/2023	0.4	225.00	90.00	Financial - Status Reports
Milana Barkhanoy	Discuss compilation of needed MBT items for RB with JBH.	3/7/2023	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Research recovery sources and review and update asset list.	3/7/2023	0.4	225.00	90.00	Legal - Asset Analysis and Recovery
John Hall	Review DFS consideration issues with GBW.	3/7/2023	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
Geoff Winkler	Review DFS consideration issues with JBH.	3/7/2023	0.4	315.00	126.00	Legal - Asset Analysis and Recovery
John Hall	Discuss RTI DFS issues with DZ (.3) and further discussion with GBW re: same (.1).	3/7/2023	0.4	279.00	111.60	Legal - Case Administration
Josh McGraw	Discussing reports and recovery efforts with AMD.	3/7/2023	0.1	225.00	22.50	Legal - Case Administration
Amanda Deering	Discussing reports and recovery efforts with JPM.	3/7/2023	0.1	225.00	22.50	Legal - Case Administration
John Hall	Review and compile recovery items per MP request.	3/7/2023	0.6	279.00	167.40	Legal - Case Administration
Geoff Winkler	Review and respond to question from counsel for report.	3/7/2023	0.2	315.00	63.00	Legal - Case Administration
John Hall	Review categorization of recoveries report from JPM, provide feedback and discuss with JPM and MBB.	3/7/2023	0.5	279.00	139.50	Legal - Case Administration
Geoff Winkler	Review draft report details.	3/7/2023	0.2	315.00	63.00	Legal - Case Administration
John Hall	Review final updated asset file from JPM, provided to MP for inclusion in 14th report.	3/7/2023	0.2	279.00	55.80	Legal - Case Administration
John Hall	Review memo from JdC on outstanding follow ups, discuss MBT issues and Napoli issues with GBW.	3/7/2023	0.3	279.00	83.70	Legal - Case Administration
Josh McGraw	Reviewing and gathering supporting documentation for requested information from RB.	3/8/2023	5.5	225.00	1,237.50	Financial - Data Analysis
Milana Barkhanoy	Call w JPM on items for RB.	3/8/2023	0.5	225.00	112.50	Legal - Case Administration
Milana Barkhanoy	Call with AMP re: researching MBT statements.	3/8/2023	0.1	225.00	22.50	Legal - Case Administration
Josh McGraw	Call with MBB on items for RB.	3/8/2023	0.5	225.00	112.50	Legal - Case Administration
Anna Priebe	Call with MBB re: researching MBT statements.	3/8/2023	0.1	215.00	21.50	Legal - Case Administration
Milana Barkhanoy	Communication with JBH, JPM, AMD, AMP, MCC on items for RB.	3/8/2023	0.5	225.00	112.50	Legal - Case Administration
Milana Barkhanoy	Communication with JBH, JPM, AMD, AMP, MCC on items for RB.	3/8/2023	0.5	225.00	112.50	Legal - Case Administration
Maggie Chavez	Communication with JBH, JPM, AMD, AMP, MBB on items for RB.	3/8/2023	0.5	215.00	107.50	Legal - Case Administration
Amanda Deering	Communication with MBB re: tasks needed completed.	3/8/2023	0.2	225.00	45.00	Legal - Case Administration
Amanda Deering	Email from MBB re: tasks needed completed.	3/8/2023	0.1	225.00	22.50	Legal - Case Administration
Amanda Deering	Email to MBB re: review of documents.	3/8/2023	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Identifying items and support for third-party litigation.	3/8/2023	3.5	225.00	787.50	Legal - Case Administration
Anna Priebe	Messages and reviewing email from MBB.	3/8/2023	0.2	215.00	43.00	Legal - Case Administration
Anna Priebe	Research and summary of MBT statements for Receiver and counsel review.	3/8/2023	1.2	215.00	258.00	Legal - Case Administration
John Hall	Review draft pleadings from MD on report and application, discuss with GBW.	3/8/2023	0.3	279.00	83.70	Legal - Case Administration
Amanda Deering	Reviewing documents for information re: by MBB on depositions, promissory notes, emails and contracts.	3/8/2023	0.5	225.00	112.50	Legal - Case Administration

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**January 01, 2023 - March 31, 2023**  
**(Sorted in Chronological Order by Activity Category)**

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Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Josh McGraw	Email to MBB re: RI email with an interested party.	3/9/2023	0.1	225.00	22.50	Financial - Data Analysis
Josh McGraw	Reviewing and gathering supporting documentation for requested information from RB.	3/9/2023	2.1	225.00	472.50	Financial - Data Analysis
John Hall	Review UGI K1s and discuss with MBB.	3/9/2023	0.2	279.00	55.80	Financial - Tax Issues
Milana Barkhanoy	Call w JPM on items for RB on MBT.	3/9/2023	0.5	225.00	112.50	Legal - Case Administration
Josh McGraw	Call with MBB on items for RB on MBT.	3/9/2023	0.5	225.00	112.50	Legal - Case Administration
Milana Barkhanoy	Communication with JPM re: RB requested items and locating documentation.	3/9/2023	0.6	225.00	135.00	Legal - Case Administration
Josh McGraw	Communication with MBB re: RB requested items and locating documentation.	3/9/2023	0.6	225.00	135.00	Legal - Case Administration
Josh McGraw	Creating a summary of documents identified for RB request.	3/9/2023	0.7	225.00	157.50	Legal - Case Administration
Josh McGraw	Email to MBB re: summary of items for RB request.	3/9/2023	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Emails to JPM and MCC re third-party litigation and supporting documents.	3/9/2023	0.3	225.00	67.50	Legal - Case Administration
Josh McGraw	Emails with GBW re third-party litigation and supporting documents.	3/9/2023	0.3	225.00	67.50	Legal - Case Administration
Geoff Winkler	Emails with JPM re third-party litigation and supporting documents.	3/9/2023	0.3	315.00	94.50	Legal - Case Administration
Milana Barkhanoy	Review discovery items with JBH.	3/9/2023	0.2	225.00	45.00	Legal - Case Administration
John Hall	Review discovery items with MBB.	3/9/2023	0.2	279.00	55.80	Legal - Case Administration
Geoff Winkler	Review request for documents, research needed information and respond to MBB.	3/9/2023	0.3	315.00	94.50	Legal - Case Administration
Milana Barkhanoy	Searching for emails and documents for third-party litigation.	3/9/2023	2.8	225.00	630.00	Legal - Case Administration
Maggie Chavez	Reviewing documents for third-party recovery efforts.	3/10/2023	0.4	215.00	86.00	Legal - Asset Disposition
Maggie Chavez	Strategy for third-party recovery efforts with JPM.	3/10/2023	0.4	215.00	86.00	Legal - Asset Disposition
Josh McGraw	Strategy for third-party recovery efforts with MCC.	3/10/2023	0.4	225.00	90.00	Legal - Asset Disposition
Josh McGraw	Email to MBB re: RI email support for RB request.	3/10/2023	0.1	225.00	22.50	Legal - Case Administration
Josh McGraw	Conversation with MCC re: RTI email review for RB requests.	3/13/2023	0.2	225.00	45.00	Financial - Data Analysis
Josh McGraw	Identifying and saving the supporting documents for RB request.	3/13/2023	3.4	225.00	765.00	Financial - Data Analysis
Josh McGraw	Call with GBW re: RB requested supporting documentation.	3/13/2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Call with JPM re: RB requested supporting documentation.	3/13/2023	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
Josh McGraw	Email to JBH re: requested supporting emails for RB.	3/13/2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Josh McGraw	Email to MBB re: documentation for RB request.	3/13/2023	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Review and discuss MBT email needs with JBH.	3/13/2023	0.4	225.00	90.00	Legal - Asset Analysis and Recovery
John Hall	Review and discuss MBT email needs with MBB.	3/13/2023	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
John Hall	Review documents from JPM on MBT and RTI partnership discussions.	3/13/2023	0.3	279.00	83.70	Legal - Asset Analysis and Recovery
Maggie Chavez	Reviewing documents for third-party recovery efforts.	3/13/2023	0.2	215.00	43.00	Legal - Asset Disposition
Maggie Chavez	Strategy for third-party recovery efforts with JPM.	3/13/2023	0.2	215.00	43.00	Legal - Asset Disposition
Maggie Chavez	Reporting professional time to JBH for February.	3/13/2023	0.3	215.00	64.50	
John Hall	Review and analysis and upload to MK UGI K1 2022.	3/14/2023	0.2	279.00	55.80	Financial - Tax Issues
Josh McGraw	Call with GBW re: documentation request from RB.	3/14/2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Call with JPM re: documentation request from RB.	3/14/2023	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
Amanda Deering	Communication with MCC re: essex asset.	3/14/2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
John Hall	Affected claimant FAQ RT.	3/14/2023	0.3	279.00	83.70	Legal - Claims Administration and Objections
John Hall	Review and analysis of 2018 draft tax returns.	3/15/2023	3.7	279.00	1,032.30	Financial - Tax Issues
John Hall	Review and analysis of draft 2018 tax returns, discuss with GBW, memo to proceed to finalize with notes to NL of MK.	3/16/2023	3.3	279.00	920.70	Financial - Tax Issues
Milana Barkhanoy	Call with JdC, MP, GBW, JBH.	3/16/2023	0.6	225.00	135.00	Legal - Case Administration
Geoff Winkler	Call with JdC, MP, MBB, JBH.	3/16/2023	0.6	315.00	189.00	Legal - Case Administration
Milana Barkhanoy	Compiling evidence for third-party litigation; email to JBH.	3/16/2023	2.7	225.00	607.50	Legal - Case Administration
John Hall	Essex team call GBW, MBB, MP, JdC, DZ, to discuss third party, tax issues, RTI issues.	3/16/2023	0.6	279.00	167.40	Legal - Case Administration
Milana Barkhanoy	Gathering detail and emails with RP.	3/16/2023	0.5	225.00	112.50	Legal - Case Administration
Geoff Winkler	Review and discuss additional information useful for potential third party claims, review emails and files, pull documents and prepare for legal review.	3/16/2023	0.8	315.00	252.00	Legal - Case Administration
Milana Barkhanoy	Work through RL needed items on accounting with JBH.	3/17/2023	1.3	225.00	292.50	Legal - Asset Analysis and Recovery

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Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
John Hall	Work through RL needed items on accounting with MBB.	3/17/2023	1.3	279.00	362.70	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Emails from JBH and MJ re MBT account.	3/17/2023	0.2	225.00	45.00	Legal - Case Administration
John Hall	Review memo on recovery from claimant JF and discuss with GBW.	3/18/2023	0.4	279.00	111.60	Legal - Case Administration
John Hall	Review and discuss MBT routing information with MBB.	3/20/2023	0.3	279.00	83.70	Financial - Accounting/Auditing
John Hall	Follow up with JdC on Fifth Third Bank account ownership identification.	3/20/2023	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Email from a claimant.	3/20/2023	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Email with MN to schedule meeting to discuss settlement.	3/20/2023	0.1	315.00	31.50	Legal - Case Administration
Milana Barkhanoy	Emails from JBH and MJ re MBT account.	3/20/2023	0.2	225.00	45.00	Legal - Case Administration
Josh McGraw	Meeting to discuss litigation and other next steps with AMD, JBH, MCC, AMP, MBB, PCC and GBW.	3/20/2023	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Meeting to discuss litigation and other next steps with JPM, JBH, MCC, AMD, MBB, PCC and AMP.	3/20/2023	0.1	315.00	31.50	Legal - Case Administration
Anna Priebe	Meeting to discuss litigation and other next steps with JPM, JBH, MCC, AMD, MBB, PCC and GBW.	3/20/2023	0.1	215.00	21.50	Legal - Case Administration
Amanda Deering	Meeting to discuss litigation and other next steps with JPM, JBH, MCC, AMP, MBB, PCC and GBW.	3/20/2023	0.1	225.00	22.50	Legal - Case Administration
Maggie Chavez	Team meeting to discuss ongoing tasks and review updates. With GBW, AMP, AMD, JPM, JBH, MBB.	3/20/2023	0.1	215.00	21.50	Legal - Case Administration
Milana Barkhanoy	Team meeting to discuss ongoing tasks and review updates. With GBW, AMP, AMD, JPM, JBH, MCC.	3/20/2023	0.1	225.00	22.50	Legal - Case Administration
John Hall	Team meeting to discuss ongoing tasks and review updates. With GBW, AMP, AMD, JPM, PCC, MBB, MCC.	3/20/2023	0.1	279.00	27.90	Legal - Case Administration
Geoff Winkler	Discuss 2018 tax return with tax preparer.	3/21/2023	0.1	315.00	31.50	Financial - Tax Issues
Geoff Winkler	Review CVL financials.	3/21/2023	0.2	315.00	63.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Review answering brief, discuss with counsel.	3/21/2023	0.3	315.00	94.50	Legal - Case Administration
Geoff Winkler	Review 2018 Essex tax returns, prepare and execute.	3/22/2023	0.3	315.00	94.50	Financial - Tax Issues
John Hall	Review instructions and memo from YM on ECC corporate tax returns.	3/22/2023	0.2	279.00	55.80	Financial - Tax Issues
John Hall	Review distribution and capital call documents from Upfront III Partners LP.	3/22/2023	0.3	279.00	83.70	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Email to a claimant.	3/22/2023	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Gathering evidence for potential third-party litigation.	3/22/2023	3.0	225.00	675.00	Legal - Case Administration
Geoff Winkler	Respond to claimant questions.	3/22/2023	0.1	315.00	31.50	Legal - Case Administration
John Hall	Affected investor FAQ.	3/22/2023	0.2	279.00	55.80	Legal - Claims Administration and Objections
Geoff Winkler	Review and execute tax returns, upload, issue payment.	3/23/2023	0.3	315.00	94.50	Financial - Tax Issues
John Hall	Review K1 K3 and CA K1 package from Upfront Ventures.	3/23/2023	0.3	279.00	83.70	Financial - Tax Issues
John Hall	Discussion of RTI emails with MBB.	3/23/2023	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
John Hall	Review and edit draft memo to counsel from DZ.	3/23/2023	0.3	279.00	83.70	Legal - Asset Analysis and Recovery
John Hall	Review memo to RLB from MBB. Assist in putting together remaining needed files.	3/23/2023	0.8	279.00	223.20	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Analyzing data and gathering evidence for potential third-party litigation.	3/23/2023	2.8	225.00	630.00	Legal - Case Administration
Milana Barkhanoy	Call with MP, GBW, MF, DZ.	3/23/2023	0.3	225.00	67.50	Legal - Case Administration
Geoff Winkler	Call with MP, MBB, MF, DZ.	3/23/2023	0.3	315.00	94.50	Legal - Case Administration
Milana Barkhanoy	Communication with JBH and GBW re third-party litigation detail.	3/23/2023	0.2	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Communication with JBH re RTI emails.	3/23/2023	0.3	225.00	67.50	Legal - Case Administration
Geoff Winkler	Communication with MBB re third-party litigation detail.	3/23/2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Review investment K-1.	3/23/2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Discussion with tax accountant re filing.	3/24/2023	0.1	315.00	31.50	Financial - Accounting/Auditing
John Hall	Review and discuss NL filing issue with GBW.	3/24/2023	0.2	279.00	55.80	Financial - Tax Issues
John Hall	Review tax strategies with NS re: State of California.	3/24/2023	0.4	279.00	111.60	Financial - Tax Issues
John Hall	Memo to CV at MK re: 2019 corporate returns.	3/27/2023	0.1	279.00	27.90	Financial - Tax Issues
John Hall	Communication with MBB re proper filing location for new court documents.	3/27/2023	0.1	279.00	27.90	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Conversation with JPM and PCC re: RB requests and asset recovery possibility.	3/27/2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Josh McGraw	Conversation with MBB and PCC re: RB requests and asset recovery possibility.	3/27/2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery



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Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Milana Barkhanoy	Email from JdC re new court documents; reviewing court documents; communication with JBH re proper filing location.	3/27/2023	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Emails with JdC re available cash; using KCC to find detail.	3/27/2023	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Email from AMP re: Schedule K-1.	3/27/2023	0.1	315.00	31.50	Legal - Case Administration
Anna Priebe	Email GBW re: Schedule K-1.	3/27/2023	0.1	215.00	21.50	Legal - Case Administration
Geoff Winkler	Meeting to discuss litigation and other next steps with JPM, MCC, AMD, MBB, PCC and AMP.	3/27/2023	0.1	315.00	31.50	Legal - Case Administration
Anna Priebe	Meeting to discuss litigation and other next steps with JPM, MCC, AMD, MBB, PCC and GBW.	3/27/2023	0.1	215.00	21.50	Legal - Case Administration
Amanda Deering	Meeting to discuss litigation and other next steps with JPM, MCC, AMP, MBB, PCC and GBW.	3/27/2023	0.1	225.00	22.50	Legal - Case Administration
Anna Priebe	Receipt of K-1.	3/27/2023	0.1	215.00	21.50	Legal - Case Administration
Geoff Winkler	Review final notice and answer brief.	3/27/2023	0.4	315.00	126.00	Legal - Case Administration
Geoff Winkler	Review K1, discuss with tax accountant.	3/27/2023	0.2	315.00	63.00	Legal - Case Administration
John Hall	Review Winkler Answering Brief and Motion to Take Judicial Notice from JdC, discuss with GBW.	3/27/2023	0.9	279.00	251.10	Legal - Case Administration
Maggie Chavez	Team meeting with GBW, AMP, AMD, JPM, PCC, MBB to discuss ongoing tasks and review updates.	3/27/2023	0.1	215.00	21.50	Legal - Case Administration
Milana Barkhanoy	Team meeting with GBW, AMP, AMD, JPM, PCC, MCC to discuss ongoing tasks and review updates.	3/27/2023	0.1	225.00	22.50	Legal - Case Administration
Josh McGraw	Team meeting with GBW, AMP, AMD, MBB, PCC, MCC to discuss ongoing tasks and review updates.	3/27/2023	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Email with JBH re claimant communication; email to a claimant with case update.	3/27/2023	0.3	225.00	67.50	Legal - Claims Administration and Objections
John Hall	Discuss WN and TM recovery issues with GBW.	3/28/2023	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
Geoff Winkler	Discuss WN and TM recovery issues with JBH.	3/28/2023	0.2	315.00	63.00	Legal - Asset Analysis and Recovery
Anna Priebe	Preparing received documents for team review.	3/29/2023	0.1	215.00	21.50	Legal - Case Administration
Milana Barkhanoy	Voice message from and call back and email to investor 3.	3/29/2023	0.3	225.00	67.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Voice message from and call back to investor 2.	3/29/2023	0.4	225.00	90.00	Legal - Claims Administration and Objections
Milana Barkhanoy	Voice message from and call back to investor.	3/29/2023	0.2	225.00	45.00	Legal - Claims Administration and Objections
Milana Barkhanoy	Call with MP, GBW, DZ, discussing case status and third party litigation progress.	3/30/2023	0.2	225.00	45.00	Legal - Case Administration
Geoff Winkler	Call with MP, MBB, DZ, discussing case status and third party litigation progress.	3/30/2023	0.2	315.00	63.00	Legal - Case Administration
Geoff Winkler	Review status of litigation, calculate potential settlement in preparation for meeting with opposing counsel.	3/30/2023	0.5	315.00	157.50	Legal - Case Administration
Geoff Winkler	Review court order, process AP, follow up with bank.	3/31/2023	0.3	315.00	94.50	Financial - Accounting/Auditing
<b>Totals</b>			<b>189.3</b>		<b>\$ 47,734.30</b>	

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Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
<b>Summary by Activity Category and Personnel</b>						
<b>Financial - Accounting/Auditing</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Financial - Accounting/Auditing	Geoff Winkler	AFS	1.3	315.00	\$ 409.50	
Financial - Accounting/Auditing	John Hall	AFS	12.4	279.00	\$ 3,459.60	
Financial - Accounting/Auditing	Josh McGraw	AFS	1.8	225.00	\$ 405.00	
Financial - Accounting/Auditing	Milana Barkhanoy	AFS	1.6	225.00	\$ 360.00	
Financial - Accounting/Auditing	Anna Priebe	AFS	0.2	215.00	\$ 43.00	
			<u>17.3</u>		<u>\$ 4,677.10</u>	
<b>Financial - Data Analysis</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Financial - Data Analysis	John Hall	AFS	0.1	279.00	\$ 27.90	
Financial - Data Analysis	Josh McGraw	AFS	11.6	225.00	\$ 2,610.00	
Financial - Data Analysis	Milana Barkhanoy	AFS	0.2	225.00	\$ 45.00	
Financial - Data Analysis	Anna Priebe	AFS	0.8	215.00	\$ 172.00	
			<u>12.7</u>		<u>\$ 2,854.90</u>	
<b>Financial - Status Reports</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Financial - Status Reports	John Hall	AFS	4.2	279.00	\$ 1,171.80	
Financial - Status Reports	Milana Barkhanoy	AFS	0.4	225.00	\$ 90.00	
			<u>4.6</u>		<u>\$ 1,261.80</u>	
<b>Financial - Tax Issues</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Financial - Tax Issues	Geoff Winkler	AFS	1.5	315.00	\$ 472.50	
Financial - Tax Issues	John Hall	AFS	14.2	279.00	\$ 3,961.80	
Financial - Tax Issues	Josh McGraw	AFS	1.1	225.00	\$ 247.50	
Financial - Tax Issues	Milana Barkhanoy	AFS	0.8	225.00	\$ 180.00	
			<u>17.6</u>		<u>\$ 4,861.80</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	2.5	315.00	\$ 787.50	
Legal - Asset Analysis and Recovery	John Hall	AFS	19.8	279.00	\$ 5,524.20	
Legal - Asset Analysis and Recovery	Amanda Deering	AFS	1.0	225.00	\$ 225.00	
Legal - Asset Analysis and Recovery	Josh McGraw	AFS	2.9	225.00	\$ 652.50	
Legal - Asset Analysis and Recovery	Milana Barkhanoy	AFS	25.2	225.00	\$ 5,670.00	
Legal - Asset Analysis and Recovery	Maggie Chavez	AFS	2.5	215.00	\$ 537.50	
			<u>53.9</u>		<u>\$ 13,396.70</u>	
<b>Legal - Asset Disposition</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Legal - Asset Disposition	John Hall	AFS	1.8	279.00	\$ 502.20	
Legal - Asset Disposition	Josh McGraw	AFS	0.4	225.00	\$ 90.00	
Legal - Asset Disposition	Milana Barkhanoy	AFS	0.5	225.00	\$ 112.50	
Legal - Asset Disposition	Maggie Chavez	AFS	1.2	215.00	\$ 258.00	
			<u>3.9</u>		<u>\$ 962.70</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	13.1	315.00	\$ 4,126.50	
Legal - Case Administration	John Hall	AFS	12.6	279.00	\$ 3,515.40	
Legal - Case Administration	Amanda Deering	AFS	2.6	225.00	\$ 585.00	

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**January 01, 2023 - March 31, 2023**  
 (Sorted in Chronological Order by Activity Category)

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Legal - Case Administration	Josh McGraw	AFS	3.8	225.00	\$ 855.00	
Legal - Case Administration	Milana Barkhanoy	AFS	34.6	225.00	\$ 7,785.00	
Legal - Case Administration	Maggie Chavez	AFS	1.3	215.00	\$ 279.50	
Legal - Case Administration	Anna Priebe	AFS	5.3	215.00	\$ 1,139.50	
			<u>73.3</u>		<u>\$ 18,285.90</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	John Hall	AFS	1.6	279.00	\$ 446.40	
Legal - Claims Administration and Objections	Milana Barkhanoy	AFS	4.1	225.00	\$ 922.50	
			<u>5.7</u>		<u>\$ 1,368.90</u>	

<b>Overall Summary</b>						
Totals	Personnel	Firm	Hours	Rate	Amount	
	Geoff Winkler	AFS	18.4	315.00	\$ 5,796.00	
	John Hall	AFS	66.7	279.00	\$ 18,609.30	
	Amanda Deering	AFS	3.6	225.00	\$ 810.00	
	Josh McGraw	AFS	21.6	225.00	\$ 4,860.00	
	Milana Barkhanoy	AFS	67.4	225.00	\$ 15,165.00	
	Maggie Chavez	AFS	5.3	215.00	\$ 1,139.50	
	Anna Priebe	AFS	6.3	215.00	\$ 1,354.50	
			<u>189.3</u>		<u>\$ 47,734.30</u>	
	<b>TOTAL FEES</b>		<b>189.3</b>		<b>\$ 47,734.30</b>	

**SEC v. Essex Capital Corporation**  
**Summary of Expenses of Receiver and Retained Personnel**  
**January 01, 2023 - March 31, 2023**

**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 prorations	1/2/2023	319.62	Document and Asset Storage
Geoff Winkler	Go Daddy	Go Daddy Website Renewal	1/3/2023	179.76	Miscellaneous
Geoff Winkler	Go Daddy	GoDaddy Domain Renewal	1/3/2023	20.17	Miscellaneous
John Hall	Extra Space Storage	Storage rent prorations	2/1/2023	319.62	Document and Asset Storage
Geoff Winkler	Go Daddy	GoDaddy Website Renewal * Miscellaneous	2/2/2023	143.88	Miscellaneous
Maggie Chavez	USPS	USPS - Delivery services for certified letters.	2/3/2023	16.36	Courier/Shipping/Freight
Anna Priebe	USPS	USPS PO - Delivery services	2/15/2023	8.37	Courier/Shipping/Freight
Maggie Chavez	USPS	USPS - Delivery services for certified letters.	2/17/2023	9.56	Courier/Shipping/Freight
John Hall	Transunion	Internet/Online Fees TLO address search	3/1/2023	1.49	Internet/Online Fees
John Hall	Extra Space Storage	Storage rent prorations	3/1/2023	319.62	Document and Asset Storage
<b>Total</b>				<b>\$ 1,338.45</b>	

	<i>John Hall</i>	<i>Geoff Winkler</i>	<i>Maggie Chavez</i>	<i>Anna Priebe</i>	<i>Total</i>
<b>Airfare</b>	-	-	-	-	-
<b>Car Rental</b>	-	-	-	-	-
<b>Courier/Shipping/Freight</b>	-	-	25.92	8.37	34.29
<b>Document and Asset Storage</b>	958.86	-	-	-	958.86
<b>Fuel</b>	-	-	-	-	-
<b>Hotel</b>	-	-	-	-	-
<b>Individual Meals</b>	-	-	-	-	-
<b>Internet/Online Fees</b>	1.49	-	-	-	1.49
<b>Miscellaneous</b>	-	343.81	-	-	343.81
<b>Office Supplies</b>	-	-	-	-	-
<b>Parking</b>	-	-	-	-	-
<b>Personal Car Mileage</b>	-	-	-	-	-
<b>Printing/Photocopying</b>	-	-	-	-	-
<b>Taxi</b>	-	-	-	-	-
<b>Total</b>	<b>960.35</b>	<b>343.81</b>	<b>25.92</b>	<b>8.37</b>	<b>1,338.45</b>

# **EXHIBIT 2**

04/13/23 19:20:45 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Joshua      Matter #: 378224.00002      Client Name: Winkler, Geoff/Receiver for Essex Capita  
 Date of Last Billing: 04/04/23      Matter Name: General Receivership  
 Proforma Number: 1211911  
 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		
01/05/23	9077332	Prepare for and attend videoconference with Receiver's office regarding pending case administration matters (0.5).	Del Castillo, Joshua	0.50	344.25	344.25	WO	HD	TR	_____
01/05/23	9080727	Virtually attend meeting with client regarding case updates and outstanding tasks	Pham, Matt D.	0.30	144.45	488.70	WO	HD	TR	_____
01/12/23	9083308	Prepare for and attend videoconference with Receiver and confer regarding issues presented on call (0.7).	Del Castillo, Joshua	0.70	481.95	970.65	WO	HD	TR	_____
01/12/23	9091383	Virtually attend weekly meeting with client regarding case updates and outstanding tasks	Pham, Matt D.	0.40	192.60	1,163.25	WO	HD	TR	_____
01/24/23	9097117	Analyze, ingest into DISCO, overlay, tag, and QC documents produced from a third party.	Nguyen, Khanh	1.90	598.50	1,761.75	WO	HD	TR	_____
01/27/23	9099931	Draft memo re: California voidable transfer law as it applies to Ponzi schemes, including substantive and procedural law (2).	Robichaud, James	2.00	693.00	2,454.75	WO	HD	TR	_____

04/13/23 19:20:45 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

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

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
01/31/23	9101388	Review and respond to administrative inquiries from Receiver's office (0.5); assemble and transmit requested documents in connection with same (0.6).	Del Castillo, Joshua	1.10	757.35	3,212.10	WO	HD	TR	_____
02/02/23	9107537	Prepare for and attend video conference with Receiver's office regarding case administration issues (0.4).	Del Castillo, Joshua	0.40	275.40	3,487.50	WO	HD	TR	_____
02/02/23	9117044	Virtually attend weekly meeting with client regarding case updates and outstanding tasks	Pham, Matt D.	0.50	240.75	3,728.25	WO	HD	TR	_____
02/16/23	9119813	Prepare for and attend video conference with Receiver re case administration matters (0.6).	Del Castillo, Joshua	0.60	413.10	4,141.35	WO	HD	TR	_____
02/16/23	9135605	Virtually attend weekly meeting with client regarding case updates and outstanding tasks	Pham, Matt D.	0.40	192.60	4,333.95	WO	HD	TR	_____
03/02/23	9139259	Prepare for and videoconference with client and counsel regarding outstanding case and estate administration matters (0.5); confer with counsel and review materials in connection with same (0.5).	Del Castillo, Joshua	1.00	688.50	5,022.45	WO	HD	TR	_____
03/02/23	9172552	Virtually attend weekly meeting with client regarding case updates and outstanding tasks	Pham, Matt D.	0.30	144.45	5,166.90	WO	HD	TR	_____
03/07/23	9143538	Emails and confer with counsel regarding outstanding case administration matters (0.5); emails with Receiver regarding same (0.2).	Del Castillo, Joshua	0.70	481.95	5,648.85	WO	HD	TR	_____

04/13/23 19:20:45 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
03/09/23	9145103	Emails and teleconferences with Receiver's office and counsel regarding outstanding case administration issues (0.5).	Del Castillo, Joshua	0.50	344.25	5,993.10	WO	HD	TR	_____
03/16/23	9151750	Prepare for and attend videoconference with Receiver's office regarding outstanding case administration issues (0.8).	Del Castillo, Joshua	0.80	550.80	6,543.90	WO	HD	TR	_____
03/16/23	9172761	Virtually attend weekly meeting with client regarding case updates and outstanding tasks	Pham, Matt D.	0.50	240.75	6,784.65	WO	HD	TR	_____
03/23/23	9172855	Virtually attend weekly meeting with client regarding case updates and outstanding tasks	Pham, Matt D.	0.30	144.45	6,929.10	WO	HD	TR	_____
03/27/23	9162719	Review materials and email to SEC regarding case administration matters (0.2).	Del Castillo, Joshua	0.20	137.70	7,066.80	WO	HD	TR	_____
03/29/23	9165828	Emails and confer with counsel regarding pending case and estate administration matters (0.6).	Del Castillo, Joshua	0.60	413.10	7,479.90	WO	HD	TR	_____
03/30/23	9172933	Virtually attend weekly meeting with client regarding case updates and outstanding tasks	Pham, Matt D.	0.30	144.45	7,624.35	WO	HD	TR	_____

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

Trans Date	Index	Type	Quantity	Amt	Circle	Action		
01/01/23	2800206	EDISC – CS Disco, Inc. - Monthly Hosting for January 2023	0.00	2,184.11	WO	HD	TR	_____
02/01/23	2803917	EDISC – CS Disco, Inc. - Monthly Hosting for February 2023	0.00	2,184.53	WO	HD	TR	_____



04/13/23 19:20:45 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		
03/01/23	2809687	EDISC – CS Disco, Inc. - Monthly Hosting for March 2023	0.00	2,184.80	WO	HD TR

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	7.10	688.50	4,888.35
002510	Pham, Matt D.	3.00	481.50	1,444.50
002588	Nguyen, Khanh	1.90	315.00	598.50
002592	Robichaud, James	2.00	346.50	693.00
		<u>14.00</u>		<u>\$7,624.35</u>
Subtotal Fees				\$7,624.35
Discount				0.00
Total Fees				7,624.35
Total Disbursements				6,553.44

**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 6/30/2024: 10% off standard rates (automatic)

**Account Summary – As Of 04/13/23**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	26,141.85	26,141.85	0.00	16,036.74	9,483.30	6,553.44	301,466.77	219,705.52	81,761.25
Unbilled Adj	48.15	48.15	0.00	0.00	0.00	0.00	4,140.50	4,015.21	125.29
Billed	68,671.99	40,625.64	28,046.35	30,936.09	16,610.40	14,325.69	195,084.54	195,084.54	75,207.81
Collected	68,671.99	40,625.64	28,046.35	30,936.09	16,610.40	14,325.69	270,292.35	195,084.54	75,207.81
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

04/13/23 19:20:45 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

	<i>Total</i>	<i>Fees</i>	<i>Costs</i>
<i>WIP</i>	<b>16,036.74</b>	<b>9,483.30</b>	<b>6,553.44</b>
<i>Balance</i>			
<i>AR Balance</i>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Unalloc</i>	<b>0.00</b>		
<i>Payment</i>			
<i>Client Trust</i>			
<i>Balance</i>	<b>0.00</b>		

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**Billing Address**

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

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04/13/23 19:20:47 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: 04/04/23 Matter Name: Asset Recovery & Management  
 Proforma Number: 1211911  
 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		
01/04/23	9076579	Review Grimm docket and supporting documents and confer with counsel regarding Grimm accounting, analysis, settlement prospects, and scheduling (0.6).	Del Castillo, Joshua	0.60	413.10	413.10	WO	HD	TR	_____
01/05/23	9077501	Review emails from Receiver's office and confer with counsel regarding updated Perry accounting (0.5).	Del Castillo, Joshua	0.50	344.25	757.35	WO	HD	TR	_____
01/12/23	9083348	Emails regarding turnover of IAB account and assemble documents in connection with same (0.3); review and respond to correspondence from J. Hall regarding KS Kim payments and prospective recovery efforts regarding same (0.5).	Del Castillo, Joshua	0.80	550.80	1,308.15	WO	HD	TR	_____
01/18/23	9087392	Legal analysis of prospective additional claim for disgorgement of recently discovered transfer and prepare memorandum to Receiver regarding same (2.7); confer with D. Zaro and M. Farrell regarding same (0.5); emails with client regarding same and review updated schedule from J. Hall (1.1).	Del Castillo, Joshua	4.30	2,960.55	4,268.70	WO	HD	TR	_____

04/13/23 19:20:47 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
01/19/23	9088601	Review supplemental Perry accounting and teleconferences and emails with D. Zaro regarding same (1.0); additional legal analysis in connection with same (0.6); emails to J. Hall regarding same (0.3).	Del Castillo, Joshua	1.90	1,308.15	5,576.85	WO	HD	TR	_____
01/19/23	9091920	Analysis of the emails and accounting related to Perry, research the legal issues and call with counsel to advise as to strategy (.6). Follow-up call/email with counsel for Receiver related to accounting/recovery issues (.5).	Zaro, David	1.10	985.05	6,561.90	WO	HD	TR	_____
01/20/23	9091944	Follow-up emails as to the Receiver's investigation as to Perry, review of the spreadsheets.	Zaro, David	0.40	358.20	6,920.10	WO	HD	TR	_____
01/23/23	9092025	Prepare for and teleconference with Receiver's office regarding prospective additional profit disgorgement claims (0.7); review materials transmitted by Receiver's office in connection with same and confer with D. Zaro (0.3).	Del Castillo, Joshua	1.00	688.50	7,608.60	WO	HD	TR	_____
01/23/23	9101168	[GRIMM] Continue drafting joint Rule 26(f) report (1.8); Draft email to opposing counsel regarding joint Rule 26(f) report and scheduling issues (0.4)	Pham, Matt D.	2.20	1,059.30	8,667.90	WO	HD	TR	_____
01/24/23	9093047	Emails with D. Zaro and confer with J. Robichaud regarding prospective additional disgorgement claims (0.5).	Del Castillo, Joshua	0.50	344.25	9,012.15	WO	HD	TR	_____
01/24/23	9093149	Review notes and email file and confer with M. Pham regarding Grimm litigation and	Del Castillo, Joshua	1.10	757.35	9,769.50	WO	HD	TR	_____

04/13/23 19:20:47 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		
		alleged defenses to same (0.6); confer with J. Robichaud regarding legal analysis regarding prospective additional claims for disgorgement (0.5).								
01/24/23	9101177	[GRIMM] Draft email to opposing counsel regarding accounting reports provided for informational purposes (0.2); Draft Rule 26(a) initial disclosures (0.7); Review and analyze documents provided by client and begin creating spreadsheet detailing transfers (1.9); Continue preparing spreadsheet detailing transfers (1.0)	Pham, Matt D.	3.80	1,829.70	11,599.20	WO	HD	TR	_____
01/25/23	9094411	Review accounting for prospective additional claims, along with prior grants of settlement authority, and confer with counsel regarding anticipated demand letters (0.9); review materials in connection with pending Grimm litigation (0.5).	Del Castillo, Joshua	1.40	963.90	12,563.10	WO	HD	TR	_____
01/25/23	9097173	Email communications re: recovery of fraudulent transfers to Ms. Kim and Mr. Perry, follow-up (.4). Call with Receiver/counsel related to the demand/settlement letters (.2).	Zaro, David	0.60	537.30	13,100.40	WO	HD	TR	_____
01/26/23	9095855	Confer with J. Robichaud regarding additional analysis regarding prospective additional third party claims (0.3); prepare draft demand template in connection with same (0.7).	Del Castillo, Joshua	1.00	688.50	13,788.90	WO	HD	TR	_____
01/26/23	9101212	[GRIMM] Make additional revisions to and finalize joint Rule 26(f) report	Pham, Matt D.	0.50	240.75	14,029.65	WO	HD	TR	_____

04/13/23 19:20:47 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery &amp; Management)

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

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
01/27/23	9097727	Review documents in connection with Grimm disgorgement effort and confer with M. Pham regarding same (0.6).	Del Castillo, Joshua	0.60	413.10	14,442.75	WO	HD	TR	_____
01/27/23	9099472	Several email and call with counsel related to the third party recovery and fraudulent conveyance as to Perry/Kim and follow-up.	Zaro, David	0.60	537.30	14,980.05	WO	HD	TR	_____
01/30/23	9099524	Legal analysis, review documents, and prepare materials for Receiver in connection with anticipated additional disgorgement demands (1.5); review and revise memorandum to client in connection with same (1.2).	Del Castillo, Joshua	2.70	1,858.95	16,839.00	WO	HD	TR	_____
01/30/23	9101250	[GRIMM] Review and analyze court's scheduling order	Pham, Matt D.	0.20	96.30	16,935.30	WO	HD	TR	_____
01/31/23	9101813	Review and revise memorandum to Receiver regarding additional disgorgement analysis and confer with counsel regarding same (0.6); review correspondence from Receiver's office regarding prospective additional claims and revise draft demand letter accordingly (0.3).	Del Castillo, Joshua	0.90	619.65	17,554.95	WO	HD	TR	_____
02/01/23	9106803	Emails with Receiver's office and counsel regarding pending and contemplated disgorgement matters, including status of Grimm litigation, and review materials in connection with same (1.4).	Del Castillo, Joshua	1.40	963.90	18,518.85	WO	HD	TR	_____
02/01/23	9107649	Further analysis and research concerning scope of recovery as to fraudulent conveyance, advice to counsel/client re: Kim recovery and Perry matter, analysis of	Zaro, David	0.80	716.40	19,235.25	WO	HD	TR	_____

04/13/23 19:20:47 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery &amp; Management)

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

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
		fraudulent conveyance and other causes of action as to possible ill-gotten gains.								
02/01/23	9117039	[GRIMM] Review and analyze Grimm-related documents and prepare transfers analysis spreadsheet	Pham, Matt D.	2.40	1,155.60	20,390.85	WO	HD	TR	_____
02/02/23	9107424	Prepare revised version of template updated demand form and transmit to Receiver (0.5); confer with M. Pham and review accounting regarding Grimm litigation (0.6).	Del Castillo, Joshua	1.10	757.35	21,148.20	WO	HD	TR	_____
02/02/23	9117046	[GRIMM] Review and analyze client's Grimm-related documents and continue preparing transfers analysis spreadsheet (0.7); Continue preparing transfers analysis spreadsheet and litigation outcome scenarios (0.7)	Pham, Matt D.	1.40	674.10	21,822.30	WO	HD	TR	_____
02/03/23	9108734	Emails and meetings with M. Pham and follow-up emails with M. Farrell regarding Grimm accounting, claim, and litigation developments (0.9).	Del Castillo, Joshua	0.90	619.65	22,441.95	WO	HD	TR	_____
02/03/23	9117087	[GRIMM] Confer with Josh del Castillo regarding Grimm accounting (0.3); Draft multiple emails to Mike Farrell regarding ADR procedures and Grimm's objection thereto (0.2); Draft email to opposing counsel regarding ADR before Judge MacKinnon (0.3)	Pham, Matt D.	0.80	385.20	22,827.15	WO	HD	TR	_____
02/03/23	9134550	Telephone conference, analysis and exchange of various e-mails re: Grimm action, including settlement conference	Farrell, Michael	0.60	494.10	23,321.25	WO	HD	TR	_____

04/13/23 19:20:47 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 issues.	Timekeeper	Hours	Fees	Sum	Circle	Action		
02/06/23	9110168	Prepare for and teleconference with counsel regarding Grimm accounting, anticipated, discovery, and litigation and prospective settlement strategy (0.9).	Del Castillo, Joshua	0.90	619.65	23,940.90	WO	HD	TR	_____
02/06/23	9134630	Review and analysis of Grimm complaint, transfers chart and correspondence re: key issues (1.1); telephone conference and analysis re: case issues and strategy (.8).	Farrell, Michael	1.90	1,564.65	25,505.55	WO	HD	TR	_____
02/06/23	9135326	[GRIMM] Confer with Mike Farrell and Josh del Castillo regarding transfers at issue and potential legal issues	Pham, Matt D.	0.80	385.20	25,890.75	WO	HD	TR	_____
02/10/23	9115952	Review documents and respond to email inquiry re third party counsel prospective claims (1.5); legal analysis in connection with same (1.5).	Del Castillo, Joshua	3.00	2,065.50	27,956.25	WO	HD	TR	_____
02/13/23	9115962	Review tolling agreement analysis and confer with M. Pham and J. Robichaud re same (0.3).	Del Castillo, Joshua	0.30	206.55	28,162.80	WO	HD	TR	_____
02/13/23	9136045	Conference, analysis and exchange of e-mails re: class action issues (.4); reviewed complaint and exchanged e-mails re: same (.4); review and analysis of memorandum and applicable case law re: statute of repose issues for Grimm litigation (.8).	Farrell, Michael	1.60	1,317.60	29,480.40	WO	HD	TR	_____
02/22/23	9135697	[GRIMM] Update and finalize initial disclosures (0.1); Review and analyze documents for production with initial disclosures (0.4); Confer with Mike Farrell	Pham, Matt D.	1.10	529.65	30,010.05	WO	HD	TR	_____



04/13/23 19:20:47 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		regarding discovery issues and approach and litigation approach (0.6)								
02/23/23	9126693	Begin drafting documents to propound discovery in Grimm matter, including RFA directed towards Blue Pacific Bio-Energy (1.7).	Robichaud, James	1.70	589.05	30,599.10	WO	HD	TR	_____
02/27/23	9131014	Analysis and review of e-mails and document re: potential production in Grimm matter.	Farrell, Michael	0.30	247.05	30,846.15	WO	HD	TR	_____
02/28/23	9132488	Review Perry counsel response to Receiver's demand letter and confer with counsel re proposed recommendation to client (0.5); analysis of issues in connection with same (0.7).	Del Castillo, Joshua	1.20	826.20	31,672.35	WO	HD	TR	_____
02/28/23	9138055	Conferences, analysis and exchange of e-mails re: Perry claim issues and strategy.	Farrell, Michael	0.40	329.40	32,001.75	WO	HD	TR	_____
03/02/23	9139263	Confer with M. Pham regarding settlement Grimm follow-up and analysis (0.3).	Del Castillo, Joshua	0.30	206.55	32,208.30	WO	HD	TR	_____
03/02/23	9139537	Emails with D. Zaro and M. Farrell regarding prospective third party claims (0.3).	Del Castillo, Joshua	0.30	206.55	32,414.85	WO	HD	TR	_____
03/02/23	9141758	Follow-up analysis of the issues/foundation for claims based upon Receiver's investigation of the Perry claims and advice to counsel (.6). Emails concerning investigation of prospective claim as to MBT and third party investor claims (.3).	Zaro, David	0.90	805.95	33,220.80	WO	HD	TR	_____

04/13/23 19:20:47 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

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

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
03/06/23	9141984	Review correspondence from A. Holmes regarding Receiver demand for turnover to R. Iannelli and confer with D. Zaro regarding same (0.3).	Del Castillo, Joshua	0.30	206.55	33,427.35	WO	HD	TR	_____
03/09/23	9145639	Review documents and damages calculations in connection with prospective pending disgorgement action global settlement proposal (1.8).	Del Castillo, Joshua	1.80	1,239.30	34,666.65	WO	HD	TR	_____
03/13/23	9148575	Review correspondence regarding status of disgorgement litigation matters and confer with counsel regarding same (0.5).	Del Castillo, Joshua	0.50	344.25	35,010.90	WO	HD	TR	_____
03/16/23	9151767	Confer with counsel regarding settlement scenarios and accounting in connection with pending disgorgement litigation (0.5).	Del Castillo, Joshua	0.50	344.25	35,355.15	WO	HD	TR	_____
03/24/23	9160208	Emails and confer with counsel regarding outstanding asset recovery efforts and status of partially performed settlement agreements (0.5); review documents in connection with same (0.5).	Del Castillo, Joshua	1.00	688.50	36,043.65	WO	HD	TR	_____
03/24/23	9172870	Review settlement agreements with CVL, Reyner, and Emmons and draft email to Josh del Castillo regarding defendants' outstanding obligations thereunder	Pham, Matt D.	0.20	96.30	36,139.95	WO	HD	TR	_____
03/27/23	9162390	Confer with counsel regarding Grimm litigation and settlement status; emails regarding same (0.9).; review and assemble materials and confer with Receiver's office in connection with estate summary in anticipation of new round of settlement discussions (1.0).	Del Castillo, Joshua	1.90	1,308.15	37,448.10	WO	HD	TR	_____

04/13/23 19:20:47 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
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**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	4.40	895.50	3,940.20
000739	Farrell, Michael	4.80	823.50	3,952.80
001842	Del Castillo, Joshua	32.70	688.50	22,513.95
002510	Pham, Matt D.	13.40	481.50	6,452.10
002592	Robichaud, James	1.70	346.50	589.05
		<u>57.00</u>		<u>\$37,448.10</u>
Subtotal Fees				\$37,448.10
Discount				0.00
Total Fees				37,448.10
Total Disbursements				0.00

**Attorney Billing Instructions**

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

**Billing Instructions**

expires 6/30/2024: 10% off standard rates (automatic)

**Account Summary – As Of 04/13/23**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	63,105.15	62,706.15	399.00	37,794.60	37,794.60	0.00	955,213.22	954,443.92	769.30
Unbilled Adj	275.40	275.40	0.00	0.00	0.00	0.00	48,482.01	48,482.01	0.00
Billed	79,717.40	79,059.60	657.80	24,636.15	24,636.15	0.00	825,761.75	825,761.75	769.30
Collected	79,717.40	79,059.60	657.80	24,636.15	24,636.15	0.00	826,531.05	825,761.75	769.30
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

04/13/23 19:20:47 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

	<i>Total</i>	<i>Fees</i>	<i>Costs</i>
<i>WIP</i>	<i>37,794.60</i>	<i>37,794.60</i>	<i>0.00</i>
<i>Balance</i>			
<i>AR Balance</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Unalloc</i>	<i>0.00</i>		
<i>Payment</i>			
<i>Client Trust</i>	<i>0.00</i>		
<i>Balance</i>			

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**Billing Address**

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

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04/13/23 19:20:48 PROFORMA STATEMENT FOR MATTER 378224.00004 (Winkler, Geoff/Receiver for Essex Capita) (Investigation/Reporting)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo,  
Joshua

Matter #: 378224.00004

Client Name: Winkler, Geoff/Receiver for Essex Capita

Date of Last Billing: 04/04/23

Matter Name: Investigation/Reporting

Proforma Number: 1211911

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		
01/03/23	9075578	Review and respond to emails from Receiver's office regarding next interim report (0.2); review documents and notes and confer with J. Robichaud and M. Pham regarding same (0.6).	Del Castillo, Joshua	0.80	550.80	550.80	WO	HD	TR	_____
01/06/23	9080751	Review dockets and time sheets for updates to include in interim report	Pham, Matt D.	0.60	288.90	839.70	WO	HD	TR	_____
01/09/23	9082635	Draft 14th interim report (1).	Robichaud, James	1.00	346.50	1,186.20	WO	HD	TR	_____
01/10/23	9082642	Draft 14th interim report (3.4).	Robichaud, James	3.40	1,178.10	2,364.30	WO	HD	TR	_____
01/11/23	9082650	Draft 14th interim report (4.1).	Robichaud, James	4.10	1,420.65	3,784.95	WO	HD	TR	_____
01/12/23	9083538	Review and revise draft interim report and confer with counsel and Receiver regarding same (1.5); transmit to SEC to meet and confer (0.1).	Del Castillo, Joshua	1.60	1,101.60	4,886.55	WO	HD	TR	_____

04/13/23 19:20:48 PROFORMA STATEMENT FOR MATTER 378224.00004 (Winkler, Geoff/Receiver for Essex Capita) (Investigation/Reporting)

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

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
01/13/23	9088701	Revise 14th Interim Report following input from J. del Castillo (1.1).	Robichaud, James	1.10	381.15	5,267.70	WO	HD	TR	_____
01/17/23	9088629	Analysis of the email/memo re: Perry, discovery of accounting, transactional records, follow-u call with counsel to address strategy, cost-benefit of further investigation and litigation.	Zaro, David	0.60	537.30	5,805.00	WO	HD	TR	_____
01/17/23	9101142	Begin revising draft of interim report	Pham, Matt D.	0.90	433.35	6,238.35	WO	HD	TR	_____
01/18/23	9088676	Follow-up on several emails, revise memo and further analysis of the potential claims for recovery as to Mr. Perry, evaluate discovery.	Zaro, David	0.60	537.30	6,775.65	WO	HD	TR	_____
01/18/23	9101146	Draft and revise additional sections in interim report relating to disgorgement actions (1.6); Continue revising interim report (1.4); Revise and finalize interim report (0.9); Draft email to Geoff Winkler regarding interim report (0.2)	Pham, Matt D.	4.10	1,974.15	8,749.80	WO	HD	TR	_____
01/25/23	9097153	Analysis of legal issues raised by Mr. Hall, several emails concerning these issues as to standard and burden of proof, evidence, timing and preliminary advice (.6). Evaluate the Atherias contract, email concerning the document management, motion and follow-up email (.3).	Zaro, David	0.90	805.95	9,555.75	WO	HD	TR	_____
02/03/23	9108755	Review notes regarding request for materials in connection with newly discovered IAB account and emails with Receiver's office regarding same (0.4);	Del Castillo, Joshua	0.50	344.25	9,900.00	WO	HD	TR	_____

04/13/23 19:20:48 PROFORMA STATEMENT FOR MATTER 378224.00004 (Winkler, Geoff/Receiver for Essex Capita) (Investigation/Reporting)

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		follow-up to IAB representative (0.1).								
02/13/23	9119758	Further analysis as to the prospective class claims, email with counsel and Mr. Foley concerning the possible recoveries/claims.	Zaro, David	0.40	358.20	10,258.20	WO	HD	TR	_____
02/14/23	9117408	Emails with J. Hall re outstanding document requests and follow-up with Interactive Brokers re same (0.3).	Del Castillo, Joshua	0.30	206.55	10,464.75	WO	HD	TR	_____
02/16/23	9119815	Review and respond to correspondence re potential R. Iannelli deposition (0.3).	Del Castillo, Joshua	0.30	206.55	10,671.30	WO	HD	TR	_____
02/23/23	9126355	Emails with Receiver's office and IAB re follow-up document requests to IAB re Iannelli account(s) (0.4).	Del Castillo, Joshua	0.40	275.40	10,946.70	WO	HD	TR	_____
02/24/23	9127732	Emails follow-up re status of interim report (0.3); review documents in connection with same (0.2); review and respond to correspondence from IAB re document production (0.2).	Del Castillo, Joshua	0.70	481.95	11,428.65	WO	HD	TR	_____
03/01/23	9135992	Review materials produced by IAB and emails to J. Hall and M. Pham re same (0.6).	Del Castillo, Joshua	0.60	413.10	11,841.75	WO	HD	TR	_____
03/02/23	9139266	Review materials and confer with M. Pham regarding Fifth Third Bank subpoena (0.2).	Del Castillo, Joshua	0.20	137.70	11,979.45	WO	HD	TR	_____
03/02/23	9172565	Locate and review documents (subpoena and subsequent communications) relating to Fifth Third Bank	Pham, Matt D.	0.30	144.45	12,123.90	WO	HD	TR	_____
03/06/23	9143461	Evaluate Mr. Holmes' letter and related letters from Mr. Iannelli's counsel as to the	Zaro, David	0.80	716.40	12,840.30	WO	HD	TR	_____

04/13/23 19:20:48 PROFORMA STATEMENT FOR MATTER 378224.00004 (Winkler, Geoff/Receiver for Essex Capita) (Investigation/Reporting)

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

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
		tax form and factual background foundation for the Receiver's reporting (.4). Email to/from Receiver and Mr. Hall to address the tax form, Iannelli disputed items/claims against Iannelli (.4).								
03/07/23	9145387	Evaluate the Holmes letter and documents, email follow-up from Receiver/Mr. Hall (.4). Analysis of documents, research legal issues and then draft memorandum email to the Receiver/Mr. Hall as to tax form 1099 (.9). Call with the Receiver/Mr. Hall (.3).	Zaro, David	1.60	1,432.80	14,273.10	WO	HD	TR	_____
03/07/23	9172619	Prepare facsimile to Fifth Third Bank regarding document production	Pham, Matt D.	0.20	96.30	14,369.40	WO	HD	TR	_____
03/07/23	9172625	Revise interim report and draft email to client regarding missing items	Pham, Matt D.	0.30	144.45	14,513.85	WO	HD	TR	_____
03/08/23	9144466	Emails regarding interim report and attention to finalizing of same for filing (0.2).	Del Castillo, Joshua	0.20	137.70	14,651.55	WO	HD	TR	_____
03/14/23	9149466	Legal analysis of inquiry arising in connection with forensic accounting reports (0.9); confer with counsel regarding same (0.4).	Del Castillo, Joshua	1.30	895.05	15,546.60	WO	HD	TR	_____
03/15/23	9150850	Review correspondence from Iannelli counsel regarding document request and review and related Receiver accounting inquiry and confer with counsel regarding same (0.5).	Del Castillo, Joshua	0.50	344.25	15,890.85	WO	HD	TR	_____
03/15/23	9152732	Emails with Mr. Iannelli's counsel and Receiver counsel concerning the accounting, tax issues, follow-up.	Zaro, David	0.40	358.20	16,249.05	WO	HD	TR	_____



04/13/23 19:20:48 PROFORMA STATEMENT FOR MATTER 378224.00004 (Winkler, Geoff/Receiver for Essex Capita) (Investigation/Reporting)

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
03/16/23	9152751	Email/call with Receiver counsel as to the investigation and approach to third party action against MBT (.4). Attend meeting with Receiver and Mr. Hall to address strategy as to litigation, the pending case status and Mr. Iannelli demands (.5). Follow-up on the issues related to the accounting and Iannelli tax matter (.8).	Zaro, David	1.70	1,522.35	17,771.40	WO	HD	TR	_____
03/20/23	9154749	Review and respond to inquiries from Receiver's office regarding outstanding document subpoena and document recovery efforts (0.5).	Del Castillo, Joshua	0.50	344.25	18,115.65	WO	HD	TR	_____
03/20/23	9172811	Phone call with and draft follow-up email to Fifth Third Bank regarding documents	Pham, Matt D.	0.40	192.60	18,308.25	WO	HD	TR	_____
03/23/23	9162545	Evaluate further claim and document request by Mr. Iannelli, draft Receiver response, and follow-up (.4). Attend meeting with Receiver as to the status of proceedings, document issues, Iannelli, and pending litigation (.4). Emails, draft responses, revise same regarding document production, accounting and tax issues (.5).	Zaro, David	1.30	1,164.15	19,472.40	WO	HD	TR	_____

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	8.30	895.50	7,432.65
001842	Del Castillo, Joshua	7.90	688.50	5,439.15
002510	Pham, Matt D.	6.80	481.50	3,274.20
002592	Robichaud, James	9.60	346.50	3,326.40

04/13/23 19:20:48 PROFORMA STATEMENT FOR MATTER 378224.00004 (Winkler, Geoff/Receiver for Essex Capita) (Investigation/Reporting)

**Proforma Summary**

**Timekeeper**

<b>Number</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Rate</b>	<b>Amounts</b>
		32.60		\$19,472.40
Subtotal Fees				\$19,472.40
Discount				0.00
Total Fees				19,472.40
Total Disbursements				0.00

**Attorney Billing Instructions**

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

**Billing Instructions**

expires 6/30/2024: 10% off standard rates (automatic)

**Account Summary – As Of 04/13/23**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	34,146.00	34,146.00	0.00	23,597.10	23,597.10	0.00	310,860.03	310,760.01	100.02
Unbilled Adj	344.25	344.25	0.00	0.00	0.00	0.00	23,704.92	23,704.92	0.00
Billed	25,220.25	25,220.25	0.00	10,204.65	10,204.65	0.00	252,382.59	252,382.59	100.02
Collected	25,220.25	25,220.25	0.00	10,204.65	10,204.65	0.00	252,482.61	252,382.59	100.02
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>WIP</b>	<b>23,597.10</b>	<b>23,597.10</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**

04/13/23 19:20:48 PROFORMA STATEMENT FOR MATTER 378224.00004 (Winkler, Geoff/Receiver for Essex Capita) (Investigation/Reporting)

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

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04/13/23 19:20:50 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: 04/04/23 Matter Name: Investor Issues/Communications  
 Proforma Number: 1211911  
 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
03/13/23	9148576	Teleconference with claimant J. Gally regarding status of receivership and second interim distribution (0.2); follow-up emails regarding same (0.2).	Del Castillo, Joshua	0.40	275.40	275.40	WO	HD TR

**Proforma Summary**

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	0.40	688.50	275.40
		0.40		\$275.40
Subtotal Fees				\$275.40
Discount				0.00
Total Fees				275.40
Total Disbursements				0.00

**Attorney Billing Instructions**

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

**Billing Instructions**

expires 6/30/2024: 10% off standard rates (automatic)

04/13/23 19:20:50 PROFORMA STATEMENT FOR MATTER 378224.00005 (Winkler, Geoff/Receiver for Essex Capita) (Investor Issues/Communications)

**Account Summary – As Of 04/13/23**

	Fiscal YTD		Calendar YTD			LTD			
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	4,062.15	4,062.15	0.00	275.40	275.40	0.00	18,388.16	18,345.15	43.01
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	4,623.30	4,623.30	0.00	3,786.75	3,786.75	0.00	17,419.05	17,419.05	43.01
Collected	4,623.30	4,623.30	0.00	3,786.75	3,786.75	0.00	17,462.06	17,419.05	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>275.40</b>	<b>275.40</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>									

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**Billing Address**

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

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04/13/23 19:20:51 PROFORMA STATEMENT FOR MATTER 378224.00007 (Winkler, Geoff/Receiver for Essex Capita) (Pending Litigation)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Joshua  
 Date of Last Billing: 01/09/23  
 Proforma Number: 1211911  
 Client/Matter Joint Group # 378224-1

Matter #: 378224.00007

Client Name: Winkler, Geoff/Receiver for Essex Capita  
 Matter Name: Pending Litigation  
 Client Matter Number:

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
02/10/23	9115822	Research case law pertaining to the tolling of the statute of repose by express agreement and develop case list with descriptive parentheticals (2.0).	Robichaud, James	2.00	693.00	693.00	WO	HD	TR	_____
03/14/23	9149630	Review Dennis v. Iannelli notice and review state court dockets for pending matters (0.5); emails to counsel regarding same (0.5).	Del Castillo, Joshua	1.00	688.50	1,381.50	WO	HD	TR	_____
03/15/23	9150178	Draft case management status report for June case management conference in Dennis v. Iannelli (.2).	Robichaud, James	0.20	69.30	1,450.80	WO	HD	TR	_____
03/15/23	9150751	Review Dennis v. Iannelli Status Report and confer regarding same prior to filing (0.5).	Del Castillo, Joshua	0.50	344.25	1,795.05	WO	HD	TR	_____
03/22/23	9160439	Coordinate filing of case management conference statement in Dennis action (.1).	Robichaud, James	0.10	34.65	1,829.70	WO	HD	TR	_____
03/30/23	9173993	Prepare for and attend meeting with Receiver, Ms. Barkhanoy and counsel to address the report/progress as to pending litigation.	Zaro, David	0.40	358.20	2,187.90	WO	HD	TR	_____

04/13/23 19:20:51 PROFORMA STATEMENT FOR MATTER 378224.00007 (Winkler, Geoff/Receiver for Essex Capita) (Pending Litigation)

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

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

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	0.40	895.50	358.20
001842	Del Castillo, Joshua	1.50	688.50	1,032.75
002592	Robichaud, James	2.30	346.50	796.95
		<u>4.20</u>		<u>\$2,187.90</u>
Subtotal Fees				\$2,187.90
Discount				0.00
Total Fees				2,187.90
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 6/30/2024: 10% off standard rates (automatic)

**Account Summary – As Of 04/13/23**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	3,014.10	3,014.10	0.00	2,187.90	2,187.90	0.00	107,889.27	105,559.20	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	2,532.25	2,492.10	40.15	826.20	826.20	0.00	92,969.91	92,969.91	2,330.07
Collected	2,532.25	2,492.10	40.15	826.20	826.20	0.00	95,299.98	92,969.91	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>						

04/13/23 19:20:51 PROFORMA STATEMENT FOR MATTER 378224.00007 (Winkler, Geoff/Receiver for Essex Capita) (Pending Litigation)

<i>WIP</i>	<b>2,187.90</b>	<b>2,187.90</b>	<b>0.00</b>
<i>Balance</i>			
<i>AR Balance</i>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Unalloc</i>	<b>0.00</b>		
<i>Payment</i>			
<i>Client Trust</i>	<b>0.00</b>		
<i>Balance</i>			

---

**Billing Address**

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

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04/13/23 19:20:52 PROFORMA STATEMENT FOR MATTER 378224.00009 (Winkler, Geoff/Receiver for Essex Capita) (Third Party Claims & Recoveries)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo,  
Joshua

Matter #: 378224.00009

Client Name: Winkler, Geoff/Receiver for Essex Capita

Date of Last Billing: 04/04/23

Matter Name: Third Party Claims & Recoveries

Proforma Number: 1211911

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		
01/05/23	9093865	Telephone conferences, analysis and exchange of e-mails re: potential disgorgement claims.	Farrell, Michael	0.40	329.40	329.40	WO	HD	TR	_____
01/12/23	9103133	Participation in team conference call and analysis re: results of same.	Farrell, Michael	0.40	329.40	658.80	WO	HD	TR	_____
01/16/23	9103232	Analysis and review of correspondence re: potential pursuit of disgorgement action.	Farrell, Michael	0.20	164.70	823.50	WO	HD	TR	_____
01/18/23	9103963	Review and analysis of draft memorandum re: potential pursuit of disgorgement claim and exchanged various e-mails re: revisions to same (.6); analysis and review of client responses and spread sheet (.4); conferences and analysis re: claims, defenses and evidence (.3).	Farrell, Michael	1.30	1,070.55	1,894.05	WO	HD	TR	_____
01/20/23	9101149	[GRIMM] Review initial scheduling order and begin preparing Rule 26(f) report (0.6); Meet and confer with opposing counsel regarding Rule 26(f) items (0.2)	Pham, Matt D.	0.80	385.20	2,279.25	WO	HD	TR	_____

04/13/23 19:20:52 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		
01/23/23	9093031	Prepare for/attend call with the Receiver, Mr. Hall and counsel to evaluate prospective claims and issues related to Perry and Kim transfers (.6). Follow-up emails/calls with Receiver and counsel as to strategy issues (.3).	Zaro, David	0.90	805.95	3,085.20	WO	HD	TR	_____
01/24/23	9104631	Analysis and exchange of e-mails re: issues and strategy for production of expert reports.	Farrell, Michael	0.30	247.05	3,332.25	WO	HD	TR	_____
02/02/23	9134435	Team conference call, exchange of e-mails and review of form re: pursuit of third party claims.	Farrell, Michael	0.50	411.75	3,744.00	WO	HD	TR	_____
02/13/23	9116553	Review correspondence re prospective third party claim and prepare update and inquiry to Receiver's office re same (0.5); review associated documents (0.4).	Del Castillo, Joshua	0.90	619.65	4,363.65	WO	HD	TR	_____
02/16/23	9137623	Conference and analysis re: status and strategy on third party claims.	Farrell, Michael	0.30	247.05	4,610.70	WO	HD	TR	_____
02/24/23	9127676	Complete drafting of all RFPs, Rogs, and RFAs for discovery against each defendant in Grimm disgorgement action.	Robichaud, James	3.00	1,039.50	5,650.20	WO	HD	TR	_____
03/02/23	9166506	Conference, analysis and exchange of e-mails re: open issues on third party recoveries, including potential new action.	Farrell, Michael	0.60	494.10	6,144.30	WO	HD	TR	_____
03/16/23	9151753	Legal analysis regarding prospective third party claims, including claims alleged by third party creditors, and confer with counsel regarding same (1.1).	Del Castillo, Joshua	1.10	757.35	6,901.65	WO	HD	TR	_____

04/13/23 19:20:52 PROFORMA STATEMENT FOR MATTER 378224.00009 (Winkler, Geoff/Receiver for Essex Capita) (Third Party Claims & Recoveries)

**Disbursements for Matter 378224.00009 (Third Party Claims & Recoveries)**

Trans Date	Index	Type	Quantity	Amt				
02/12/23	2805468	RSRCH – WestLaw	0.00	154.80	WO	HD	TR	_____
02/13/23	2805469	RSRCH – WestLaw	0.00	103.20	WO	HD	TR	_____
02/24/23	2804544	BW – Duplication - Black & White Copies	33.00	6.27	WO	HD	TR	_____
02/24/23	2804545	COLOR – Duplication - Color Copies	1.00	0.25	WO	HD	TR	_____

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	0.90	895.50	805.95
000739	Farrell, Michael	4.00	823.50	3,294.00
001842	Del Castillo, Joshua	2.00	688.50	1,377.00
002510	Pham, Matt D.	0.80	481.50	385.20
002592	Robichaud, James	3.00	346.50	1,039.50
		10.70		\$6,901.65
Subtotal Fees				\$6,901.65
Discount				0.00
Total Fees				6,901.65
Total Disbursements				264.52

**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 6/30/2024: 10% off standard rates (automatic)

**Account Summary – As Of 04/13/23**

Fiscal YTD                      Calendar YTD                      LTD

04/13/23 19:20:52 PROFORMA STATEMENT FOR MATTER 378224.00009 (Winkler, Geoff/Receiver for Essex Capita) (Third Party Claims & Recoveries)

	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	21,949.65	21,949.65	0.00	7,893.82	7,629.30	264.52	53,438.92	53,159.40	279.52
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	1,653.75	1,653.75	0.00
Billed	25,184.85	25,169.85	15.00	14,320.35	14,320.35	0.00	43,876.35	43,876.35	15.00
Collected	25,184.85	25,169.85	15.00	14,320.35	14,320.35	0.00	43,891.35	43,876.35	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>7,893.82</b>	<b>7,629.30</b>	<b>264.52</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									

---

**Billing Address**

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

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04/13/23 19:20:53 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, Joshua

Matter #: 378224.00013

Client Name: Winkler, Geoff/Receiver for Essex Capita

Date of Last Billing: 04/04/23

Matter Name: CVL Litigation (Winlker v. 915 Elm Avenu

Proforma Number: 1211911

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		
01/03/23	9075739	Review and respond to correspondence from Receiver regarding CVL settlement performance follow-up and correspondence from W. Reyner regarding same (0.5).	Del Castillo, Joshua	0.50	344.25	344.25	WO	HD	TR	_____
01/04/23	9076360	Review correspondence and draft documents, and prepare for and teleconference with . Reyner regarding settlement performance (1.1); review materials forwarded by W. Reyner and confer with J. Robichaud regarding analysis of same (0.4); email to Receiver (0.1).	Del Castillo, Joshua	1.60	1,101.60	1,445.85	WO	HD	TR	_____
01/05/23	9080112	Analysis of several emails related to the settlement and advice to counsel regarding settlement.	Zaro, David	0.40	358.20	1,804.05	WO	HD	TR	_____
01/06/23	9078431	Review materials provided by W. Reyner and respond to correspondence regarding same (0.5).	Del Castillo, Joshua	0.50	344.25	2,148.30	WO	HD	TR	_____
01/06/23	9082619	Research applicability of California's Documentary Transfer Tax to 915 CVL real	Robichaud, James	1.50	519.75	2,668.05	WO	HD	TR	_____

04/13/23 19:20:53 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	
		property transfers made pursuant to Essex receivership and attendant litigation (1.5).							
01/09/23	9082624	Draft memo re applicability of California's Documentary Transfer Tax to 915 CVL property transfers (1.1).	Robichaud, James	1.10	381.15	3,049.20	WO	HD	TR
01/10/23	9080961	Review materials forwarded by W. Reyner in connection with settlement performance and deliver to Receiver for review (0.5).	Del Castillo, Joshua	0.50	344.25	3,393.45	WO	HD	TR
01/10/23	9082637	Revise memo re applicability of California's Documentary Transfer Tax to 915 CVL property transfers (.2).	Robichaud, James	0.20	69.30	3,462.75	WO	HD	TR

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

Trans Date	Index	Type	Quantity	Amt	Circle	Action	
01/06/23	2801024	RSRCH – WestLaw	0.00	43.00	WO	HD	TR

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	0.40	895.50	358.20
001842	Del Castillo, Joshua	3.10	688.50	2,134.35
002592	Robichaud, James	2.80	346.50	970.20
		<u>6.30</u>		<u>\$3,462.75</u>
Subtotal Fees				\$3,462.75
Discount				0.00
Total Fees				3,462.75
Total Disbursements				43.00

**Attorney Billing Instructions**

04/13/23 19:20:53 PROFORMA STATEMENT FOR MATTER 378224.00013 (Winkler, Geoff/Receiver for Essex Capita) (CVL Litigation (Winkler v. 915 Elm Avenu)

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

**Billing Instructions**

expires 6/30/2024: 10% off standard rates (automatic)

**Account Summary – As Of 04/13/23**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	31,648.50	31,648.50	0.00	3,505.75	3,462.75	43.00	435,278.34	416,854.80	18,423.54
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	16,776.92	15,714.27	1,062.65
Billed	129,035.97	128,522.70	513.27	28,200.48	28,185.75	14.73	401,526.72	401,526.72	18,380.54
Collected	129,035.97	128,522.70	513.27	28,200.48	28,185.75	14.73	419,907.26	401,526.72	18,380.54
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>3,505.75</b>	<b>3,462.75</b>	<b>43.00</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

04/13/23 19:20:55 PROFORMA STATEMENT FOR MATTER 378224.00020 (Winkler, Geoff/Receiver for Essex Capita) (Nicholson Litigation)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Joshua  
 Date of Last Billing: 04/04/23  
 Proforma Number: 1211911  
 Client/Matter Joint Group # 378224-1

Matter #: 378224.00020

Client Name: Winkler, Geoff/Receiver for Essex Capita  
 Matter Name: Nicholson Litigation  
 Client Matter Number:

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
01/05/23	9093860	Conference call with clients re: settlement status and strategy (.2); e-mail to opposing counsel re: same (.2).	Farrell, Michael	0.40	329.40	329.40	WO	HD	TR	_____
01/06/23	9080750	Review and analyze Nicholson's response portions of summary judgment joint brief and begin preparing outline for response thereto	Pham, Matt D.	1.20	577.80	907.20	WO	HD	TR	_____
01/06/23	9093948	Analysis and review of e-mail from M. Napoli re: settlement efforts.	Farrell, Michael	0.20	164.70	1,071.90	WO	HD	TR	_____
01/09/23	9080210	Teleconference with M. Pham regarding motion for summary judgment issues and review exhibits in connection with same (1.5).	Del Castillo, Joshua	1.50	1,032.75	2,104.65	WO	HD	TR	_____
01/09/23	9080757	Begin drafting supplemental memorandum in connection with summary judgment motion, and review and analyze Nicholson's portions of joint appendix of undisputed and disputed facts and joint evidentiary appendix	Pham, Matt D.	2.20	1,059.30	3,163.95	WO	HD	TR	_____



04/13/23 19:20:55 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>		
01/09/23	9080758	Confer with Mike Farrell regarding arguments to be made in supplemental memorandum (0.8); Review and analyze Nicholson's expert's declaration and report and continue drafting supplemental memorandum (1.5); Draft email to client regarding Nicholson's arguments relating to Ponzi scheme issue (0.3); Perform legal research regarding competing expert opinions in summary judgment context (1.0)	Pham, Matt D.	3.60	1,733.40	4,897.35	WO	HD	TR	_____
01/09/23	9102973	Further review of summary judgment opposition and outlining of arguments for reply (.9); telephone conference and analysis re: reply issues and arguments (.8); reviewed correspondence to clients re: defense expert issues and analysis re: client response to same (.2); reviewed produced document re: transactions and analysis re: evidentiary issues for same (.4).	Farrell, Michael	2.30	1,894.05	6,791.40	WO	HD	TR	_____
01/10/23	9081494	Review expert report and confer with M. Pham regarding summary judgment response (0.5).	Del Castillo, Joshua	0.50	344.25	7,135.65	WO	HD	TR	_____
01/10/23	9091364	Perform legal research regarding expert opinions at summary judgment and continue drafting supplemental memorandum (0.8); Continue drafting supplemental memorandum - argument regarding inadmissibility of Nicholson's expert's opinion (0.9); Continue drafting supplemental memorandum - argument regarding admissibility of Receiver's expert opinion (0.7); Continue drafting supplemental memorandum - argument	Pham, Matt D.	6.00	2,889.00	10,024.65	WO	HD	TR	_____

04/13/23 19:20:55 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		
		regarding admissibility of summary testimony (1.4); Continue drafting supplemental memorandum - arguments regarding merits of Receiver's expert opinion (2.2)								
01/11/23	9091375	Continue drafting supplemental memorandum - argument regarding admissibility of Receiver's expert opinion (1.3); Continue drafting supplemental memorandum - argument regarding flaws in Porter's expert analysis (1.2); Continue drafting supplemental memorandum - argument regarding lack of profitability (1.5); Continue drafting supplemental memorandum - argument regarding legitimate business operations (1.3)	Pham, Matt D.	5.30	2,551.95	12,576.60	WO	HD	TR	_____
01/12/23	9091380	Continue drafting supplemental memorandum - argument regarding sufficiency of data or information for summary testimony (1.7); Continue drafting supplemental memorandum - argument regarding legitimate business operations (1.4); Continue drafting supplemental memorandum - argument regarding lack of profitability (1.8); Draft declarations of Geoff Winkler and Matthew Pham in support of supplemental memorandum (0.7)	Pham, Matt D.	5.60	2,696.40	15,273.00	WO	HD	TR	_____
01/12/23	9091381	Continue drafting supplemental memorandum - argument regarding foundation for summary testimony (2.); Continue drafting supplemental memorandum - inadmissibility of Porter's expert opinion (1.3); Virtually meet with	Pham, Matt D.	5.10	2,455.65	17,728.65	WO	HD	TR	_____

04/13/23 19:20:55 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		
		client regarding counterarguments to issues raised in Porter's expert report/declaration (0.4); Confer with Mike Farrell regarding proposed edits to supplemental memorandum (0.4); Make revisions to supplemental memorandum per comments from Mike Farrell (1.0)								
01/12/23	9103137	Review and analysis of draft supplemental motion for summary judgment brief (1.3); conference and analysis re: revisions to same (.6); review, analysis and revision of revised version of brief and exchanged e-mails with clients and counsel re: same (.7).	Farrell, Michael	2.60	2,141.10	19,869.75	WO	HD	TR	_____
01/18/23	9088669	Conferences with counsel concerning the motion for summary judgment, Nicholson settlement prospects and strategy.	Zaro, David	0.40	358.20	20,227.95	WO	HD	TR	_____
01/18/23	9103958	Conference and analysis re: summary judgment, settlement and strategy issues.	Farrell, Michael	0.40	329.40	20,557.35	WO	HD	TR	_____
01/20/23	9090447	Review order taking motion for summary judgment under submission and emails to M. Farrell and M. Pham regarding same (0.2).	Del Castillo, Joshua	0.20	137.70	20,695.05	WO	HD	TR	_____
01/20/23	9090657	Continued review of briefing and outlining of arguments for summary judgment hearing (.8); reviewed court order taking motion under submission (.1).	Farrell, Michael	0.90	741.15	21,436.20	WO	HD	TR	_____
01/27/23	9097725	Review docket and confer with counsel regarding motion for summary judgment (0.2).	Del Castillo, Joshua	0.20	137.70	21,573.90	WO	HD	TR	_____

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
02/02/23	9134429	Drafted e-mail to opposing counsel.	Farrell, Michael	0.10	82.35	21,656.25	WO	HD	TR	_____
02/13/23	9119760	Evaluate Nicholson communications related to settlement and temporary stay, call with counsel.	Zaro, David	0.40	358.20	22,014.45	WO	HD	TR	_____
02/22/23	9125406	Conferences, analysis and exchange of e-mails re: settlement and discovery issues and strategy.	Farrell, Michael	0.40	329.40	22,343.85	WO	HD	TR	_____
02/27/23	9131016	Analysis and exchange of messages re: settlement status.	Farrell, Michael	0.10	82.35	22,426.20	WO	HD	TR	_____
03/02/23	9139262	Confer with M. Pham regarding settlement follow-up and analysis (0.3)	Del Castillo, Joshua	0.30	206.55	22,632.75	WO	HD	TR	_____
03/02/23	9166507	Conference, analysis and exchange of e-mails re: potential settlement discussions and parameters of same.	Farrell, Michael	0.30	247.05	22,879.80	WO	HD	TR	_____
03/16/23	9170146	Conference and analysis re: settlement strategy and timing.	Farrell, Michael	0.20	164.70	23,044.50	WO	HD	TR	_____
03/20/23	9156379	Several conferences with counsel for Receiver concerning the prospective settlement with Nicholson.	Zaro, David	0.60	537.30	23,581.80	WO	HD	TR	_____

**Disbursements for Matter 378224.00020 (Nicholson Litigation)**

Trans Date	Index	Type	Quantity	Amt	Circle	Action		
01/09/23	2801025	RSRCH – WestLaw	0.00	43.00	WO	HD	TR	_____

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**Disbursements for Matter 378224.00020 (Nicholson Litigation)**

Trans Date	Index	Type	Quantity	Amt	WO	HD	TR	
01/10/23	2801026	RSRCH – WestLaw	0.00	43.00	WO	HD	TR	_____
01/11/23	2801027	RSRCH – WestLaw	0.00	43.00	WO	HD	TR	_____
01/12/23	2801028	RSRCH – WestLaw	0.00	258.00	WO	HD	TR	_____
01/13/23	2798438	BW – Duplication - Black & White Copies	22.00	4.18	WO	HD	TR	_____
01/13/23	2798439	COLOR – Duplication - Color Copies	3.00	0.75	WO	HD	TR	_____
01/13/23	2799532	MSNGR – Nationwide Legal, LLC - CENTRAL DISTRICT OF CALIFORNIA, Deliver Courtesy	0.00	43.75	WO	HD	TR	_____

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	1.40	895.50	1,253.70
000739	Farrell, Michael	7.90	823.50	6,505.65
001842	Del Castillo, Joshua	2.70	688.50	1,858.95
002510	Pham, Matt D.	29.00	481.50	13,963.50
		<u>41.00</u>		<u>\$23,581.80</u>
Subtotal Fees				\$23,581.80
Discount				0.00
Total Fees				23,581.80
Total Disbursements				435.68

**Attorney Billing Instructions**

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

**Billing Instructions**

expires 6/30/2024: 10% off standard rates (automatic)

**Account Summary – As Of 04/13/23**

04/13/23 19:20:55 PROFORMA STATEMENT FOR MATTER 378224.00020 (Winkler, Geoff/Receiver for Essex Capita) (Nicholson Litigation)

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	79,624.80	79,624.80	0.00	24,554.78	24,119.10	435.68	101,449.36	100,746.90	702.46
Unbilled Adj	1,067.58	1,067.58	0.00	0.00	0.00	0.00	1,067.58	1,067.58	0.00
Billed	74,600.66	74,333.88	266.78	54,817.76	54,550.98	266.78	75,673.08	75,673.08	266.78
Collected	74,600.66	74,333.88	266.78	54,817.76	54,550.98	266.78	75,939.86	75,673.08	266.78
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>24,554.78</b>	<b>24,119.10</b>	<b>435.68</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>								

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**Billing Address**

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

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04/13/23 19:20:56 PROFORMA STATEMENT FOR MATTER 378224.00023 (Winkler, Geoff/Receiver for Essex Capita) (McCloskey Litigation)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo,  
Joshua

Matter #: 378224.00023

Client Name: Winkler, Geoff/Receiver for Essex Capita

Date of Last Billing: 04/04/23

Matter Name: McCloskey Litigation

Proforma Number: 1211911

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		
01/05/23	9093861	Conference with clients and analysis re: settlement proposal from defendant and strategy for response to same.	Farrell, Michael	0.30	247.05	247.05	WO	HD	TR	_____
01/13/23	9103167	Initial review and analysis of memorandum re: potential settlement/recovery scenarios and exchanged e-mails re: same.	Farrell, Michael	0.70	576.45	823.50	WO	HD	TR	_____
01/17/23	9101141	Confer with Mike Farrell regarding settlement posture (0.1); Phone call with opposing counsel and mediation coordinator regarding mediation (0.3); Confer with Mike Farrell regarding McCloskey accounting analysis (0.5)	Pham, Matt D.	0.90	433.35	1,256.85	WO	HD	TR	_____
01/17/23	9103899	Conference and analysis re: recovery scenarios, potential rulings and effect of same on settlement strategy (.8); reviewed materials re: defense arguments and evidence (.9).	Farrell, Michael	1.70	1,399.95	2,656.80	WO	HD	TR	_____
01/18/23	9103954	Conference and analysis re: appeal, settlement and strategy issues.	Farrell, Michael	0.40	329.40	2,986.20	WO	HD	TR	_____

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**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>		
01/20/23	9090448	Legal analysis of anticipated issues for appellate briefing and emails regarding same (1.1).	Del Castillo, Joshua	1.10	757.35	3,743.55	WO	HD	TR	_____
01/23/23	9091629	Review order regarding mediation cancellation and review docket and confer with counsel regarding same (0.5); attention to anticipated Ninth Circuit briefing issues (0.5).	Del Castillo, Joshua	1.00	688.50	4,432.05	WO	HD	TR	_____
01/27/23	9097735	Review orders and docket regarding briefing deadline (0.2); analysis of prospective course of action for appellants' failure to file timely opening brief (0.5).	Del Castillo, Joshua	0.70	481.95	4,914.00	WO	HD	TR	_____
01/30/23	9099825	Initial review of McCloskey Opening Brief and confer with counsel regarding necessary analysis (2.5).	Del Castillo, Joshua	2.50	1,721.25	6,635.25	WO	HD	TR	_____
01/30/23	9101231	Review and analyze McCloskey defendants' opening brief	Pham, Matt D.	0.60	288.90	6,924.15	WO	HD	TR	_____
01/30/23	9101232	Perform legal research regarding receiver's standing and review cases cited in McCloskey defendants' opening brief	Pham, Matt D.	0.80	385.20	7,309.35	WO	HD	TR	_____
01/31/23	9101787	Prepare outline for necessary appellate research and confer with M. Pham and J. Robichaud regarding same (1.1).	Del Castillo, Joshua	1.10	757.35	8,066.70	WO	HD	TR	_____
01/31/23	9106790	Review/evaluate the McCloskey appellate brief, analysis of arguments, the Receiver's response and conference, advice to counsel.	Zaro, David	1.30	1,164.15	9,230.85	WO	HD	TR	_____



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**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>		
02/02/23	9107425	Legal analysis in connection with forthcoming appellate brief (0.6).	Del Castillo, Joshua	0.60	413.10	9,643.95	WO	HD	TR	_____
02/02/23	9117047	Continue preparing and analyzing transfers analysis spreadsheet	Pham, Matt D.	0.50	240.75	9,884.70	WO	HD	TR	_____
02/03/23	9108479	Emails with M. Farrell regarding Akerman request for agreement to late filing (0.2); attention to request for extension of respondent brief deadline (0.2); confer with counsel regarding legal analysis in connection with respondent's briefing (0.6).	Del Castillo, Joshua	1.00	688.50	10,573.20	WO	HD	TR	_____
02/03/23	9110208	Evaluate issues as to appeal, advice to counsel concerning the appeal/brief, and strategy/record.	Zaro, David	0.40	358.20	10,931.40	WO	HD	TR	_____
02/03/23	9112057	Continue research re: applicability of pre- Receivership arbitration agreement to Receiver in disgorgement action (2.1); meet with J. del Castillo and M. Pham concerning same (.5).	Robichaud, James	2.60	900.90	11,832.30	WO	HD	TR	_____
02/06/23	9110064	Additional legal analysis in connection with anticipated appellate arguments (1.8); prepare notes for discussion (0.3).	Del Castillo, Joshua	2.10	1,445.85	13,278.15	WO	HD	TR	_____
02/07/23	9111099	Additional legal analysis regarding prospective appellate arguments and confer with counsel regarding same (2.5); attention to request for briefing extension (0.2).	Del Castillo, Joshua	2.70	1,858.95	15,137.10	WO	HD	TR	_____
02/07/23	9112319	Research/analysis of the McCloskey brief and related case law related to the appeal, assess Receiver's response (.8). Conference with counsel related to appeal	Zaro, David	1.10	985.05	16,122.15	WO	HD	TR	_____

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

Trans Date	Index	Description of Service Rendered and strateg7 (.3).	Timekeeper	Hours	Fees	Sum	Circle	Action		
02/07/23	9115787	Continue developing list and notes of cases relevant to McCloskey appeal on denial of motion to compel arbitration (1.9).	Robichaud, James	1.90	658.35	16,780.50	WO	HD	TR	_____
02/07/23	9135355	Confer with Josh del Castillo and James Robichaud regarding legal issues to address in responding brief (0.6); Perform legal research regarding receiver's standing or capacity on fraudulent transfer claims (0.9)	Pham, Matt D.	1.50	722.25	17,502.75	WO	HD	TR	_____
02/08/23	9112281	Review docket (0.1); confer with J. Robichaud regarding status of requested legal analysis (0.5).	Del Castillo, Joshua	0.60	413.10	17,915.85	WO	HD	TR	_____
02/08/23	9113885	Analysis and review of Ninth Circuit notice and analysis re: potential effect of same on timing.	Farrell, Michael	0.20	164.70	18,080.55	WO	HD	TR	_____
02/08/23	9115788	Continue to develop outline and drafting of memo re viable arguments in opposition to McCloskey's appeal of denial of motion to compel arbitration (1.1).	Robichaud, James	1.10	381.15	18,461.70	WO	HD	TR	_____
02/09/23	9110080	Review, analyze, and compile cases cited by defendant's appellate brief concerning courts denial of motion to compel arbitration (2.5).	Robichaud, James	2.50	866.25	19,327.95	WO	HD	TR	_____
02/13/23	9116237	(Appeal) Review legal analysis memorandum from J. Robichaud and meet with J. Robichaud and M. Pham to discuss necessary follow-up research and related matters (1.3).	Del Castillo, Joshua	1.30	895.05	20,223.00	WO	HD	TR	_____

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**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>		
02/13/23	9135483	Review and analyze internal memorandum from James Robichaud regarding appellate arguments (0.3); Review and analyze case law and decisions regarding receiver's standing and capacity to sue (1.7); Perform legal research regarding receivers bound by arbitration with respect to fraudulent transfer vs other claims (1.2); Confer with Josh del Castillo and James Robichaud regarding specific arguments to be made in responding brief (0.7); Continue reviewing case law regarding arbitrability issue (0.7)	Pham, Matt D.	4.60	2,214.90	22,437.90	WO	HD	TR	_____
02/14/23	9124747	Research case law and develop arguments re: applicability of arbitration provision (4).	Robichaud, James	4.00	1,386.00	23,823.90	WO	HD	TR	_____
02/15/23	9135573	Perform legal research and continue drafting outline of argument for appellate brief regarding receiver being bound to arbitration agreement	Pham, Matt D.	1.40	674.10	24,498.00	WO	HD	TR	_____
02/16/23	9120047	Confer with counsel re preparation of respondent's brief (0.4); commence revised outline re same (0.5).	Del Castillo, Joshua	0.90	619.65	25,117.65	WO	HD	TR	_____
02/17/23	9120723	Continue preparation of outline for respondent's opening brief (1.0); analysis of standard of review matters (0.8); teleconference with M. Pham (0.2).	Del Castillo, Joshua	2.00	1,377.00	26,494.65	WO	HD	TR	_____
02/17/23	9135634	Perform legal research regarding stand-in-the-shoes issue and continue drafting outline of argument for appellate brief (1.9); Confer with Josh del Castillo regarding appellate arguments (0.2)	Pham, Matt D.	2.10	1,011.15	27,505.80	WO	HD	TR	_____

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**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>		
02/18/23	9121618	Review memorandum from J. Robichaud re prospective appellate arguments and email follow-up re same (1.0).	Del Castillo, Joshua	1.00	688.50	28,194.30	WO	HD	TR	_____
02/21/23	9123548	Confer with M. Pham re prospective appellate arguments (0.2); review email memorandum from J. Robichaud re same (0.2); additional case law analysis in connection with anticipated appellate arguments (0.8).	Del Castillo, Joshua	1.20	826.20	29,020.50	WO	HD	TR	_____
02/21/23	9135655	Perform legal research regarding receiver-exclusive claims and continue drafting outline of argument for appellate brief (1.8); Confer with Josh del Castillo regarding appellate arguments (0.1); Perform legal research regarding receiver-exclusive and bankruptcy trustee-exclusive claims and continue drafting argument for appellate brief (1.1)	Pham, Matt D.	3.00	1,444.50	30,465.00	WO	HD	TR	_____
02/22/23	9125405	Conferences, analysis and exchange of e-mails re: settlement and discovery issues and strategy.	Farrell, Michael	0.40	329.40	30,794.40	WO	HD	TR	_____
02/23/23	9126016	Perform additional case law analysis in connection with anticipated appellate arguments (1.8).	Del Castillo, Joshua	1.80	1,239.30	32,033.70	WO	HD	TR	_____
02/24/23	9127734	Review and revise appellate brief outline (1.0).	Del Castillo, Joshua	1.00	688.50	32,722.20	WO	HD	TR	_____
02/25/23	9129348	Complete significant additional legal analysis and update outline for opening brief (2.4).	Del Castillo, Joshua	2.40	1,652.40	34,374.60	WO	HD	TR	_____

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
02/27/23	9129521	Confer with M. Pham re appellate brief (0.5); assemble documents and begin drafting brief (3.0); follow-up with J. Robichaud re additional procedural analysis and preparation of supplemental record (0.6); attention to issues re same (0.4).	Del Castillo, Joshua	4.50	3,098.25	37,472.85	WO	HD	TR	_____
02/27/23	9135724	Confer with Josh del Castillo regarding presentation of issue presented and related arguments (0.2); Phone call with opposing counsel regarding discovery (0.2)	Pham, Matt D.	0.40	192.60	37,665.45	WO	HD	TR	_____
02/28/23	9131723	Confer with D. Zaro and M. Farrell re draft opening brief arguments and oral argument issues (0.5); continue preparation of draft opening brief (2.9).	Del Castillo, Joshua	3.40	2,340.90	40,006.35	WO	HD	TR	_____
02/28/23	9132744	Analysis of the legal issues raised in McCloskey brief, advice to counsel as to response/brief.	Zaro, David	0.40	358.20	40,364.55	WO	HD	TR	_____
02/28/23	9138041	Conference and analysis re: appellate issues and strategy.	Farrell, Michael	0.50	411.75	40,776.30	WO	HD	TR	_____
03/01/23	9138514	Prepare additions to opening brief and teleconference with J. Robichaud re additional research required (0.7).	Del Castillo, Joshua	0.70	481.95	41,258.25	WO	HD	TR	_____
03/02/23	9139260	Confer with M. Pham regarding settlement follow-up and analysis (0.3); attention to opening brief revisions (0.7).	Del Castillo, Joshua	1.00	688.50	41,946.75	WO	HD	TR	_____
03/03/23	9140485	Review cases cited in Appellants' Opening Brief and distinguish as appropriate for inclusion in Response Brief (1.1).	Robichaud, James	1.10	381.15	42,327.90	WO	HD	TR	_____

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
03/07/23	9143090	Complete additional revisions and additions to Appellant's opening brief and transmit to M. Pham for review and additional revision (1.5).	Del Castillo, Joshua	1.50	1,032.75	43,360.65	WO	HD	TR	_____
03/07/23	9145400	Email/call with counsel related to appeal, brief and strategy, follow-up.	Zaro, David	0.20	179.10	43,539.75	WO	HD	TR	_____
03/07/23	9172651	Continue drafting answering brief - factual background (1.5); Continue drafting answering brief - discussion regarding receiver stands-in-the-shoes issue (1.8)	Pham, Matt D.	3.30	1,588.95	45,128.70	WO	HD	TR	_____
03/08/23	9144312	Draft email to J. del. Castillo regarding legal analysis of state arbitration law (.8).	Robichaud, James	0.80	277.20	45,405.90	WO	HD	TR	_____
03/08/23	9172656	Continue drafting answering brief - discussion regarding Donell and Scholes decisions (1.8); Continue drafting answering brief - argument regarding relationships/positions of parties in fraudulent transfer claim (1.6)	Pham, Matt D.	3.40	1,637.10	47,043.00	WO	HD	TR	_____
03/10/23	9146932	Review draft Opening Brief and teleconferences and emails with M. Pham regarding proposed revisions, additions, and timeline for completion (0.7)	Del Castillo, Joshua	0.70	481.95	47,524.95	WO	HD	TR	_____
03/13/23	9148030	Emails and teleconferences regarding status of McCloskey appeal and settlement analysis (0.9); review and revise draft pleadings (1.2).	Del Castillo, Joshua	2.10	1,445.85	48,970.80	WO	HD	TR	_____
03/13/23	9172719	Continue drafting answering brief - argument regarding debtor- vs. creditor-	Pham, Matt D.	2.60	1,251.90	50,222.70	WO	HD	TR	_____

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		derived claims (1.0); Continue drafting answering brief - argument regarding similar characteristics between receiver's claims and trustee's 544(b) claims (1.6).								
03/14/23	9150418	Review of draft response brief as to McCloskey appeal, follow-up with counsel to address strategy/settlement issues.	Zaro, David	0.60	537.30	50,760.00	WO	HD	TR	_____
03/14/23	9172737	Continue drafting answering brief - argument regarding inapplicability of Schneiderman decision (1.1).	Pham, Matt D.	1.10	529.65	51,289.65	WO	HD	TR	_____
03/15/23	9172751	Continue drafting answering brief - argument regarding unique nature of receiver's fraudulent transfer claims in Ponzi schemes (2.5).	Pham, Matt D.	2.50	1,203.75	52,493.40	WO	HD	TR	_____
03/19/23	9172806	Continue drafting answering brief - argument regarding claims exclusively derived from receivership entities (1.4)	Pham, Matt D.	1.40	674.10	53,167.50	WO	HD	TR	_____
03/20/23	9155161	Review and revise draft Opening Brief and teleconferences and emails with M. Pham regarding same (3.0).	Del Castillo, Joshua	3.00	2,065.50	55,233.00	WO	HD	TR	_____
03/20/23	9156390	Further communications concerning the McCloskey appeal, response brief and Receiver arguments.	Zaro, David	0.40	358.20	55,591.20	WO	HD	TR	_____
03/20/23	9172814	Compile and organize exhibits for motion to take judicial notice (1.4)	Pham, Matt D.	1.40	674.10	56,265.30	WO	HD	TR	_____
03/21/23	9156400	Confer with M. Pham regarding revisions to Opening Brief (0.5).	Del Castillo, Joshua	0.50	344.25	56,609.55	WO	HD	TR	_____

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**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>		
03/21/23	9172829	Continue revising answering brief - various argument sections (1.0)	Pham, Matt D.	1.00	481.50	57,091.05	WO	HD	TR	_____
03/21/23	9172833	Make revisions to answering brief - various argument sections (2.5); Confer with Josh del Castillo regarding revisions to answering brief (0.4); Draft email to client regarding draft of answering brief (0.2); Continue revising answering brief - updated factual record citations (1.8)	Pham, Matt D.	4.90	2,359.35	59,450.40	WO	HD	TR	_____
03/22/23	9158262	Confer with M. Pham regarding Opening Brief and prepare additional recommended revisions (0.5); review email from Receiver regarding same and follow-up (0.2).	Del Castillo, Joshua	0.70	481.95	59,932.35	WO	HD	TR	_____
03/22/23	9158999	Evaluate the draft appellate brief, receiver response and conferences with counsel concerning arguments/legal issues.	Zaro, David	0.80	716.40	60,648.75	WO	HD	TR	_____
03/22/23	9172843	Revise and update motion to take judicial notice (0.8).	Pham, Matt D.	0.80	385.20	61,033.95	WO	HD	TR	_____
03/24/23	9160210	Review and prepare final revisions to Opening Brief (0.5); confer with M. Pham regarding same (0.5).	Del Castillo, Joshua	1.00	688.50	61,722.45	WO	HD	TR	_____
03/24/23	9172867	Continue drafting summary of argument in answering brief (0.4); Review and finalize answering brief (0.4)	Pham, Matt D.	0.80	385.20	62,107.65	WO	HD	TR	_____
03/27/23	9162295	Confer with M. Pham and M. Diaz regarding finalizing Opening Brief and attention issues to filing of same (0.5).	Del Castillo, Joshua	0.50	344.25	62,451.90	WO	HD	TR	_____



04/13/23 19:20:56 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		
03/27/23	9173748	Further analysis of the impact of appeal on the underlying litigation and follow-up conferences/email with counsel related to appeal and follow-up as to the Receiver's response (.3)	Zaro, David	0.30	268.65	62,720.55	WO	HD	TR	_____
03/29/23	9165707	Review appellants' application and order regarding extension and confer with counsel regarding same (0.5).	Del Castillo, Joshua	0.50	344.25	63,064.80	WO	HD	TR	_____
03/29/23	9173870	Review several emails/court order/filings as to the appeal, assess Receiver's position/settlement and advice to counsel regarding strategy.	Zaro, David	0.40	358.20	63,423.00	WO	HD	TR	_____
03/30/23	9168231	Review Ninth Circuit order regarding hard copy filing and confer with counsel regarding same (0.5).	Del Castillo, Joshua	0.50	344.25	63,767.25	WO	HD	TR	_____
03/31/23	9168480	Teleconference with M. Pham regarding Ninth Circuit filing order and attention to issues regarding same (0.5).	Del Castillo, Joshua	0.50	344.25	64,111.50	WO	HD	TR	_____

**Disbursements for Matter 378224.00023 (McCloskey Litigation)**

Trans Date	Index	Type	Quantity	Amt	Circle	Action		
02/17/23	2803366	BW – Duplication - Black & White Copies	5.00	0.95	WO	HD	TR	_____
02/17/23	2803367	COLOR – Duplication - Color Copies	10.00	2.50	WO	HD	TR	_____
02/21/23	2803967	BW – Duplication - Black & White Copies	7.00	1.33	WO	HD	TR	_____
02/24/23	2804548	BW – Duplication - Black & White Copies	4.00	0.76	WO	HD	TR	_____

04/13/23 19:20:56 PROFORMA STATEMENT FOR MATTER 378224.00023 (Winkler, Geoff/Receiver for Essex Capita) (McCloskey Litigation)

**Disbursements for Matter 378224.00023 (McCloskey Litigation)**

Trans Date	Index	Type	Quantity	Amt
<b>Proforma Summary</b>				
<b>Timekeeper</b>				
<b>Number</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Rate</b>	<b>Amounts</b>
000313	Zaro, David	5.90	895.50	5,283.45
000739	Farrell, Michael	4.20	823.50	3,458.70
001842	Del Castillo, Joshua	46.10	688.50	31,739.85
002510	Pham, Matt D.	39.00	481.50	18,778.50
002592	Robichaud, James	14.00	346.50	4,851.00
		109.20		\$64,111.50
Subtotal Fees				\$64,111.50
Discount				0.00
Total Fees				64,111.50
Total Disbursements				5.54

**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 6/30/2024: 10% off standard rates (automatic)

**Account Summary – As Of 04/13/23**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	121,419.45	121,419.45	0.00	92,804.99	92,799.45	5.54	175,137.74	174,511.80	625.94
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	1,742.85	1,742.85	0.00
Billed	56,584.20	56,455.20	129.00	28,620.00	28,620.00	0.00	79,969.50	79,969.50	620.40
Collected	56,584.20	56,455.20	129.00	28,620.00	28,620.00	0.00	80,589.90	79,969.50	620.40
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>Fees</b>	<b>Costs</b>						

04/13/23 19:20:56 PROFORMA STATEMENT FOR MATTER 378224.00023 (Winkler, Geoff/Receiver for Essex Capita) (McCloskey Litigation)

<b>WIP</b>	<b>92,804.99</b>	<b>92,799.45</b>	<b>5.54</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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# **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 up-to-the-minute regulatory developments, enable him to develop innovative strategies that mitigate client risks and improve client results.

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

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

### *A Pioneer in Receivership Solutions*

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

#### EDUCATION

J.D., USC Gould School of Law

M.A., University of Michigan

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

#### SERVICES

Restructuring, Insolvency & Bankruptcy

Litigation & Counseling

Receiverships, Lenders & Special Creditor Remedies

Commercial Finance

#### INDUSTRIES

Financial Services

Residential & Multifamily



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

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

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

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

### **MEMBERSHIPS**

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

### **ACCOLADES**

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

### **BAR ADMISSIONS**

- California

### **COURT ADMISSIONS**

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

## Matters

### LITIGATION AND BANKRUPTCY

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

### FEDERAL EQUITY RECEIVERSHIPS

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

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

## REAL PROPERTY RECEIVERSHIPS

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

## REGULATORY COMPLIANCE

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



## Kevin D. Lloyd

PARTNER | LOS ANGELES

T (213) 955-5629

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

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

### EDUCATION

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

### SERVICES

Litigation & Counseling  
Business Disputes  
Jury Trials

### INDUSTRIES

Financial Services

### BAR ADMISSIONS

- California

### MEMBERSHIPS

- Los Angeles County Bar Association



**M e D.**

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

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

# **EXHIBIT 4**

4123 Lankershim Boulevard  
North Hollywood, CA 91602



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

**Invoice: 564604**

Client ID: 300227A

Date: 04/06/2023

**Due Date: 05/06/2023**

For professional services rendered as follows:

DATE	SERVICE	STAFF	HOURS	AMOUNT
<b>Corporation Tax Services</b>				
05/17/2022	Review Review 2018 tax returns.	JAC	0.20	
06/14/2022	Preparation Preparation of income tax returns.	JAC	0.20	
06/15/2022	Preparation Preparation of 2018 tax returns.	JAC	3.05	
06/23/2022	Review Review of 2018 tax returns.	JAC	1.20	
07/19/2022	Review Data Review financials and tax return	NML	4.50	
07/19/2022	Preparation Preparation of income tax returns.	JAC	0.30	
07/20/2022	Review Data Update depreciation and review return	NML	4.50	
07/21/2022	Review Review 2018 tax return	NML	0.50	
07/21/2022	Preparation Preparation of income tax returns.	JAC	0.50	
07/22/2022	Review Review tax return and financials	NML	5.00	
07/22/2022	Preparation Preparation of tax returns.	JAC	0.60	
07/25/2022	Review Review and update corporate tax return	NML	4.00	
08/01/2022	Review Review additional bank statements received	NML	0.50	
08/01/2022	Preparation Preparation of 2018 tax returns.	BES	3.50	

0. 818.769.2010 / F. 818.769.3100 / FED EIN 95-2036255



08/02/2022	Discussions/Meetings Discuss updates to return with B'Jon	NML	0.30
08/02/2022	Preparation Preparation of 2018 tax returns.	BES	0.75
08/09/2022	Discussions/Meetings Discuss 2018 open items with BES.	NML	0.80
08/10/2022	Preparation Preparation of 2018 tax returns.	BES	1.00
08/11/2022	Preparation Preparation of 2018 tax returns.	BES	1.75
08/30/2022	Review Data Review open items needed for 2018 returns	NML	1.50
08/31/2022	Discussions/Meetings Project management.	NAS	2.00
12/29/2022	Preparation Preparation of 2018 tax returns.	BES	3.75
01/03/2023	Preparation Preparation of 2018 tax returns.	BES	3.75
01/03/2023	Review Data Review John's responses to open items on 2018 return	NML	1.00
01/22/2023	Review Data Review changes based on client responses	NML	3.00
01/23/2023	Preparation Discussed return with partner and made recommendations on reporting transactions	MRR	1.00
01/23/2023	Review Review 2018 tax return	NML	3.00
02/09/2023	Review Data Call with John & review updated information received	NML	1.00
02/15/2023	Discussions/Meetings Call with John about 1099-C and 2018 tax return	NML	0.30
02/23/2023	Preparation Update return for worthless investments and uncollectable notes	NML	3.00
03/02/2023	Review Data Finalize 2018 tax return draft for client review	NML	0.30
03/03/2023	Discussions/Meetings Discuss disclosure statement	NML	0.20
03/20/2023	Review Add disclosure statement	NML	0.30
03/21/2023	Assemble Assemble 2018 U.S. & CA corporation income tax returns.	DT	1.00

0. 818.769.2010 / F. 818.769.3100 / FED EIN 95-2036255

03/22/2023	Delivery	YM	0.50	
	Proof and dispatch of 2018 tax returns			
03/26/2023	Assemble	DT	0.55	
	Pre-assemble 2018 U.S. & CA tax returns (reprocessed).			
03/27/2023	Assemble	CV	0.50	
	Proof/Dispatch			
03/27/2023	Assemble	DT	0.75	
	Complete assembly of 2018 corporation income tax returns.			
		Subtotal		18,822.00

**General Consulting Services**

07/27/2022	Discussions/Meetings	NAS	1.00	
	Internal status call with JMD & NL.			
02/24/2023	Review	JD	0.50	
	Data review			
02/28/2023	Discussions/Meetings	NAS	1.00	
	Tax planning call with JPD & NL.			
03/02/2023	Discussions/Meetings	NAS	2.00	
	Discuss returns with JPD & NL. Review. Email to client. Begin drafting disclosure.			
03/03/2023	Discussions/Meetings	NAS	2.50	
	Discuss return and disclosure with JPD & NL. Draft/revise disclosure.			
03/21/2023	Prepare/Draft/Edit/Finalize	NAS	2.00	
	Draft 8275 disclosure for tax return.			
		Subtotal		4,430.00
		Total for Services		23,252.00
		<b>Invoice Total</b>		<b>\$23,252.00</b>

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

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

MAKE CHECK PAYABLE TO:

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

<u>04/06/2023</u>	<u>03/31/2023</u>	<u>02/28/2023</u>	<u>01/31/2023</u>	<u>12/31/2022+</u>	<u>Total</u>
23,252.00	0.00	0.00	0.00	0.00	<b>\$23,252.00</b>