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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

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

Date: January 18, 2024
Time: 10:00 am
Ctrm: 6D
Judge Hon. Fernando M. Olguin

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20 Geoff Winkler (the "Receiver"), the Court-appointed permanent receiver for
21 defendant Essex Capital Corporation and its subsidiaries and affiliates (collectively,
22 the "Receivership Entities" or "Entities"), and his counsel of record, Allen Matkins
23 Leck Gamble Mallory & Natsis LLP ("Allen Matkins" and, together with the
24 Receiver, the "Applicants"), hereby jointly submit this Eighteenth Interim
25 Application for the Payment of Fees and the Reimbursement of Expenses (this
26 "Application").

1 **I. INTRODUCTION**

2 This Application is the eighteenth interim fee and expense application
 3 submitted in the above-entitled receivership case and covers the Applicants' fees and
 4 expenses incurred during the period from July 1, 2023, through September 30, 2023,
 5 (the "Application Period").

6 By way of this Application, the Applicants request the Court's approval of
 7 100% of their respective fees and expenses incurred during the Application Period,
 8 and further request the interim payment of 80% of such fees and 100% of such
 9 expenses, to be paid from the funds of the receivership estate of the Receivership
 10 Entities (the "Receivership Estate" or "Estate"). The amounts of the Applicants' fees
 11 and expenses sought to be approved and paid pursuant to this Application are as
 12 follows:

Applicant	Fees (Inclusive of Discounts, if any)	Interim Fee Payment Requested	Expenses	Interim Expense Payment Requested
Receiver	\$48,423.50	\$38,738.80	\$1,268.89	\$1,268.89
Allen Matkins	\$160,134.57 ¹	\$128,107.66	\$17,990.76	\$17,990.76
	\$208,558.07	\$166,846.46	\$19,259.65	\$19,259.65

19 Consistent with the billing guidelines of plaintiff the Securities and Exchange
 20 Commission (the "SEC") and the Applicants' commitments for this federal
 21 receivership, the remaining, unpaid 20% "holdback" of the Applicants' approved
 22 fees will be subject to final review and payment at the conclusion of this
 23 receivership. In addition, and as noted in the Applicants' most recent prior fee
 24 application, as an accommodation to the Receivership Estate and to help offset rate
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 27 ¹ This amount includes Allen Matkins' application of a line-item discount of 10%
 28 to all of its fees incurred during the Application period, over and above any other
 discounts or write-offs applied during the Application Period. As reflected in
 prior applications, Allen Matkins will apply such a 10% line-item discount to its
 fees for the duration of this receivership.

1 and staffing changes over the duration of the receivership, Allen Matkins has
2 applied a line item discount of an additional 10% to all attorneys' fees incurred
3 during the Application Period. Allen Matkins has also agreed not to apply hour rate
4 increases for its 2024 fiscal year, which commenced on July 1, 2023.

5 **II. GENERAL SUMMARY**

6 During the Application Period, and with assistance from Allen Matkins, the
7 Receiver made substantial progress in the satisfaction of his duties and the
8 objectives outlined by this Court in its *Order Regarding Preliminary Injunction and*
9 *Appointment of a Permanent Receiver* (the "Appointment Order") entered on
10 December 21, 2018, ECF No. 66, its *Order in Aid of Receivership* (the "Order in
11 Aid") entered on February 1, 2019, ECF No. 69, and its *Order Regarding*
12 *Permanent Injunction* (the "Permanent Injunction Order") entered on September 9,
13 2019, ECF No. 113. Among other things, the Receiver continued to execute his
14 plan for recovering and maximizing the assets of the Receivership Estate (the
15 "Receivership Assets" or "Assets"), including via the evaluation and prosecution of
16 claims against third parties believed to be in wrongful possession of any
17 Receivership Assets, with a focus on his continued pursuit of disgorgement actions
18 against profiting investors. The Receiver's efforts to marshal Assets have resulted in
19 the recovery of more than \$11.1 million in Receivership Assets since the inception
20 of the receivership, including Assets recovered after the close of the Application
21 Period, but before the filing of this Application.

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

1 authorize payment, on an interim basis, of only 80% of such fees and 100% of such
2 expenses at this time.

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

4 **A. Appointment of the Receiver.**

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

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

8 During the Application Period, the Receiver and his staff undertook additional
9 efforts in connection with the Receiver's review and analysis of the financial
10 activities of the Receivership Entities; investigated and recovered Receivership
11 Assets, including via pending litigation to recover such Assets, and through
12 negotiation; liquidated certain Assets held in the form of equities; identified and
13 evaluated prospective Receivership Estate claims against third parties; attended to
14 tax compliance obligations of the Estate; attended to prospective additional
15 distributions on allowed Estate creditor claims; and otherwise undertook the
16 ordinary administration of the Estate.

17 Overall, on account of their services rendered on behalf of the Receivership
18 Estate during the Application Period, the Receiver and his staff billed 187.1 hours
19 and \$48,423.50 in fees across the following eleven categories:

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Category	Hours	Fees
Financial – Accounting/Auditing	6.4	\$1,869.00
Financial – Data Analysis	16.5	\$3,765.70
Financial – Forensic Accounting	0.6	\$180.00
Financial – Litigation Consulting	3.8	\$1,197.00
Financial – Status Reports	0.6	\$171.00
Financial – Tax Issues	13.0	\$3,679.20
Legal – Asset Analysis and Recovery	80.1	\$19,802.70
Legal – Asset Disposition	3.8	\$928.80
Legal – Business Operations	0.8	\$190.80
Legal – Case Administration	53.4	\$14,728.60
Legal – Claims Administration	8.1	\$1,910.70
	187.1	\$48,423.50

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

1. Financial – Accounting/Auditing.

In connection with the "Financial – Accounting/Auditing" category, the Receiver and his staff billed 6.4 hours and \$1,869.00 in fees during the Application Period.

The services in this category generally relate to the review, analysis, and audit of the Receivership Entities' financials, including in connection with the Receiver's ongoing litigation to recover funds from alleged Ponzi "winners", and to account for funds in anticipation of additional distributions on allowed claims. During the Application Period, the Receiver and his staff expended time processing accounts payable and accounts receivable, including the receipt of payments received in satisfaction of litigation settlement agreements, updating and revising appropriate accounting records, and performing an audit of certain pre-receivership lease payments made by the Receivership Entities.

1 **2. Financial – Data Analysis.**

2 In connection with the "Financial – Data Analysis" category, the Receiver and
3 his staff billed 16.5 hours and \$3,765.70 in fees during the Application Period.

4 The services in this category concern the review and analysis of third-party
5 financial data. During the Application Period, the Receiver and his staff expended
6 the majority of their time for this category in reviewing emails, bank statements, and
7 other documents in connection with efforts to identify additional suspected Asset
8 transfers and to refine their analysis of previously identified transfers.

9 **3. Financial – Forensic Accounting.**

10 In connection with the "Financial – Forensic Accounting" category, the
11 Receiver and his staff billed 0.6 hours and \$180.00 in fees during the Application
12 Period. The time spent during this category related to the preparation of a
13 Standardized Fund Accounting Report in accordance with the Receiver's reporting
14 obligations.

15 **4. Financial – Litigation Consulting.**

16 In connection with the "Financial – Litigation Consulting" category, the
17 Receiver and his staff billed 3.8 hours and \$1,197.00 in fees during the Application
18 Period. During the Application Period, the Receiver and his staff conferred with
19 counsel with respect to prospective litigation and the settlement of pending
20 litigation. Additionally, the Receiver expended time preparing for and attending a
21 deposition, and working with counsel in connection with the depositions of third
22 parties.

23 **5. Financial – Status Reports.**

24 In connection with the "Financial – Status Reports" category, the Receiver
25 and his staff billed 0.6 hours and \$171.00 in fees during the Application Period.

26 The services in this category concern the Receiver's obligations to report on
27 his progress to this Court and, by extension, to the interested parties. The time
28 expended by the Receiver for this category during the Application Period arose in

1 connection with the preparation of the *Receiver's Sixteenth Interim Report and*
2 *Petition for Further Instructions* (the "Sixteenth Interim Report"), filed on
3 September 21, 2023, ECF No. 268, which included preparing and providing updated
4 financial statements to Allen Matkins for inclusion in the Sixteenth Interim Report.

5 **6. Financial – Tax Issues.**

6 In connection with the "Financial – Tax Issues" category, the Receiver and his
7 staff billed 13.0 hours and \$3,679.20 in fees during the Application Period.

8 The services in this category were performed to address the Receivership
9 Estates' various tax obligations. During the Application Period, the Receiver
10 coordinated extensively with his tax professionals in order to ensure that the
11 Receivership Entities and the Estate satisfy all current or pending tax obligations.
12 Additionally, the Receiver and his staff prepared certain tax filings required by the
13 Receiver's liquidation of certain of the Estate's equity interests.

14 **7. Legal – Asset Analysis and Recovery.**

15 In connection with the "Legal – Asset Analysis and Recovery" category, the
16 Receiver and his staff billed 80.1 hours and \$19,802.70 in fees during the
17 Application Period.

18 The services in this category broadly relate to the efforts to identify, secure,
19 preserve, and recover any remaining available Receivership Assets, including via
20 demands to or claims against third parties. During the Application Period, the
21 Receiver and his staff performed various tasks relating to pending disgorgement
22 actions against alleged profiting investors, including providing Allen Matkins with
23 relevant facts, supporting documentation, and other materials necessary to its
24 successful prosecution of, and efforts to settle, the Receiver's claims. The Receiver
25 and his staff also continued their review and analysis of bank records,
26 communications, and other documents to assess the viability of prospective
27 additional disgorgement actions. Finally, the Receiver continued to analyze data
28 related to various Receivership Assets, including the Estate's assorted equity

1 interests, to determine accurate Asset values in connection with his efforts to
2 liquidate such Assets for the benefit of the Estate.

3 **8. Legal – Asset Disposition.**

4 In connection with the "Legal – Asset Disposition" category, the Receiver and
5 his staff billed 3.8 hours and \$928.80 in fees during the Application Period.

6 The services in this category relate to the Receiver's efforts to sell, transfer, or
7 otherwise dispose of Receivership Assets. During the Application Period, the work
8 performed in this category by the Receiver consisted primarily of his successful
9 efforts to liquidate certain equity interests of the Estate, resulting in, among other
10 things, the Estate realizing an infusion of over \$1.5 million in cash.

11 **9. Legal – Business Operations.**

12 In connection with the "Legal – Business Operations" category, the Receiver
13 and his staff billed 0.8 hours and \$190.80 in fees during the Application Period.

14 The services performed in this category relate to the Receiver's management
15 of certain private equity Assets of the Estate.

16 **10. Legal – Case Administration.**

17 In connection with the "Legal – Case Administration" category, the Receiver
18 and his staff billed 53.4 hours and \$14,728.60 in fees during the Application Period.

19 The services in this category concern the day-to-day administration of the
20 Receivership Estate, along with the handling of other necessary administrative
21 matters for the receivership. During the Application Period, the Receiver and his
22 staff frequently communicated with Allen Matkins regarding the administration of
23 the Receivership Entities and the Estate, and the status of pending or prospective
24 legal proceedings, particularly with respect to the settlement of such proceedings.
25 Communications with Allen Matkins were particularly extensive with respect to
26 third-party litigation, given that significant progress was made in both the settlement
27 and prosecution of such litigation.

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

7 **11. Legal – Claims Administration.**

8 In connection with the "Legal – Claims Administration" category, the
9 Receiver and his staff billed 8.1 hours and \$1,910.70 in fees during the Application
10 Period.

11 The services in this category relate to the receivership's claims and
12 distribution process, including the Receiver's efforts to administer additional
13 anticipated distributions to holders of allowed claims against the Estate. During the
14 Application Period, the Receiver and his staff primarily expended time for this
15 category communicating with several investors, addressing investor-specific claim-
16 related questions and concerns. Additionally, the Receiver and his staff conducted a
17 review of its claims administration processes with an eye towards increasing
18 administrative efficiency.

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

20 In connection with his services rendered on behalf of the Receivership Estate
21 during the Application Period, the Receiver incurred \$1,268.89 in expenses. The
22 Receiver's invoice, attached hereto as **Exhibit 1**, details each of the Receiver's
23 expenses.

24 The Receiver's expenses incurred during the Application Period arose in
25 connection with receivership-related travel (totaling \$1,032.89) and document and
26 asset storage (totaling \$236.00).

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

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

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

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

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

16 Overall, on account of its services rendered to the Receiver during the
17 Application Period, Allen Matkins billed 297.0 hours and \$160,134.57 in fees across
18 the following eleven categories:

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<u>Category</u>	<u>Hours</u>	<u>Fees</u>	<u>Expenses</u>
General Receivership	17.6	\$13,256.10	\$6,659.05
Asset Recovery & Management	8.5	\$6,017.85	\$0.00
Investigation & Reporting	14.8	\$9,443.70	\$0.00
Investor Issues & Communications	0.5	\$344.25	\$0.00
Sale, Disposition & Transfer of Assets	7.8	\$5,370.30	\$0.00
Pending Litigation	24.5	\$16,472.25	\$45.10
Third Party Claims & Recoveries	10.2	\$6,592.50	\$0.00
Nicholson Litigation	1.9	\$1,582.65	\$0.00
Reyner Litigation	1.8	\$869.40	\$0.00
McCloskey Litigation	17.9	\$11,398.05	\$112.84
Grimm Litigation	191.5	\$106,580.25	\$11,173.77
<u>TOTAL:</u>	297.0	\$177,927.30	\$17,990.76
<u>\$ FEE DISCOUNT² APPLIED:</u>		(\$17,792.73)	\$0.00
<u>TOTAL AFTER DISCOUNT</u>		\$160,134.57	\$17,990.76

Provided below are narrative summaries of the work performed under each of these categories. Allen Matkins' invoice, which includes the billing entries detailing the tasks performed by the firm's attorneys and paralegals during the Application Period, is attached hereto as **Exhibit 2**. To minimize expense to the Receivership Estate, Allen Matkins endeavored to staff each task efficiently, using a core team of attorneys, with specialized assistance as necessary. Biographies of the attorneys who rendered significant services during the Application Period are attached hereto as **Exhibit 3**. As the Court may recall, Allen Matkins also agreed to discount its ordinary billing rates by 10% for the duration of this matter, as well as not to charge

² Again, Allen Matkins has applied a 10% line-item discount to its fees incurred during the Application Period, totaling \$17,792.73.

1 the Estate for any travel time. As noted above, Allen Matkins also recently agreed
2 to apply an *additional* discount of 10% to all attorneys' fees incurred, for the
3 duration of the receivership, as an accommodation intended to maximize the value
4 of the Receivership Estate.

5 **1. General Receivership.**

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

Timekeeper	Position	Hourly Rate	Hours	Fees
David Zaro	Partner	\$895.50	6.1	\$5,462.55
Joshua del Castillo	Partner	\$688.50	10.9	\$7,504.65
Matthew Pham	Associate	\$481.50	0.6	\$288.90
			17.6	\$13,256.10

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

19 **2. Asset Recovery & Management.**

20 In connection with the "Asset Recovery & Management" category, Allen
21 Matkins personnel billed the following time and fees during the Application Period:
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Timekeeper	Position	Hourly Rate	Hours	Fees
David Zaro	Partner	\$895.50	0.8	\$716.40
Joshua del Castillo	Partner	\$688.50	7.7	\$5,301.45
			8.5	\$6,017.85

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26 The services in this category relate to Allen Matkins' work supporting the
27 Receiver's efforts to identify, secure, preserve, and recover Receivership Assets.
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1 During the Application Period, for this category, Allen Matkins expended time
 2 managing certain outstanding litigation and non-litigation settlement payments due
 3 to the Receiver, reviewing documents to identify potential new disgorgement
 4 claims, evaluating the viability of each such potential claim, and advising the
 5 Receiver in connection with such claims. To date, the Receiver has already
 6 recovered millions for the benefit of the Estate, through settlement. Allen Matkins
 7 and the Receiver expect additional recoveries for the Estate via settlement with, or if
 8 necessary, commencement or continuation of litigation against, the remaining
 9 targets of disgorgement claims.

10 **3. Investigation & Reporting.**

11 In connection with the "Investigation & Reporting" category, Allen Matkins
 12 personnel billed the following time and fees during the Application Period:

Timekeeper	Position	Hourly Rate	Hours	Fees
David Zaro	Partner	\$895.50	3.4	\$3,044.70
Joshua del Castillo	Partner	\$688.50	7.2	\$4,957.20
James Robichaud	Associate	\$346.50	2.7	\$935.55
Simona Peng	Paralegal	\$337.50	1.5	\$506.25
			14.8	\$9,443.70

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 19 The services in this category generally relate to Allen Matkins assisting the
 20 Receiver in his efforts to investigate the nature, location, and prospect of recovery of
 21 Receivership Assets, along with addressing inquiries relating to the business and
 22 financial activities of the Receivership Entities. This category also encompasses
 23 Allen Matkins' work relating to the Receiver's reporting obligations. During the
 24 Application Period, Allen Matkins expended time for this category in connection
 25 with the preparation of the Sixteenth Interim Report. Additionally, Allen Matkins
 26 assisted the Receiver and his staff in their provision of certain materials to the
 27 Receiver's recently engaged special litigation counsel.

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1 **4. Investor Issues & Communications.**

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

Timekeeper	Position	Hourly Rate	Hours	Fees
Joshua del Castillo	Partner	\$688.50	0.5	\$344.25
			0.5	\$344.25

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

12 **5. Sale, Disposition & Transfer of Assets.**

13 In connection with the "Sale, Disposition & Transfer of Assets" category,
14 Allen Matkins personnel billed the following time and fees during the Application
15 Period:

Timekeeper	Position	Hourly Rate	Hours	Fees
Joshua del Castillo	Partner	\$688.50	7.8	\$5,370.30
			7.8	\$5,370.30

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18 The services in this category concern Allen Matkins' work supporting the
19 Receiver's efforts to identify, secure, preserve, and recover Receivership Assets.
20 During the Application Period, for this category, Allen Matkins expended time in
21 connection with the Receiver's contemplated sale of the Estate's interest in a small
22 business. In connection with such contemplated sale, Allen Matkins attorneys
23 conferred with both the Receiver and counsel for the counterparty and reviewed
24 materials relevant to the contemplated sale.

25 **6. Pending Litigation.**

26 In connection with the "Pending Litigation" category, Allen Matkins
27 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	22.7	\$15,628.95
James Robichaud	Associate	\$346.50	1.4	\$485.10
			24.5	\$16,472.25

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 arose largely in connection with the Receiver's ongoing efforts to settle certain pending litigation, pursuant to which Allen Matkins conferred extensively with opposing counsel and prepared necessary settlement-related materials.

Additionally, Allen Matkins prepared a case management status report in anticipation of the October 6, 2023, case management conference in the action captioned as *Dennis v. Iannelli, et al.* and bearing Case No. 18CV03317, currently pending before the Superior Court of California, County of Santa Barbara.

7. Third Party Claims & Recoveries.

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

Timekeeper	Position	Hourly Rate	Hours	Fees
David Zaro	Partner	\$895.50	2.3	\$2,059.65
Michael Farrell	Partner	\$823.50	0.8	\$658.80
Joshua del Castillo	Partner	\$688.50	2.2	\$1,514.70
Matthew Pham	Associate	\$481.50	4.9	\$2,359.35
			10.2	\$6,592.50

1 This category serves as a catch-all for services performed by Allen Matkins in
2 connection with the Receiver's pending disgorgement claims and that do not fit into
3 a single more specific category. These costs are most frequently associated with
4 either (a) services that are performed for the benefit of more than one of the
5 Receiver's disgorgement claims and thus not attributable to any single claim; or
6 (b) services performed in connection with a disgorgement claim for which a separate
7 billing category has not yet been created.

8 During the Application Period, Allen Matkins expended time for this category
9 in conducting legal analyses of potential third party disgorgement claims, and
10 conferring with the Receiver regarding such claims. Additionally, Allen Matkins
11 conferred with the Receiver's office regarding his prospective engagement of special
12 litigation counsel. Also included in this category is time spent reviewing and
13 developing the receivership's broader litigation strategy, which necessarily impacts
14 all third party claims.

15 **8. Nicholson Litigation.**

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

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Timekeeper	Position	Hourly Rate	Hours	Fees
David Zaro	Partner	\$895.50	1.2	\$1,074.60
Michael Farrell	Partner	\$823.50	0.5	\$411.75
Matthew Pham	Associate	\$481.50	0.2	\$96.30
			1.9	\$1,582.65

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23 The services in this category are associated with the litigation in the
24 Receiver's disgorgement action against an alleged profiting investor, William
25 Nicholson, currently before this Court, in the matter styled *Winkler v. Nicholson* and
26 bearing Case No. 2:21-cv-07458-FMO-AFM.
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1 During the Application Period, the majority of Allen Matkins' work for this
2 category related to the parties' ongoing settlement discussions, in connection with
3 which Allen Matkins conferred with opposing counsel in an effort to develop a
4 common understanding of the underlying facts and mutually acceptable settlement
5 parameters.

6 **9. Reyner Litigation.**

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

Timekeeper	Position	Hourly Rate	Hours	Fees
Joshua del Castillo	Partner	\$688.50	0.6	\$413.10
Matthew Pham	Associate	\$481.50	0.3	\$144.45
James Robichaud	Associate	\$346.50	0.9	\$311.85
			1.8	\$869.40

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14 The services in this category are associated with the Receiver's settlement of
15 the disgorgement action captioned as *Winkler v. Reyner, et al.* and bearing Case
16 No. 2:21-cv-05730-FMO-AFM (the "Reyner Action"). During the Application
17 Period, the parties to the Reyner Action completed their respective obligations under
18 the settlement agreement and, accordingly, stipulated to the dismissal of the action.

19 During the Application Period, Allen Matkins' work for this category
20 primarily consisted of ensuring the Receiver's receipt of payment in satisfaction of
21 the terms of the Reyner Action settlement agreement and conferring with defense
22 counsel with respect to the drafting, execution, and filing of the parties' joint
23 stipulation to dismiss the Reyner Action, with prejudice.

24 **10. McCloskey Litigation.**

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

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Timekeeper	Position	Hourly Rate	Hours	Fees
David Zaro	Partner	\$895.50	2.6	\$2,328.30
Michael Farrell	Partner	\$823.50	2.7	\$2,223.45
Joshua del Castillo	Partner	\$688.50	5.2	\$3,580.20
Matthew Pham	Associate	\$481.50	5.2	\$2,503.80
James Robichaud	Associate	\$346.50	2.2	\$762.30
			17.9	\$11,398.05

The services in this category are associated with the litigation in the Receiver's disgorgement action styled *Winkler v. McCloskey, et al.* and pending before this Court as Case No. 2:21-cv-05757-FMO-AFM (the "McCloskey Action").

As the Court may recall, the defendants in the McCloskey Action, (the "McCloskey Defendants") submitted to this Court several motions to dismiss, which argued that the Receiver was, and is, bound by pre-receivership arbitration agreements entered into by and between entities indirectly associated with the McCloskey Defendants and Essex Capital Corporation. This Court denied that motion and the McCloskey Defendants filed an appeal to the Ninth Circuit.

During the Application Period, Allen Matkins prepared and appeared for oral argument before the Ninth Circuit. Following the Ninth Circuit's publication of its decision, Allen Matkins attorneys advised the Receiver with respect to the decision's prospective impact on the underlying litigation, and prospective settlement. During the Application Period, Allen Matkins continued a dialogue with defense counsel in an ultimately successful effort to secure an appropriate settlement, which was submitted to the Court and approved after the termination of the Application Period.

11. Grimm Litigation.

The majority of Allen Matkins time during the Application Period was incurred in connection with the "Grimm Litigation" category. Allen Matkins personnel billed the following time and fees during the Application Period:

28

Timekeeper	Position	Hourly Rate	Hours	Fees
David Zaro	Partner	\$895.50	1.5	\$1,343.25
Michael Farrell	Partner	\$823.50	34.3	\$28,246.05
Joshua del Castillo	Partner	\$688.50	17.2	\$11,842.20
Matthew Pham	Associate	\$481.50	127.1	\$61,198.65
James Robichaud	Associate	\$346.50	11.4	\$3,950.10
			191.5	\$106,580.25

The services in this category are associated with the Receiver's extensive and wide-ranging efforts to provide and secure necessary evidence for, and to develop additional accounting and legal analyses in connection with the Receiver's disgorgement action styled *Winkler v. Grimm, et al.*, currently pending before this Court as Case No. 2:22-cv-05735-FMO-AFM (the "Grimm Action").

During the Application Period, Allen Matkins' attorneys expended considerable time in connection with the parties' pre-trial discovery efforts. Among other things, Allen Matkins prepared discovery requests to be propounded upon each of the three defendants in the Grimm Action (the "Grimm Defendants"); prepared the Receiver's responses to discovery requests propounded upon him; and conferred extensively with opposing counsel with respect to the logistics of document production and the scheduling of depositions. Additionally, Allen Matkins prepared for and defended the Receiver's deposition, and prepared for and obtained the deposition of defense witnesses. Allen Matkins also undertook an extensive review of the documents produced by the Grimm Defendants and their accounting expert, including such expert's accounting and associated report.

Perhaps most critically, during the Application Period, Allen Matkins drafted the Receiver's portion of the parties' *Joint Brief in Connection With (1) Receiver's Motion for Partial Summary Judgment, and Defendants' Response Thereto; and (2) Defendants' Motion for Summary Judgement and Receiver's Response Thereto*, filed in the Grimm Action on October 29, 2023, ECF. No. 32, and its supporting

1 documents, including, among others, the Receiver's portion of the parties' *Joint*
2 *Statement of Undisputed Facts in Connection With (1) Receiver's Motion for Partial*
3 *Summary Judgment, and Defendants' Response Thereto; and (2) Defendants'*
4 *Motion for Summary Judgment and Receiver's Response Thereto*, filed in the
5 Grimm Action on October 29, 2023, ECF. No. 34. As the drafting of such joint
6 motions is a necessarily collaborative exercise, Allen Matkins expended substantial
7 time conferring and coordinating with opposing counsel with respect thereto.

8 Throughout the Application Period, Allen Matkins also engaged in consistent
9 discussions with opposing counsel with respect to a prospective settlement in
10 addition to a variety of administrative and scheduling matters. These efforts have
11 recently borne fruit: after the Application Period terminated, the Receiver and the
12 Grimm Defendants agreed upon a process to participate in another settlement
13 conference before this Court, informed by the evidence presented in their competing
14 motions for summary judgment. The Receiver is optimistic that this renewed effort
15 may result in a settlement of the Grimm Action, and to an appropriate recovery for
16 the Estate.

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

18 In connection with its services rendered to the Receiver during the
19 Application Period, Allen Matkins incurred \$17,990.76 in expenses. Allen Matkins'
20 invoice, attached hereto as **Exhibit 2**, details the firm's expenses.

21 The majority of Allen Matkins' expenses incurred during the Application
22 Period arose in connection with Allen Matkins' taking the depositions of multiple
23 persons in connection with the Grimm Action (approximately \$11,150.00).
24 Additionally, Allen Matkins incurred monthly fees for hosting the voluminous
25 number of documents produced to the Receiver in this matter on an e-discovery
26 platform (approximately \$2,200.00 each month). The expense varies with the
27 amount of storage required. As reflected in numerous of the Receiver's other
28

1 submissions to the Court, in this matter he has obtained and recovered a significant
2 number of documents, addressing hundreds of thousands of individual transactions.

3 **V. THE FEES AND EXPENSES INCURRED ARE REASONABLE AND**
4 **SHOULD BE ALLOWED**

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

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

16 **VI. CONCLUSION**

17 For the foregoing reasons, the Applicants respectfully request that the Court
18 enter an order:

- 19 1. Granting this Application in its entirety;
- 20 2. Approving the Receiver's fees and expenses incurred during the
21 Application Period, in the respective amounts of \$48,423.50 and \$1,268.89;
- 22 3. Authorizing the Receiver to pay himself, on an interim basis, 80% of
23 his approved fees incurred during the Application Period, in the amount of
24 \$38,738.80, and 100% of his approved expenses incurred during the Application
25 Period, in the amount of \$1,268.89, from the funds of the Receivership Estate;
- 26 4. Approving Allen Matkins' discounted fees and expenses incurred
27 during the Application Period, in the respective amounts of \$160,134.57 and
28 \$17,990.76;

1 5. Authorizing the Receiver to pay Allen Matkins, on an interim basis,
2 80% of its approved fees incurred during the Application Period, in the amount of
3 \$128,107.66, and 100% of its approved expenses incurred during the Application
4 Period, in the amount of \$17,990.76, from the funds of the Receivership Estate; and

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

7
8 Dated: December 21, 2023

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

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10
11 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
July 01, 2023 - September 30, 2023
(Sorted in Chronological Order by Activity Category)

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
John Hall	Review and discuss tax issues with ORR, analysis of net lease payments at MK request.	07-05-2023	1.000	279.00	279.00	Financial - Tax Issues
John Hall	Review and edit MP's RFAs and Interrogos for Grimm issue.	07-05-2023	1.200	279.00	334.80	Legal - Asset Analysis and Recovery
John Hall	Review draft RFP response and research needed items.	07-05-2023	0.700	279.00	195.30	Legal - Asset Analysis and Recovery
John Hall	Review case and lease payment reconciliation for tax issue with ORR.	07-07-2023	1.000	279.00	279.00	Financial - Tax Issues
John Hall	Review of MP's responses to Grimm RFPs, discuss with GBW.	07-07-2023	1.000	279.00	279.00	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Communication from claimant's lawyer.	07-07-2023	0.100	225.00	22.50	Legal - Claims Administration and Objections
Orest Revych	Audit of leasing payments for Essex company. Audit of account #2878 with Sum of Credit Amount: 1,936,658.62usd.	07-10-2023	5.800	240.00	1,392.00	Financial - Data Analysis
John Hall	Team meeting to discuss ongoing casework and progress, GBW, JPM, MBB, ORR, PCC, AMP, JGR and JEF.	07-10-2023	0.100	279.00	27.90	Legal - Case Administration
Josh McGraw	Discussing third-party recovery and taxes with AMP, JBH, JGR, MBB, KJD, GBW, PCC.	07-10-2023	0.100	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Discussing third-party recovery and taxes with AMP, JBH, JGR, JPM, KJD, GBW, PCC.	07-10-2023	0.100	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Email to AMP re claimant address change.	07-10-2023	0.100	225.00	22.50	Legal - Claims Administration and Objections
Geoff Winkler	Reconcile bank statements and review check and wire copies.	07-11-2023	0.200	315.00	63.00	Financial - Accounting/Auditing
Geoff Winkler	Discuss upcoming appeal with counsel.	07-11-2023	0.200	315.00	63.00	Legal - Case Administration
John Hall	Review asset files in storage for final collection review.	07-12-2023	1.500	279.00	418.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Emails with GBW re updating website with court filings.	07-12-2023	0.100	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Communicating with claimant.	07-12-2023	0.100	225.00	22.50	Legal - Case Administration
Geoff Winkler	Call with MBB, JDC, MF re update on third-party litigation.	07-13-2023	0.300	315.00	94.50	Legal - Case Administration
John Hall	Communication with MBB re update on third-party litigation.	07-13-2023	0.100	279.00	27.90	Legal - Case Administration
Milana Barkhanoy	Call with GBW, JDC, MF re update on third-party litigation.	07-13-2023	0.300	225.00	67.50	Legal - Case Administration
Milana Barkhanoy	Communication with JBH re third-party litigation.	07-13-2023	0.100	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Emails with GBW re court filings, uploading files to website.	07-13-2023	0.200	225.00	45.00	Legal - Case Administration
Geoff Winkler	Updated from MF regarding preparing for deposition.	07-14-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email to counsel re upcoming mediation schedule.	07-14-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email communication with MBB and investor regarding update for 2022 disbursements.	07-15-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email with DZ re potential third party litigation.	07-16-2023	0.100	315.00	31.50	Financial - Litigation Consulting
John Hall	Review and compile TF data needs, discuss issues with GBW.	07-17-2023	0.500	279.00	139.50	Financial - Accounting/Auditing
John Hall	Review lease payment data retrieved from MBT.	07-17-2023	0.500	279.00	139.50	Financial - Tax Issues
Anna Priebe	Review of tax notice (.1) and email to MBB (.1).	07-17-2023	0.200	215.00	43.00	Legal - Case Administration
Anna Priebe	Discuss case and ongoing items with JPM, JBH, MBB, JGR, KJD, GBW, PCC.	07-17-2023	0.100	215.00	21.50	Legal - Case Administration
Geoff Winkler	Emails with DZ re call with TF to discuss potential third party litigation.	07-17-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email communication with JDC regarding access information for TM argument.	07-17-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email communication with TF regarding preparing for a meeting.	07-17-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Discuss case and ongoing items with JPM, JBH, MBB, JGR, KJD, AMP, PCC.	07-17-2023	0.100	315.00	31.50	Legal - Case Administration
Grace Radke	Discuss case and ongoing items with JPM, JBH, MBB, AMP, KJD, GBW, PCC.	07-17-2023	0.100	225.00	22.50	Legal - Case Administration
Grace Radke	Communication with JPM and MBB re: investor communication.	07-17-2023	0.100	225.00	22.50	Legal - Case Administration
John Hall	Team meeting to discuss outstanding activities and current work, review and accounting with GBW, JPM, MBB, AMP, JGR, KJD, PCC.	07-17-2023	0.100	279.00	27.90	Legal - Case Administration
Josh McGraw	Discuss outstanding tax items and third-party recovery with JGR, JBH, MBB, AMP, KJD, GBW, PCC.	07-17-2023	0.100	225.00	22.50	Legal - Case Administration
Josh McGraw	Communication with MBB and JGR re: investor communication.	07-17-2023	0.100	225.00	22.50	Legal - Case Administration

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Milana Barkhanoy	Discuss case and ongoing items with JPM, JBH, KJD, AMP, JGR, GBW, PCC.	07-17-2023	0.100	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Review of tax notice (.1) and email from AMP (.1).	07-17-2023	0.200	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Communication with JPM and JGR re: investor communication.	07-17-2023	0.100	225.00	22.50	Legal - Case Administration
Grace Radke	Claims process, status and methodologies meeting with MBB.	07-17-2023	0.700	225.00	157.50	Legal - Claims Administration and Objections
John Hall	Review claims register per MBB request.	07-17-2023	0.300	279.00	83.70	Legal - Claims Administration and Objections
Milana Barkhanoy	Claims process, status and methodologies meeting with JGR.	07-17-2023	0.700	225.00	157.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Compiling detail on claim; email to JBH.	07-17-2023	0.200	225.00	45.00	Legal - Claims Administration and Objections
Milana Barkhanoy	Email to JGR re claimant address change.	07-17-2023	0.100	225.00	22.50	Legal - Claims Administration and Objections
Geoff Winkler	Email communication from JDC and JBH. Review of financials received.	07-18-2023	0.300	315.00	94.50	Financial - Accounting/Auditing
Geoff Winkler	Review of Forensic Accounting Report sent by JBH.	07-18-2023	0.200	315.00	63.00	Financial - Forensic Accounting
John Hall	Review and compile recovery materials for TF.	07-18-2023	1.000	279.00	279.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Prepare for and attend Ninth Circuit appeal argument.	07-18-2023	2.100	315.00	661.50	Legal - Case Administration
Geoff Winkler	Call with attorney to discuss potential third party litigation.	07-18-2023	0.400	315.00	126.00	Legal - Case Administration
Geoff Winkler	Review email analysis, litigation analysis, forward to potential counsel.	07-18-2023	0.300	315.00	94.50	Legal - Case Administration
Geoff Winkler	Review additional analysis re potential claim against third party.	07-18-2023	0.200	315.00	63.00	Legal - Case Administration
Geoff Winkler	Review of documents sent by JBH in preparation for meeting regarding deposition.	07-18-2023	0.200	315.00	63.00	Legal - Case Administration
Geoff Winkler	Email communication with JBH and TF regarding net winners and losers data.	07-18-2023	0.200	315.00	63.00	Legal - Case Administration
Grace Radke	Investor communications meeting with JPM.	07-18-2023	0.200	225.00	45.00	Legal - Case Administration
Josh McGraw	Investor communications meeting with JGR.	07-18-2023	0.200	225.00	45.00	Legal - Case Administration
Geoff Winkler	Email communication with JBH and TF regarding amount of total allowed claims.	07-18-2023	0.100	315.00	31.50	Legal - Claims Administration and Objections
Geoff Winkler	Email communication with JBH and review of Order Approving Distribution Plan.	07-18-2023	0.200	315.00	63.00	Legal - Claims Administration and Objections
Milana Barkhanoy	Emails with JBH and JGR re claimant address changes.	07-18-2023	0.200	225.00	45.00	Legal - Claims Administration and Objections
Milana Barkhanoy	Emails with JGR re claims update process.	07-18-2023	0.200	225.00	45.00	Legal - Claims Administration and Objections
Geoff Winkler	Email communication with JDC and JBH regarding financials and if inquiry with counsel is needed.	07-19-2023	0.100	315.00	31.50	Financial - Accounting/Auditing
Orest Revych	Audit of lease payments for years 2018, 2019, 2020.	07-19-2023	1.000	240.00	240.00	Financial - Accounting/Auditing
Geoff Winkler	Email communication with DZ regarding potential litigation matter.	07-19-2023	0.100	315.00	31.50	Financial - Litigation Consulting
John Hall	Review ORR lease analysis, pull together known tax information for providing to MK.	07-19-2023	1.300	279.00	362.70	Financial - Tax Issues
John Hall	Review asset pricing with JGR.	07-19-2023	0.300	279.00	83.70	Legal - Asset Analysis and Recovery
Anna Priebe	Call with ES, communication with GBW, email to ES and GBW and review of letter.	07-19-2023	0.300	215.00	64.50	Legal - Case Administration
Geoff Winkler	Email communication from MP and JBH regarding the document production that needs addressed.	07-19-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email communication with AMP and ES regarding deceleration and a final resolution.	07-19-2023	0.100	315.00	31.50	Legal - Case Administration
Grace Radke	Meeting with MBB to discuss claims calls process.	07-19-2023	0.500	225.00	112.50	Legal - Case Administration
Grace Radke	Calls with Pro Core on process to liquidate stock.	07-19-2023	0.500	225.00	112.50	Legal - Case Administration
Grace Radke	Sent email to Equiniti re liquidation steps of the Pro Core.	07-19-2023	0.500	225.00	112.50	Legal - Case Administration
Milana Barkhanoy	Communication from JBH re new project in asset recovery; coordinating related task with staff.	07-19-2023	0.400	225.00	90.00	Legal - Case Administration
Milana Barkhanoy	Meeting with JGR to discuss claims calls process.	07-19-2023	0.500	225.00	112.50	Legal - Case Administration
Grace Radke	Returned calls and emails from investors.	07-19-2023	0.500	225.00	112.50	Legal - Claims Administration and Objections
Grace Radke	Returned call from investors and left a message.	07-19-2023	0.100	225.00	22.50	Legal - Claims Administration and Objections
Grace Radke	Call from investor re: timing of next payment.	07-19-2023	0.100	225.00	22.50	Legal - Claims Administration and Objections
Grace Radke	Returned call from investor re: payment schedule.	07-19-2023	0.100	225.00	22.50	Legal - Claims Administration and Objections

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Geoff Winkler	Review of update sent by KF and JBH regarding revenue being ahead of budget.	07-20-2023	0.100	315.00	31.50	Legal - Asset Analysis and Recovery
John Hall	Review asset update on Kate Farms holdings.	07-20-2023	0.200	279.00	55.80	Legal - Asset Disposition
Geoff Winkler	Call with JBH, MBB, MP re update on third-party litigation.	07-20-2023	0.300	315.00	94.50	Legal - Case Administration
Geoff Winkler	Review declaration, emails with counsel re declaration language.	07-20-2023	0.200	315.00	63.00	Legal - Case Administration
Geoff Winkler	Email with counsel for insurer re declaration review.	07-20-2023	0.100	315.00	31.50	Legal - Case Administration
John Hall	Case meeting with GBW, MBB, MP.	07-20-2023	0.300	279.00	83.70	Legal - Case Administration
Josh McGraw	Conversation with MBB re: document discovery and information to provide.	07-20-2023	0.200	225.00	45.00	Legal - Case Administration
Josh McGraw	Review of email from MBB re: discovery items and email review. Discuss with PCC re: background information and keywords for email review.	07-20-2023	0.400	225.00	90.00	Legal - Case Administration
Milana Barkhanoy	Call with GBW, JBH, MP re update on third-party litigation.	07-20-2023	0.300	225.00	67.50	Legal - Case Administration
Milana Barkhanoy	Conversation with JPM re: document discovery and information to provide.	07-20-2023	0.200	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Emails to JGR re claimant communication.	07-21-2023	0.100	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Memo from JBH re claimant voice message.	07-21-2023	0.100	225.00	22.50	Legal - Claims Administration and Objections
Geoff Winkler	Review settlement offer and respond to counsel.	07-24-2023	0.100	315.00	31.50	Financial - Litigation Consulting
Geoff Winkler	Review previous complaint, email to counsel.	07-24-2023	0.200	315.00	63.00	Financial - Litigation Consulting
Grace Radke	Researching the viability of liquidation of private equity stock. Verifying company status, contact info and contacting. BS Inc, UGI, BM and TEG.	07-24-2023	1.500	225.00	337.50	Legal - Asset Analysis and Recovery
Anna Priebe	Discuss outstanding tax items and third-party recovery with JGR, MBB, JPM, GBW, and PCC.	07-24-2023	0.100	215.00	21.50	Legal - Case Administration
Geoff Winkler	Discuss outstanding tax items and third-party recovery with JGR, MBB, AMP, JPM, and PCC.	07-24-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email with counsel DZ re engagement agreement.	07-24-2023	0.100	315.00	31.50	Legal - Case Administration
Grace Radke	Returning call to investor per their request and left a message.	07-24-2023	0.100	225.00	22.50	Legal - Case Administration
Grace Radke	Discuss case and ongoing items with JPM, JBH, MBB, AMP, KJD, GBW, PCC.	07-24-2023	0.100	225.00	22.50	Legal - Case Administration
John Hall	Meeting with team to discuss case and outstanding deliverables, claims and filings. GBW, JPM, MBB, AMP, JGR, KJD, ORR.	07-24-2023	0.100	279.00	27.90	Legal - Case Administration
Josh McGraw	Discuss outstanding tax items and third-party recovery with JGR, MBB, AMP, GBW, and PCC.	07-24-2023	0.100	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Discuss outstanding tax items and third-party recovery with JGR, JPM, AMP, GBW, and PCC.	07-24-2023	0.100	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Reviewing claimant response draft from JGR.	07-24-2023	0.200	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Communication from TF re distribution amounts.	07-24-2023	0.100	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Discuss outstanding tax items and third-party recovery with JGR, GBW, AMP, JPM, and PCC.	07-24-2023	0.100	225.00	22.50	Legal - Case Administration
Grace Radke	Drafting email response to JD regarding banking questions, total funds recovered and payback methods.	07-24-2023	1.000	225.00	225.00	Legal - Claims Administration and Objections
Geoff Winkler	Prepare SFAR for filing with report.	07-25-2023	0.500	315.00	157.50	Financial - Accounting/Auditing
Josh McGraw	Reviewing RI emails for asset contact information.	07-25-2023	0.300	225.00	67.50	Financial - Data Analysis
Milana Barkhanoy	Communication from JO with fees details.	07-25-2023	0.100	225.00	22.50	Financial - Forensic Accounting
Milana Barkhanoy	Communication from JDC re SFAR detail.	07-25-2023	0.100	225.00	22.50	Financial - Status Reports
Milana Barkhanoy	Communication from GBW re SFAR update.	07-25-2023	0.100	225.00	22.50	Financial - Status Reports
Geoff Winkler	Rec email from JGR re status of AH investments and RI receiving distributions.	07-25-2023	0.100	315.00	31.50	Legal - Asset Analysis and Recovery
Grace Radke	Review of Urban Green Investments and what is fully liquidated vs partially liquidated and email to JN.	07-25-2023	0.400	225.00	90.00	Legal - Asset Analysis and Recovery
Grace Radke	Review of AM investments and amounts left VM's and sent 2nd email to c-suite to discuss liquidation of investments.	07-25-2023	0.800	225.00	180.00	Legal - Asset Analysis and Recovery

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Grace Radke	Review of Baswood Inc and left message with accounts payable re status of payment.	07-25-2023	0.500	225.00	112.50	Legal - Asset Analysis and Recovery
Grace Radke	Researched value of asset and sent email to SM from AT regarding liquidation.	07-25-2023	0.300	225.00	67.50	Legal - Asset Analysis and Recovery
Grace Radke	Review of CN investments and what is fully liquidated vs partially liquidated and sent email to initiate a discussion.	07-25-2023	0.400	225.00	90.00	Legal - Asset Analysis and Recovery
Grace Radke	Review of CV and what is fully liquidated vs partially liquidated and email to the general email box.	07-25-2023	0.400	225.00	90.00	Legal - Asset Analysis and Recovery
Grace Radke	Research if the companies in which there is assets if they are still active companies: DI, IM & M .	07-25-2023	1.000	225.00	225.00	Legal - Asset Analysis and Recovery
Grace Radke	Review of aPeel Technologies and what is fully liquidated vs partially liquidated sent email and left a voice message.	07-25-2023	0.000	225.00	0.00	Legal - Asset Analysis and Recovery
Grace Radke	Discussion with JMP re asset analyzing, recovery and reporting out of amounts recovered.	07-25-2023	0.600	225.00	135.00	Legal - Asset Analysis and Recovery
Grace Radke	Call with SV discussion about amount invested and what is remaining. Sent email to what we think is invested.	07-25-2023	0.500	225.00	112.50	Legal - Asset Analysis and Recovery
Grace Radke	Sent email to GBW, JBH and MBB re status of AH investments	07-25-2023	0.300	225.00	67.50	Legal - Asset Analysis and Recovery
Josh McGraw	Discussion with JGR re asset analyzing, recovery and reporting out of amounts recovered.	07-25-2023	0.600	225.00	135.00	Legal - Asset Analysis and Recovery
Josh McGraw	Email to JGR re: asset recovery and documentation to provide in emails.	07-25-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Email from JGR re status of AH investments	07-25-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Email to counsel re updated information for tracking.	07-25-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Review update on investment, distributions to defendant, discuss with counsel.	07-25-2023	0.200	315.00	63.00	Legal - Case Administration
Grace Radke	Emailing with SV with AH to schedule meeting to discuss assets.	07-25-2023	0.100	225.00	22.50	Legal - Case Administration
Grace Radke	Sent email to SV with link to court documents.	07-25-2023	0.100	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Communication from GBW re professional fees.	07-25-2023	0.100	225.00	22.50	Legal - Case Administration
Josh McGraw	Email to JGR re: RI emails to research outstanding assets.	07-26-2023	0.100	225.00	22.50	Financial - Data Analysis
Grace Radke	Email to CN executives re documents required prior to conversation.	07-26-2023	0.200	225.00	45.00	Legal - Asset Analysis and Recovery
Grace Radke	Researching II status and investments amount.	07-26-2023	0.200	225.00	45.00	Legal - Asset Analysis and Recovery
Grace Radke	Sent email to GBW to discuss next steps on meeting with CN.	07-26-2023	0.200	225.00	45.00	Legal - Asset Analysis and Recovery
Grace Radke	Researched RL investment and this is FA.	07-26-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery
Grace Radke	Researched TM investment and determining next steps.	07-26-2023	0.200	225.00	45.00	Legal - Asset Analysis and Recovery
Grace Radke	Researching status and value of CI/SP owned by IRSC.	07-26-2023	0.600	225.00	135.00	Legal - Asset Analysis and Recovery
Grace Radke	Researching CVT value and ownership.	07-26-2023	0.200	225.00	45.00	Legal - Asset Analysis and Recovery
Grace Radke	Researching the status of the investment into CGF.	07-26-2023	0.200	225.00	45.00	Legal - Asset Analysis and Recovery
Grace Radke	Researching the status of CC.	07-26-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery
Grace Radke	Researching ESI/HW status of operation and ownership.	07-26-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery
Grace Radke	Researching the status of ICET and what the next steps are after the demand letter.	07-26-2023	0.200	225.00	45.00	Legal - Asset Analysis and Recovery
Grace Radke	Reviewing private equity stocks and researching total amount received for LAG.	07-26-2023	0.500	225.00	112.50	Legal - Asset Analysis and Recovery
Grace Radke	Reviewing private equity stocks and reaching out to discuss liquidation in DI/Emida private equity.	07-26-2023	0.500	225.00	112.50	Legal - Asset Analysis and Recovery
Grace Radke	Researching the status of RM/IMMP investment.	07-26-2023	0.300	225.00	67.50	Legal - Asset Analysis and Recovery
Grace Radke	Email to CN executives to see if they need documents prior to conversation.	07-26-2023	0.300	225.00	67.50	Legal - Asset Analysis and Recovery
Grace Radke	Assessing sold properties in the UG investment portfolio.	07-26-2023	0.800	225.00	180.00	Legal - Asset Analysis and Recovery
Grace Radke	Reviewing private equity stocks and reaching out to discuss liquidation in NT stock.	07-26-2023	0.200	225.00	45.00	Legal - Asset Analysis and Recovery

SEC v. Essex Capital Corporation
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Grace Radke	Reviewing private equity stocks and reaching out to discuss liquidation in HE/MDMIC private equity.	07-26-2023	0.500	225.00	112.50	Legal - Asset Analysis and Recovery
Grace Radke	Returned email to EP regarding the liquidation of asset in 2021.	07-26-2023	0.100	225.00	22.50	Legal - Asset Disposition
Grace Radke	Research and updating the HPLC asset value.	07-26-2023	0.500	225.00	112.50	Legal - Asset Disposition
Grace Radke	Sent email to JK with EQ regarding liquidation of PCT stock.	07-26-2023	0.100	225.00	22.50	Legal - Asset Disposition
Grace Radke	Returned call and left message for ES re GW subpoena.	07-26-2023	0.100	225.00	22.50	Legal - Business Operations
Anna Priebe	Receipt and review of tax letter (.2), email to MBB re: same.	07-26-2023	0.300	215.00	64.50	Legal - Case Administration
Geoff Winkler	Work with counsel re new date for deposition.	07-26-2023	0.200	315.00	63.00	Legal - Case Administration
Grace Radke	Updating KCC with notes regarding status of each UGI property.	07-26-2023	0.300	225.00	67.50	Legal - Case Administration
Grace Radke	Communication with JPM re: asset status report updates and recovery.	07-26-2023	0.500	225.00	112.50	Legal - Case Administration
Josh McGraw	Communication with JGR re: asset status report updates and recovery.	07-26-2023	0.200	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Receipt and review of tax letter.	07-26-2023	0.200	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Communication from JDC re asset recovery payment.	07-26-2023	0.100	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Communication from JDC case fees and expenses.	07-26-2023	0.100	225.00	22.50	Legal - Case Administration
Geoff Winkler	Email communication with JGR, JBH, and MBB and document review for recovery.	07-27-2023	0.300	315.00	94.50	Financial - Status Reports
Geoff Winkler	Asset recovery status update with JGR.	07-27-2023	0.300	315.00	94.50	Legal - Asset Analysis and Recovery
Grace Radke	Researched company and communicated with TCH regarding liquidation.	07-27-2023	0.300	225.00	67.50	Legal - Asset Analysis and Recovery
Grace Radke	Email status of recovery active efforts, CN, AH, DI, AS, BW, PT, KF, CA, UGI.	07-27-2023	1.300	225.00	292.50	Legal - Asset Analysis and Recovery
Grace Radke	Asset recovery status update with GBW.	07-27-2023	0.300	225.00	67.50	Legal - Asset Analysis and Recovery
Grace Radke	Researching companies and reaching out begin discussion regarding liquidation.	07-27-2023	0.500	225.00	112.50	Legal - Asset Analysis and Recovery
Grace Radke	Ongoing communications with companies on next steps on liquidation.	07-27-2023	1.000	225.00	225.00	Legal - Asset Analysis and Recovery
Grace Radke	Researching investments and communication regarding liquidation to IVD, OT and VCI.	07-27-2023	1.000	225.00	225.00	Legal - Asset Analysis and Recovery
Grace Radke	Researched company and communicated with PB regarding liquidation.	07-27-2023	0.300	225.00	67.50	Legal - Asset Analysis and Recovery
Grace Radke	Researched company and communicated with RRC regarding liquidation.	07-27-2023	0.300	225.00	67.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Email from JGR with asset recovery updates.	07-27-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Call with counsel and team to discuss outstanding issues.	07-27-2023	0.400	315.00	126.00	Legal - Case Administration
Geoff Winkler	Email communication with DZ and JBH regarding reviewing letter and the claims process.	07-27-2023	0.200	315.00	63.00	Legal - Case Administration
Grace Radke	Drafted email to JBH to verify TIN number.	07-27-2023	0.100	225.00	22.50	Legal - Case Administration
John Hall	Work with JGR on W9 issue and other liquidation issues.	07-27-2023	0.300	279.00	83.70	Legal - Case Administration
Geoff Winkler	Email communication with JGR and JBH regarding W9.	07-28-2023	0.100	315.00	31.50	Financial - Tax Issues
Geoff Winkler	Reviewing and signing W-9 provided by JGR.	07-28-2023	0.100	315.00	31.50	Legal - Asset Analysis and Recovery
Grace Radke	Creating W-9, sent to GBW to sign and saved to important documents folder.	07-28-2023	0.500	225.00	112.50	Legal - Asset Analysis and Recovery
Grace Radke	Researching and called RST to have discussion regarding liquidation.	07-28-2023	0.300	225.00	67.50	Legal - Asset Analysis and Recovery
Grace Radke	Research of UV investment, called company and sent email of request.	07-28-2023	0.500	225.00	112.50	Legal - Asset Analysis and Recovery
Grace Radke	Conversation with RRC and this is not the one we have interest in.	07-28-2023	0.300	225.00	67.50	Legal - Asset Analysis and Recovery
Josh McGraw	Compiling Solexel documentation per counsel request for CG response.	07-28-2023	1.700	225.00	382.50	Legal - Asset Analysis and Recovery
Josh McGraw	Call with MBB re: CG response and documentation.	07-28-2023	0.400	225.00	90.00	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Call with JPM re: CG response and documentation.	07-28-2023	0.400	225.00	90.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Email communication with JBH and JGR regarding asset update.	07-31-2023	0.100	315.00	31.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Email communication with JGR and JBH regarding preparing for a meeting about an asset.	07-31-2023	0.100	315.00	31.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Email communication from JN and review of Q2 report regarding UGI.	07-31-2023	0.300	315.00	94.50	Legal - Asset Analysis and Recovery
Grace Radke	Sent email to CN team to discuss meeting times.	07-31-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery
Grace Radke	Responded and sent email to CN team to schedule time and documents.	07-31-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery

SEC v. Essex Capital Corporation
Summary of Fees of Receiver and Retained Personnel
July 01, 2023 - September 30, 2023
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Jennifer Floyd	Case discussion of outstanding assets with GBW, PCC, AMP, JBH, JGR, KJD, ORR, and JPM.	07-31-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery
John Hall	Review retainer agreement, notice, and associated findings. Discuss research memo with GBW.	07-31-2023	1.200	279.00	334.80	Legal - Asset Analysis and Recovery
John Hall	Conversation with JPM on CG discovery request.	07-31-2023	0.200	279.00	55.80	Legal - Asset Analysis and Recovery
Josh McGraw	Conversation with JBH on CG discovery request.	07-31-2023	0.200	225.00	45.00	Legal - Asset Analysis and Recovery
Anna Priebe	Case discussion of ongoing work with GBW, PCC, JPM, JBH, JGR, KJD, ORR, and JEF.	07-31-2023	0.100	215.00	21.50	Legal - Case Administration
Geoff Winkler	Case discussion of ongoing work with AMP, PCC, JPM, JBH, JGR, KJD, ORR, and JEF.	07-31-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email communication from AM with update on settlement proposal.	07-31-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email communication with MP regarding deposition date and notice.	07-31-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email inquiry from investor (SP) regarding case update.	07-31-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email communication with JDC and JBH regarding time sheet fee application.	07-31-2023	0.100	315.00	31.50	Legal - Case Administration
Grace Radke	Case discussion of ongoing work with GBW, PCC, JPM, JBH, AMP, KJD, ORR, and JEF.	07-31-2023	0.100	225.00	22.50	Legal - Case Administration
John Hall	Team meeting to discuss outstanding deliverables and issues. GBW MBB JBH AMP JPM.	07-31-2023	0.100	279.00	27.90	Legal - Case Administration
Josh McGraw	Case discussion of outstanding assets with GBW, PCC, AMP, JBH, JGR, KJD, ORR, and JEF.	07-31-2023	0.100	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Team meeting to discuss outstanding deliverables and issues with GBW JBH AMP JPM.	07-31-2023	0.100	225.00	22.50	Legal - Case Administration
Geoff Winkler	Review regarding wire transfer for shares sold for asset.	08-01-2023	0.200	315.00	63.00	Financial - Accounting/Auditing
Geoff Winkler	Review of email communication regarding asset and next steps.	08-01-2023	0.100	315.00	31.50	Legal - Asset Analysis and Recovery
Grace Radke	Sent email to CN re: scheduling meeting date and time.	08-01-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery
Grace Radke	Email to CN re: meeting time and date.	08-01-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery
Grace Radke	Discussion with JPM re: wire vs check for PH.	08-01-2023	0.200	225.00	45.00	Legal - Asset Analysis and Recovery
Grace Radke	Sent wire instructions to stock transfer company.	08-01-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery
Grace Radke	Email to CN re: finalizing meeting time and date.	08-01-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery
Grace Radke	Sent email to the CFO of UP to discuss liquidation of fund.	08-01-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery
John Hall	Review UGI asset, memo to JN to discuss buyout options.	08-01-2023	0.500	279.00	139.50	Legal - Asset Analysis and Recovery
Josh McGraw	Discussion with AMP re: wire vs check for PH.	08-01-2023	0.200	225.00	45.00	Legal - Asset Analysis and Recovery
Josh McGraw	Discussion with JGR re: wire vs check for PH.	08-01-2023	0.200	225.00	45.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Emails with counsel re GI deposition date, method, prepare information.	08-01-2023	0.200	315.00	63.00	Legal - Case Administration
Geoff Winkler	Email with counsel re deposition prep time.	08-01-2023	0.100	315.00	31.50	Legal - Case Administration
John Hall	Produce W9 for stock liquidation.	08-02-2023	0.400	279.00	111.60	Financial - Tax Issues
Geoff Winkler	Communication with counsel regarding asset and communication next steps.	08-02-2023	0.200	315.00	63.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Review drafted asset status update sent by JGR.	08-02-2023	0.800	315.00	252.00	Legal - Asset Analysis and Recovery
Grace Radke	Drafted asset status update sent to MMB, JBH and GBW.	08-02-2023	0.800	225.00	180.00	Legal - Asset Analysis and Recovery
Grace Radke	Sent email to SC regarding purchase of private equity stock.	08-02-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery
Grace Radke	Sent email to SV at AH to see if she has drafted a proposal and attached W-9.	08-02-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery
Grace Radke	Research BW and sent email regarding liquidation.	08-02-2023	0.600	225.00	135.00	Legal - Asset Analysis and Recovery
Grace Radke	Research CI and called and left message to discuss liquidation.	08-02-2023	0.600	225.00	135.00	Legal - Asset Analysis and Recovery
Grace Radke	Sent email to SC regarding my availability to meet.	08-02-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery
Grace Radke	Sent email to UP to set up meeting.	08-02-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery
Grace Radke	Discussion with NS with UP regarding next step in liquidation of position.	08-02-2023	0.300	225.00	67.50	Legal - Asset Analysis and Recovery
Grace Radke	Research companies CVR RCB, VC and HW and contacting re liquidation of assets.	08-02-2023	1.500	225.00	337.50	Legal - Asset Analysis and Recovery

SEC v. Essex Capital Corporation
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July 01, 2023 - September 30, 2023
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Geoff Winkler	Email communication with counsel regarding declaration and exhibits, review of edited document.	08-02-2023	0.400	315.00	126.00	Legal - Case Administration
Geoff Winkler	Email from investor (KD) requesting update on case.	08-02-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email communication from an investor (JF) requesting an update on distributions.	08-02-2023	0.100	315.00	31.50	Legal - Case Administration
John Hall	Review and reconcile of all 2019 P&I payments, review staff work product, memo and analysis to NL.	08-03-2023	2.500	279.00	697.50	Financial - Tax Issues
Geoff Winkler	Discussion with JGR re: assets tied to Amagansett.	08-03-2023	0.200	315.00	63.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Reviewed demand letters re: 6 demand letters and status of funds.	08-03-2023	0.200	315.00	63.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Email from counsel with update, next steps, and coordination of call.	08-03-2023	0.200	315.00	63.00	Legal - Asset Analysis and Recovery
Grace Radke	Research PB and sent email regarding intro to stock transfer company.	08-03-2023	0.800	225.00	180.00	Legal - Asset Analysis and Recovery
Grace Radke	Executed NDA and sent to SC.	08-03-2023	0.200	225.00	45.00	Legal - Asset Analysis and Recovery
Grace Radke	Discussion with GBW re: assets tied to Amagansett.	08-03-2023	0.200	225.00	45.00	Legal - Asset Analysis and Recovery
Grace Radke	Researched demand letters and sent email to JBH and GBW re: 6 demand letters and status of funds and updated with amounts.	08-03-2023	0.500	225.00	112.50	Legal - Asset Analysis and Recovery
Grace Radke	Drafted and sent email to SC of the 3 assets we would like to sell. Included looking for relevant documents (stock certificates, warrants) to attach to email.	08-03-2023	0.800	225.00	180.00	Legal - Asset Analysis and Recovery
Grace Radke	Left message and sent email for JK regarding status of wire for PC stock.	08-03-2023	0.200	225.00	45.00	Legal - Asset Analysis and Recovery
Grace Radke	Research TLC and sent email to investor relations and a stock transfer company that does OTC Pink market stock.	08-03-2023	0.800	225.00	180.00	Legal - Asset Analysis and Recovery
Grace Radke	Sent email to SW to confirm meeting time.	08-03-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery
Grace Radke	Emails and calls to schedule meeting to review stock purchase price transactions and wire details.	08-03-2023	0.300	225.00	67.50	Legal - Asset Analysis and Recovery
Grace Radke	Prepping for call with SC to sell interests in 2 companies.	08-03-2023	0.300	225.00	67.50	Legal - Asset Analysis and Recovery
Grace Radke	Meeting with SC re: selling positions.	08-03-2023	0.500	225.00	112.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Email communication with JGR regarding demand letters and next steps.	08-03-2023	0.100	315.00	31.50	Legal - Case Administration
Milana Barkhanoy	Communication from JBH re upcoming tax returns.	08-03-2023	0.100	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Communication from JDC re meeting and update on third-party litigation.	08-03-2023	0.100	225.00	22.50	Legal - Case Administration
Geoff Winkler	Email communication from asset contact regarding update on options available.	08-04-2023	0.200	315.00	63.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Email report and review of assets Q2 financial statements.	08-04-2023	0.300	315.00	94.50	Legal - Asset Disposition
Geoff Winkler	Review DFS historical balance and discuss with JBH re: declaration.	08-07-2023	0.400	315.00	126.00	Financial - Accounting/Auditing
John Hall	Review DFS historical balance and discuss with GBW re: declaration.	08-07-2023	0.400	279.00	111.60	Financial - Accounting/Auditing
Geoff Winkler	Email communication with counsel regarding Winkler vs. Grimm deposition.	08-07-2023	0.100	315.00	31.50	Financial - Litigation Consulting
Geoff Winkler	Email communication with JDC regarding PH liquidation.	08-07-2023	0.200	315.00	63.00	Legal - Asset Analysis and Recovery
Grace Radke	Sent email to stock transfer company to discuss wire instructions on PH stock.	08-07-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery
Grace Radke	Discussion with GBW re: demand letters and outstanding assets.	08-07-2023	0.200	225.00	45.00	Legal - Asset Analysis and Recovery
Grace Radke	Research and email to PD investor relations re: liquidation of stock	08-07-2023	0.200	225.00	45.00	Legal - Asset Analysis and Recovery
Grace Radke	Discussion with CH and stock was transferred to AP.	08-07-2023	0.300	225.00	67.50	Legal - Asset Analysis and Recovery
Grace Radke	Researching what assets are part of AP.	08-07-2023	0.700	225.00	157.50	Legal - Asset Analysis and Recovery
Grace Radke	Call with AST and JBH re: sale and wire of PC stock.	08-07-2023	0.300	225.00	67.50	Legal - Asset Analysis and Recovery
Grace Radke	Called CI and spoke to multiple people in reg: to liquidating investment.	08-07-2023	0.300	225.00	67.50	Legal - Asset Analysis and Recovery
Grace Radke	Discussion with CS at CI re: to liquidating investment. Sent follow up email and attached court order.	08-07-2023	0.300	225.00	67.50	Legal - Asset Analysis and Recovery
Grace Radke	Research and email to TLC investor relations re: liquidation of stock	08-07-2023	0.300	225.00	67.50	Legal - Asset Analysis and Recovery
Jennifer Floyd	Case discussion of outstanding assets with GBW, PCC, AMP, JBH, JGR, KJD, ORR, and JPM.	08-07-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery

SEC v. Essex Capital Corporation
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John Hall	Review and trace the premium payment in the RTI 2008 trust account for GBW declaration details.	08-07-2023	1.200	279.00	334.80	Legal - Asset Analysis and Recovery
Grace Radke	Case discussion of ongoing work with GBW, PCC, JPM, JBH, AMP, KJD, ORR, and JEF.	08-07-2023	0.100	225.00	22.50	Legal - Business Operations
Anna Priebe	Meeting with GBW, PCC, JGR, JBH, JPM, KJD, ORR, and JEF re: discussion of asset recovery and litigation updates.	08-07-2023	0.100	215.00	21.50	Legal - Case Administration
Geoff Winkler	Email communication with JBH regarding payment issue.	08-07-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Review of declaration document edits and email communication with ES.	08-07-2023	0.200	315.00	63.00	Legal - Case Administration
Geoff Winkler	Email communication and review of document with NL regarding power of attorney and the 2018 tax return.	08-07-2023	0.200	315.00	63.00	Legal - Case Administration
Geoff Winkler	Email communication with counsel regarding the Grant settlement.	08-07-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Review of Executed Settlement Agreement sent by JDC.	08-07-2023	0.200	315.00	63.00	Legal - Case Administration
Geoff Winkler	Email communication from ES regarding declaration and motion for summary judgement.	08-07-2023	0.200	315.00	63.00	Legal - Case Administration
Geoff Winkler	Meeting with AMP, PCC, JGR, JBH, JPM, KJD, ORR, and JEF re: discussion of asset recovery and litigation updates.	08-07-2023	0.100	315.00	31.50	Legal - Case Administration
Josh McGraw	Meeting with GBW, PCC, JGR, JBH, AMP, KJD, ORR, and JEF re: discussion of asset recovery and litigation updates.	08-07-2023	0.100	225.00	22.50	Legal - Case Administration
Geoff Winkler	Email update from MJ at MCB regarding transactions for account.	08-08-2023	0.100	315.00	31.50	Financial - Status Reports
Geoff Winkler	Process wire in.	08-09-2023	0.200	315.00	63.00	Financial - Accounting/Auditing
Milana Barkhanoy	Emails with CV re statements for tax preparation; sourcing and providing statements.	08-09-2023	0.400	225.00	90.00	Financial - Tax Issues
Grace Radke	Discussion with JBH re: the outstanding private equity assets.	08-09-2023	0.200	225.00	45.00	Legal - Business Operations
John Hall	Discussion with JGR re: the outstanding private equity assets.	08-09-2023	0.200	279.00	55.80	Legal - Business Operations
Geoff Winkler	Email communication with JGR and JBH regarding confirmation for wire for sale of the PH stock.	08-09-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email communication with MP and MF regarding recap of deposition and the coordination of a meeting.	08-09-2023	0.200	315.00	63.00	Legal - Case Administration
Geoff Winkler	Email communication regarding MC settlement proposal and follow up.	08-09-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email communication with MF and MP regarding a meeting to discuss settlement.	08-09-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Deposition preparation with counsel MF and MP.	08-10-2023	0.800	315.00	252.00	Financial - Litigation Consulting
John Hall	Review and update issues around RFA and Interrogatory research for responses.	08-10-2023	0.700	279.00	195.30	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Emails with PCC re task status.	08-10-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Request for information from counsel in preparation of deposition.	08-10-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email communication with MP regarding files to review for deposition.	08-10-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email communication with JBH regarding update on email review from PCC.	08-10-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email communication from KP confirming a wire was received on 8/9/2023 and added to the register.	08-10-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email from JPM re: discovery items for interrogatory responses.	08-10-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Call with JPM re discovery responses.	08-10-2023	0.200	315.00	63.00	Legal - Case Administration
Geoff Winkler	Call with JBH, MBB, MP, MF re third-party litigations update and next steps.	08-10-2023	0.300	315.00	94.50	Legal - Case Administration
John Hall	Call with GBW, MBB, MP, MF re third-party litigations update and next steps.	08-10-2023	0.300	279.00	83.70	Legal - Case Administration
Josh McGraw	Calls with PCC re: discovery document request and reviewing RI emails.	08-10-2023	0.700	225.00	157.50	Legal - Case Administration
Josh McGraw	Call with GBW re discovery responses.	08-10-2023	0.200	225.00	45.00	Legal - Case Administration
Josh McGraw	Email to GBW re: discovery items for interrogatory responses.	08-10-2023	0.100	225.00	22.50	Legal - Case Administration
Josh McGraw	Call with MBB re: discovery requests and process.	08-10-2023	0.200	225.00	45.00	Legal - Case Administration

SEC v. Essex Capital Corporation
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Attachment 1

<u>Personnel</u>	<u>Item / Description</u>	<u>Date</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Activity Category</u>
Milana Barkhanoy	Call with GBW, JBH, MP, MF re third-party litigations update and next steps.	08-10-2023	0.300	225.00	67.50	Legal - Case Administration
Milana Barkhanoy	Call with JPM re: discovery requests and process.	08-10-2023	0.200	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Call with GBW, JBH, MP, MF re third-party litigations update and next steps.	08-10-2023	0.300	225.00	67.50	Legal - Case Administration
Phil Chen	Calls with JPM re: discovery document request and reviewing RI emails.	08-10-2023	0.700	220.00	154.00	Legal - Case Administration
Geoff Winkler	Email communication with JDC regarding settlement with a net winner, call with counsel.	08-11-2023	0.500	315.00	157.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Email from investor inquiring about a second distribution.	08-11-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Review of communication regarding AM fee and expense pro forma for July.	08-11-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Update from counsel regarding the deposition being pushed back.	08-11-2023	0.100	315.00	31.50	Legal - Case Administration
Milana Barkhanoy	Memo from JBH re claimant communication.	08-11-2023	0.100	225.00	22.50	Legal - Claims Administration and Objections
John Hall	Meeting with PCC regarding RTI and SLX email investigation and the next steps.	08-14-2023	0.300	279.00	83.70	Financial - Data Analysis
Phil Chen	Index emails in the RTI email.pst file and search for correspondence between RTI and SLX. Identify key BS people.	08-14-2023	2.000	220.00	440.00	Financial - Data Analysis
Phil Chen	Index emails in the RTI email backup.pst file and search for correspondence between the RTI and SLX. Identify key BS people.	08-14-2023	2.500	220.00	550.00	Financial - Data Analysis
Phil Chen	Meeting with JBH regarding RTI and SLX email investigation and the next steps.	08-14-2023	0.300	220.00	66.00	Financial - Data Analysis
Geoff Winkler	Review of data sent by PCC regarding email analysis.	08-14-2023	0.100	315.00	31.50	Legal - Asset Analysis and Recovery
Jennifer Floyd	Case discussion of outstanding assets with GBW, PCC, AMP, JBH, JGR, KJD, ORR, and JPM.	08-14-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery
John Hall	Review of G third party issues with MP, review materials for response content.	08-14-2023	0.500	279.00	139.50	Legal - Asset Analysis and Recovery
John Hall	Review request from TF on third party issues, review and respond to questions.	08-14-2023	0.400	279.00	111.60	Legal - Asset Analysis and Recovery
Grace Radke	Case discussion of ongoing work with GBW, PCC, JPM, JBH, AMP, ORR, and JEF.	08-14-2023	0.100	225.00	22.50	Legal - Business Operations
Anna Priebe	Meeting with GBW, PCC, JGR, JBH, JPM, ORR, MBB, and JEF re: discussion of asset recovery and litigation and taxes.	08-14-2023	0.100	215.00	21.50	Legal - Case Administration
Geoff Winkler	Review of email communication from JBH regarding distributions from net winners.	08-14-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Meeting with AMP, PCC, JGR, JBH, JPM, ORR, and JEF re: discussion of asset recovery and litigation and taxes.	08-14-2023	0.100	315.00	31.50	Legal - Case Administration
Josh McGraw	Meeting with GBW, PCC, JGR, JBH, AMP, ORR, and JEF re: discussion of asset recovery and litigation and taxes.	08-14-2023	0.100	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Email from JBH re recovery estimates.	08-14-2023	0.100	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Emails from JBH and PCC re documents related to third party litigation.	08-14-2023	0.200	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Meeting with GBW, PCC, JGR, JBH, JPM, ORR, AMP, and JEF re: discussion of asset recovery and litigation and taxes.	08-14-2023	0.100	225.00	22.50	Legal - Case Administration
Phil Chen	Investigate the email exchange between RTI, BW, and BS.	08-15-2023	2.800	220.00	616.00	Financial - Data Analysis
John Hall	Review and discuss needed tax items with NL, reach out to bank for 1098 copies.	08-15-2023	0.500	279.00	139.50	Financial - Tax Issues
Milana Barkhanoy	Communication from JBH and NL re preparation of tax returns.	08-15-2023	0.100	225.00	22.50	Financial - Tax Issues
Geoff Winkler	Analysis and communication regarding concerns, with counsel regarding settlement update from net winner.	08-15-2023	0.300	315.00	94.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Review of expert deposition sent by MP.	08-15-2023	0.200	315.00	63.00	Legal - Asset Disposition
Grace Radke	Email to CI to follow up with liquidation.	08-15-2023	0.100	225.00	22.50	Legal - Asset Disposition
Grace Radke	Communication with SV with AH follow up with liquidation request.	08-15-2023	0.200	225.00	45.00	Legal - Asset Disposition

SEC v. Essex Capital Corporation
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July 01, 2023 - September 30, 2023
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<u>Personnel</u>	<u>Item / Description</u>	<u>Date</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Activity Category</u>
Grace Radke	Research, phone call and email to PDL re contact person for liquidation.	08-15-2023	0.800	225.00	180.00	Legal - Asset Disposition
Grace Radke	Review UGI and next steps to follow up with liquidation.	08-15-2023	0.200	225.00	45.00	Legal - Asset Disposition
Grace Radke	Email to JK to see if she can assist in selling TL with relevant attachments.	08-15-2023	0.300	225.00	67.50	Legal - Asset Disposition
Geoff Winkler	Review of the settlement offer sent by JDC.	08-15-2023	0.200	315.00	63.00	Legal - Case Administration
Geoff Winkler	Email communication with MG and JGR to coordinate a meeting to discuss liquidation of asset.	08-16-2023	0.100	315.00	31.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Communication with counsel and JBH regarding net winner settlement update.	08-16-2023	0.200	315.00	63.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Review TM settlement progress details with JBH, analysis of accounting, and discuss issues with counsel.	08-16-2023	0.600	315.00	189.00	Legal - Asset Analysis and Recovery
John Hall	Review TM settlement progress details with GBW, analysis of accounting, and discuss issues with counsel.	08-16-2023	0.600	279.00	167.40	Legal - Asset Analysis and Recovery
John Hall	Review and rebuttal of expert report, with notes and findings to GBW and MP and MF and MBB.	08-16-2023	3.000	279.00	837.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Email communication with investor requesting an update on the case.	08-16-2023	0.100	315.00	31.50	Legal - Case Administration
Milana Barkhanoy	Email from JBH with list of items for expert deposition, reviewing list.	08-16-2023	0.200	225.00	45.00	Legal - Case Administration
Phil Chen	Email to JBH, MBB, and JPM regarding files required by MDP for litigation.	08-17-2023	0.100	220.00	22.00	Financial - Data Analysis
Milana Barkhanoy	Emails with PCC re task progression for third party litigation.	08-17-2023	0.200	225.00	45.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Reviewing documentation for discovery and communication with JPM.	08-17-2023	0.300	315.00	94.50	Legal - Case Administration
Geoff Winkler	Update from JDC regarding processing notes received from JBH and update on net winner settlement.	08-17-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Coordination of meeting with counsel.	08-17-2023	0.100	315.00	31.50	Legal - Case Administration
Josh McGraw	Reviewing documentation for discovery and communication with GBW.	08-17-2023	0.300	225.00	67.50	Legal - Case Administration
Josh McGraw	Communication with PCC re: documentation to provide to AM.	08-17-2023	0.100	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Communication with JDC re upcoming call and update on third party litigation.	08-17-2023	0.100	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Emails from JBH and MJ re documents for 2019 and 2020 tax returns.	08-17-2023	0.200	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Email from JBH with documents for 2019 tax return.	08-17-2023	0.100	225.00	22.50	Legal - Case Administration
Phil Chen	Reclassify RTI's emails in multiple folders by keywords (SLXL, MK, BR).	08-18-2023	1.600	220.00	352.00	Financial - Data Analysis
Milana Barkhanoy	Emails with PCC re documentation for third-party litigation.	08-18-2023	0.200	225.00	45.00	Financial - Tax Issues
Geoff Winkler	Communication from MP in preparation for deposition.	08-18-2023	0.100	315.00	31.50	Legal - Case Administration
Phil Chen	Reclassified RTI emails and created separate files based on keywords.	08-21-2023	0.600	220.00	132.00	Financial - Data Analysis
Geoff Winkler	Communication between JGR and MG in preparation for a meeting regarding an asset.	08-21-2023	0.100	315.00	31.50	Legal - Asset Analysis and Recovery
Grace Radke	Email to lawyer for AH to schedule meeting.	08-21-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery
Jennifer Floyd	Case discussion of outstanding assets with GBW, PCC, AMP, JBH, JGR, KJD, ORR, and JPM.	08-21-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery
John Hall	Review staff work product and send to counsel re: interrogatory responses on G matter.	08-21-2023	0.500	279.00	139.50	Legal - Asset Analysis and Recovery
Grace Radke	Case discussion of ongoing work with GBW, PCC, JPM, JBH, ORR, and JEF.	08-21-2023	0.100	225.00	22.50	Legal - Business Operations
Geoff Winkler	Email inquiry from investor asking for an update on the case.	08-21-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email communication with an investor and MBB regarding an update on the case.	08-21-2023	0.200	315.00	63.00	Legal - Case Administration
Geoff Winkler	Confirmation from counsel on a signed settlement agreement.	08-21-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email communication from PCC regarding email investigation outcome.	08-21-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email communication from MF regarding preparation for deposition.	08-21-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Team meeting to discuss outstanding activities and ongoing responsibilities with PCC, ORR, JEF, MBB, JBH, JPM, GJR.	08-21-2023	0.100	315.00	31.50	Legal - Case Administration

SEC v. Essex Capital Corporation
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July 01, 2023 - September 30, 2023
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Geoff Winkler	Meeting with JPM, PCC, JGR, JBH, ORR, and JEF re: discussion of asset recovery and litigation and taxes.	08-21-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Prepare for deposition by reviewing pertinent documents.	08-21-2023	1.400	315.00	441.00	Legal - Case Administration
John Hall	Team meeting to discuss outstanding activities and ongoing responsibilities with PCC, ORR, JEF, MBB, GBW, JPM, JGR.	08-21-2023	0.100	279.00	27.90	Legal - Case Administration
Josh McGraw	Meeting with GBW, PCC, JGR, JBH, ORR, and JEF re: discussion of asset recovery and litigation and taxes.	08-21-2023	0.100	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Team meeting to discuss outstanding activities and ongoing responsibilities with PCC, ORR, JEF, JBH, GBW, JPM, JGR.	08-21-2023	0.100	225.00	22.50	Legal - Case Administration
Phil Chen	Meeting with GBW, JBH, MBB, JPM, JGR, JEF, and ORR regarding the progress of recent tasks and next steps.	08-21-2023	0.100	220.00	22.00	Legal - Case Administration
Grace Radke	Returned call from investor re tax implications.	08-21-2023	0.100	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Emails from PCC and JBH re RTI emails for third-party litigation.	08-21-2023	0.100	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Emails with claimant.	08-21-2023	0.100	225.00	22.50	Legal - Claims Administration and Objections
Geoff Winkler	Prepare for deposition.	08-22-2023	1.100	315.00	346.50	Financial - Litigation Consulting
John Hall	Review outstanding tax issues with NL.	08-22-2023	0.200	279.00	55.80	Financial - Tax Issues
Grace Radke	Discussion with JBH re TL investment.	08-22-2023	0.200	225.00	45.00	Legal - Asset Analysis and Recovery
John Hall	Three instances of analytical support for GBW while in deposition.	08-22-2023	1.600	279.00	446.40	Legal - Asset Analysis and Recovery
Geoff Winkler	Deposition and discussions with counsel.	08-22-2023	6.800	315.00	2,142.00	Legal - Case Administration
Grace Radke	Email to SC re: sale of AS and UV.	08-23-2023	0.300	225.00	67.50	Legal - Asset Analysis and Recovery
Grace Radke	Emailed and called the following companies BS, KF, CI, TCH and VC to follow up on liquidation.	08-23-2023	1.700	225.00	382.50	Legal - Asset Analysis and Recovery
Grace Radke	Email to KF re liquidation.	08-23-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery
Grace Radke	Email to CI re liquidation.	08-23-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Email communication with JBH and MBB and document review of 2019 tax returns.	08-24-2023	0.200	315.00	63.00	Financial - Tax Issues
Geoff Winkler	Email communication with JBH and counsel regarding 2019 taxes.	08-24-2023	0.100	315.00	31.50	Financial - Tax Issues
Geoff Winkler	Review draft 2019 tax returns, discuss issues with JBH and feedback to NL.	08-24-2023	1.400	315.00	441.00	Financial - Tax Issues
John Hall	Review draft 2019 tax returns, discuss issues with GBW and feedback to NL.	08-24-2023	1.400	279.00	390.60	Financial - Tax Issues
Geoff Winkler	Analysis of depo recap, memo to counsel and JBH.	08-24-2023	0.600	315.00	189.00	Legal - Asset Analysis and Recovery
John Hall	Analysis of depo recap, memo to counsel and GBW.	08-24-2023	0.600	279.00	167.40	Legal - Asset Analysis and Recovery
Geoff Winkler	Call with JBH to discuss opposing expert deposition.	08-24-2023	0.300	315.00	94.50	Legal - Case Administration
Geoff Winkler	Call with JBH, MBB, JDC, MP and MF to discuss litigation status and depositions.	08-24-2023	0.600	315.00	189.00	Legal - Case Administration
Geoff Winkler	Communication from MP and JBH regarding recap of expert deposition.	08-24-2023	0.200	315.00	63.00	Legal - Case Administration
Geoff Winkler	Email communication with MBB and investor regarding the next disbursement.	08-24-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email communication with MBB and PCC regarding email investigation.	08-24-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Call with JDC, MP, MF, JBH, MBB re third-party litigation.	08-24-2023	0.600	315.00	189.00	Legal - Case Administration
John Hall	Call with JdC, MP, MF, GBW, MBB re third-party litigation.	08-24-2023	0.600	279.00	167.40	Legal - Case Administration
Milana Barkhanoy	Call with JDC, MP, MF, JBH, GBW re third-party litigation.	08-24-2023	0.600	225.00	135.00	Legal - Case Administration
Milana Barkhanoy	Emails from JBH with and regarding tax return; reviewing documents.	08-24-2023	0.300	225.00	67.50	Legal - Case Administration
Milana Barkhanoy	Email from PCC re documents for third party litigation.	08-24-2023	0.100	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Communication with a claimant.	08-24-2023	0.100	225.00	22.50	Legal - Claims Administration and Objections
Geoff Winkler	Email communication from investor requesting an update.	08-28-2023	0.200	315.00	63.00	Legal - Case Administration
Geoff Winkler	Discussion with JGR to prep for call with AH council.	08-28-2023	0.100	315.00	31.50	Legal - Claims Administration and Objections
Grace Radke	Email to JBH re: who made investment into AH.	08-28-2023	0.100	225.00	22.50	Legal - Claims Administration and Objections
Grace Radke	Call with claimant re: her displeasure on how long this is taking.	08-28-2023	0.200	225.00	45.00	Legal - Claims Administration and Objections
Grace Radke	Discussion with GBW to prep for call with AH council.	08-28-2023	0.100	225.00	22.50	Legal - Claims Administration and Objections

SEC v. Essex Capital Corporation
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Grace Radke	Discussion with JBH re: source of purchase for AH investment.	08-28-2023	0.100	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Emails with a claimant; communication with JBH re claim.	08-28-2023	0.200	225.00	45.00	Legal - Claims Administration and Objections
Geoff Winkler	Email communication with JGR regarding revisions to settlement agreement.	08-29-2023	0.100	315.00	31.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Communication with MBB re third-party related emails.	08-29-2023	0.100	315.00	31.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Communication from GBW re third-party related emails.	08-29-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Review updated exclusivity agreement update, discuss with parties.	08-29-2023	0.200	315.00	63.00	Legal - Asset Disposition
Geoff Winkler	Email communication from MP regarding emails/notices that went to investors relating to the claims motion.	08-29-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Review email from JGR re: source of purchase for AH investment.	08-29-2023	0.100	315.00	31.50	Legal - Claims Administration and Objections
Geoff Winkler	Review email from JGR re: selling investments to SC.	08-29-2023	0.200	315.00	63.00	Legal - Claims Administration and Objections
Grace Radke	Email to GBW and JBH re: selling investments to SC.	08-29-2023	0.100	225.00	22.50	Legal - Claims Administration and Objections
Grace Radke	Call with SC re selling of AP, UV and TL.	08-29-2023	0.100	225.00	22.50	Legal - Claims Administration and Objections
Grace Radke	Email to GBW re: source of purchase for AH investment.	08-29-2023	0.100	225.00	22.50	Legal - Claims Administration and Objections
Grace Radke	Call and email to JC re: exclusivity agreement from SC.	08-29-2023	0.300	225.00	67.50	Legal - Claims Administration and Objections
Grace Radke	Call and email to JK at TC regarding restricted stock implications.	08-29-2023	0.300	225.00	67.50	Legal - Claims Administration and Objections
Geoff Winkler	Communication with MBB re new task related to asset recovery.	08-30-2023	0.100	315.00	31.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Communication with GBW re new task related to asset recovery.	08-30-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Email communication regarding call preparation with MBB, MF, MP, and JDC.	08-30-2023	0.100	315.00	31.50	Legal - Case Administration
Milana Barkhanoy	Communication from JDC re upcoming meeting and third-party litigation update.	08-30-2023	0.100	225.00	22.50	Legal - Case Administration
John Hall	Review remaining assets and discuss with JGR.	09-01-2023	0.600	279.00	167.40	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Emails with JBH re claimant communication, communication with a claimant.	09-01-2023	0.200	225.00	45.00	Legal - Claims Administration and Objections
Milana Barkhanoy	Communication from a claimant.	09-01-2023	0.100	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Communication to a claimant.	09-02-2023	0.100	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Email to a claimant with case status.	09-03-2023	0.100	225.00	22.50	Legal - Claims Administration and Objections
Geoff Winkler	Email from AZ confirming receipt of first distribution and inquiring about additional distributions.	09-04-2023	0.100	315.00	31.50	Legal - Claims Administration and Objections
Geoff Winkler	Email communication from KV regarding an update to the case.	09-05-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email communication with MG regarding demand for asset entities.	09-06-2023	0.100	315.00	31.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Email communication with JDC regarding purchase of interest in asset and how to proceed.	09-06-2023	0.100	315.00	31.50	Legal - Asset Analysis and Recovery
Josh McGraw	Reviewing exclusivity agreement for selling assets.	09-06-2023	0.300	225.00	67.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Communication from JDC re upcoming meeting and next steps in third-party litigation.	09-06-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Communication from JDC re next steps in third-party litigation.	09-07-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery
Josh McGraw	Discussing claimant communication with MBB.	09-07-2023	0.100	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Discussing claimant communication with JPM.	09-07-2023	0.100	225.00	22.50	Legal - Case Administration
John Hall	Review banking inquiry from MJ of MBT.	09-08-2023	0.200	279.00	55.80	Financial - Accounting/Auditing
Geoff Winkler	Email communication from DZ and JBH regarding comments to be reviewed for MB&T.	09-08-2023	0.200	315.00	63.00	Financial - Litigation Consulting
Geoff Winkler	Review email and agreement from potential litigation counsel, discuss with DZ.	09-08-2023	0.300	315.00	94.50	Financial - Litigation Consulting
Geoff Winkler	Email inquiry from investor for case update.	09-08-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email communication with DZ and investor regarding distribution process.	09-08-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email from MJ regarding transactions in the account for August.	09-08-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Review of email communication from FBB&C regarding drafted retainer agreement.	09-08-2023	0.100	315.00	31.50	Legal - Case Administration
Phil Chen	Discuss with MBB regarding RFA and interrogatory responses.	09-11-2023	0.100	220.00	22.00	Financial - Data Analysis

SEC v. Essex Capital Corporation
Summary of Fees of Receiver and Retained Personnel
July 01, 2023 - September 30, 2023
(Sorted in Chronological Order by Activity Category)

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Geoff Winkler	Communication and review of proposed changes for litigation sent by JBH.	09-11-2023	0.300	315.00	94.50	Financial - Litigation Consulting
Geoff Winkler	Email communication from SV regarding asset entities.	09-11-2023	0.100	315.00	31.50	Legal - Case Administration
Milana Barkhanoy	Discuss with PCC regarding RFA and interrogatory responses.	09-11-2023	0.100	225.00	22.50	Legal - Case Administration
Geoff Winkler	Prepared and compile requested material from TF and JBH.	09-12-2023	0.400	315.00	126.00	Financial - Accounting/Auditing
John Hall	Review and compile requested material from TF from GBW.	09-12-2023	0.400	279.00	111.60	Financial - Accounting/Auditing
Geoff Winkler	Review of forensic accounting reports sent by JBH.	09-12-2023	0.300	315.00	94.50	Financial - Forensic Accounting
Josh McGraw	Call with JGR re: sale agreement review.	09-12-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Discussion with JBH re materials for potential litigation counsel.	09-12-2023	0.400	315.00	126.00	Legal - Case Administration
Geoff Winkler	Review of interim report and email communication with JDC.	09-12-2023	0.100	315.00	31.50	Legal - Case Administration
Grace Radke	Reviewing exclusivity agreement and preparing for meeting with JPM.	09-13-2023	0.200	225.00	45.00	Legal - Asset Analysis and Recovery
Grace Radke	Call and email with SC re exclusivity agreement clarification.	09-13-2023	0.400	225.00	90.00	Legal - Asset Analysis and Recovery
Grace Radke	Meeting with JPM re: exclusivity agreement and discussing language changes.	09-13-2023	0.400	225.00	90.00	Legal - Asset Analysis and Recovery
Grace Radke	Emails with SC re updated version of exclusivity agreement.	09-13-2023	0.200	225.00	45.00	Legal - Asset Analysis and Recovery
Josh McGraw	Meeting with JGR re: exclusivity agreement and discussing language changes.	09-13-2023	0.400	225.00	90.00	Legal - Asset Analysis and Recovery
Josh McGraw	Reviewing exclusivity agreement and preparing for meeting with JGR.	09-13-2023	0.200	225.00	45.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Review of drafted interim report.	09-13-2023	0.300	315.00	94.50	Legal - Case Administration
Geoff Winkler	Communication regarding draft edits to report sent to JR and JDC.	09-13-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Review of email from JGR re updated version of exclusivity agreement.	09-14-2023	0.200	315.00	63.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Email communication with JGR and JPM regarding exclusivity agreement for asset sale.	09-14-2023	0.100	315.00	31.50	Legal - Asset Analysis and Recovery
Grace Radke	Emails to GBW re updated version of exclusivity agreement.	09-14-2023	0.200	225.00	45.00	Legal - Asset Analysis and Recovery
John Hall	Review disposition issues and options with JGR.	09-14-2023	0.200	279.00	55.80	Legal - Asset Analysis and Recovery
Geoff Winkler	Review of declaration document and email communication with MP.	09-14-2023	0.200	315.00	63.00	Legal - Case Administration
Geoff Winkler	Email communication regarding update to motion and outstanding settlement offer.	09-14-2023	0.100	315.00	31.50	Legal - Case Administration
Grace Radke	Discussion on investor communications with MBB.	09-14-2023	0.300	225.00	67.50	Legal - Case Administration
Milana Barkhanoy	Discussion on investor communications with JGR.	09-14-2023	0.300	225.00	67.50	Legal - Case Administration
Geoff Winkler	Reconcile bank accounts, review checks and wires.	09-15-2023	0.200	315.00	63.00	Financial - Accounting/Auditing
Geoff Winkler	Review of information sent by TF regarding drafted retainer agreement and update regarding MBT.	09-15-2023	0.200	315.00	63.00	Financial - Litigation Consulting
Grace Radke	Records recovery/private equity stock certificates.	09-15-2023	0.100	225.00	22.50	Legal - Case Administration
Grace Radke	Moving boxes into storage and removed private equity boxes for review.	09-15-2023	1.800	225.00	405.00	Legal - Case Administration
Grace Radke	Email to SC re: status of signing of the agreement.	09-15-2023	0.100	225.00	22.50	Legal - Claims Administration and Objections
Geoff Winkler	Processing of wire and communication with KP.	09-18-2023	0.200	315.00	63.00	Financial - Accounting/Auditing
Geoff Winkler	Process wire in.	09-18-2023	0.200	315.00	63.00	Financial - Accounting/Auditing
Geoff Winkler	Review of information sent by DZ regarding MBT and the engagement letter and documents.	09-18-2023	0.300	315.00	94.50	Financial - Litigation Consulting
Grace Radke	Sent follow up emails re CI to check status of sale of private equity.	09-18-2023	0.200	225.00	45.00	Legal - Asset Analysis and Recovery
Grace Radke	Created a Carta account for KF and sent email to BM and JB re liquidating asset.	09-18-2023	0.600	225.00	135.00	Legal - Asset Disposition
Geoff Winkler	Review and approve declaration re Grimm.	09-18-2023	0.200	315.00	63.00	Legal - Case Administration
Geoff Winkler	Email communication with MP regarding approval of declaration.	09-18-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Review FRB issues with DZ, JDC and JBH.	09-19-2023	0.400	315.00	126.00	Legal - Asset Analysis and Recovery
Grace Radke	Email to SE re: signed exclusivity agreement.	09-19-2023	0.200	225.00	45.00	Legal - Asset Analysis and Recovery
John Hall	Review FRB issues with DZ, JDC and GBW.	09-19-2023	0.400	279.00	111.60	Legal - Asset Analysis and Recovery
Geoff Winkler	Email communication with JBH and JDC regarding FRB accounts and request.	09-19-2023	0.200	315.00	63.00	Legal - Case Administration
Grace Radke	Reviewing documents on CD rom.	09-19-2023	0.600	225.00	135.00	Legal - Case Administration

SEC v. Essex Capital Corporation
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July 01, 2023 - September 30, 2023
(Sorted in Chronological Order by Activity Category)

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Geoff Winkler	Review requested TF items with JBH and counsel, discussion on process to provide needed items.	09-20-2023	0.500	315.00	157.50	Financial - Accounting/Auditing
John Hall	Review requested TF items with GBW and counsel, discussion on process to provide needed items.	09-20-2023	0.500	279.00	139.50	Financial - Accounting/Auditing
Grace Radke	Review of the fully executed agreement.	09-20-2023	0.200	225.00	45.00	Legal - Asset Analysis and Recovery
Grace Radke	Call with SW with SC re AS warrant and needing additional documents.	09-20-2023	0.300	225.00	67.50	Legal - Asset Analysis and Recovery
Grace Radke	Emails re sale of AP and KF.	09-20-2023	0.200	225.00	45.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Email communication with JBH and JDC regarding the accounting file.	09-20-2023	0.200	315.00	63.00	Legal - Case Administration
Geoff Winkler	Review of request from JDC regarding wiring instructions.	09-20-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email communication with JBH and MBB regarding tax returns to review.	09-21-2023	0.100	315.00	31.50	Financial - Tax Issues
Grace Radke	Emails to SC, AS and KF re liquidation.	09-21-2023	0.400	225.00	90.00	Legal - Asset Analysis and Recovery
Grace Radke	Call with claimant re: supporting documents.	09-21-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery
Grace Radke	Email to SC with UP Q2 financial report, trying to get access to investor portal.	09-21-2023	0.200	225.00	45.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Meeting with MF, MBB, JBH to discuss taxes and third party recovery.	09-21-2023	0.200	315.00	63.00	Legal - Case Administration
Geoff Winkler	Meeting with MF, JBH, MBB to discuss taxes and third party recovery.	09-21-2023	0.200	315.00	63.00	Legal - Case Administration
Geoff Winkler	Email communication from AM regarding documents to be posted to the website.	09-21-2023	0.100	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email communication with MBB regarding posting documents sent from counsel to website.	09-21-2023	0.100	315.00	31.50	Legal - Case Administration
John Hall	Meeting with MF, GBW, MBB to discuss taxes and third party recovery.	09-21-2023	0.200	279.00	55.80	Legal - Case Administration
Milana Barkhanoy	Meeting with MF, GBW, JBH to discuss taxes and third party recovery.	09-21-2023	0.200	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Emails from MD with court filings for website and communication with GBW re same.	09-21-2023	0.200	225.00	45.00	Legal - Case Administration
Grace Radke	Researched RRC, AC, PB, ID, LC, SC and RP. Called multiple transfer agents re liquidation. Left messages for the private equity investments.	09-22-2023	4.100	225.00	922.50	Legal - Asset Analysis and Recovery
Grace Radke	Calls to RC transfer agent, research and calls to IS and email to IC re checks.	09-22-2023	1.100	225.00	247.50	Legal - Asset Analysis and Recovery
Grace Radke	Call with SC re additional info requested investor report from UV. Sent email to UV requesting report.	09-22-2023	0.200	225.00	45.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Email communication from JDC regarding privilege concerns and a request for documents.	09-22-2023	0.200	315.00	63.00	Legal - Case Administration
Grace Radke	Calls and email between SC and UV to get the investor financial reports.	09-25-2023	0.600	225.00	135.00	Legal - Asset Analysis and Recovery
John Hall	Review and analysis of third party issues per MP and JdC request.	09-25-2023	1.100	279.00	306.90	Legal - Asset Analysis and Recovery
Geoff Winkler	Email communication with MP and JBH regarding questions from counsel about response to summary judgment papers.	09-25-2023	0.200	315.00	63.00	Legal - Case Administration
Geoff Winkler	Email communication with JDC and JBH regarding court deadline for finalizing MSJ and questions.	09-25-2023	0.200	315.00	63.00	Legal - Case Administration
John Hall	Team meeting with PCC, MBB, AMP, JEF, JPM, JMA, ORR, JGR to discuss ongoing case needs.	09-25-2023	0.100	279.00	27.90	Legal - Case Administration
Josh McGraw	Meeting with JBH, PCC, JGR, AMP, ORR, JMA re: outstanding assets.	09-25-2023	0.100	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Team meeting with PCC, JBH, AMP, JEF, JPM, JMA, ORR, JGR to discuss ongoing case needs.	09-25-2023	0.100	225.00	22.50	Legal - Case Administration
Geoff Winkler	Review draft and discuss supplemental declaration with JBH and MP.	09-26-2023	0.700	315.00	220.50	Legal - Asset Analysis and Recovery
Grace Radke	Emails with KF to schedule meeting.	09-26-2023	0.200	225.00	45.00	Legal - Asset Analysis and Recovery
Grace Radke	Emails with MB at CI re old checks.	09-26-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery
Grace Radke	Follow up email to all outstanding assets.	09-26-2023	0.300	225.00	67.50	Legal - Asset Analysis and Recovery
Grace Radke	Email and call to SG with VC.	09-26-2023	0.200	225.00	45.00	Legal - Asset Analysis and Recovery
Grace Radke	Call with SP re CV re liquidation.	09-26-2023	0.300	225.00	67.50	Legal - Asset Analysis and Recovery
Grace Radke	Email and call to SG with VC.	09-26-2023	0.200	225.00	45.00	Legal - Asset Analysis and Recovery
Grace Radke	Call with JBH discussion CV equity.	09-26-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery

SEC v. Essex Capital Corporation
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Attachment 1

<u>Personnel</u>	<u>Item / Description</u>	<u>Date</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Activity Category</u>
Grace Radke	Call with JH discussion CV equity back to company or sell to third party.	09-26-2023	0.300	225.00	67.50	Legal - Asset Analysis and Recovery
Grace Radke	Email to SP re purchase of equity to ensure there are no conflicts of interest.	09-26-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery
John Hall	Review draft and discuss supplemental declaration with GBW and MP.	09-26-2023	0.700	279.00	195.30	Legal - Asset Analysis and Recovery
John Hall	Call with JGR discussion CV equity.	09-26-2023	0.100	279.00	27.90	Legal - Asset Analysis and Recovery
Josh McGraw	Call with JGR discussion CV equity back to company or sell to third party.	09-26-2023	0.300	225.00	67.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Email communication from JDC and review of brief in the intervenor matter.	09-26-2023	0.200	315.00	63.00	Legal - Case Administration
Geoff Winkler	Email communication with MP and JBH. Review of Declaration.	09-26-2023	0.200	315.00	63.00	Legal - Case Administration
Geoff Winkler	Email communication with SV and JGR regarding ACME, review updated agreement.	09-26-2023	0.200	315.00	63.00	Legal - Case Administration
Geoff Winkler	Review supplemental declaration and discuss with MP.	09-26-2023	0.200	315.00	63.00	Legal - Case Administration
Geoff Winkler	Review of final 2019 tax issues and finalize for preparation with JBH.	09-27-2023	0.500	315.00	157.50	Financial - Tax Issues
John Hall	review of final 2019 tax issues and finalize for preparation with GBW.	09-27-2023	1.000	279.00	279.00	Financial - Tax Issues
Geoff Winkler	Meeting with JGR re: SP offer to purchase equity from VC and from the SC.	09-27-2023	0.200	315.00	63.00	Legal - Asset Analysis and Recovery
Grace Radke	Meeting with GBW re: SP offer to purchase equity from VC and from the SC.	09-27-2023	0.200	225.00	45.00	Legal - Asset Analysis and Recovery
Grace Radke	Meeting with JPM re liquidating assets.	09-27-2023	0.500	225.00	112.50	Legal - Asset Analysis and Recovery
Josh McGraw	Meeting with JGR re liquidating assets.	09-27-2023	0.500	225.00	112.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Email communication with AM regarding updates on fee application, IAB, and MSJ.	09-27-2023	0.200	315.00	63.00	Legal - Case Administration
Geoff Winkler	Email communication with TF and DZ regarding drafting an Amended Complaint to add cause.	09-27-2023	0.200	315.00	63.00	Legal - Case Administration
Geoff Winkler	Asset status update meeting with JGR.	09-28-2023	0.100	315.00	31.50	Legal - Asset Analysis and Recovery
Grace Radke	Asset status update meeting with GBW.	09-28-2023	0.100	225.00	22.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Email communication with JGR regarding investigating materials for counsel.	09-28-2023	0.200	315.00	63.00	Legal - Case Administration
Geoff Winkler	Email communication with AM and JBH regarding the decision in the TM Matter.	09-28-2023	0.200	315.00	63.00	Legal - Case Administration
Grace Radke	Researching documents per request of council TF.	09-28-2023	1.900	225.00	427.50	Legal - Case Administration
Grace Radke	Called SP re purchase of VC equity.	09-28-2023	0.100	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Communication from claimant.	09-28-2023	0.100	225.00	22.50	Legal - Case Administration
Geoff Winkler	Email communication with DT and JBH regarding preparing the 2019 corporate income tax returns.	09-29-2023	0.100	315.00	31.50	Financial - Tax Issues
Grace Radke	Reviewing emails from council TF and DZ.	09-29-2023	0.200	225.00	45.00	Legal - Case Administration
Totals			187.1		\$ 48,423.50	

SEC v. Essex Capital Corporation
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 July 01, 2023 - September 30, 2023
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Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Summary by Activity Category and Personnel						
Financial - Accounting/Auditing	Personnel	Firm	Hours	Rate	Amount	
Financial - Accounting/Auditing	John Hall	AFS	2.0	279.00	\$ 558.00	
Financial - Accounting/Auditing	Orest Revych	AFS	1.0	240.00	\$ 240.00	
Financial - Accounting/Auditing	Geoff Winkler	AFS	3.4	315.00	\$ 1,071.00	
			<u>6.4</u>		<u>\$ 1,869.00</u>	
Financial - Data Analysis	Personnel	Firm	Hours	Rate	Amount	
Financial - Data Analysis	Phil Chen	AFS	10.0	220.00	\$ 2,200.00	
Financial - Data Analysis	John Hall	AFS	0.3	279.00	\$ 83.70	
Financial - Data Analysis	Josh McGraw	AFS	0.4	225.00	\$ 90.00	
Financial - Data Analysis	Orest Revych	AFS	5.8	240.00	\$ 1,392.00	
			<u>16.5</u>		<u>\$ 3,765.70</u>	
Financial - Forensic Accounting	Personnel	Firm	Hours	Rate	Amount	
Financial - Forensic Accounting	Milana Barkhanoy	AFS	0.1	225.00	\$ 22.50	
Financial - Forensic Accounting	Geoff Winkler	AFS	0.5	315.00	\$ 157.50	
			<u>0.6</u>		<u>\$ 180.00</u>	
Financial - Litigation Consulting	Personnel	Firm	Hours	Rate	Amount	
Financial - Litigation Consulting	Geoff Winkler	AFS	3.8	315.00	\$ 1,197.00	
			<u>3.8</u>		<u>\$ 1,197.00</u>	
Financial - Status Reports	Personnel	Firm	Hours	Rate	Amount	
Financial - Status Reports	Milana Barkhanoy	AFS	0.2	225.00	\$ 45.00	
Financial - Status Reports	Geoff Winkler	AFS	0.4	315.00	\$ 126.00	
			<u>0.6</u>		<u>\$ 171.00</u>	
Financial - Tax Issues	Personnel	Firm	Hours	Rate	Amount	
Financial - Tax Issues	Milana Barkhanoy	AFS	0.7	225.00	\$ 157.50	
Financial - Tax Issues	John Hall	AFS	9.8	279.00	\$ 2,734.20	
Financial - Tax Issues	Geoff Winkler	AFS	2.5	315.00	\$ 787.50	
			<u>13.0</u>		<u>\$ 3,679.20</u>	
Legal - Asset Analysis and Recovery	Personnel	Firm	Hours	Rate	Amount	
Legal - Asset Analysis and Recovery	Milana Barkhanoy	AFS	1.3	225.00	\$ 292.50	
Legal - Asset Analysis and Recovery	Jennifer Floyd	AFS	0.4	225.00	\$ 90.00	
Legal - Asset Analysis and Recovery	John Hall	AFS	19.8	279.00	\$ 5,524.20	
Legal - Asset Analysis and Recovery	Josh McGraw	AFS	5.2	225.00	\$ 1,170.00	
Legal - Asset Analysis and Recovery	Grace Radke	AFS	45.5	225.00	\$ 10,237.50	
Legal - Asset Analysis and Recovery	Geoff Winkler	AFS	7.9	315.00	\$ 2,488.50	
			<u>80.1</u>		<u>\$ 19,802.70</u>	
Legal - Asset Disposition	Personnel	Firm	Hours	Rate	Amount	
Legal - Asset Disposition	John Hall	AFS	0.2	279.00	\$ 55.80	
Legal - Asset Disposition	Grace Radke	AFS	2.9	225.00	\$ 652.50	
Legal - Asset Disposition	Geoff Winkler	AFS	0.7	315.00	\$ 220.50	
			<u>3.8</u>		<u>\$ 928.80</u>	

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Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Legal - Business Operations						
Legal - Business Operations	Personnel	Firm	Hours	Rate	Amount	
Legal - Business Operations	John Hall	AFS	0.2	279.00	\$ 55.80	
Legal - Business Operations	Grace Radke	AFS	0.6	225.00	\$ 135.00	
			<u>0.8</u>		<u>\$ 190.80</u>	
Legal - Case Administration						
Legal - Case Administration	Personnel	Firm	Hours	Rate	Amount	
Legal - Case Administration	Milana Barkhanoy	AFS	8.1	225.00	\$ 1,822.50	
Legal - Case Administration	Phil Chen	AFS	0.8	220.00	\$ 176.00	
Legal - Case Administration	John Hall	AFS	2.4	279.00	\$ 669.60	
Legal - Case Administration	Josh McGraw	AFS	3.6	225.00	\$ 810.00	
Legal - Case Administration	Anna Priebe	AFS	1.3	215.00	\$ 279.50	
Legal - Case Administration	Grace Radke	AFS	8.3	225.00	\$ 1,867.50	
Legal - Case Administration	Geoff Winkler	AFS	28.9	315.00	\$ 9,103.50	
			<u>53.4</u>		<u>\$ 14,728.60</u>	
Legal - Claims Administration and Objections						
Legal - Claims Administration and Objections	Personnel	Firm	Hours	Rate	Amount	
Legal - Claims Administration and Objections	Milana Barkhanoy	AFS	2.9	225.00	\$ 652.50	
Legal - Claims Administration and Objections	John Hall	AFS	0.3	279.00	\$ 83.70	
Legal - Claims Administration and Objections	Grace Radke	AFS	4.1	225.00	\$ 922.50	
Legal - Claims Administration and Objections	Geoff Winkler	AFS	0.8	315.00	\$ 252.00	
			<u>8.1</u>		<u>\$ 1,910.70</u>	
Overall Summary						
Totals	Personnel	Firm	Hours	Rate	Amount	
	Milana Barkhanoy	AFS	13.3	225.00	\$ 2,992.50	
	Phil Chen	AFS	10.8	220.00	\$ 2,376.00	
	Jennifer Floyd	AFS	0.4	225.00	\$ 90.00	
	John Hall	AFS	35.0	279.00	\$ 9,765.00	
	Josh McGraw	AFS	9.2	225.00	\$ 2,070.00	
	Anna Priebe	AFS	1.3	215.00	\$ 279.50	
	Grace Radke	AFS	61.4	225.00	\$ 13,815.00	
	Orest Revych	AFS	6.8	240.00	\$ 1,632.00	
	Geoff Winkler	AFS	48.9	315.00	\$ 15,403.50	
			<u>187.1</u>		<u>\$ 48,423.50</u>	
	TOTAL FEES		187.1		\$ 48,423.50	

SEC v. Essex Capital Corporation
Summary of Expenses of Receiver and Retained Personnel
July 01, 2023 - September 30, 2023

Attachment 2

Incurring By	Payee	Item / Description	Date Incurred	Amount	Category
John Hall	Extra Space Storage	Storage rent prorations	7/1/2023	73.50	Document and Asset Storage
Geoff Winkler	Alaska Airlines	Alaska Airlines - Airfare	7/14/2023	407.80	Airfare
John Hall	Extra Space Storage	Storage rent prorations	8/1/2023	81.25	Document and Asset Storage
Geoff Winkler	Alaska Airlines	Alaska Airlines - Airfare	8/1/2023	320.10	Airfare
Geoff Winkler	Marriott	Marriott Hotel (1 night)	8/8/2023	304.99	Hotel
John Hall	Extra Space Storage	Storage rent prorations	9/1/2023	81.25	Document and Asset Storage
Total				\$ 1,268.89	

	<i>John Hall</i>	<i>Geoff Winkler</i>			<i>Total</i>
Airfare	-	727.90	-	-	727.90
Automotive Expense	-	-	-	-	-
Courier/Shipping/Freight	-	-	-	-	-
Document and Asset Storage	236.00	-	-	-	236.00
Hotel	-	304.99	-	-	304.99
Per Diem Meals	-	-	-	-	-
Internet/Online Fees	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Office Supplies	-	-	-	-	-
Personal Car Mileage	-	-	-	-	-
Printing/Photocopying/Stationery	-	-	-	-	-
Total	236.00	1,032.89	-	-	1,268.89

EXHIBIT 2

11/22/23 11:06:44 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: 10/25/23

Matter Name: General Receivership

Proforma Number: 1245392

Client/Matter Joint Group # 378224-1

Client Matter Number:

Fees for Matter 378224.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/11/23	9275029	Confer with M. Pham regarding outstanding case administration matters (0.5).	Del Castillo, Joshua	0.50	344.25	344.25	WO	HD	TR	_____
07/13/23	9277196	Prepare for and attend videoconference with Receiver regarding pending case administration matters (0.5).	Del Castillo, Joshua	0.50	344.25	688.50	WO	HD	TR	_____
07/19/23	9283770	Emails to Receiver/Mr. Foley concerning the engagement of special counsel and follow-up (.4). Evaluate issues related to joint prosecution and prospective motion for authority to sue (.3).	Zaro, David	0.70	626.85	1,315.35	WO	HD	TR	_____
07/20/23	9296408	Virtually attend meeting with client and counsel regarding case updates and outstanding tasks	Pham, Matt D.	0.30	144.45	1,459.80	WO	HD	TR	_____
07/24/23	9286813	Review notes and correspondence and confer with counsel regarding pending case administration matters (0.5).	Del Castillo, Joshua	0.50	344.25	1,804.05	WO	HD	TR	_____
07/24/23	9287918	Several emails to/from Receiver and Mr. Foley, analysis of issues concerning MBT claims the analysis of Receiver records and background on damages.	Zaro, David	0.70	626.85	2,430.90	WO	HD	TR	_____

11/22/23 11:06:44 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		
07/26/23	9294739	Emails with Mr. Foley related to the investigation prospective claims against MBT.	Zaro, David	0.20	179.10	2,610.00	WO	HD	TR	_____
07/27/23	9290122	Prepare for and attend videoconference with Receiver regarding case administration issues (0.5).	Del Castillo, Joshua	0.50	344.25	2,954.25	WO	HD	TR	_____
07/27/23	9294790	Evaluate the email, letter, documents and research received from Mr. Foley, review existing complaint (.7). Analysis/revise the draft engagement letter, call with counsel and email to the Receiver (.9).	Zaro, David	1.60	1,432.80	4,387.05	WO	HD	TR	_____
07/27/23	9414758	Review and prepare comments regarding T. Foley engagement agreement to pursue contingency litigation on Receiver's behalf and teleconferences and emails with D. Zaro regarding same (1.1).	Del Castillo, Joshua	1.10	757.35	5,144.40	WO	HD	TR	_____
07/31/23	9294066	Review notes, dockets, documents, and confer extensively with Receiver's office and counsel regarding pending and critical case administration matters (2.3).	Del Castillo, Joshua	2.30	1,583.55	6,727.95	WO	HD	TR	_____
08/08/23	9305484	Confer with AM counsel regarding outstanding case administration matters (0.5).	Del Castillo, Joshua	0.50	344.25	7,072.20	WO	HD	TR	_____
08/09/23	9306379	Emails with AM counsel regarding case administration matters (0.4).	Del Castillo, Joshua	0.40	275.40	7,347.60	WO	HD	TR	_____
08/10/23	9330671	Virtually attend weekly meeting with client regarding case updates and outstanding tasks	Pham, Matt D.	0.30	144.45	7,492.05	WO	HD	TR	_____

11/22/23 11:06:44 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		
08/17/23	9313564	Confer with counsel regarding pending case administration matters and follow-up correspondence to Receiver's office regarding same (0.5).	Del Castillo, Joshua	0.50	344.25	7,836.30	WO	HD	TR	_____
08/24/23	9320127	Prepare for and attend videoconference with Receiver regarding case status and administration (0.7).	Del Castillo, Joshua	0.70	481.95	8,318.25	WO	HD	TR	_____
08/28/23	9323226	Review notes and correspondence from Receiver's office and counsel and attention to pending case administration tasks (0.6).	Del Castillo, Joshua	0.60	413.10	8,731.35	WO	HD	TR	_____
09/08/23	9339343	Several emails and review of prospective engagement letter with counsel as to third party litigation with class counsel and Receiver (.6). Emails/communications with Receiver and plaintiffs counsel, investor related to the status of the case and follow-up to review raft agreement (.8).	Zaro, David	1.40	1,253.70	9,985.05	WO	HD	TR	_____
09/13/23	9341350	Emails with J. Robichaud, M. Pham, and SEC regarding pending case administration matters (0.8).	Del Castillo, Joshua	0.80	550.80	10,535.85	WO	HD	TR	_____
09/14/23	9349256	Evaluate the pending cases/receivership offer of engagement to contingent fee counsel and follow-up calls with Receiver's counsel.	Zaro, David	0.40	358.20	10,894.05	WO	HD	TR	_____
09/18/23	9350280	Evaluate email and document from Mr. Foley, research Essex document productions, assess request for records/information and review files (.7). Email to Receiver concerning Mr. Foley's	Zaro, David	1.10	985.05	11,879.10	WO	HD	TR	_____

11/22/23 11:06:44 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	
		requests and follow-up (.4).							
09/19/23	9347743	Review file, correspondence with AM counsel, and attention to pending case administration matters (0.5).	Del Castillo, Joshua	0.50	344.25	12,223.35	WO	HD	TR
09/21/23	9350188	Emails and teleconferences with M. Farrell and M. Pham regarding pending case administration matters (1.0).	Del Castillo, Joshua	1.00	688.50	12,911.85	WO	HD	TR
09/27/23	9355949	Review notes and correspondence with AM counsel regarding pending case administration matters (0.3); prepare update to Receiver (0.2).	Del Castillo, Joshua	0.50	344.25	13,256.10	WO	HD	TR

Disbursements for Matter 378224.00002 (General Receivership)

Trans Date	Index	Type	Quantity	Amt	Circle	Action	
07/01/23	2826575	EDISC – CS Disco, Inc. - Monthly Hosting for July 2023	0.00	2,184.77	WO	HD	TR
07/05/23	2838562	DCSRCH – Document Search - - PACER - Usage 2ND QTR	0.00	3.00	WO	HD	TR
07/05/23	2838563	DCSRCH – Document Search - - PACER - Usage 2ND QTR	0.00	3.00	WO	HD	TR
07/05/23	2838564	DCSRCH – Document Search - - PACER - Usage 2ND QTR	0.00	7.80	WO	HD	TR
08/01/23	2832708	EDISC – CS Disco, Inc. - Monthly Hosting for August 2023	0.00	2,217.27	WO	HD	TR
09/01/23	2840554	EDISC – CS Disco, Inc. - Monthly Hosting for September 2023	0.00	2,201.38	WO	HD	TR

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
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11/22/23 11:06:44 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

Proforma Summary

Timekeeper

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	6.10	895.50	5,462.55
001842	Del Castillo, Joshua	10.90	688.50	7,504.65
002510	Pham, Matt D.	0.60	481.50	288.90
		17.60		\$13,256.10
Subtotal Fees				\$13,256.10
Discount				0.00
Total Fees				13,256.10
Total Disbursements				6,659.05

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); 7/1/22 rate freeze (rate level 16)

Account Summary – As Of 11/17/23

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	18,499.05	18,499.05	0.00	57,313.06	37,469.25	19,843.81	342,743.09	247,691.47	95,051.62
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	4,140.50	4,015.21	125.29
Billed	17,977.17	11,345.85	6,631.32	63,091.05	35,580.60	27,510.45	214,054.74	214,054.74	88,392.57
Collected	17,977.17	11,345.85	6,631.32	63,091.05	35,580.60	27,510.45	302,447.31	214,054.74	88,392.57
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WIP	27,359.30	18,499.05	8,860.25						
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									
Client Trust	0.00								
Balance									

11/22/23 11:06:44 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

Billing Address

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

11/22/23 11:06:47 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: 10/25/23 Matter Name: Asset Recovery & Management
 Proforma Number: 1245392
 Client/Matter Joint Group # 378224-1 Client Matter Number:

Fees for Matter 378224.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/03/23	9272647	Evaluate legal issues concerning the claw back actions, settlement strategy and follow-up on Receiver counsel's analysis/recommendations.	Zaro, David	0.40	358.20	358.20	WO	HD	TR	_____
07/19/23	9282719	Review CVL financials transmitted by D. Counsineau and respond to correspondence fom J. Hall regarding same (0.3); confer with counsel regarding valuation and prospective asset sale (0.5).	Del Castillo, Joshua	0.80	550.80	909.00	WO	HD	TR	_____
07/20/23	9286530	Evaluate emails and draft declaration, then respond to the Receiver concerning Northwestern Insurance.	Zaro, David	0.40	358.20	1,267.20	WO	HD	TR	_____
07/26/23	9289264	Confer with M. Pham regarding outstanding settlement payments and pending settlement offers and prepare correspondence to Receiver's office regarding same (0.7).	Del Castillo, Joshua	0.70	481.95	1,749.15	WO	HD	TR	_____
07/27/23	9290125	Prepare draft settlement agreement regarding K. Kim and correspondence regarding same (1.5).	Del Castillo, Joshua	1.50	1,032.75	2,781.90	WO	HD	TR	_____

11/22/23 11:06:47 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		
08/04/23	9302770	Follow-up correspondence regarding prospective settlements (0.5); review materials in connection with same (0.5).	Del Castillo, Joshua	1.00	688.50	3,470.40	WO	HD	TR	_____
08/07/23	9304181	Review and respond to Receiver inquiry regarding settlements and assemble notice of default transmit documents in connection with same (0.5); emails with Receiver's office regarding recent stock recoveries and confer with counsel (0.3).	Del Castillo, Joshua	0.80	550.80	4,021.20	WO	HD	TR	_____
08/09/23	9306378	Review and respond to correspondence from M. Napoli regarding proposed settlements (0.2); emails to Receiver's office regarding same (0.2).	Del Castillo, Joshua	0.40	275.40	4,296.60	WO	HD	TR	_____
08/20/23	9315417	Review and respond to correspondence from M. Napoli regarding Kim settlement (0.2); follow-up emails and deliver documents to Receiver's office (0.3).	Del Castillo, Joshua	0.50	344.25	4,640.85	WO	HD	TR	_____
08/21/23	9316498	Emails with M. Napoli and counsel regarding prospective settlements and executed settlement agreement (0.5); analysis of issues raised in settlement discussion (0.5).	Del Castillo, Joshua	1.00	688.50	5,329.35	WO	HD	TR	_____
09/06/23	9336165	Review and respond to correspondence from Receiver's office regarding asset administration and recovery matters (0.5).	Del Castillo, Joshua	0.50	344.25	5,673.60	WO	HD	TR	_____
09/20/23	9349213	Emails and teleconferences regarding outstanding settlements and settlement payments (0.5).	Del Castillo, Joshua	0.50	344.25	6,017.85	WO	HD	TR	_____

11/22/23 11:06:47 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

Proforma Summary

Timekeeper

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	0.80	895.50	716.40
001842	Del Castillo, Joshua	7.70	688.50	5,301.45
		<u>8.50</u>		<u>\$6,017.85</u>
Subtotal Fees				\$6,017.85
Discount				0.00
Total Fees				6,017.85
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); 7/1/22 rate freeze (rate level 16)

Account Summary – As Of 11/17/23

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	13,476.90	13,014.90	462.00	67,316.40	67,316.40	0.00	984,735.02	983,965.72	769.30
Unbilled Adj	0.00	0.00	0.00	346.50	346.50	0.00	48,828.51	48,828.51	0.00
Billed	16,506.90	16,506.90	0.00	70,582.95	70,582.95	0.00	871,708.55	871,708.55	769.30
Collected	16,506.90	16,506.90	0.00	70,582.92	70,582.92	0.00	872,477.82	871,708.52	769.30
AR Write Off	0.00	0.00	0.00	0.03	0.03	0.00	0.03	0.03	0.00
	Total	Fees	Costs						
WIP	21,023.10	21,023.10	0.00						
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc Payment	0.00								

11/22/23 11:06:47 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

Client Trust **0.00**
Balance

Billing Address

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

11/22/23 11:06:50 PROFORMA STATEMENT FOR MATTER 378224.00004 (Winkler, Geoff/Receiver for Essex Capita) (Investigation/Reporting)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00004 Client Name: Winkler, Geoff/Receiver for Essex Capita
 Joshua
 Date of Last Billing: 10/25/23 Matter Name: Investigation/Reporting
 Proforma Number: 1245392
 Client/Matter Joint Group # 378224-1 Client Matter Number:

Fees for Matter 378224.00004.(Investigation/Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/24/23	9292785	Analysis and determination of responsive documents in preparation for attorney review.	Peng, Simona	0.30	101.25	101.25	WO	HD	TR	_____
07/25/23	9292809	Analysis and determination of document productions in preparation for attorney review.	Peng, Simona	1.00	337.50	438.75	WO	HD	TR	_____
07/25/23	9294671	Evaluate the draft report and SFAR entries (.3). Email with counsel/Receiver concerning report/accounting and recommendations as to recovery accounting (.4).	Zaro, David	0.70	626.85	1,065.60	WO	HD	TR	_____
07/26/23	9288942	Confer with J. Robichaud and Receiver's office regarding pending Interim Report and related materials (0.6).	Del Castillo, Joshua	0.60	413.10	1,478.70	WO	HD	TR	_____
07/26/23	9292832	Analysis and determination of responsive documents in preparation for attorney review.	Peng, Simona	0.20	67.50	1,546.20	WO	HD	TR	_____
08/02/23	9304443	Evaluate the proposed declaration, the exhibits and emails concerning	Zaro, David	0.70	626.85	2,173.05	WO	HD	TR	_____

11/22/23 11:06:50 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		
		Northwestern case/motion for summary judgment (.3). Revise draft declaration of the Receiver, hen advice/email to Receiver related to declaration (.4).								
08/14/23	9309973	Begin drafting sixteenth interim report (.8)	Robichaud, James	0.80	277.20	2,450.25	WO	HD	TR	_____
08/16/23	9312629	Continue drafting 16th interim report (1.2)	Robichaud, James	1.20	415.80	2,866.05	WO	HD	TR	_____
08/17/23	9313910	Complete 16th interim report (.7).	Robichaud, James	0.70	242.55	3,108.60	WO	HD	TR	_____
08/21/23	9316900	Confer with J. Robichaud regarding status of interim report (0.2).	Del Castillo, Joshua	0.20	137.70	3,246.30	WO	HD	TR	_____
08/30/23	9326107	Confer with J. Robichaud regarding draft interim report (0.3).	Del Castillo, Joshua	0.30	206.55	3,452.85	WO	HD	TR	_____
09/05/23	9335135	Review and respond to SEC inquiry regarding document production (0.2).	Del Castillo, Joshua	0.20	137.70	3,590.55	WO	HD	TR	_____
09/06/23	9336104	Review and revise draft interim report (0.6).	Del Castillo, Joshua	0.60	413.10	4,003.65	WO	HD	TR	_____
09/13/23	9341526	Follow-up with J. Robichaud regarding interim report (0.3).	Del Castillo, Joshua	0.30	206.55	4,210.20	WO	HD	TR	_____
09/14/23	9342353	Review and respond to correspondence regarding interim report and confer with J. Robichaud regarding same (0.7).	Del Castillo, Joshua	0.70	481.95	4,692.15	WO	HD	TR	_____
09/15/23	9345293	Emails with J. Robichaud regarding status of filing of interim report and related matters	Del Castillo, Joshua	0.50	344.25	5,036.40	WO	HD	TR	_____

11/22/23 11:06:50 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 (0.5).	Timekeeper	Hours	Fees	Sum	Circle	Action		
09/21/23	9350789	Confer with D. Zaro regarding Receiver production of documents to special litigation counsel and attention to issues regarding same (0.6).	Del Castillo, Joshua	0.60	413.10	5,449.50	WO	HD	TR	_____
09/21/23	9351306	Several emails related to the engagement and records requested by Mr. Foley as to the MBT matter (.4). Analysis of issues re: privilege, conference with counsel and follow-up on and respond to email communications related to accounting, privilege and records/discovery (.7).	Zaro, David	1.10	985.05	6,434.55	WO	HD	TR	_____
09/22/23	9351169	Analysis of privilege issues in connection with anticipated document production (0.6); emails with D. Zaro (0.2); prepare update and recommendation to client (0.2).	Del Castillo, Joshua	1.00	688.50	7,123.05	WO	HD	TR	_____
09/22/23	9354921	Several emails and call with counsel re: records and accounting issues, follow-up (.4). Call with counsel related to the documents and prospective privilege issues, follow-up thereon (.2).	Zaro, David	0.60	537.30	7,660.35	WO	HD	TR	_____
09/27/23	9356342	Review files and documents in connection with prospective special litigation counsel's request for materials (1.4); emails with D. Zaro regarding same (0.3).	Del Castillo, Joshua	1.70	1,170.45	8,830.80	WO	HD	TR	_____
09/27/23	9358313	Email communications with Mr. Foley and Receiver related to the MB&T matter, records and follow-up.	Zaro, David	0.30	268.65	9,099.45	WO	HD	TR	_____

11/22/23 11:06:50 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
09/28/23	9357126	Emails and teleconference with D. Zaro regarding document production and related issues for special litigation counsel (0.5).	Del Castillo, Joshua	0.50	344.25	9,443.70	WO	HD TR

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	3.40	895.50	3,044.70
001842	Del Castillo, Joshua	7.20	688.50	4,957.20
002307	Peng, Simona	1.50	337.50	506.25
002592	Robichaud, James	2.70	346.50	935.55
		14.80		\$9,443.70
Subtotal Fees				\$9,443.70
Discount				0.00
Total Fees				9,443.70
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); 7/1/22 rate freeze (rate level 16)

Account Summary – As Of 11/17/23

	Fiscal YTD		Calendar YTD				LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	12,490.20	12,490.20	0.00	39,343.95	39,343.95	0.00	326,606.88	326,506.86	100.02
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	23,704.92	23,704.92	0.00
Billed	7,381.35	7,381.35	0.00	37,058.40	37,058.40	0.00	279,236.34	279,236.34	100.02

11/22/23 11:06:50 PROFORMA STATEMENT FOR MATTER 378224.00004 (Winkler, Geoff/Receiver for Essex Capita) (Investigation/Reporting)

Collected	7,381.35	7,381.35	0.00	37,058.39	37,058.39	0.00	279,336.35	279,236.33	100.02
AR Write Off	0.00	0.00	0.00	0.01	0.01	0.00	0.01	0.01	0.00
	Total	Fees	Costs						
WIP	12,490.20	12,490.20	0.00						
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									
Client Trust	0.00								
Balance									

Billing Address

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

11/22/23 11:06:53 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: 06/30/23 Matter Name: Investor Issues/Communications
 Proforma Number: 1245392
 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
08/21/23	9316942	Teleconference with claimant J. Gally regarding status of receivership (0.2); follow-up with Receiver's office and counsel regarding Gally inquiries (0.3).	Del Castillo, Joshua	0.50	344.25	344.25	WO	HD TR

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	0.50	688.50	344.25
		0.50		\$344.25
	Subtotal Fees			\$344.25
	Discount			0.00
	Total Fees			344.25
	Total Disbursements			0.00

Attorney Billing Instructions

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

Billing Instructions

expires 6/30/2024: 10% off standard rates (automatic); 7/1/22 rate freeze (rate level 16)

11/22/23 11:06:53 PROFORMA STATEMENT FOR MATTER 378224.00005 (Winkler, Geoff/Receiver for Essex Capita) (Investor Issues/Communications)

Account Summary – As Of 11/17/23

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	344.25	344.25	0.00	619.65	619.65	0.00	18,732.41	18,689.40	43.01
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	0.00	0.00	0.00	4,062.15	4,062.15	0.00	17,694.45	17,694.45	43.01
Collected	0.00	0.00	0.00	4,062.15	4,062.15	0.00	17,737.46	17,694.45	43.01
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	Fees	Costs						
WIP	344.25	344.25	0.00						
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									
Client Trust	0.00								
Balance									

Billing Address

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

11/22/23 11:06:55 PROFORMA STATEMENT FOR MATTER 378224.00006 (Winkler, Geoff/Receiver for Essex Capita) (Sale/Disposition/Transfer of Assets)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00006 Client Name: Winkler, Geoff/Receiver for Essex Capita
 Joshua
 Date of Last Billing: 10/05/22 Matter Name: Sale/Disposition/Transfer of Assets
 Proforma Number: 1245392
 Client/Matter Joint Group # 378224-1 Client Matter Number:

Fees for Matter 378224.00006.(Sale/Disposition/Transfer of Assets)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
08/01/23	9300081	Review documents and emails with D. Cousineau and counsel regarding prospective sale of CVL interest (1.1).	Del Castillo, Joshua	1.10	757.35	757.35	WO	HD	TR	_____
08/02/23	9300734	Prepare for and teleconference with D. Cousineau regarding discussions between Receiver and Reyner regarding CVL sale (0.5); follow-up emails to Receiver (0.2); follow-up emails to counsel regarding CVL valuation matters and review materials received from Receiver's office in connection with same (0.9); review notes regarding MB&T "default" (0.3).	Del Castillo, Joshua	1.90	1,308.15	2,065.50	WO	HD	TR	_____
08/29/23	9324501	Review and revise proposed sales agent exclusivity agreement and confer with Receiver's office and counsel regarding same (1.0); call with Receiver's office regarding same (0.3).	Del Castillo, Joshua	1.30	895.05	2,960.55	WO	HD	TR	_____
09/05/23	9334982	Follow-up emails with Receiver's office regarding anticipated sales of equity holdings (0.5).	Del Castillo, Joshua	0.50	344.25	3,304.80	WO	HD	TR	_____

11/22/23 11:06:55 PROFORMA STATEMENT FOR MATTER 378224.00006 (Winkler, Geoff/Receiver for Essex Capita) (Sale/Disposition/Transfer of Assets)

Fees for Matter 378224.00006.(Sale/Disposition/Transfer of Assets)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action
09/06/23	9336713	Review notes regarding CVL outreach and prospective sale (0.5); review Receiver's prior sale valuation accounting and related materials (0.5).	Del Castillo, Joshua	1.00	688.50	3,993.30	WO	HD TR
09/26/23	9354877	Review correspondence from Receiver's office and third parties regarding pending or contemplated asset sales and follow-up inquiries regarding same (0.6); review documents in connection with potential CVL interest sale and confer (1.4).	Del Castillo, Joshua	2.00	1,377.00	5,370.30	WO	HD TR

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	7.80	688.50	5,370.30
Subtotal Fees				\$5,370.30
Discount				0.00
Total Fees				5,370.30
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); 7/1/22 rate freeze (rate level 16)

Account Summary – As Of 11/17/23

Fiscal YTD Calendar YTD LTD

11/22/23 11:06:55 PROFORMA STATEMENT FOR MATTER 378224.00006 (Winkler, Geoff/Receiver for Essex Capita) (Sale/Disposition/Transfer of Assets)

	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	17,820.00	17,820.00	0.00	17,820.00	17,820.00	0.00	67,098.15	67,098.15	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	315.00	315.00	0.00
Billed	0.00	0.00	0.00	0.00	0.00	0.00	46,276.65	46,276.65	0.00
Collected	0.00	0.00	0.00	0.00	0.00	0.00	46,276.65	46,276.65	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	Fees	Costs						
WIP	17,820.00	17,820.00	0.00						
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									
Client Trust	0.00								
Balance									

Billing Address

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

11/22/23 11:06:58 PROFORMA STATEMENT FOR MATTER 378224.00007 (Winkler, Geoff/Receiver for Essex Capita) (Pending Litigation)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00007 Client Name: Winkler, Geoff/Receiver for Essex Capita
 Joshua
 Date of Last Billing: 10/25/23 Matter Name: Pending Litigation
 Proforma Number: 1245392
 Client/Matter Joint Group # 378224-1 Client Matter Number:

Fees for Matter 378224.00007.(Pending Litigation)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/05/23	9270674	Review court dockets and notes regarding pending or anticipated settlement proposals (0.5); emails to counsel regarding same (0.5).	Del Castillo, Joshua	1.00	688.50	688.50	WO	HD	TR	_____
07/10/23	9274082	Email follow-up with M. Pham regarding prospective settlement proposals (0.5).	Del Castillo, Joshua	0.50	344.25	1,032.75	WO	HD	TR	_____
07/11/23	9275238	Confer with counsel regarding status of pending asset recovery litigation and demands (0.6); review materials in connection with anticipated updated settlement proposals (0.6); emails with M. Napoli regarding same (0.3); prepare written settlement proposal, confer with M. Pham, and transmit to M. Napoli (1.4).	Del Castillo, Joshua	2.90	1,996.65	3,029.40	WO	HD	TR	_____
07/11/23	9295143	Meeting with J. del Castillo, M. Pham, and others with pending disgorgement actions (1).	Robichaud, James	1.00	346.50	3,375.90	WO	HD	TR	_____
07/12/23	9276406	Prepare for and teleconference with M. Napoli regarding prospective settlement of Nicholson, McCloskey, and Kim disputes	Del Castillo, Joshua	1.40	963.90	4,339.80	WO	HD	TR	_____

11/22/23 11:06:58 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 (0.8); follow-up discussion with M. Farrell and M. Pham regarding same (0.6).	Timekeeper	Hours	Fees	Sum	Circle Action			
07/13/23	9277296	Review materials and confer with M. Pham and J. Robichaud regarding pending litigation matters (0.7).	Del Castillo, Joshua	0.70	481.95	4,821.75	WO	HD	TR	_____
07/13/23	9281277	Evaluate status of settlement, budgets for litigation, analysis of pending settlement proposals and confer with counsel concerning strategy.	Zaro, David	0.40	358.20	5,179.95	WO	HD	TR	_____
07/14/23	9278545	Emails and confer with counsel regarding pending litigation matters and anticipated settlement and litigation strategy regarding same (0.9).	Del Castillo, Joshua	0.90	619.65	5,799.60	WO	HD	TR	_____
07/20/23	9284146	Review settlement offers and materials transmitted in connection with same by M. Napoli (1.1); emails to counsel regarding same (0.5).	Del Castillo, Joshua	1.60	1,101.60	6,901.20	WO	HD	TR	_____
07/24/23	9286816	Review correspondence from M. Napoli regarding proposed settlements, analysis of accountings for same, and confer with counsel regarding same (1.1); assemble documents and email to Receiver regarding same (0.4).	Del Castillo, Joshua	1.50	1,032.75	7,933.95	WO	HD	TR	_____
07/27/23	9290306	Emails and teleconferences with counsel regarding pending settlement discussions and strategy regarding same (1.0).	Del Castillo, Joshua	1.00	688.50	8,622.45	WO	HD	TR	_____
07/30/23	9294827	Revise analysis and memorandum regarding prospective settlements (1.5); prepare inquiries to Receiver's office and	Del Castillo, Joshua	2.10	1,445.85	10,068.30	WO	HD	TR	_____

11/22/23 11:06:58 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		
		counsel regarding same (0.6).								
08/10/23	9307294	Review correspondence from counsel and Receiver's office and confer extensively regarding pending settlement proposals and counter offers; analysis of argument raised in settlement analysis (1.1).	Del Castillo, Joshua	1.10	757.35	10,825.65	WO	HD	TR	_____
08/15/23	9311437	Attention to pending settlement negotiations and documentation of settlement proposals and agreements (1.0); emails with Receiver regarding same (0.7).	Del Castillo, Joshua	1.70	1,170.45	11,996.10	WO	HD	TR	_____
08/16/23	9312560	Teleconferences with D. Zaro and . Farrell regarding settlement analysis and recommendations (0.8); confer with M. Pham regarding same (0.3); review legal analysis and applicable case law and prepare update and response emails to the Receiver (1.3).	Del Castillo, Joshua	2.40	1,652.40	13,648.50	WO	HD	TR	_____
09/01/23	9334113	Review Dennis v. Iannelli scheduling order and confer with J. Robichaud regarding same (0.3); review docket and notes regarding status of pending litigation (0.4).	Del Castillo, Joshua	0.70	481.95	14,130.45	WO	HD	TR	_____
09/07/23	9337015	Emails with Receiver and counsel regarding pending litigation matters and outstanding settlement offer (0.7).	Del Castillo, Joshua	0.70	481.95	14,612.40	WO	HD	TR	_____
09/18/23	9347813	Inventory of pending litigation and attention to case administration matters (1.7); emails to M. Pham and J. Robichaud regarding deadlines (0.3); review Dennis v. Iannelli CMS (0.2).	Del Castillo, Joshua	2.20	1,514.70	16,127.10	WO	HD	TR	_____

11/22/23 11:06:58 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	
09/19/23	9347802	Draft case management conference for Dennis v. Ianelli (.4).	Robichaud, James	0.40	138.60	16,265.70	WO	HD	TR
09/20/23	9349004	Confer with J. Robichaud regarding upcoming Dennis v. Iannelli status conference and review and prepare final revision to case management statement (0.3).	Del Castillo, Joshua	0.30	206.55	16,472.25	WO	HD	TR

Disbursements for Matter 378224.00007 (Pending Litigation)

Trans Date	Index	Type	Quantity	Amt	Circle	Action	
09/21/23	2844305	FILING – Filing Fees - Nationwide Legal LLC - SUPERIOR COURT OF CALIFORNIA, STATUS REPORT OF RECEIVER, GEOFF WINKLER	0.00	45.10	WO	HD	TR

Proforma Summary

Timekeeper

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	0.40	895.50	358.20
001842	Del Castillo, Joshua	22.70	688.50	15,628.95
002592	Robichaud, James	1.40	346.50	485.10
		<u>24.50</u>		<u>\$16,472.25</u>
Subtotal Fees				\$16,472.25
Discount				0.00
Total Fees				16,472.25
Total Disbursements				45.10

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

11/22/23 11:06:58 PROFORMA STATEMENT FOR MATTER 378224.00007 (Winkler, Geoff/Receiver for Essex Capita) (Pending Litigation)

Billing Instructions

expires 6/30/2024: 10% off standard rates (automatic); 7/1/22 rate freeze (rate level 16)

Account Summary – As Of 11/17/23

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	18,126.00	18,126.00	0.00	30,030.85	29,985.75	45.10	135,732.22	133,357.05	2,375.17
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	5,042.79	5,042.79	0.00
Billed	9,671.85	9,671.85	0.00	12,685.95	12,685.95	0.00	104,829.66	104,829.66	2,330.07
Collected	9,671.85	9,671.85	0.00	12,685.95	12,685.95	0.00	107,159.73	104,829.66	2,330.07
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	Fees	Costs						
WIP	18,216.30	18,126.00	90.30						
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									
Client Trust	0.00								
Balance									

Billing Address

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

11/22/23 11:07:01 PROFORMA STATEMENT FOR MATTER 378224.00009 (Winkler, Geoff/Receiver for Essex Capita) (Third Party Claims & Recoveries)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00009 Client Name: Winkler, Geoff/Receiver for Essex Capita
 Joshua
 Date of Last Billing: 06/30/23 Matter Name: Third Party Claims & Recoveries
 Proforma Number: 1245392
 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		
07/12/23	9294090	Conference call and analysis re: overall disgorgement settlement issues and strategy.	Farrell, Michael	0.60	494.10	494.10	WO	HD	TR	_____
07/12/23	9296364	Confer with Josh del Castillo and Mike Farrell regarding settlements in Kim, McCloskey, and Nicholson matters	Pham, Matt D.	0.60	288.90	783.00	WO	HD	TR	_____
07/14/23	9296373	Review and analyze outstanding issues relating to disputed transfers in pending clawback actions	Pham, Matt D.	1.70	818.55	1,601.55	WO	HD	TR	_____
07/17/23	9296388	Continue analyzing outstanding issues relating to disputed transfers in pending clawback actions	Pham, Matt D.	2.60	1,251.90	2,853.45	WO	HD	TR	_____
07/18/23	9283743	Analysis of the prospective claims regarding MBT, including review of pending case, the statute, email communications and evaluate approach to litigation/coordination with class (1.4). Attend meeting with Receiver and Mr. Foley related to the prospective case and procedures/strategy (.9).	Zaro, David	2.30	2,059.65	4,913.10	WO	HD	TR	_____

11/22/23 11:07:01 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		
07/18/23	9295301	Conference and analysis re: potential assignment of third party claims.	Farrell, Michael	0.20	164.70	5,077.80	WO	HD	TR	_____
07/19/23	9282788	Review documents and teleconference with D. Zaro regarding prospective third party litigation and engagement of special litigation (contingency) counsel (0.6).	Del Castillo, Joshua	0.60	413.10	5,490.90	WO	HD	TR	_____
09/08/23	9338211	Confer with D. Zaro regarding Receiver's propsective engagement of special litigation counsel and reviwie notes and emails regarding same (0.9); follow-up with Receiver's office (0.2).	Del Castillo, Joshua	1.10	757.35	6,248.25	WO	HD	TR	_____
09/19/23	9347805	Emails and confer with D. Zaro and Receiver's office regarding prospective third party claims and prosecution of same (0.5).	Del Castillo, Joshua	0.50	344.25	6,592.50	WO	HD	TR	_____

Proforma Summary

Timekeeper

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	2.30	895.50	2,059.65
000739	Farrell, Michael	0.80	823.50	658.80
001842	Del Castillo, Joshua	2.20	688.50	1,514.70
002510	Pham, Matt D.	4.90	481.50	2,359.35
		<u>10.20</u>		<u>\$6,592.50</u>
Subtotal Fees				\$6,592.50
Discount				0.00
Total Fees				6,592.50
Total Disbursements				0.00

Attorney Billing Instructions

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

11/22/23 11:07:01 PROFORMA STATEMENT FOR MATTER 378224.00009 (Winkler, Geoff/Receiver for Essex Capita) (Third Party Claims & Recoveries)

() BILL COST ONLY

() Transfer All

Billing Instructions

expires 6/30/2024: 10% off standard rates (automatic); 7/1/22 rate freeze (rate level 16)

Account Summary – As Of 11/17/23

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	10,678.50	10,678.50	0.00	18,572.32	18,307.80	264.52	64,117.42	63,837.90	279.52
Unbilled Adj	0.00	0.00	0.00	727.65	727.65	0.00	2,381.40	2,381.40	0.00
Billed	0.00	0.00	0.00	21,486.52	21,222.00	264.52	50,778.00	50,778.00	279.52
Collected	0.00	0.00	0.00	21,486.52	21,222.00	264.52	51,057.52	50,778.00	279.52
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	Fees	Costs						
WIP	10,678.50	10,678.50	0.00						
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									
Client Trust	0.00								
Balance									

Billing Address

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

11/22/23 11:07:03 PROFORMA STATEMENT FOR MATTER 378224.00020 (Winkler, Geoff/Receiver for Essex Capita) (Nicholson Litigation)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00020 Client Name: Winkler, Geoff/Receiver for Essex Capita
 Joshua
 Date of Last Billing: 10/25/23 Matter Name: Nicholson Litigation
 Proforma Number: 1245392
 Client/Matter Joint Group # 378224-1 Client Matter Number:

Fees for Matter 378224.00020.(Nicholson Litigation)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/11/23	9296352	Prepare informal memorandum for Josh del Castillo regarding transfers	Pham, Matt D.	0.20	96.30	96.30	WO	HD	TR	_____
08/25/23	9329797	Analysis and review of order and emails re: ruling on summary judgment motions.	Farrell, Michael	0.20	164.70	261.00	WO	HD	TR	_____
09/06/23	9337905	conference with counsel concerning settlement/strategy and legal issues arising out of health issues and advice to counsel.	Zaro, David	0.40	358.20	619.20	WO	HD	TR	_____
09/08/23	9360262	Analysis and exchange of emails re: upcoming conference with court.	Farrell, Michael	0.30	247.05	866.25	WO	HD	TR	_____
09/11/23	9340572	Analysis of Nicholson condition upon the litigation and prospective settlement of the case.	Zaro, David	0.40	358.20	1,224.45	WO	HD	TR	_____
09/14/23	9349255	Analysis of several issues related to Nicholson case, call with counsel related to Nicholson settlement issues and accounting.	Zaro, David	0.40	358.20	1,582.65	WO	HD	TR	_____

11/22/23 11:07:03 PROFORMA STATEMENT FOR MATTER 378224.00020 (Winkler, Geoff/Receiver for Essex Capita) (Nicholson Litigation)

Proforma Summary

Timekeeper

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	1.20	895.50	1,074.60
000739	Farrell, Michael	0.50	823.50	411.75
002510	Pham, Matt D.	0.20	481.50	96.30
		1.90		\$1,582.65
Subtotal Fees				\$1,582.65
Discount				0.00
Total Fees				1,582.65
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); 7/1/22 rate freeze (rate level 16)

Account Summary – As Of 11/17/23

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	10,845.90	10,845.90	0.00	43,235.18	42,799.50	435.68	120,129.76	119,427.30	702.46
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	1,067.58	1,067.58	0.00
Billed	8,371.80	8,371.80	0.00	87,207.04	86,504.58	702.46	107,626.68	107,626.68	702.46
Collected	8,371.80	8,371.80	0.00	87,207.03	86,504.57	702.46	108,329.13	107,626.67	702.46
AR Write Off	0.00	0.00	0.00	0.01	0.01	0.00	0.01	0.01	0.00
WIP	10,845.90	10,845.90	0.00						
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									
Client Trust	0.00								
Balance									

11/22/23 11:07:03 PROFORMA STATEMENT FOR MATTER 378224.00020 (Winkler, Geoff/Receiver for Essex Capita) (Nicholson Litigation)

Billing Address

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

11/22/23 11:07:06 PROFORMA STATEMENT FOR MATTER 378224.00021 (Winkler, Geoff/Receiver for Essex Capita) (Reyner Litigation)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00021 Client Name: Winkler, Geoff/Receiver for Essex Capita
 Joshua
 Date of Last Billing: 04/04/23 Matter Name: Reyner Litigation
 Proforma Number: 1245392
 Client/Matter Joint Group # 378224-1 Client Matter Number:

Fees for Matter 378224.00021.(Reyner Litigation)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action	
07/07/23	9295074	Draft stipulation and proposed order for dismissal, with prejudice, of Reyner action (.9).	Robichaud, James	0.90	311.85	311.85	WO	HD	TR
07/23/23	9296425	Revise draft of stipulation and proposed order regarding dismissal of action with prejudice	Pham, Matt D.	0.30	144.45	456.30	WO	HD	TR
07/31/23	9294729	Review draft stipulation and order regarding dismissal and confer with M. Pham regarding same (0.4); email to D. Cousineau regarding stipulation and outstanding CVL inquiry (0.2).	Del Castillo, Joshua	0.60	413.10	869.40	WO	HD	TR

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	0.60	688.50	413.10
002510	Pham, Matt D.	0.30	481.50	144.45
002592	Robichaud, James	0.90	346.50	311.85
		1.80		\$869.40
Subtotal Fees				\$869.40
Discount				0.00

11/22/23 11:07:06 PROFORMA STATEMENT FOR MATTER 378224.00021 (Winkler, Geoff/Receiver for Essex Capita) (Reyner Litigation)

Proforma Summary

Timekeeper

Number	Timekeeper	Hours	Rate	Amounts
Total Fees				869.40
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); 7/1/22 rate freeze (rate level 16)

Account Summary – As Of 11/17/23

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	869.40	869.40	0.00	869.40	869.40	0.00	139,431.96	138,991.05	440.91
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	6,453.96	6,390.36	63.60
Billed	0.00	0.00	0.00	63,759.47	63,522.81	236.66	131,802.21	131,802.21	440.91
Collected	0.00	0.00	0.00	63,759.47	63,522.81	236.66	132,243.12	131,802.21	440.91
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WIP	869.40	869.40	0.00						
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									
Client Trust	0.00								
Balance									

Billing Address

Winkler, Geoff/Receiver for Essex Capital Corporation
 Geoff Winkler
 Managing Director

11/22/23 11:07:06 PROFORMA STATEMENT FOR MATTER 378224.00021 (Winkler, Geoff/Receiver for Essex Capita) (Reyner Litigation)

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

11/22/23 11:07:08 PROFORMA STATEMENT FOR MATTER 378224.00023 (Winkler, Geoff/Receiver for Essex Capita) (McCloskey Litigation)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00023 Client Name: Winkler, Geoff/Receiver for Essex Capita
 Joshua
 Date of Last Billing: 10/25/23 Matter Name: McCloskey Litigation
 Proforma Number: 1245392
 Client/Matter Joint Group # 378224-1 Client Matter Number:

Fees for Matter 378224.00023.(McCloskey Litigation)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/17/23	9280178	Review docket and prepare correspondence to Receiver regarding appellate oral argument (0.2).	Del Castillo, Joshua	0.20	137.70	137.70	WO	HD	TR	_____
07/18/23	9296396	Prepare for and attend Ninth Circuit oral argument	Pham, Matt D.	3.70	1,781.55	1,919.25	WO	HD	TR	_____
07/24/23	9287925	Evaluate letter/settlement proposal, assess actual damages and issues re: evidence, call and emails with counsel for Receiver.	Zaro, David	0.40	358.20	2,277.45	WO	HD	TR	_____
07/26/23	9296450	Review and analyze opposing counsel's letter/memorandum regarding issues and settlement	Pham, Matt D.	0.50	240.75	2,518.20	WO	HD	TR	_____
07/27/23	9296452	Review and analyze opposing' s counsel's letter and compare with internal accounting/transfers spreadsheet	Pham, Matt D.	0.70	337.05	2,855.25	WO	HD	TR	_____
07/31/23	9294915	Review notes from discussion regarding defendants' settlement proposal and confer with M. Pham and D. Zaro regarding same (0.5); prepare update and recommendation to Receiver (0.2).	Del Castillo, Joshua	0.70	481.95	3,337.20	WO	HD	TR	_____

11/22/23 11:07:08 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		
07/31/23	9299013	Further analysis of the McCloskey settlement offer, assess legal issues and meeting with counsel to address counter-offer.	Zaro, David	0.70	626.85	3,964.05	WO	HD	TR	_____
08/10/23	9307501	Confer with M. Farrell and M. Pham regarding Receiver settlement proposal and prepare correspondence to M. Napoli regarding same (0.5).	Del Castillo, Joshua	0.50	344.25	4,308.30	WO	HD	TR	_____
08/10/23	9330226	Conference, analysis and exchange of emails re: settlement proposal and response to same.	Farrell, Michael	0.30	247.05	4,555.35	WO	HD	TR	_____
08/11/23	9308406	Settlement communications and discussions with opposing counsel and Receiver's office (1.0).	Del Castillo, Joshua	1.00	688.50	5,243.85	WO	HD	TR	_____
08/11/23	9330357	Review, analysis and exchange of emails re: further settlement discussions and proposal.	Farrell, Michael	0.30	247.05	5,490.90	WO	HD	TR	_____
08/15/23	9311372	Review appellants' submission of additional authorities and confer with J. Robichaud regarding proposed response (0.7).	Del Castillo, Joshua	0.70	481.95	5,972.85	WO	HD	TR	_____
08/15/23	9311377	Review McCloskey's filing of FRAP Rule 28(j) Citation of Supplemental Authorities (.2); review FRAP rules regarding rules applicable to response (.1); confer with J. del Castillo regarding drafting of response (.1).	Robichaud, James	0.40	138.60	6,111.45	WO	HD	TR	_____
08/15/23	9331053	Analysis and review of emails with clients re: settlement proposal, litigation risks and	Farrell, Michael	0.40	329.40	6,440.85	WO	HD	TR	_____

11/22/23 11:07:08 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		
08/16/23	9312448	Draft response to McCloskey's 28(j) letter regarding citation of supplemental authorities (1.7); revisions per discussion with J. del Castillo (.1).	Robichaud, James	1.80	623.70	7,064.55	WO	HD	TR	_____
08/16/23	9312561	Review and revise draft response to letter regarding supplemental authority (0.3).	Del Castillo, Joshua	0.30	206.55	7,271.10	WO	HD	TR	_____
08/16/23	9316642	Analysis/several emails concerning the settlement proposal, McCloskey accounting and followUp (4). Several conferences with regard to proposed settlement/accounting analysis and advice to counsel (.3).	Zaro, David	0.70	626.85	7,897.95	WO	HD	TR	_____
08/16/23	9331624	Analysis and review of various emails with clients re: accounting, settlement and strategy issues.	Farrell, Michael	0.40	329.40	8,227.35	WO	HD	TR	_____
09/06/23	9336046	Emails with opposing counsel and AM counsel regarding pending settlement offer (0.3).	Del Castillo, Joshua	0.30	206.55	8,433.90	WO	HD	TR	_____
09/21/23	9362428	Telephone conference, analysis and exchange of emails re: recent settlement discussions and strategy/timing.	Farrell, Michael	0.40	329.40	8,763.30	WO	HD	TR	_____
09/28/23	9357123	Review Ninth Circuit decision and confer with D. Zaro and M. Pham regarding same (1.1); emails with Receiver's office regarding same (0.4).	Del Castillo, Joshua	1.50	1,032.75	9,796.05	WO	HD	TR	_____
09/28/23	9357684	Review and anlysis of 9th Circuit opinion and exchanged emails re: same.	Farrell, Michael	0.90	741.15	10,537.20	WO	HD	TR	_____

11/22/23 11:07:08 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	TR
09/28/23	9358855	Evaluate the appellate decision and then call with counsel, emails as to next steps, evaluate strategy.	Zaro, David	0.80	716.40	11,253.60	WO	HD	TR
09/28/23	9361889	Review and analyze Ninth Circuit's decision on McCloskey appeal	Pham, Matt D.	0.30	144.45	11,398.05	WO	HD	TR

Disbursements for Matter 378224.00023 (McCloskey Litigation)

Trans Date	Index	Type	Quantity	Amt	Circle	Action	TR
07/17/23	2826681	BW – Duplication - Black & White Copies	11.00	2.09	WO	HD	TR
07/17/23	2826682	COLOR – Duplication - Color Copies	358.00	89.50	WO	HD	TR
07/18/23	2838941	TRAVEL – Car Travel - Uber/Lyft - Matt Pham D - Lyft - Rideshare from residence to Ninth Circuit courthouse for oral argument	0.00	21.25	WO	HD	TR

Proforma Summary

Timekeeper

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	2.60	895.50	2,328.30
000739	Farrell, Michael	2.70	823.50	2,223.45
001842	Del Castillo, Joshua	5.20	688.50	3,580.20
002510	Pham, Matt D.	5.20	481.50	2,503.80
002592	Robichaud, James	2.20	346.50	762.30
		<u>17.90</u>		<u>\$11,398.05</u>
Subtotal Fees				\$11,398.05
Discount				0.00
Total Fees				11,398.05
Total Disbursements				112.84

Attorney Billing Instructions

11/22/23 11:07:08 PROFORMA STATEMENT FOR MATTER 378224.00023 (Winkler, Geoff/Receiver for Essex Capita) (McCloskey Litigation)

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

Billing Instructions

expires 6/30/2024: 10% off standard rates (automatic); 7/1/22 rate freeze (rate level 16)

Account Summary – As Of 11/17/23

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	26,924.40	26,924.40	0.00	122,452.23	122,333.85	118.38	204,784.98	204,046.20	738.78
Unbilled Adj	0.00	0.00	0.00	6,532.87	6,532.87	0.00	8,275.72	8,275.72	0.00
Billed	6,061.05	6,061.05	0.00	60,587.92	60,582.38	5.54	111,931.88	111,931.88	625.94
Collected	6,061.05	6,061.05	0.00	60,587.91	60,582.37	5.54	112,557.81	111,931.87	625.94
AR Write Off	0.00	0.00	0.00	0.01	0.01	0.00	0.01	0.01	0.00
WIP Balance	83,951.44	83,838.60	112.84						
AR Balance	0.00	0.00	0.00						
Unalloc Payment	0.00								
Client Trust Balance	0.00								

Billing Address

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

11/22/23 11:07:11 PROFORMA STATEMENT FOR MATTER 378224.00024 (Winkler, Geoff/Receiver for Essex Capita) (Grimm Litigation)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo, Joshua
 Date of Last Billing: 11/09/23
 Proforma Number: 1245392
 Client/Matter Joint Group # 378224.1

Matter #: 378224.00024

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

Fees for Matter 378224.00024.(Grimm Litigation)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/02/23	9296305	Draft responses to Grimm's requests for admission (1.6); Draft responses to Grimm's interrogatories (0.7)	Pham, Matt D.	2.30	1,107.45	1,107.45	WO	HD	TR	_____
07/03/23	9296306	Continue drafting responses to Grimm's interrogatories	Pham, Matt D.	1.30	625.95	1,733.40	WO	HD	TR	_____
07/05/23	9270680	Review correspondence regarding pending discovery issues and confer with counsel regarding same (0.6).	Del Castillo, Joshua	0.60	413.10	2,146.50	WO	HD	TR	_____
07/05/23	9291746	Review and analysis of expert report and exchanged emails re: same (.7); review and analysis of draft discovery responses and exchanged emails re: same (1.1).	Farrell, Michael	1.80	1,482.30	3,628.80	WO	HD	TR	_____
07/05/23	9296309	Continue drafting responses to Grimm's interrogatories (1.7); Draft responses to Grimm's requests for production (2.2); Draft email to client regarding drafts of responses to RFAs and interrogatories (0.1)	Pham, Matt D.	4.00	1,926.00	5,554.80	WO	HD	TR	_____
07/06/23	9271468	Review expert disclosure and report and emails with M. Farrell and M. Pham	Del Castillo, Joshua	0.70	481.95	6,036.75	WO	HD	TR	_____

11/22/23 11:07:11 PROFORMA STATEMENT FOR MATTER 378224.00024 (Winkler, Geoff/Receiver for Essex Capita) (Grimm Litigation)

Fees for Matter 378224.00024.(Grimm Litigation)

Trans Date	Index	Description of Service Rendered regarding same (0.7).	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/06/23	9292334	Analysis and exchange of emails re: expert report and strategy to address same.	Farrell, Michael	0.30	247.05	6,283.80	WO	HD	TR	_____
07/12/23	9294074	Analysis and review of emails re: discovery issues and timing.	Farrell, Michael	0.20	164.70	6,448.50	WO	HD	TR	_____
07/14/23	9278543	Confer with counsel regarding upcoming depositions (0.4).	Del Castillo, Joshua	0.40	275.40	6,723.90	WO	HD	TR	_____
07/14/23	9294317	Telephone conference, analysis and exchange of emails re: deposition and document production issues and timing (.4); reviewed authority re: deposition location (.2).	Farrell, Michael	0.60	494.10	7,218.00	WO	HD	TR	_____
07/17/23	9294611	Telephone conference, analysis and review of emails re: discovery issues and timing.	Farrell, Michael	0.30	247.05	7,465.05	WO	HD	TR	_____
07/17/23	9295099	Prepare notice of deposition for Charles R. Grimm (.4).	Robichaud, James	0.40	138.60	7,603.65	WO	HD	TR	_____
07/18/23	9295286	Review, analysis and exchange of emails re: document production and deposition issues and strategy.	Farrell, Michael	0.40	329.40	7,933.05	WO	HD	TR	_____
07/19/23	9295069	Review docket and prepare documents for inclusion in Grimm production, specifically identifying and adding all written responses of Winkler to propounded discovery, and all complaints filed by Winkler in disgorgement actions (1.1).	Robichaud, James	1.10	381.15	8,314.20	WO	HD	TR	_____

11/22/23 11:07:11 PROFORMA STATEMENT FOR MATTER 378224.00024 (Winkler, Geoff/Receiver for Essex Capita) (Grimm Litigation)

Fees for Matter 378224.00024.(Grimm Litigation)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/19/23	9295458	Telephone conferences, analysis and exchange of emails re: Grimm deposition and discovery responses.	Farrell, Michael	0.70	576.45	8,890.65	WO	HD	TR	_____
07/19/23	9296402	Confer with Mike Farrell regarding discovery and deposition issues (0.3); Phone call with opposing counsel regarding scheduling and discovery (0.5); Confer with Mike Farrell regarding scheduling following call with opposing counsel (0.2)	Pham, Matt D.	1.00	481.50	9,372.15	WO	HD	TR	_____
07/20/23	9295539	Conference and analysis re: proposed alternative deposition and trial schedule (.3); reviewed proposed schedule and exchanged emails re: same (.3).	Farrell, Michael	0.60	494.10	9,866.25	WO	HD	TR	_____
07/20/23	9296410	Confer with Mike Farrell regarding deposition of Charles Grimm (0.2); Phone call with opposing counsel regarding scheduling issues (0.3); Review and analyze scheduling orders and local rules for applicable MSJ and pretrial deadlines and create spreadsheet of upcoming dates and deadlines (0.7); Confer with Mike Farrell regarding depositions (0.2)	Pham, Matt D.	1.40	674.10	10,540.35	WO	HD	TR	_____
07/21/23	9295060	Coordinate preparation of review stage in anticipation of document production (.4).	Robichaud, James	0.40	138.60	10,678.95	WO	HD	TR	_____
07/21/23	9296421	Draft stipulation and proposed order for modification of scheduling order (2.2); Phone call with opposing counsel regarding proposed stipulation and make revisions thereto following call (0.3)	Pham, Matt D.	2.50	1,203.75	11,882.70	WO	HD	TR	_____

11/22/23 11:07:11 PROFORMA STATEMENT FOR MATTER 378224.00024 (Winkler, Geoff/Receiver for Essex Capita) (Grimm Litigation)

Fees for Matter 378224.00024.(Grimm Litigation)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/24/23	9290402	Conference, analysis and review of emails re: discovery issues and strategy.	Farrell, Michael	0.40	329.40	12,212.10	WO	HD	TR	_____
07/25/23	9290300	Analysis and review of various emails re: procedural issues for depositions.	Farrell, Michael	0.30	247.05	12,459.15	WO	HD	TR	_____
07/25/23	9296436	Resolve quality control issues identified by Simona Peng for document production to Grimm	Pham, Matt D.	0.60	288.90	12,748.05	WO	HD	TR	_____
07/26/23	9290049	Conference, analysis and review of emails re: discovery issues, timing and strategy.	Farrell, Michael	0.60	494.10	13,242.15	WO	HD	TR	_____
07/26/23	9296445	Draft email to opposing counsel regarding scheduling of depositions (0.1); Begin reviewing Grimm's document production (0.7)	Pham, Matt D.	0.80	385.20	13,627.35	WO	HD	TR	_____
07/27/23	9296457	Revise notice of deposition of Charles Grimm (0.2); Continue reviewing Grimm's document production (1.2)	Pham, Matt D.	1.40	674.10	14,301.45	WO	HD	TR	_____
07/27/23	9296688	Reviewed draft deposition notice and exchanged emails re: same (.2); analysis and exchange of emails re: case scheduling and discovery issues (.3).	Farrell, Michael	0.50	411.75	14,713.20	WO	HD	TR	_____
07/28/23	9296463	Phone call with opposing counsel regarding meet and confer on summary judgment motions and scheduling issues	Pham, Matt D.	0.40	192.60	14,905.80	WO	HD	TR	_____
07/30/23	9296467	Continue reviewing Grimm's document production (1.9); Continue drafting Grimm deposition outline (1.1)	Pham, Matt D.	3.00	1,444.50	16,350.30	WO	HD	TR	_____

11/22/23 11:07:11 PROFORMA STATEMENT FOR MATTER 378224.00024 (Winkler, Geoff/Receiver for Essex Capita) (Grimm Litigation)

Fees for Matter 378224.00024.(Grimm Litigation)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/31/23	9296490	Review and analyze documents produced by Grimm and continue preparing deposition outline	Pham, Matt D.	3.20	1,540.80	17,891.10	WO	HD	TR	_____
08/01/23	9300250	Prepare schedules of transfers between Essex and Blue Pacific, Essex and Grimm Inv., and aggregated transfers between Essex and both (1.2).	Robichaud, James	1.20	415.80	18,306.90	WO	HD	TR	_____
08/01/23	9328510	Analysis and exchange of emails re: deposition issues and scheduling.	Farrell, Michael	0.40	329.40	18,636.30	WO	HD	TR	_____
08/01/23	9330619	Review and analyze documents from defendants' document production (1.8); Begin preparing deposition outline for Grimm's deposition (2.8); Correspondence with opposing counsel regarding contacting chambers regarding stipulation; draft email to chambers regarding stipulation for extension (0.4)	Pham, Matt D.	5.00	2,407.50	21,043.80	WO	HD	TR	_____
08/02/23	9300696	Review order resetting case deadlines and confer regarding same (0.2); emails regarding upcoming depositions (0.5).	Del Castillo, Joshua	0.70	481.95	21,525.75	WO	HD	TR	_____
08/02/23	9301223	Review documents to be produced to Grimm for work product/attorney-client privilege (1.4).	Robichaud, James	1.40	485.10	22,010.85	WO	HD	TR	_____
08/02/23	9304262	Evaluate the Grimm case and legal issues, communicate with counsel (.3). Follow-up on the court order related to scheduling and settlement prospects, analysis Receiver strategy to maximize the recovery (.3).	Zaro, David	0.60	537.30	22,548.15	WO	HD	TR	_____

11/22/23 11:07:11 PROFORMA STATEMENT FOR MATTER 378224.00024 (Winkler, Geoff/Receiver for Essex Capita) (Grimm Litigation)

Fees for Matter 378224.00024.(Grimm Litigation)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
08/02/23	9329252	Analysis and review of order re: trial date continuance (.2); telephone conference, analysis and review of documents/outline re: Grimm deposition (.9).	Farrell, Michael	1.10	905.85	23,454.00	WO	HD	TR	_____
08/02/23	9330624	Continue preparing Grimm deposition outline.	Pham, Matt D.	2.10	1,011.15	24,465.15	WO	HD	TR	_____
08/02/23	9330625	Review and analyze documents from defendants' document production in preparation for deposition (2.8); Confer with Mike Farrell regarding issues to be raised in Grimm deposition (0.3); Make changes to Grimm deposition outline in light of comments from Mike Farrell (1.0)	Pham, Matt D.	4.10	1,974.15	26,439.30	WO	HD	TR	_____
08/03/23	9301709	Confer with M. Pham and review materials in connection with Grimm deposition (0.6).	Del Castillo, Joshua	0.60	413.10	26,852.40	WO	HD	TR	_____
08/03/23	9302244	Review documents to be produced to Grimm for privilege/redaction (.6).	Robichaud, James	0.60	207.90	27,060.30	WO	HD	TR	_____
08/03/23	9329288	Conferences and analysis re: Grimm deposition issues.	Farrell, Michael	0.40	329.40	27,389.70	WO	HD	TR	_____
08/03/23	9330628	Continue preparing for Grimm deposition	Pham, Matt D.	1.00	481.50	27,871.20	WO	HD	TR	_____
08/03/23	9330630	Take deposition of Charles Grimm	Pham, Matt D.	6.20	2,985.30	30,856.50	WO	HD	TR	_____
08/04/23	9302771	Confer with counsel regarding results of Grimm deposition (0.5).	Del Castillo, Joshua	0.50	344.25	31,200.75	WO	HD	TR	_____

11/22/23 11:07:11 PROFORMA STATEMENT FOR MATTER 378224.00024 (Winkler, Geoff/Receiver for Essex Capita) (Grimm Litigation)

Fees for Matter 378224.00024.(Grimm Litigation)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
08/04/23	9303913	Continue review for Grimm production (.9).	Robichaud, James	0.90	311.85	31,512.60	WO	HD	TR	_____
08/06/23	9303914	Continue Grimm document review (2.0).	Robichaud, James	2.00	693.00	32,205.60	WO	HD	TR	_____
08/07/23	9303918	Continue Grimm document review (2.1).	Robichaud, James	2.10	727.65	32,933.25	WO	HD	TR	_____
08/07/23	9305719	Conference with counsel related to the Grimm matter, discovery and prospective motion for summary judgment.	Zaro, David	0.30	268.65	33,201.90	WO	HD	TR	_____
08/07/23	9329704	Conference and analysis re: results of Grimm deposition and potential effect of same on settlement strategy.	Farrell, Michael	0.40	329.40	33,531.30	WO	HD	TR	_____
08/07/23	9330633	Review and analyze new scheduling order, including new case dates and deadlines (0.2); Confer with Mike Farrell regarding recap of Grimm deposition and issues arising therefrom (0.5)	Pham, Matt D.	0.70	337.05	33,868.35	WO	HD	TR	_____
08/09/23	9330029	Review and analysis of memorandum to clients re: Grimm deposition summary (.2); analysis and exchange of emails re: scheduling, settlement and strategy (.3).	Farrell, Michael	0.50	411.75	34,280.10	WO	HD	TR	_____
08/09/23	9330657	Draft email to opposing counsel regarding deposition, scheduling, and discovery issues (0.3); Draft email to client regarding recap of Grimm deposition (0.6)	Pham, Matt D.	0.90	433.35	34,713.45	WO	HD	TR	_____
08/10/23	9308534	Coordinate production of reviewed documents with S. Peng (.7).	Robichaud, James	0.70	242.55	34,956.00	WO	HD	TR	_____

11/22/23 11:07:11 PROFORMA STATEMENT FOR MATTER 378224.00024 (Winkler, Geoff/Receiver for Essex Capita) (Grimm Litigation)

Fees for Matter 378224.00024.(Grimm Litigation)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
08/10/23	9330224	Telephone conference and analysis re: deposition and settlement issues (.2); review and analysis of Grimm deposition transcript (1.1); conferences, analysis and exchange of emails re: supplemental document production and issues raised by same (.8); analysis and exchange of emails re: review materials for client deposition (.3); reviewed pleadings and other materials for client deposition preparation (.8); conference with client and counsel re: deposition preparation (.9); review, analysis and exchange of emails with client and opposing counsel re: document production and deposition continuance (.3).	Farrell, Michael	4.40	3,623.40	38,579.40	WO	HD	TR	_____
08/10/23	9330675	Draft email to Grimm's counsel regarding supplemental document production (0.1); Compile and forward relevant documents to client for deposition preparation (0.3); Virtually meet with Mike Farrell and client for deposition preparation (0.8); Multiple phone calls with Mike Farrell and James Robichaud regarding supplemental document production to Grimm (0.8); Phone call with opposing counsel regarding client's deposition (0.1)	Pham, Matt D.	2.10	1,011.15	39,590.55	WO	HD	TR	_____
08/15/23	9311378	Confer with M. Pham and J. Robichaud regarding Receiver's document production and upcoming deposition (0.5).	Del Castillo, Joshua	0.50	344.25	39,934.80	WO	HD	TR	_____
08/15/23	9311446	Draft notice of deposition for Defendants' expert Cliff Porter (.4).	Robichaud, James	0.40	138.60	40,073.40	WO	HD	TR	_____

11/22/23 11:07:11 PROFORMA STATEMENT FOR MATTER 378224.00024 (Winkler, Geoff/Receiver for Essex Capita) (Grimm Litigation)

Fees for Matter 378224.00024.(Grimm Litigation)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
08/15/23	9330715	Review and analyzed flagged documents from production (0.8); Confer with Mike Farrell regarding discovery issues (0.2)	Pham, Matt D.	1.00	481.50	40,554.90	WO	HD	TR	_____
08/15/23	9330955	Conference, analysis and review of emails re: expert deposition, open issues and strategy.	Farrell, Michael	0.40	329.40	40,884.30	WO	HD	TR	_____
08/16/23	9330728	Review and analyze Grimm's expert witness's report (0.7); Confer with Mike Farrell regarding deposition of expert witness (0.2)	Pham, Matt D.	0.90	433.35	41,317.65	WO	HD	TR	_____
08/16/23	9331651	Conference, analysis and exchange of emails re: expert deposition issues and strategy (.6); reviewed deposition notice and analysis re: request for documents (.2).	Farrell, Michael	0.80	658.80	41,976.45	WO	HD	TR	_____
08/21/23	9330769	Review and analyze expert's report and client's notes in response thereto and begin preparing deposition outline for expert's deposition	Pham, Matt D.	2.80	1,348.20	43,324.65	WO	HD	TR	_____
08/22/23	9318203	Emails and confer with M. Farrell and M. Pham regarding Receiver and expert depositions and associated matters (1.1); review documents in connection with same (0.4).	Del Castillo, Joshua	1.50	1,032.75	44,357.40	WO	HD	TR	_____
08/22/23	9318558	Preparation for and participation in deposition of G. Winkler (7.1); conference and analysis re: results of deposition and issues/strategy for expert deposition (.6); analysis and exchange of emails with court reporter (.1).	Farrell, Michael	7.80	6,423.30	50,780.70	WO	HD	TR	_____

11/22/23 11:07:11 PROFORMA STATEMENT FOR MATTER 378224.00024 (Winkler, Geoff/Receiver for Essex Capita) (Grimm Litigation)

Fees for Matter 378224.00024.(Grimm Litigation)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
08/22/23	9330775	Continue reviewing documents and preparing for expert's deposition	Pham, Matt D.	3.00	1,444.50	52,225.20	WO	HD	TR	_____
08/22/23	9330778	Continue drafting outline for expert deposition	Pham, Matt D.	4.20	2,022.30	54,247.50	WO	HD	TR	_____
08/23/23	9318951	Confer with M. Pham regarding preparation for Grimm expert witness deposition (.2).	Robichaud, James	0.20	69.30	54,316.80	WO	HD	TR	_____
08/23/23	9319486	Confer with M. Pham regarding deposition of defendant's expert and attention to issues regarding same (1.0).	Del Castillo, Joshua	1.00	688.50	55,005.30	WO	HD	TR	_____
08/23/23	9330788	Continue preparing outline for expert deposition (1.7); Confer with James Robichaud regarding accounting issues for deposition preparation (0.2);	Pham, Matt D.	1.90	914.85	55,920.15	WO	HD	TR	_____
08/23/23	9330789	Take deposition of Grimm's expert witness, Cliff Porter	Pham, Matt D.	4.80	2,311.20	58,231.35	WO	HD	TR	_____
08/23/23	9333166	Conferences and analysis re: results of Winkler deposition and impact of same on settlement and trial preparation.	Farrell, Michael	0.60	494.10	58,725.45	WO	HD	TR	_____
08/24/23	9320130	Review correspondence from M. Pham regarding forensic accounting report and confer regarding same (0.5).	Del Castillo, Joshua	0.50	344.25	59,069.70	WO	HD	TR	_____
08/24/23	9320633	Review and analysis of memorandum to clients re: expert deposition and exchanged emails re: same (.3); conference call with clients and analysis re: recent depositions, settlement and strategy (.6).	Farrell, Michael	0.90	741.15	59,810.85	WO	HD	TR	_____

11/22/23 11:07:11 PROFORMA STATEMENT FOR MATTER 378224.00024 (Winkler, Geoff/Receiver for Essex Capita) (Grimm Litigation)

Fees for Matter 378224.00024.(Grimm Litigation)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
08/24/23	9330798	Draft email to client regarding recap of expert deposition (0.5); Draft email to opposing counsel regarding summary judgment motion scheduling and meet and confer (0.3)	Pham, Matt D.	0.80	385.20	60,196.05	WO	HD	TR	_____
08/25/23	9321411	Teleconference and emails with M. Pham regarding results of recent depositions, pending inquiries to Receiver, summary judgment, and prospective settlement matters (0.5); review materials in connection with same (0.5); analysis of due process argument raised by Grimm counsel (0.9).	Del Castillo, Joshua	1.90	1,308.15	61,504.20	WO	HD	TR	_____
08/25/23	9330858	Phone call with Grimm's counsel regarding meet and confer on summary judgment motions	Pham, Matt D.	1.00	481.50	61,985.70	WO	HD	TR	_____
08/29/23	9324846	Review and respond to correspondence from M. Pham regarding Grimm litigation, settlement, and claim issues (0.5); confer regarding same (0.3).	Del Castillo, Joshua	0.80	550.80	62,536.50	WO	HD	TR	_____
08/30/23	9326105	Confer with M. Pham regarding status of deposition transcripts and settlement discussions (0.3).	Del Castillo, Joshua	0.30	206.55	62,743.05	WO	HD	TR	_____
08/30/23	9330926	Confer with Mike Farrell regarding approach for summary judgment motion	Pham, Matt D.	0.90	433.35	63,176.40	WO	HD	TR	_____
08/30/23	9359672	Conference and analysis re: summary judgment, settlement and strategy issues.	Farrell, Michael	0.50	411.75	63,588.15	WO	HD	TR	_____
09/06/23	9336047	Confer with M. Pham regarding forthcoming motion for summary judgment (0.3).	Del Castillo, Joshua	0.30	206.55	63,794.70	WO	HD	TR	_____

11/22/23 11:07:11 PROFORMA STATEMENT FOR MATTER 378224.00024 (Winkler, Geoff/Receiver for Essex Capita) (Grimm Litigation)

Fees for Matter 378224.00024.(Grimm Litigation)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
09/07/23	9337017	Confer with D. Zaro and M. Pham regarding pending motion for summary judgment (0.5); review analysis from M. Pham (0.5); review documents in connection with same (0.8).	Del Castillo, Joshua	1.80	1,239.30	65,034.00	WO	HD	TR	_____
09/07/23	9337390	Conferences, analysis and exchange of various emails re: summary judgment issues, timing and strategy (.7); reviewed memorandum re: alternative motion for summary judgment approaches (.2); reviewed authority re: motion for summary judgment procedural issues (.4).	Farrell, Michael	1.30	1,070.55	66,104.55	WO	HD	TR	_____
09/07/23	9361726	Prepare internal memorandum regarding various scenarios in pursuing Grimm, Blue Pacific, and Grimm Investments	Pham, Matt D.	1.40	674.10	66,778.65	WO	HD	TR	_____
09/08/23	9337927	Review M. Pham litigation analysis and teleconferences and emails regarding same (1.1).	Del Castillo, Joshua	1.10	757.35	67,536.00	WO	HD	TR	_____
09/08/23	9339358	Several emails related to the Grimm motion for summary judgment/analysis of legal issues, scenarios and advice to counsel.	Zaro, David	0.60	537.30	68,073.30	WO	HD	TR	_____
09/08/23	9361729	Continue drafting stipulation regarding undisputed facts and admitted evidence - facts relating to transfers, transactions (2.0); Continue drafting joint brief - facts section relating to transactions (1.6); Continue drafting stipulation regarding undisputed facts and admitted evidence - facts relating to Solexel transaction (1.4)	Pham, Matt D.	5.00	2,407.50	70,480.80	WO	HD	TR	_____

11/22/23 11:07:11 PROFORMA STATEMENT FOR MATTER 378224.00024 (Winkler, Geoff/Receiver for Essex Capita) (Grimm Litigation)

Fees for Matter 378224.00024.(Grimm Litigation)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
09/09/23	9361739	Continue drafting stipulation regarding undisputed facts and admitted evidence - facts relating to Solexel transaction, admission of Solexel-related documents	Pham, Matt D.	3.30	1,588.95	72,069.75	WO	HD	TR	_____
09/10/23	9361741	Continue drafting joint statement of undisputed facts - facts relating to Solexel-related transaction and other transactions (1.1); Continue drafting joint brief - fact section relating to Solexel-related transaction and other transactions, and Receiver's forensic accounting (1.3)	Pham, Matt D.	2.40	1,155.60	73,225.35	WO	HD	TR	_____
09/11/23	9360289	Analysis and review of email and draft Protective Order re: summary judgment issues/evidence.	Farrell, Michael	0.60	494.10	73,719.45	WO	HD	TR	_____
09/12/23	9340383	Review and respond to correspondence from M. Pham regarding discovery and summary judgment (0.2); review and comment regarding draft materials (0.9).	Del Castillo, Joshua	1.10	757.35	74,476.80	WO	HD	TR	_____
09/12/23	9360350	Analysis and exchange of emails re: stipulated facts for summary judgment.	Farrell, Michael	0.30	247.05	74,723.85	WO	HD	TR	_____
09/12/23	9361753	Phone call with opposing counsel regarding stipulation regarding undisputed facts (0.5); Draft email to opposing counsel regarding first exchange of MSJ papers (0.3); Continue drafting stipulation regarding undisputed facts - facts relating to Grimm's trust, facts supported by Grimm deposition, facts relating to Transaction E (1.7); Continue drafting joint brief - factual background (0.9)	Pham, Matt D.	3.40	1,637.10	76,360.95	WO	HD	TR	_____

11/22/23 11:07:11 PROFORMA STATEMENT FOR MATTER 378224.00024 (Winkler, Geoff/Receiver for Essex Capita) (Grimm Litigation)

Fees for Matter 378224.00024.(Grimm Litigation)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
09/13/23	9361769	Continue drafting joint brief - arguments regarding tolling of statute of repose and accrued prejudgment interest (2.9); argument regarding MIMO calculation generally (1.6)	Pham, Matt D.	4.50	2,166.75	78,527.70	WO	HD	TR	_____
09/14/23	9360427	Conference and analysis re: summary judgment issues.	Farrell, Michael	0.30	247.05	78,774.75	WO	HD	TR	_____
09/14/23	9361778	Continue drafting joint brief - argument regarding Grimm as transfer beneficiary (2.6); argument regarding award of prejudgment interest (0.7).	Pham, Matt D.	3.30	1,588.95	80,363.70	WO	HD	TR	_____
09/18/23	9361629	Conference, analysis, review of draft and exchange of emails re: summary judgment papers.	Farrell, Michael	1.10	905.85	81,269.55	WO	HD	TR	_____
09/18/23	9361800	Continue drafting joint brief - argument on prejudgment interest against Grimm, Blue Pacific, and GIL separately (1.6); argument regarding existence of Ponzi scheme (2.0); argument regarding exclusion of third-party transfers (2.5);	Pham, Matt D.	6.10	2,937.15	84,206.70	WO	HD	TR	_____
09/19/23	9361756	Conference, analysis and review of emails re: summary judgment paper issues.	Farrell, Michael	0.20	164.70	84,371.40	WO	HD	TR	_____
09/19/23	9361804	Review opposing counsel's revised draft of schedule of third-party transfers (0.2); Review and analyze bank records and accounting relating to \$5,236 transfer to Essex identified by opposing counsel (0.6); Revise stipulation regarding undisputed facts - facts relating to transfer totals (0.9); Make corresponding changes to joint	Pham, Matt D.	4.80	2,311.20	86,682.60	WO	HD	TR	_____

11/22/23 11:07:11 PROFORMA STATEMENT FOR MATTER 378224.00024 (Winkler, Geoff/Receiver for Essex Capita) (Grimm Litigation)

Fees for Matter 378224.00024.(Grimm Litigation)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		statement of undisputed facts relating to transfer totals in light of previously unidentified transfer (2.2); Make corresponding changes to joint brief relating to transfer totals in light of previously unidentified transfer (0.9)								
09/20/23	9361817	Phone call with opposing counsel regarding coordination of MSJ papers and other related issues	Pham, Matt D.	0.40	192.60	86,875.20	WO	HD	TR	_____
09/20/23	9362054	Review and analysis of Grimm summary judgment arguments and analysis re: response to same.	Farrell, Michael	1.20	988.20	87,863.40	WO	HD	TR	_____
09/25/23	9353442	Confer with M. Pham and M. Farrell regarding motion for summary judgment and arguments presented therein (0.9); reviw documents and accounting analysis and attention to inquiries to Receiver's office regarding same (1.0).	Del Castillo, Joshua	1.90	1,308.15	89,171.55	WO	HD	TR	_____
09/25/23	9359714	Analysis and review of emails re: summary judgment issues (.4); telephone conference and analysis re: evidentiary issues and strategy (.4).	Farrell, Michael	0.80	658.80	89,830.35	WO	HD	TR	_____
09/25/23	9361858	Continue drafting responsive sections of joint brief - argument regarding inapplicability of Grimm's cited decisions on tolling of statute of repose (1.1); Confer with Mike Farrell and Josh del Castillo regarding approach on Solexel-related issue (0.3); Draft email to client regarding Solexel-related issue (0.3); Continue drafting responsive sections of joint brief - argument	Pham, Matt D.	2.40	1,155.60	90,985.95	WO	HD	TR	_____

11/22/23 11:07:11 PROFORMA STATEMENT FOR MATTER 378224.00024 (Winkler, Geoff/Receiver for Essex Capita) (Grimm Litigation)

Fees for Matter 378224.00024.(Grimm Litigation)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		regarding existence of Ponzi scheme issue (0.7)								
09/25/23	9361859	Begin drafting supplemental declaration of Geoff Winkler (1.6); Begin drafting supplemental facts for joint statement of undisputed facts (2.1).	Pham, Matt D.	3.70	1,781.55	92,767.50	WO	HD	TR	_____
09/26/23	9354634	Emails and confer with M. Pham, M. Farrell, and Receiver's office regarding motion for summary judgment (0.8).	Del Castillo, Joshua	0.80	550.80	93,318.30	WO	HD	TR	_____
09/26/23	9355368	Analysis and review of emails re: summary judgment issues and revised client declaration.	Farrell, Michael	0.40	329.40	93,647.70	WO	HD	TR	_____
09/26/23	9361862	Continue drafting responsive sections of joint brief - fact section relating to forensic accounting process (1.9); Phone call with opposing counsel regarding MSJ coordination (0.5).	Pham, Matt D.	2.40	1,155.60	94,803.30	WO	HD	TR	_____
09/26/23	9361865	Continue drafting responsive sections of joint brief - argument regarding one-year discovery rule (2.3); argument regarding exclusion of third-party transfers (1.8)	Pham, Matt D.	4.10	1,974.15	96,777.45	WO	HD	TR	_____
09/27/23	9356467	Review, analysis and revision of draft summary judgment opposition papers (1.2); conference and analysis re: potential edits to arguments and overall strategy (.5).	Farrell, Michael	1.70	1,399.95	98,177.40	WO	HD	TR	_____
09/27/23	9361866	Continue drafting responses to Grimm's asserted undisputed facts (1.8); Update and revise joint statement of undisputed facts and evidentiary appendix (1.4); Continue	Pham, Matt D.	6.20	2,985.30	101,162.70	WO	HD	TR	_____

11/22/23 11:07:11 PROFORMA STATEMENT FOR MATTER 378224.00024 (Winkler, Geoff/Receiver for Essex Capita) (Grimm Litigation)

Fees for Matter 378224.00024.(Grimm Litigation)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		drafting responsive sections of joint brief - argument regarding aggregation of transfers in calculating liability (1.6); Phone call with opposing counsel regarding stipulation regarding undisputed facts (0.1); Make further changes to stipulation regarding undisputed facts and evidentiary appendix following phone call with opposing counsel (1.3)								
09/27/23	9361869	Confer with Mike Farrell regarding changes to joint brief (0.8); Revise responsive sections of joint brief per comments from Mike Farrell (2.1).	Pham, Matt D.	2.90	1,396.35	102,559.05	WO	HD	TR	_____
09/28/23	9357683	Analysis and review of emails and documents re: summary judgment filings.	Farrell, Michael	0.60	494.10	103,053.15	WO	HD	TR	_____
09/28/23	9361891	Update pin cites to evidentiary record in joint statement of undisputed facts (1.7); Update pin cites to evidentiary record in joint brief (1.1); Draft notice of motion and motion and proposed judgment for motion for partial summary judgment (0.6)	Pham, Matt D.	3.40	1,637.10	104,690.25	WO	HD	TR	_____
09/29/23	9359034	Emails to AM counsel regarding motion for summary judgment filing (0.2).	Del Castillo, Joshua	0.20	137.70	104,827.95	WO	HD	TR	_____
09/29/23	9359294	Conference, analysis and review of emails/documents re: summary judgment filings (.6); analysis re: timing and strategy for response papers (.3).	Farrell, Michael	0.90	741.15	105,569.10	WO	HD	TR	_____
09/29/23	9361896	Update, revise, and finalize joint brief following parties' second exchange (1.6); Revise and finalize notice of motion and	Pham, Matt D.	2.10	1,011.15	106,580.25	WO	HD	TR	_____

11/22/23 11:07:11 PROFORMA STATEMENT FOR MATTER 378224.00024 (Winkler, Geoff/Receiver for Essex Capita) (Grimm Litigation)

Fees for Matter 378224.00024.(Grimm Litigation)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action
		motion and proposed judgment for motion for partial summary judgment (0.5)					

Disbursements for Matter 378224.00024 (Grimm Litigation)

Trans Date	Index	Type	Quantity	Amt	WO	HD	TR	_____
07/07/23	2825721	BW – Duplication - Black & White Copies	68.00	12.92	WO	HD	TR	_____
08/15/23	2838848	DEPO – Planet Depos, LLC - Deposition Transcript of Charles R. Grimm Taken on 08/03/2023	0.00	2,997.60	WO	HD	TR	_____
08/15/23	2838849	DEPO – Planet Depos - Video Conferencing Services for Charles R. Grimm on 08/03/2023	0.00	641.50	WO	HD	TR	_____
08/15/23	2838850	DEPO – Planet Depos, LLC - Video Deposition of Charles R. Grimm Taken on 08/03/2023	0.00	1,294.00	WO	HD	TR	_____
08/16/23	2832304	BW – Duplication - Black & White Copies	5.00	0.95	WO	HD	TR	_____
08/31/23	2839430	DEPO – Aptus Court Reporting - Deposition Transcript of Geoff Winkler Taken on 08/22/2023	0.00	2,294.09	WO	HD	TR	_____
09/12/23	2838100	DEPO – Planet Depos, LLC - Video conferencing Services of Cliff Porter on 08/23/2023	0.00	592.00	WO	HD	TR	_____
09/14/23	2838846	DEPO – Planet Depos, LLC - Deposition Transcript of Cliff Porter Taken on 08/23/2023	0.00	2,141.20	WO	HD	TR	_____
09/14/23	2838847	DEPO – Planet Depos, LLC - Video Deposition of Cliff Porter Taken on 08/23/2023	0.00	1,194.00	WO	HD	TR	_____
09/19/23	2838746	BW – Duplication - Black & White Copies	4.00	0.76	WO	HD	TR	_____
09/19/23	2838747	COLOR – Duplication - Color Copies	19.00	4.75	WO	HD	TR	_____

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	1.50	895.50	1,343.25

11/22/23 11:07:11 PROFORMA STATEMENT FOR MATTER 378224.00024 (Winkler, Geoff/Receiver for Essex Capita) (Grimm Litigation)

Proforma Summary

Timekeeper

Number	Timekeeper	Hours	Rate	Amounts
000739	Farrell, Michael	34.30	823.50	28,246.05
001842	Del Castillo, Joshua	17.20	688.50	11,842.20
002510	Pham, Matt D.	127.10	481.50	61,198.65
002592	Robichaud, James	11.40	346.50	3,950.10
		191.50		\$106,580.25
Subtotal Fees				\$106,580.25
Discount				0.00
Total Fees				106,580.25
Total Disbursements				11,173.77

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); 7/1/22 rate freeze (rate level 16)

Account Summary – As Of 11/17/23

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	125,292.60	125,292.60	0.00	155,286.62	142,415.55	12,871.07	155,286.62	142,415.55	12,871.07
Unbilled Adj	0.00	0.00	0.00	14.94	14.94	0.00	14.94	14.94	0.00
Billed	18,805.31	17,108.01	1,697.30	18,805.31	17,108.01	1,697.30	17,108.01	17,108.01	1,697.30
Collected	18,805.31	17,108.01	1,697.30	18,805.31	17,108.01	1,697.30	18,805.31	17,108.01	1,697.30
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WIP Balance	136,466.37	125,292.60	11,173.77						
AR Balance	0.00	0.00	0.00						
Unalloc Payment	0.00								

11/22/23 11:07:11 PROFORMA STATEMENT FOR MATTER 378224.00024 (Winkler, Geoff/Receiver for Essex Capita) (Grimm Litigation)

Client Trust **0.00**
Balance

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

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

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

Creditors' Rights, Litigation, and Regulatory Counsel

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

A Pioneer in Receivership Solutions

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

EDUCATION

J.D., USC Gould School of Law
M.A., University of Michigan
B.A., *cum laude*, University of Southern California

SERVICES

Restructuring, Insolvency & Bankruptcy
Litigation & Counseling
Receiverships, Lenders & Special Creditor Remedies
Commercial Finance

INDUSTRIES

Financial Services
Residential & Multifamily

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

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

In the Community

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

MEMBERSHIPS

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

ACCOLADES

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

BAR ADMISSIONS

- California

COURT ADMISSIONS

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

Matters

LITIGATION AND BANKRUPTCY

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

FEDERAL EQUITY RECEIVERSHIPS

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

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

REAL PROPERTY RECEIVERSHIPS

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

REGULATORY COMPLIANCE

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



Kevin D. Lloyd

PARTNER | LOS ANGELES

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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

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E 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

STANDARDIZED FUND ACCOUNTING REPORT for SEC v. Essex Capital Corporation

Receivership; Civil Docket No. 18-cv-05008-FMO-AFM

Reporting Period from 01/01/2023 to 03/31/2023

FUND ACCOUNTING (See instructions)				
		Detail	Subtotal	Grand Total
Line 1	Beginning Balance (As of 07/01/2023):	\$ 2,194,664.18		
	Increases in Fund Balance:			
Line 2	Business Income	\$ -		
Line 3	Cash and Securities (in transit)	-		
Line 4	Interest/Dividend Income	9,702.88		
Line 5	Business Asset Liquidation	1,506,925.00		
Line 6	Personal Asset Liquidation	-		
Line 7	Third-Party Litigation Income	100,000.00		
Line 8	Miscellaneous - Uncleared	-		
	Total Funds Available (Lines 1 - 8):		\$ 1,616,627.88	\$ 3,811,292.06
	Decreases in Fund Balance:			
Line 9	Disbursements to Investors	-		
Line 10	Disbursements for Receivership Operations			
Line 10a	Disbursements to Receiver or Other Professionals	-		
Line 10b	Business Asset Expenses	-		
Line 10c	Personal Asset Expenses	-		
Line 10d	Investment Expenses	-		
Line 10e	Third-Party Litigation Expenses	-		
	1. Attorney Fees	\$ -		
	2. Litigation Expenses	-		
	Total Disbursements for Receivership Operations		\$ -	
Line 10f	Tax Administrator Fees and Bonds		-	
Line 10g	Federal and State Tax Payments		-	
	Total Disbursements for Receivership Operations			\$ -
Line 11	Disbursements for Distribution Expenses Paid by the Fund:			
Line 11a	Distribution Plan Development Expenses:			
	1. Fees:			
	Fund Administrator.....	\$ -		
	Independent Distribution Consultant (IDC).....	-		
	Distribution Agent.....	-		
	Consultants.....	-		
	Legal Advisers.....	-		
	Tax Advisers.....	-		
	2. Administrative Expenses	-		
	3. Miscellaneous	-		
	Total Plan Development Expenses		\$ -	
Line 11b	Distribution Plan Implementation Expenses:			
	1. Fees:			
	Fund Administrator.....	-		
	IDC.....	-		
	Distribution Agent.....	-		
	Consultants.....	-		
	Legal Advisers.....	-		
	Tax Advisers.....	-		
	2. Administrative Expenses	-		
	3. Investor Identification:			
	Notice/Publishing Approved Plan.....	-		
	Claimant Identification.....	-		
	Claims Processing.....	-		
	Web Site Maintenance/Call Center.....	-		
	4. Fund Administrator Bond	-		
	5. Miscellaneous	-		
	6. Federal Account for Investor Restitution (FAIR) Reporting Expenses	-		
	Total Plan Implementation Expenses		\$ -	
	Total Disbursements for Distribution Expenses Paid by the Fund			\$ -
Line 12	Disbursements to Court/Other:			
Line 12a	Investment Expenses/Court Registry Investment System (CRIS) Fees	\$ -		
Line 12b	Federal Tax Payments	-		
	Total Disbursements to Court/Other:		\$ -	
	Total Funds Disbursed (Lines 9 - 11):			\$ -
Line 13	Ending Balance as of 09/30/2023			\$ 3,811,292.06
Line 14	Ending Balance of Fund - Net Assets:			
Line 14a	Cash & Cash Equivalents		3,811,292.06	
Line 14b	Investments		1,650,000.00	
Line 14c	Other Assets or Uncleared Funds		1,615,000.00	
	Total Ending Balance of Fund - Net Assets			\$ 7,076,292.06

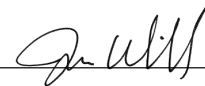
STANDARDIZED FUND ACCOUNTING REPORT for SEC v. Essex Capital Corporation

Receivership; Civil Docket No. 18-cv-05008-FMO-AFM

Reporting Period from 01/01/2023 to 03/31/2023

OTHER SUPPLEMENTAL INFORMATION:				
		Detail	Subtotal	Grand Total
Line 15	Disbursements for Plan Administration Expenses Not Paid by the Fund:			
<i>Line 15a</i>	<i>Plan Development Expenses Not Paid by the Fund</i>			
	1. Fees:			
	Fund Administrator	\$ -		
	IDC	-		
	Distribution Agent	-		
	Consultants	-		
	Legal Advisers	-		
	Tax Advisers	-		
	2. Administrative Expenses	-		
	3. Miscellaneous	-		
	<i>Total Plan Development Expenses Not Paid by the Fund</i>		\$ -	
<i>Line 15b</i>	<i>Plan Implementation Expenses Not Paid by the Fund:</i>			
	1. Fees:			
	Fund Administrator	\$ -		
	IDC	-		
	Distribution Agent	-		
	Consultants	-		
	Legal Advisers	-		
	Tax Advisers	-		
	2. Administrative Expenses	-		
	3. Investor Identification:			
	Notice/Publishing Approved Plan	-		
	Claimant Identification	-		
	Claims Processing	-		
	Web Site Maintenance/Call Center	-		
	4. Fund Administrator Bond	-		
	5. Miscellaneous	-		
	6. FAIR Reporting Expenses	-		
	<i>Total Plan Implementation Expenses Not Paid by the Fund</i>		\$ -	
<i>Line 15c</i>	<i>Tax Administrator Fees & Bonds Not Paid by the Fund</i>			
	Total Disbursements for Plan Administration Expenses Not Paid by the Fund			-
Line 16	Disbursements to Court/Other Not Paid by the Fund			
<i>Line 16a</i>	<i>Investment Expenses/CRIS Fees</i>		\$ -	
<i>Line 16b</i>	<i>Federal Tax Payments</i>		-	
	Total Disbursements to Court/Other Not Paid by the Fund:			\$ -
Line 17	DC & State Tax Payments			\$ -
Line 18	No. of Claims:			
<i>Line 18a</i>	<i># of Claims Received This Reporting Period</i>	0		
<i>Line 18b</i>	<i># of Claims Received Since Inception of Fund</i>	75		
Line 19	No. of Claimants/Investors:			
<i>Line 19a</i>	<i># of Claimants/Investors Paid This Reporting Period</i>	0		
<i>Line 19b</i>	<i># of Claimants/Investors Paid Since Inception of Fund</i>	64		

Receiver: **Geoff Winkler**

By: 

Geoff Winkler
(printed name)

Chief Executive Officer
American Fiduciary Services LLC
Receiver, Essex Capital Corporation, et al.

Date: **October 31, 2023**