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8 GEOFF WINKLER

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

12 SECURITIES AND EXCHANGE  
COMMISSION,

13 Plaintiff,

14 vs.

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

17 Defendants.

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

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

Date: April 25, 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 Nineteenth Interim  
25 Application of Receiver, Geoff Winkler, and His Professionals for Payment of Fees  
26 and Reimbursement of Expenses (this "Application").

1 **I. INTRODUCTION**

2 This Application is the nineteenth 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 October 1, 2023, through December 31,  
5 2023, (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 estate of the Receivership Entities (the  
10 "Receivership Estate" or "Estate"). The Applicants' respective fees and expenses for  
11 the Application Period are as follows:

Applicant	Fees (Inclusive of Discounts, if any)	Interim Fee Payment Requested	Expenses	Interim Expense Payment Requested
Receiver	\$39,497.50	\$31,598.00	\$768.33	\$768.33
Allen Matkins	\$84,602.07	\$67,681.66	\$6,905.20	\$6,905.20
	<b>\$124,099.57</b>	<b>\$99,279.66</b>	<b>\$7,673.53</b>	<b>\$7,673.53</b>

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18 Consistent with the billing guidelines of plaintiff the Securities and Exchange  
19 Commission (the "SEC") and the Applicants' commitments for this federal  
20 receivership, the remaining, unpaid, 20% "holdback" of the Applicants' approved  
21 fees will be subject to final review and payment at the conclusion of this  
22 receivership. In addition, as an accommodation to the Receivership Estate and to  
23 help offset rate and staffing changes over the duration of the receivership, Allen  
24 Matkins has applied a line item discount of an additional 10% to all attorneys' fees  
25 incurred during the Application Period.

26 **II. GENERAL SUMMARY**

27 During the Application Period, and with assistance from Allen Matkins, the  
28 Receiver made substantial progress in the satisfaction of his duties and the

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

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

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

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

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

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

During the Application Period, the Receiver and his staff investigated and recovered Receivership Assets, including via their continued prosecution of two (2) remaining disgorgement actions brought by the Receiver against alleged profiting investors, seeking to recover, at face value and in the aggregate, what the Receiver has alleged to be millions of dollars in fictitious profits received by those investors; secured Court approval of a settlement in one previously outstanding disgorgement action, resulting in the Estate's recovery of over half a million dollars; continued his evaluation of the Estate's equity interest in the 915 Elm Avenue CVL, LLC in connection with its prospective sale for the benefit of the Estate; attended to and completed a seven-figure second distribution on allowed Estate creditor claims; and otherwise continued the ordinary administration of the Estate.

Overall, on account of their services rendered on behalf of the Receivership Estate during the Application Period, the Receiver and his staff billed 155.9 hours and \$39,497.50 in fees across the following eleven categories:

Category	Hours	Fees
Financial – Accounting/Auditing	3.8	\$1,168.20
Financial – Business Analysis	0.1	\$22.50
Financial – Data Analysis	21.4	\$4,994.30
Financial – Forensic Accounting	0.1	\$22.50
Financial – Status Reports	1.1	\$326.50
Financial – Tax Issues	5.4	\$1,517.40
Legal – Asset Analysis and Recovery	58.8	\$14,724.00
Legal – Asset Disposition	1.1	\$319.50
Legal – Business Operations	0.3	\$67.50
Legal – Case Administration	41.8	\$10,758.70
Legal – Claims Administration	22.0	\$5,576.40
	<b>155.9</b>	<b>\$39,497.50</b>

Provided below are narrative summaries of the work performed under each of these categories. The Receiver's invoice, which includes billing entries detailing the

1 tasks performed by the Receiver and his staff during the Application Period, is  
2 attached hereto as **Exhibit 1**.

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

4 In connection with the "Financial – Accounting/Auditing" category, the  
5 Receiver and his staff billed 3.8 hours and \$1,168.20 in fees during the Application  
6 Period.

7 The services in this category generally relate to the review, analysis, and audit  
8 of the Receivership Entities' financials, including in connection with the Receiver's  
9 ongoing litigation to recover funds from alleged Ponzi "winners", and to account for  
10 funds in anticipation of additional distributions on allowed claims. During the  
11 Application Period, the Receiver and his staff expended time processing accounts  
12 payable and accounts receivable, including the receipt of payments received in  
13 satisfaction of litigation settlement agreements, and updating and revising  
14 appropriate accounting records.

15 **2. Financial – Business Analysis.**

16 The 0.1 hours and \$22.50 in fees billed in the "Financial– Business Analysis"  
17 category during the Application period related to a brief update to a prior analysis.

18 **3. Financial – Data Analysis.**

19 In connection with the "Financial – Data Analysis" category, the Receiver and  
20 his staff billed 21.4 hours and \$4,994.30 in fees during the Application Period.

21 The services in this category concern the review and analysis of third-party  
22 financial data. During the Application Period, the Receiver and his staff completed  
23 a digital audit of certain source documents (including bank statements) associated  
24 with a bank account at issue in pending litigation, and imported and reviewed emails  
25 and other documents to refine or supplement related prior analysis.

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1                   **4. Financial – Forensic Accounting.**

2                   A member of the Receiver's staff briefly reviewed the Receiver's forensic  
3 accounting to address a question arising in connection with the claims process,  
4 billing 0.1 hours and \$22.50 in connection therewith.

5                   **5. Financial – Status Reports.**

6                   In connection with the "Financial – Status Reports" category, the Receiver  
7 and his staff billed 1.1 hours and \$326.50 in fees during the Application Period.

8                   The services in this category concern the Receiver's obligation to report on his  
9 progress to this Court and, by extension, to the interested parties. The time  
10 expended by the Receiver for this category during the Application Period was spent  
11 in connection with the preparing of the *Receiver's Seventeenth Interim Report and*  
12 *Petition for Further Instructions* (the "Seventeenth Interim Report"), filed on  
13 December 21, 2023, ECF No. 275, which included preparing and providing updated  
14 financial statements to Allen Matkins for inclusion in the Seventeenth Interim  
15 Report.

16                   **6. Financial – Tax Issues.**

17                   In connection with the "Financial – Tax Issues" category, the Receiver and his  
18 staff billed 5.4 hours and \$1,517.40 in fees during the Application Period.

19                   The services in this category were performed to address the Receivership  
20 Estate's various tax obligations. During the Application Period, the Receiver  
21 coordinated with his tax professionals to ensure that the Receivership Entities and  
22 the Estate satisfy all current or pending tax obligations.

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

24                   In connection with the "Legal – Asset Analysis and Recovery" category, the  
25 Receiver and his staff billed 58.8 hours and \$14,724.00 in fees during the  
26 Application Period.

27                   The services in this category broadly relate to the efforts to identify, secure,  
28 preserve, and recover any remaining available Receivership Assets, including via

1 demands to or claims against third parties. During the Application Period, the  
2 Receiver and his staff performed various tasks relating to pending disgorgement  
3 actions against alleged profiting investors, including providing Allen Matkins with  
4 relevant facts, supporting documentation, and other materials necessary to its  
5 successful prosecution of, and efforts to settle, the Receiver's claims. The Receiver  
6 continued to oversee the collection of payments from third parties pursuant to earlier  
7 Court-approved settlement agreements. The Receiver continued his analysis of the  
8 value of various Receivership Assets, including the Estate's assorted equity interests,  
9 to determine accurate Asset values in connection with his efforts to liquidate such  
10 Assets for the benefit of the Estate.

11 **8. Legal – Asset Disposition.**

12 In connection with the "Legal – Asset Disposition" category, the Receiver and  
13 his staff billed 1.1 hours and \$319.50 in fees during the Application Period.

14 The services in this category relate to the Receiver's efforts to sell, transfer, or  
15 otherwise dispose of Receivership Assets. During the Application Period, the work  
16 performed in this category by the Receiver consisted primarily of his successful  
17 efforts to liquidate certain equity interests of the Estate, including a partnership  
18 interest.

19 **9. Legal – Business Operations.**

20 The 0.3 hours and \$67.50 in fees billed during the Application Period related  
21 to a review of certain equity Assets of the Estate.

22 **10. Legal – Case Administration.**

23 In connection with the "Legal – Case Administration" category, the Receiver  
24 and his staff billed 41.8 hours and \$10,758.70 in fees during the Application Period.

25 The services in this category concern the day-to-day administration of the  
26 Receivership Estate, along with the handling of other necessary administrative  
27 matters for the receivership. During the Application Period, the Receiver and his  
28 staff frequently communicated with Allen Matkins regarding the administration of

1 the Receivership Entities and the Estate, and the status of pending or prospective  
2 legal proceedings, particularly with respect to the settlement of such proceedings.  
3 Communications with Allen Matkins were particularly extensive with respect to the  
4 settlement of third-party litigation.

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

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

12 In connection with the "Legal – Claims Administration" category, the  
13 Receiver and his staff billed 22.0 hours and \$5,576.40 in fees during the Application  
14 Period.

15 The services in this category relate to the Estate's claims and distribution  
16 process, including the Receiver's administration of his second distribution to holders  
17 of allowed claims against the Estate. During the Application Period, the Receiver  
18 and his staff spent time evaluating the feasibility of a prospective second interim  
19 distribution, evaluating the Estate's liquidity, and calculating the amounts to be  
20 distributed in accordance with the Court-approved distribution methodology.  
21 Ultimately, the Receiver undertook and successfully completed his second interim  
22 distribution to the holders of allowed claims, in the aggregate amount of \$2 million.  
23 Throughout the Application Period, the Receiver and his staff frequently  
24 communicated with claimants in connection with the second interim distribution,  
25 addressing investor-specific claim-related questions and concerns.

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

27 In connection with his services rendered on behalf of the Receivership Estate  
28 during the Application Period, the Receiver incurred \$768.33 in expenses. The



1 Receiver's invoice, attached hereto as **Exhibit 1**, details each of the Receiver's  
2 expenses.

3 During the Application Period, the Receiver incurred expenses in the  
4 aggregate amount of \$768.33, largely in connection with receivership-related travel  
5 (\$497.80) and document and asset storage (\$243.75).

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

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

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

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

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

21 Overall, on account of its services rendered to the Receiver during the  
22 Application Period, Allen Matkins billed 150.0 hours and \$94,002.30 in fees across  
23 the following ten categories:

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<u>Category</u>	<u>Hours</u>	<u>Fees</u>
General Receivership	11.7	\$8,055.45
Asset Recovery & Management	8.1	\$4,243.05
Investigation & Reporting	14.5	\$9,535.95

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Sale, Disposition & Transfer of Assets	17.4	\$11,557.80
Pending Litigation	6.1	\$3,686.85
Claims & Distributions	8.2	\$5,339.70
Third Party Claims & Recoveries	6.7	\$4,757.85
Nicholson Litigation	11.3	\$7,511.85
McCloskey Litigation	20.6	\$13,606.20
Grimm Litigation	45.4	\$25,707.60
<b><u>TOTAL:</u></b>	<b>150.0</b>	\$94,002.30
<b><u>FEE DISCOUNT APPLIED:</u></b>		(\$9,400.23)
<b><u>TOTAL AFTER DISCOUNT</u></b>		<b>\$84,602.07</b>

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 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.

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 the Estate for any travel time. Allen Matkins has also agreed to apply an additional line-item discount of 10% for the duration of the receivership, as an accommodation intended to maximize the value of the Receivership Estate.

**1. General Receivership.**

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

Timekeeper	Position	Hourly Rate	Hours	Fees
David Zaro	Partner	\$895.50	0.4	\$358.20
Joshua del Castillo	Partner	\$688.50	10.9	\$7,504.65
Matthew Pham	Associate	\$481.50	0.4	\$192.60
			11.7	<b>\$8,055.45</b>

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

**2. Asset Recovery & Management.**

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

Timekeeper	Position	Hourly Rate	Hours	Fees
Joshua del Castillo	Partner	\$688.50	4.2	\$2,891.70
James Robichaud	Associated	\$346.50	3.9	\$1,351.35
			<b>8.1</b>	<b>\$4,243.05</b>

The services in this category relate to Allen Matkins' work supporting the Receiver's efforts to identify, secure, preserve, and recover Receivership Assets. During the Application Period, for this category, Allen Matkins expended time engaging in successful pre-litigation settlement negotiations with an individual the Receiver determined to be in possession of over one hundred thousand dollars in Receivership Assets, evaluating a prospective clawback action against a financial institution, and performing an analysis of the Entities' agreements with the institution within the context of the contemplated cause of action.

**3. Investigation & Reporting.**

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

Timekeeper	Position	Hourly Rate	Hours	Fees
Joshua del Castillo	Partner	\$688.50	12.6	\$8,675.10
Matthew Pham	Associate	\$481.50	1.5	\$722.25
James Robichaud	Associate	\$346.50	0.4	\$138.60
			<b>14.5</b>	<b>\$9,535.95</b>

The services in this category generally relate to Allen Matkins assisting the Receiver in his efforts to investigate the nature, location, and prospect of recovery of Receivership Assets, along with the persons potentially in possession of such Assets. This category also encompasses Allen Matkins' work relating to the Receiver's reporting obligations. During the Application Period, Allen Matkins expended time for this category in connection with the preparation of the Seventeenth Interim Report. Additionally, Allen Matkins assisted the Receiver and his staff in connection with various discovery-related tasks, including by preparing subpoenas to be served upon a financial institution and conducting initial document reviews in connection with materials produce pursuant to subpoenas and informal document recovery efforts.

**4. Sale, Disposition & Transfer of Assets.**

In connection with the "Sale, Disposition & Transfer of Assets" 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	1.1	\$985.05
Joshua del Castillo	Partner	\$688.50	14.4	\$9,914.40
James Robichaud	Associate	\$346.50	1.9	\$658.35
			<b>17.4</b>	<b>\$11,557.80</b>

1 The services in this category concern Allen Matkins' work supporting the  
2 Receiver's efforts to identify, secure, preserve, and recover Receivership Assets.  
3 During the Application Period, for this category, Allen Matkins expended time in  
4 connection with the Receiver's successful sale of the Estate's interests in two  
5 partnerships, reviewing the applicable partnership agreements, drafting proposed  
6 purchase and sale agreements, and revising a seller's proposed purchase and sale  
7 agreement to account for receivership-specific considerations required in the context  
8 of the above-entitled action.

9 **5. Pending Litigation.**

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

Timekeeper	Position	Hourly Rate	Hours	Fees
Joshua del Castillo	Partner	\$688.50	4.6	\$3,167.10
James Robichaud	Associate	\$346.50	1.5	\$519.75
			<b>6.1</b>	<b>\$3,686.85</b>

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16 Services in this category related to the pre-Receivership state court action  
17 captioned as *Dennis v. Iannelli, et al.* and bearing Case No. 18CV03317, currently  
18 pending before the Superior Court of California, County of Santa Barbara. At the  
19 outset of the Application Period, Allen Matkins expended time preparing for a case  
20 management conference and, as the Application Period progressed, advised the  
21 Receiver in connection with his then-prospective engagement of Thomas G. Foley  
22 as special litigation counsel.

23 **6. Claims & Distribution.**

24 In connection with the "Claims & Distribution" category, Allen Matkins  
25 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	1.0	\$895.50
Joshua del Castillo	Partner	\$688.50	5.7	\$3,924.45
James Robichaud	Associate	\$346.50	1.5	\$519.75
			<b>8.2</b>	<b>\$5,339.70</b>

The services in this category generally relate to Allen Matkins assisting or advising the Receiver in connection with the Estate's claims and distribution process. During the Application Period, Allen Matkins worked closely with the Receiver on his second interim distribution, including reviewing the Receiver's distribution plan and related accounting, and advising as to the legal implications thereof. In addition, one individual claimant, dissatisfied with the Receiver's treatment of his claim, transmitted a demand letter to Allen Matkins threatening litigation. Allen Matkins reviewed the claimant's allegations and certain related documents, performed the necessary legal analysis, and met and conferred with such claimant's attorney, leading to what the Receiver believes to be a resolution of the dispute without litigation.

**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	0.7	\$626.85
Joshua del Castillo	Partner	\$688.50	6.0	\$4,131.00
			<b>6.7</b>	<b>\$4,757.85</b>

This category serves as a catch-all for services performed by Allen Matkins in connection with the Receiver's pending disgorgement claims and that do not fit into a single more specific category. These costs are most frequently associated with either (a) services that are performed for the benefit of more than one of the Receiver's disgorgement claims and thus not attributable to any single claim; or

1 (b) services performed in connection with a disgorgement claim for which a separate  
2 billing category has not yet been created.

3 During the Application Period, Allen Matkins spent time in this category  
4 corresponding and conferring with the Receiver's special litigation counsel, with  
5 respect to his then-prospective engagement. Also included in this category is time  
6 spent reviewing and developing the receivership's broader litigation strategy, which  
7 necessarily impacts all third party claims.

8 **8. Nicholson Litigation.**

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

Timekeeper	Position	Hourly Rate	Hours	Fees
Michael Farrell	Partner	\$823.50	2.0	\$1,647.00
Joshua del Castillo	Partner	\$688.50	6.7	\$4,612.95
Matthew Pham	Associate	\$481.50	2.6	\$1,251.90
			<b>11.3</b>	<b>\$7,511.85</b>

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16 The services in this category are associated with the litigation in the  
17 Receiver's disgorgement action against an alleged profiting investor, William  
18 Nicholson, currently before this Court, in the matter styled *Winkler v. Nicholson* and  
19 bearing Case No. 2:21-cv-07458-FMO-AFM.

20 During the Application Period, Allen Matkins attorneys prepared for and  
21 attended an October 12, 2023, status conference and, following the status  
22 conference, further conferred with counsel for Mr. Nicholson with respect to  
23 pending litigation deadlines and the coordination of the filing of their respective  
24 summary judgment motions.

25 **9. McCloskey Litigation.**

26 In connection with the "McCloskey Litigation" category, Allen Matkins  
27 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	1.0	\$895.50
Michael Farrell	Partner	\$823.50	0.4	\$329.40
Joshua del Castillo	Partner	\$688.50	16.0	\$11,016.00
Matthew Pham	Associate	\$481.50	1.9	\$914.85
James Robichaud	Associate	\$346.50	1.3	\$450.45
			<b>20.6</b>	<b>\$13,606.20</b>

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

At the outset of the Application Period, Allen Matkins spent time in this category preparing for further litigation of the McCloskey Action. However, the majority of the time spent in this category during the Application Period related to Allen Matkins' participation in the parties' ongoing settlement negotiations, which successfully resulted in a settlement, approved by this Court on November 9, 2023 (see ECF No. 274). In addition to negotiating the settlement, Allen Matkins undertook efforts to finalize the settlement agreement by, among other things, drafting and preparing the necessary papers.

**10. Grimm Litigation.**

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

Timekeeper	Position	Hourly Rate	Hours	Fees
David Zaro	Partner	\$895.50	0.2	\$179.10
Michael Farrell	Partner	\$823.50	5.2	\$4,364.55
Joshua del Castillo	Partner	\$688.50	10.8	\$7,435.80
Matthew Pham	Associate	\$481.50	27.0	\$13,000.50
James Robichaud	Associate	\$346.50	2.1	\$727.65
			<b>45.4</b>	<b>\$25,707.60</b>



1 The services in this category are associated with the disgorgement action  
2 styled *Winkler v. Grimm, et al.*, currently pending before this Court as Case  
3 No. 2:22-cv-05735-FMO-AFM (the "Grimm Action").

4 During the Application Period, Allen Matkins' attorneys expended  
5 considerable time in connection with the Receiver's pre-trial and settlement efforts.  
6 Among other things, Allen Matkins met and conferred with opposing counsel with  
7 respect to the drafting of a joint brief and its appendix of undisputed facts, conferred  
8 with counsel to schedule and prepare for a second settlement conference, engaged in  
9 strategic planning with respect to the settlement conference and prospective trial,  
10 and prepared required trial materials. Throughout the Application Period, Allen  
11 Matkins continued to engage in settlement negotiations with opposing counsel.  
12 Subsequent to the close of the Application Period, a tentative settlement was  
13 reached by the parties, and notice provided to the Court on or around March 13,  
14 2024.

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

16 In connection with its services rendered to the Receiver during the  
17 Application Period, Allen Matkins incurred \$6,905.20 in expenses. Allen Matkins'  
18 invoice, attached hereto as **Exhibit 2**, details the firm's expenses.

19 Allen Matkins' expenses primarily consist of incurred monthly fees for  
20 hosting the voluminous number of documents produced to the Receiver in this  
21 matter on an e-discovery platform (approximately \$2,200.00 each month). The  
22 expense varies with the amount of storage required. As reflected in numerous of the  
23 Receiver's other submissions to the Court, in this matter he has obtained and  
24 recovered a significant number of documents, addressing hundreds of thousands of  
25 individual transactions.

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1 **V. THE FEES AND EXPENSES INCURRED ARE REASONABLE AND**  
2 **SHOULD BE ALLOWED**

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

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

14 **VI. CONCLUSION**

15 For the foregoing reasons, the Applicants respectfully request that the Court  
16 enter an order:

- 17 1. Granting this Application in its entirety;
- 18 2. Approving the Receiver's fees and expenses incurred during the  
19 Application Period, in the respective amounts of \$39,497.50 and \$768.33;
- 20 3. Authorizing the Receiver to pay himself, on an interim basis, 80% of  
21 his approved fees incurred during the Application Period, in the amount of  
22 \$31,598.00, and 100% of his approved expenses incurred during the Application  
23 Period, in the amount of \$768.33, from the funds of the Receivership Estate;
- 24 4. Approving Allen Matkins' discounted fees and expenses incurred  
25 during the Application Period, in the respective amounts of \$84,602.07 and  
26 \$6,905.20;
- 27 5. Authorizing the Receiver to pay Allen Matkins, on an interim basis,  
28 80% of its approved fees incurred during the Application Period, in the amount of

1 \$67,681.66, and 100% of its approved expenses incurred during the Application  
2 Period, in the amount of \$6,905.20, from the funds of the Receivership Estate; and

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

5  
6 Dated: March 26, 2024

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

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8  
9 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**  
**October 01, 2023 - December 31, 2023**  
**(Sorted in Chronological Order by Activity Category)**

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Geoff Winkler	Email communication with JDC regarding wiring instructions.	10-02-2023	0.1	315.00	31.50	Financial - Accounting/Auditing
Milana Barkhanoy	Communication from JdC, GBW re asset payment.	10-02-2023	0.1	225.00	22.50	Financial - Data Analysis
John Hall	Review CVL financials and update valuation calculation document.	10-02-2023	1.4	279.00	390.60	Legal - Asset Analysis and Recovery
Grace Radke	Reviewed and updated outstanding assets.	10-02-2023	1.7	225.00	382.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Email communication with JDC regarding TM settlement.	10-02-2023	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Email communication with claimant (JF) regarding case update.	10-02-2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Call with team to discuss outstanding tasks.	10-02-2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Communication with KD regarding briefs from the Court.	10-03-2023	0.1	315.00	31.50	Legal - Case Administration
John Hall	Discussion of SC offer and VC offer with JGR.	10-04-2023	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
Josh McGraw	Discussion with JGR re: UP and AS offers.	10-04-2023	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Grace Radke	Call with SC re UP and AS offer and discussion with JPM to review offer.	10-04-2023	0.4	225.00	90.00	Legal - Asset Analysis and Recovery
Grace Radke	Emails to SP re VC purchase.	10-04-2023	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Grace Radke	Call with SC and email to GW re offer.	10-04-2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Grace Radke	Discussion of SC offer and VC offer with JBH.	10-04-2023	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Communication with JGR and review of information regarding UFP and AS offers.	10-04-2023	0.2	315.00	63.00	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Communication to claimant.	10-04-2023	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Review briefs and ruling for 9th Circuit case.	10-04-2023	0.3	315.00	94.50	Legal - Case Administration
Geoff Winkler	Communication with MP and review of briefs related to TM.	10-04-2023	0.2	315.00	63.00	Legal - Case Administration
Geoff Winkler	Communication with KD regarding update for TM.	10-04-2023	0.1	315.00	31.50	Legal - Case Administration
Josh McGraw	Discussion with JGR re broker and selling of assets.	10-05-2023	0.4	225.00	90.00	Legal - Asset Analysis and Recovery
Grace Radke	Discussion with JPM re broker and selling of assets.	10-05-2023	0.4	225.00	90.00	Legal - Asset Analysis and Recovery
Grace Radke	Discussion with JPM re broker and selling of assets.	10-05-2023	0.4	225.00	90.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Communication with JDC, review settlement offer, respond re approval for settlement.	10-05-2023	0.2	315.00	63.00	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Call with JBH, JdC, MF, MP re litigation progress and next steps in asset recovery.	10-05-2023	0.5	225.00	112.50	Legal - Case Administration
John Hall	Call to discuss outstanding third party and tax issues with MBB, JdC, MF and MP.	10-05-2023	0.5	279.00	139.50	Legal - Case Administration
Milana Barkhanoy	Updated on claims status with JGR.	10-05-2023	0.1	225.00	22.50	Legal - Claims Administration and Objections
Grace Radke	Updated on claims status with MBB.	10-05-2023	0.1	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Pull needed info on Skypark investment for JBH and GJR, review accounting file for cash basis, review documents associated with RTI personal accounts.	10-06-2023	2.3	225.00	517.50	Legal - Asset Analysis and Recovery
John Hall	Review file on Skypark, review memo on valuation and associated financials. Discuss with GJR and GBW.	10-06-2023	2.1	279.00	585.90	Legal - Asset Analysis and Recovery
Josh McGraw	Reviewing asset disposition recommendations from JGR, reviewing email correspondence for investment, and researching option language.	10-06-2023	0.8	225.00	180.00	Legal - Asset Analysis and Recovery
Josh McGraw	Emails to JGR re: UP financials and distributions.	10-06-2023	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Josh McGraw	Searching unclaimed property for prior undeposited funds.	10-06-2023	0.4	225.00	90.00	Legal - Asset Analysis and Recovery
Grace Radke	Review offer from IREC to sell investment in a shopping center and send recommendation to JBH and GBW.	10-06-2023	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Grace Radke	Review and analyzed offer from IREC to sell investment in a shopping center and send recommendation to JBH and GBW.	10-06-2023	1.8	225.00	405.00	Legal - Asset Analysis and Recovery
Grace Radke	Created document to KS for sale of SP and emailed to GBW for review and signature.	10-06-2023	0.7	225.00	157.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Communication with JGR and JBH regarding offer from Investec. Review of offer and investment.	10-06-2023	0.2	315.00	63.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Communication with JGR regarding investment and payments of asset. Analysis of data.	10-06-2023	0.2	315.00	63.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Communication with JGR regarding accepting offer for SP.	10-06-2023	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
Grace Radke	Call with claimant re claim.	10-06-2023	0.1	225.00	22.50	Legal - Business Operations
Josh McGraw	Discussed evaluation for AS and UV stock and the next steps for gathering additional information with JGR.	10-06-2023	0.8	225.00	180.00	Legal - Case Administration
Grace Radke	Discussed evaluation for AS and UV stock and the next steps for gathering additional information with JPM.	10-06-2023	0.8	225.00	180.00	Legal - Case Administration
Geoff Winkler	Communication with MN regarding TM settlement.	10-06-2023	0.1	315.00	31.50	Legal - Case Administration
Grace Radke	Took the computer back to the storage unit.	10-07-2023	0.5	225.00	112.50	Legal - Case Administration

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Milana Barkhanoy	Updating website.	10-08-2023	0.3	225.00	67.50	Legal - Case Administration
Milana Barkhanoy	Communication with GBW re upcoming meeting with counsel.	10-09-2023	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Communication with JDC, DZ, and MF regarding TM settlement.	10-09-2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Communication with JDC regarding status conference.	10-09-2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Communication with MBB re upcoming meeting with counsel.	10-09-2023	0.1	315.00	31.50	Legal - Case Administration
John Hall	Review tax issues with GBW, discuss with ER.	10-11-2023	0.5	279.00	139.50	Financial - Tax Issues
Geoff Winkler	Execute, scanned and return 2019 tax returns.	10-11-2023	0.2	315.00	63.00	Financial - Tax Issues
Grace Radke	Email from KS re sale of SP and the language, emailed confirmation to BM.	10-11-2023	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Grace Radke	Call with SC re offer to purchase UV. Drafted email to JBH and GBW re offer and all supporting documentation of the asset.	10-11-2023	0.8	225.00	180.00	Legal - Asset Analysis and Recovery
Grace Radke	Email to GBW for review of offer language for SP.	10-11-2023	0.3	225.00	67.50	Legal - Asset Disposition
Anna Priebe	Receipt, review, and distribution of new hard-copy documents to MBB.	10-11-2023	0.2	215.00	43.00	Legal - Case Administration
Grace Radke	Meeting with MBB re updated in case prior to calling claimant.	10-11-2023	0.2	225.00	45.00	Legal - Claims Administration and Objections
Grace Radke	Call with claimant re case update and passed a message along to GBW and MBB.	10-12-2023	0.2	225.00	45.00	Legal - Claims Administration and Objections
John Hall	Review assert analysis and discuss with GJR.	10-13-2023	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
Grace Radke	Call with JB general council at KF re options to liquidate (.5). Analysis of holdings and email to GBW and JBH re options and approval to sign NDA (.5).	10-13-2023	1.0	225.00	225.00	Legal - Asset Analysis and Recovery
Grace Radke	Review and signing of NDA for KF.	10-13-2023	0.4	225.00	90.00	Legal - Asset Analysis and Recovery
Grace Radke	Call with GBW reviewing SC offer for UV (.1). Called SW to accept offer and sent email confirming acceptance of offer (.2).	10-13-2023	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Grace Radke	Email to JB to schedule a time to meet now the NDA is signed.	10-13-2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Call with JGR reviewing SC offer for UV.	10-13-2023	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
Renee Dieffenderfer	Case review and update on assets with JGR.	10-13-2023	0.1	225.00	22.50	Legal - Case Administration
Grace Radke	Case and claimant update with RLD.	10-13-2023	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Email to JGR re claimant communication.	10-13-2023	0.1	225.00	22.50	Legal - Claims Administration and Objections
John Hall	Review offer from UV, and discuss with GBW.	10-16-2023	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
Grace Radke	Email to JB regarding next meeting to discuss KF.	10-16-2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Grace Radke	Review LOI from WP for the UV asset. Sent email to GBW to review and sign.	10-16-2023	0.2	225.00	45.00	Legal - Case Administration
Grace Radke	Signed the LOI and emailed SW the completed letter along with the wire instructions.	10-18-2023	0.4	225.00	90.00	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Emails with JdC re upcoming meeting.	10-18-2023	0.1	225.00	22.50	Legal - Case Administration
John Hall	Meeting with JGR re CVL sale update, ongoing litigation and next distribution (3). Update on asset liquidation, KF, UP and SP (.2).	10-18-2023	0.5	279.00	139.50	Legal - Case Administration
Grace Radke	Meeting with JBH re CVL sale update, ongoing litigation and next distribution (3). Update on asset liquidation, KF, UP and SP (.2).	10-18-2023	0.5	225.00	112.50	Legal - Case Administration
John Hall	Team meeting with MBB, MP, MF, JdC re: remaining asset liquidation and issues.	10-19-2023	0.5	279.00	139.50	Legal - Case Administration
John Hall	Cash analysis for GBW on feasibility of new interim distribution.	10-19-2023	1.0	279.00	279.00	Legal - Claims Administration and Objections
Grace Radke	Call with GBW re next steps on sale of UP and SP.	10-23-2023	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Grace Radke	Scheduled meeting with JB with KF.	10-23-2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Grace Radke	Email to JD re PSA agreement for UP and SP.	10-23-2023	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Call with JGR re next steps on sale of UP and SP.	10-23-2023	0.2	315.00	63.00	Legal - Asset Analysis and Recovery
Grace Radke	Granted access to SH and NL to tax info for the FTB.	10-23-2023	0.2	225.00	45.00	Legal - Business Operations
Josh McGraw	Meeting with MBB, JMA, RLD, JBH, AMP, PCC, JGR, ORR, GBW and JEF re: remaining assets and interim distribution.	10-23-2023	0.1	225.00	22.50	Legal - Case Administration
Anna Priebe	Case discussion of ongoing work and status report with MBB, JMA, RLD, JBH, JPM, PCC, JGR, ORR, GBW and JEF.	10-23-2023	0.1	215.00	21.50	Legal - Case Administration
Grace Radke	Case discussion of ongoing work with MBB, JMA, RLD, JBH, JPM, PCC, AMP, ORR, GBW and JEF.	10-23-2023	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Meeting with team to discuss outstanding tasks.	10-23-2023	0.1	315.00	31.50	Legal - Case Administration
John Hall	Estimation and analysis of potential for a second interim distribution. Discussion with GBW, MBB.	10-23-2023	1.4	279.00	390.60	Legal - Claims Administration and Objections
Geoff Winkler	Process three accounts payable.	10-24-2023	0.2	315.00	63.00	Financial - Accounting/Auditing
Grace Radke	Communication with MBB, JBH and GBW re liquidation update of KF, UV and SP.	10-24-2023	0.2	225.00	45.00	Legal - Asset Analysis and Recovery

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**(Sorted in Chronological Order by Activity Category)**

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Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Grace Radke	Communication with GBW and JD re PSA for UV.	10-25-2023	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Phil Chen	Imported 7963 Essex emails into Outlook to index and search for emails between RL and brokers.	10-26-2023	1.4	220.00	308.00	Financial - Data Analysis
Renee Dieffenderfer	Call with GBW, JGR, and BH regarding secure transfers and permissions for case documents.	10-26-2023	0.3	225.00	67.50	Legal - Case Administration
John Hall	Team meeting with MP, MBB, GBW, JdC, discussion of recovery items, taxes, and remaining case issues.	10-26-2023	0.5	279.00	139.50	Legal - Case Administration
Josh McGraw	Email to JGR re: claimant request for update.	10-26-2023	0.1	225.00	22.50	Legal - Case Administration
Grace Radke	Meeting with GBW, RLD and BH regarding secure transfers and permissions for case files.	10-26-2023	0.3	225.00	67.50	Legal - Case Administration
Geoff Winkler	Call with JBH, MBB and counsel to discuss status of litigation, request for brokerage records, return of funds.	10-26-2023	0.5	315.00	157.50	Legal - Case Administration
Geoff Winkler	Review and update assets, draft and edit SFAR for quarterly report.	10-27-2023	0.7	315.00	220.50	Financial - Status Reports
John Hall	Review remaining assets, and reach out to staff for updates and pushing forward processing remaining assets.	10-27-2023	1.1	279.00	306.90	Legal - Asset Analysis and Recovery
Grace Radke	Case discussion of ongoing work with MBB, JMA, RLD, JBH, JPM, PCC, AMP, ORR, GBW and JEF.	10-30-2023	0.1	225.00	22.50	Legal - Case Administration
Anna Priebe	Emails with JdC re: report updates.	10-30-2023	0.2	215.00	43.00	Financial - Status Reports
Geoff Winkler	Update SFAR.	10-30-2023	0.2	315.00	63.00	Financial - Status Reports
Renee Dieffenderfer	Meeting with JBH, GBW, and JGR regarding preparing for meeting regarding asset sale and data from KF.	10-30-2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Grace Radke	Email to JD regarding update on Purchase and Seller Agreement for UV and SP.	10-30-2023	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Grace Radke	Email to KS and MB regarding SP sale and needing the partnership agreement.	10-30-2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Review CVL materials in preparation for call with partner (.3), call with partner to discuss next steps for sale of Essex's interest in CVL (.3).	10-30-2023	0.6	315.00	189.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Review email from litigation counsel TF re information needed.	10-30-2023	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Analyzing and auditing claim tranche #2 payout calculation.	10-30-2023	1.5	225.00	337.50	Legal - Case Administration
Milana Barkhanoy	Communication with PCC re RTI email search for asset tracing.	10-30-2023	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Searching through RTI emails for evidence for asset recovery.	10-30-2023	1.5	225.00	337.50	Legal - Case Administration
John Hall	Team meeting to discuss ongoing case activities, full AFS team.	10-30-2023	0.1	279.00	27.90	Legal - Case Administration
Josh McGraw	Meeting with MBB, JMA, RLD, JBH, JGR, PCC, AMP, ORR, GBW and JEF re: assets sales and distribution.	10-30-2023	0.1	225.00	22.50	Legal - Case Administration
Josh McGraw	Email to MBB re: distribution tranche review.	10-30-2023	0.1	225.00	22.50	Legal - Case Administration
Anna Priebe	Meeting with MBB, JMA, RLD, JBH, JGR, PCC, JPM, ORR, GBW and JEF re: assets sales and distribution.	10-30-2023	0.1	215.00	21.50	Legal - Case Administration
Grace Radke	Call to investor regarding distribution timeline and case status update.	10-30-2023	0.2	225.00	45.00	Legal - Case Administration
Grace Radke	Call to NS at UV regarding sale of asset.	10-30-2023	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Team meeting to discuss outstanding tasks.	10-30-2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Emails with counsel MP re Grimm settlement conference, magistrate judge, and MTD.	10-30-2023	0.1	315.00	31.50	Legal - Case Administration
Milana Barkhanoy	Communication with JBH re asset recovery.	10-30-2023	0.4	225.00	90.00	Legal - Claims Administration and Objections
Milana Barkhanoy	Email with MP re potential asset recovery.	10-31-2023	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
John Hall	Review 5th 3rd Bank issue, discuss with GBW.	10-31-2023	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
Grace Radke	Communication with JD regarding UV purchaser and seller agreement and emailed purchaser on draft document.	10-31-2023	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Review offer for CVL, previous financials, discuss with JBH.	10-31-2023	0.4	315.00	126.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Review investment distribution report.	10-31-2023	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Review PSA for WR, discuss with counsel, JGR for original investment.	10-31-2023	0.2	315.00	63.00	Legal - Asset Disposition
Milana Barkhanoy	Email from GBW with case invoices.	10-31-2023	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Communication with JPM re claim payout calculation.	10-31-2023	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Review litigation memo from TF.	10-31-2023	0.2	315.00	63.00	Legal - Case Administration
Phil Chen	Imported 2 PST files into Outlook and used 4 keywords to search email exchanges between RTI and IB and investigate individuals' names and accounts to which the cash flow goes.	11-01-2023	0.7	220.00	154.00	Financial - Data Analysis

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John Hall	Review outstanding open items with NL and discuss needed reports with MBB.	11-01-2023	0.4	279.00	111.60	Financial - Tax Issues
Milana Barkhanoy	Emails from JBH and PCC re RTI emails with Interactive Brokers, searching RTI emails for evidence.	11-01-2023	0.5	225.00	112.50	Legal - Asset Analysis and Recovery
John Hall	Review International Brokers materials with PCC for further review.	11-01-2023	0.3	279.00	83.70	Legal - Asset Analysis and Recovery
Josh McGraw	Email to JGR re: updated financials for investment.	11-01-2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Grace Radke	Call to BM at IT to follow up on producing partnership agreement.	11-01-2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Grace Radke	Communication with JD and JO regarding shortened PSA.	11-01-2023	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Communication with JN, JBH, and MBB regarding UGI asset reporting.	11-01-2023	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Communication with UP regarding financial statements for Q3.	11-01-2023	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Communication from JDC and JBH re upcoming meeting.	11-01-2023	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Communication from JBH re Interactive Brokers email; searching for evidence.	11-01-2023	0.9	225.00	202.50	Legal - Case Administration
Milana Barkhanoy	Communication with JBH re Fifth Third bank and potential asset recovery.	11-01-2023	0.4	225.00	90.00	Legal - Case Administration
Josh McGraw	Reviewing second interim distribution calculations and confirming accuracy of calculations.	11-01-2023	1.1	225.00	247.50	Legal - Case Administration
Geoff Winkler	Communication with JGR and JDC regarding asset and PSA.	11-01-2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Communication with JDC, JBH, and MBB regarding preparing for meeting.	11-01-2023	0.1	315.00	31.50	Legal - Case Administration
Josh McGraw	Analyzing proposed interim distribution.	11-02-2023	0.9	225.00	202.50	Financial - Data Analysis
Grace Radke	Communication with NS and JO regarding the purchase of UV.	11-02-2023	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Grace Radke	Meeting with GBW regarding the purchase of UV and necessary paperwork.	11-02-2023	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Meeting with JGR regarding the purchase of UV and necessary paperwork.	11-02-2023	0.2	315.00	63.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Communication with JGR regarding form and working with UFP.	11-02-2023	0.1	315.00	31.50	Legal - Case Administration
Milana Barkhanoy	Analyzing payout amounts for second distribution in call with JPM.	11-02-2023	0.7	225.00	157.50	Legal - Claims Administration and Objections
Josh McGraw	Analyzing payout amounts for second distribution in call with MBB.	11-02-2023	0.7	225.00	157.50	Legal - Claims Administration and Objections
Phil Chen	Investigated RTI emails from 2017/04 to 2021/01 to locate email exchanges between RTI and interactive brokers.	11-03-2023	0.6	220.00	132.00	Financial - Data Analysis
Grace Radke	Case discussion of ongoing work with MBB, GBW, RLD, JBH, JPM, PCC, AMP, ORR, and JEF.	11-06-2023	0.1	225.00	22.50	Legal - Case Administration
Grace Radke	Email to JB regarding sale of KF stock.	11-06-2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Grace Radke	Email to JD regarding UV purchase and sell agreement.	11-06-2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Grace Radke	Review KF investor info and sent email to JBH.	11-06-2023	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Meeting with JPM, GBW, RLD, JBH, JGR, PCC, AMP, ORR, and JEF re: interim distribution and remaining assets.	11-06-2023	0.1	225.00	22.50	Legal - Case Administration
John Hall	Status update on case, full AFS team.	11-06-2023	0.1	279.00	27.90	Legal - Case Administration
Josh McGraw	Meeting with MBB, GBW, RLD, JBH, JGR, PCC, AMP, ORR, and JEF re: interim distribution and remaining assets.	11-06-2023	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Team meeting to discuss status of case and outstanding tasks.	11-06-2023	0.1	315.00	31.50	Legal - Case Administration
John Hall	Kate Farms asset discussion with GJR.	11-07-2023	0.6	279.00	167.40	Legal - Asset Analysis and Recovery
Grace Radke	Kate Farms asset discussion with JBH.	11-07-2023	0.6	225.00	135.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Communication with MJ and JBH regarding Ban Control account.	11-07-2023	0.1	315.00	31.50	Legal - Case Administration
Grace Radke	Emails regarding 3 investments follow-up.	11-08-2023	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Grace Radke	Communication with GBW re status of UP and SP sales.	11-09-2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Grace Radke	Sent follow up emails to NS regarding sale paperwork. Communication with GBW regarding sale.	11-09-2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Call with GBW, JBH, MF, MP regarding third party litigations.	11-09-2023	0.6	225.00	135.00	Legal - Case Administration
John Hall	Call with MBB, GBW, MF, MP regarding third party litigations.	11-09-2023	0.6	279.00	167.40	Legal - Case Administration
Grace Radke	Call with MBB, GBW, MF, MP and AMP regarding third party litigations.	11-09-2023	0.6	225.00	135.00	Legal - Case Administration
Geoff Winkler	Call with MBB, JBH, MF, MP regarding third party litigations.	11-09-2023	0.6	315.00	189.00	Legal - Case Administration
John Hall	Review and recalculate and verify second distribution figures, with feedback to staff to proceed.	11-09-2023	3.0	279.00	837.00	Legal - Claims Administration and Objections
Geoff Winkler	Account reconciliation.	11-10-2023	0.2	315.00	63.00	Financial - Accounting/Auditing
Geoff Winkler	Communication with WR regarding financial request. Review of document sent.	11-10-2023	0.2	315.00	63.00	Legal - Case Administration
Geoff Winkler	Communication with JC regarding approval of TM settlement, review order.	11-10-2023	0.2	315.00	63.00	Legal - Case Administration



**SEC v. Essex Capital Corporation**  
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Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Grace Radke	Communication with NS and AG regarding transfer documents and associated costs.	11-14-2023	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Communication with JC, MP, and JBH regarding TM settlement and payments, pull requested information and provide to counsel.	11-14-2023	0.2	315.00	63.00	Legal - Case Administration
Grace Radke	Communication with JB regarding price of KF stock.	11-15-2023	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Communication with JGR regarding UFIII Transfer.	11-15-2023	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Communication with JBH, JC, DZ, MF, and MP regarding updates related to settlements.	11-15-2023	0.1	315.00	31.50	Legal - Case Administration
John Hall	Review CVL offer and discuss with GBW.	11-16-2023	0.6	279.00	167.40	Legal - Asset Analysis and Recovery
John Hall	Review CVL financials and update value estimations.	11-16-2023	1.5	279.00	418.50	Legal - Asset Analysis and Recovery
John Hall	Review asset sale info for UFIII, discuss with GJR and JdC.	11-16-2023	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
John Hall	Review and edits draft purchase sale agreement for Willowridge transaction.	11-16-2023	0.3	279.00	83.70	Legal - Asset Analysis and Recovery
Grace Radke	Communication with JBH and GBW on UV transfer agreement.	11-16-2023	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Communication with JGR, JBH, and JPM regarding UFIII sale.	11-16-2023	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
John Hall	Affected investor FAQ.	11-16-2023	0.3	279.00	83.70	Legal - Claims Administration and Objections
Geoff Winkler	Reconcile and review bank accounts.	11-17-2023	0.2	315.00	63.00	Financial - Accounting/Auditing
Grace Radke	Communication with JD and AG regarding transfer agreement for UV.	11-17-2023	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
John Hall	review draft PSA and discuss with GBW.	11-17-2023	0.3	279.00	83.70	Legal - Case Administration
Geoff Winkler	Communication with JC, JGR, and JBH regarding Willowridge PSA.	11-17-2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Communication with JBH and JF regarding update on distribution.	11-19-2023	0.1	315.00	31.50	Legal - Case Administration
Grace Radke	Analyzing, delegating and updating the financial data with JBH, MBB, JMA, AMP, JEF, RLD, PCC, and ORR.	11-20-2023	0.1	225.00	22.50	Financial - Business Analysis
John Hall	Review email and Interactive Brokers issues with PCC and analyze case file.	11-20-2023	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
Josh McGraw	Discussion with JGR re: transfer costs for disposing asset and follow-up questions for company.	11-20-2023	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Grace Radke	Discussion with JPM re: transfer costs for disposing asset and follow-up questions for company.	11-20-2023	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Grace Radke	Communication with UV and JO regarding transfer agreements and associated fees.	11-20-2023	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Communication with JDC and JGR regarding Willowridge short form.	11-20-2023	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Review draft PSA and comment to counsel.	11-20-2023	0.2	315.00	63.00	Legal - Asset Disposition
Milana Barkhanoy	Team meeting with GBW, JBH, and staff to discuss ongoing issues and deliverables.	11-20-2023	0.1	225.00	22.50	Legal - Case Administration
John Hall	Team meeting with GBW, MBB, and staff to discuss ongoing issues and deliverables.	11-20-2023	0.1	279.00	27.90	Legal - Case Administration
Josh McGraw	Meeting with GBW, JBH, MBB, AMP, PCC, JGR, ORR, JEF, JMA, and RLD re: interim distribution payment and outstanding assets.	11-20-2023	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Team meeting to discuss status of case and outstanding tasks.	11-20-2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Emails with investor re second distribution timing.	11-20-2023	0.1	315.00	31.50	Legal - Case Administration
Phil Chen	Email to JBH and MBB regarding RTI email investigation and findings.	11-21-2023	0.1	220.00	22.00	Financial - Data Analysis
Milana Barkhanoy	Review 5th 3rd Bk issues with JBH.	11-21-2023	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Communication with MP re 5th 3rd bank documents.	11-21-2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
John Hall	Review 5th 3rd Bk issues with MBB.	11-21-2023	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
Geoff Winkler	Emails with counsel to discuss timing of filing report, updates to documents.	11-21-2023	0.2	315.00	63.00	Legal - Case Administration
Grace Radke	Communication with JD, AG and JO regarding selling of 2 assets and the reviewed the agreement. Set up meeting with GBW and UP AG to discuss transfer agreement.	11-22-2023	1.2	225.00	270.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Communication with JGR regarding UFIII questions regarding transfer.	11-22-2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Review motion, gathering total asset recovery information for counsel.	11-24-2023	0.3	315.00	94.50	Financial - Accounting/Auditing
Grace Radke	Research for CH regarding new hire PG time in November 2023.	11-27-2023	0.3	225.00	67.50	Financial - Data Analysis
Grace Radke	Update on outstanding assets, UP, VC, TL and CI with JBH.	11-27-2023	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Grace Radke	Discussion with GBW regarding UP and transfer document fees and next steps on VC.	11-27-2023	0.2	225.00	45.00	Legal - Asset Analysis and Recovery

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Grace Radke	Discussion with GBW regarding UP and transfer document fees and next steps on VC.	11-27-2023	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Grace Radke	Communication with AG regarding moving forward with transfer and agreed fee split.	11-27-2023	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Grace Radke	Research on KF entity search, transfer free agreement and messaged VC contacts.	11-27-2023	0.9	225.00	202.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Discussion with JGR regarding UP and transfer document fees and next steps on VC.	11-27-2023	0.2	315.00	63.00	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Email from CV re case statements.	11-27-2023	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Communication with JBH and MBB regarding second interim distribution.	11-27-2023	0.2	315.00	63.00	Legal - Case Administration
Geoff Winkler	Communication with JC and DZ regarding getting a 2nd distribution sent out to investors before the end of the year.	11-27-2023	0.2	315.00	63.00	Legal - Case Administration
Milana Barkhanoy	Working with JBH to determine feasibility on next payout.	11-27-2023	0.5	225.00	112.50	Legal - Claims Administration and Objections
John Hall	Model distribution and cash flow forecast for GBW, memo for distribution recommendation. Work with MBB to determine feasibility.	11-27-2023	2.3	279.00	641.70	Legal - Claims Administration and Objections
Milana Barkhanoy	Obtaining and providing case statements to CV.	11-28-2023	0.2	225.00	45.00	Legal - Case Administration
Geoff Winkler	Communication with JC, JBH, DZ, and MP regarding interim report.	11-28-2023	0.1	315.00	31.50	Legal - Case Administration
Grace Radke	Communication with JB with KF regarding price for stock.	11-29-2023	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Grace Radke	Communication with BM, GBW and JBH regarding SP PSA.	11-29-2023	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Communication with JC regarding CG settlement.	11-29-2023	0.2	315.00	63.00	Legal - Case Administration
Geoff Winkler	Communication with JGR and JBH regarding PSA for Skypark.	11-29-2023	0.1	315.00	31.50	Legal - Case Administration
Grace Radke	Returned calls to 2 investors regarding distribution timeline.	11-29-2023	0.2	225.00	45.00	Legal - Claims Administration and Objections
Geoff Winkler	Communication with JBH and MJ regarding 2021 tax returns.	11-30-2023	0.1	315.00	31.50	Financial - Tax Issues
Milana Barkhanoy	Review capital call issue with JBH and research asset cost and recommendation re: same.	11-30-2023	1.0	225.00	225.00	Legal - Asset Analysis and Recovery
John Hall	Review Upfront III capital call, memo with recommendations to GJR and GBW.	11-30-2023	0.8	279.00	223.20	Legal - Asset Analysis and Recovery
John Hall	Review MBT 3331 data and request updates from MJ.	11-30-2023	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
John Hall	Review memo re: Upfront III Partners capital call, discuss with MBB.	11-30-2023	0.3	279.00	83.70	Legal - Asset Analysis and Recovery
Grace Radke	Communication with JO and AG regarding Transfer Agreement. Communication with JO and JD regarding PSA.	11-30-2023	1.1	225.00	247.50	Legal - Asset Analysis and Recovery
Grace Radke	Communication with GW and JD regarding redlined PSA.	11-30-2023	0.4	225.00	90.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Communication with JBH and JGR regarding amount from SC.	11-30-2023	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Communication with JGR and JC regarding PSA for Willowridge.	11-30-2023	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Communication with GW and JD regarding redlined PSA.	11-30-2023	0.3	315.00	94.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Call with JdC, JBH, GBW re third party litigations.	11-30-2023	0.3	225.00	67.50	Legal - Case Administration
John Hall	Call with JdC, MBB, GBW re third party litigations.	11-30-2023	0.3	279.00	83.70	Legal - Case Administration
Geoff Winkler	Communication with JBH and JGR regarding UFP data.	11-30-2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Call with JDC, MBB, JBH re third party litigations.	11-30-2023	0.3	315.00	94.50	Legal - Case Administration
John Hall	Review and compile asset list, depreciation schedule, investment disposition, and transaction categorization for 2021 and provide to MK for processing.	12-01-2023	3.2	279.00	892.80	Financial - Tax Issues
Grace Radke	Call with JO and GBW regarding PSA for UV sale.	12-01-2023	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Grace Radke	Call with GBW on signing the SP Assignment.	12-01-2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Grace Radke	Drafting the with SP Assignment and PSA and sent to GWB, KS and BM to sign.	12-01-2023	1.1	225.00	247.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Call with JO and JGR regarding PSA for UV sale.	12-01-2023	0.2	315.00	63.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Communication with JGR on signing the SP Assignment and PSA, reviewing and signing Assignment and PSA.	12-01-2023	0.3	315.00	94.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Review and execute PSA.	12-01-2023	0.1	315.00	31.50	Legal - Asset Disposition
Geoff Winkler	Communication with JC, MP, MF, and DZ regarding date for settlement conference.	12-01-2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Communication with JN regarding UGI regarding investments.	12-01-2023	0.1	315.00	31.50	Legal - Case Administration
John Hall	Review Fifth Third Bank issues with GBW.	12-04-2023	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Meeting with GBW, JBH, MBB, JPM, JGR regarding next steps.	12-04-2023	0.1	225.00	22.50	Legal - Case Administration
John Hall	Discuss ongoing case issues with JGR, GBW, MBB.	12-04-2023	0.1	279.00	27.90	Legal - Case Administration
Josh McGraw	Discuss ongoing case issues with JGR, JBH, GBW, and MBB.	12-04-2023	0.1	225.00	22.50	Legal - Case Administration

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Anna Priebe	Meeting with GBW, JBH, MBB, JPM, PCC, JGR, JEF, ORR, JMA and RLD regarding accounting, operation, and next steps.	12-04-2023	0.1	215.00	21.50	Legal - Case Administration
Grace Radke	Meeting with GBW, JBH, MBB, JPM, PCC, AMP, JEF, ORR, JMA and RLD regarding accounting, operation, and next steps.	12-04-2023	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Communication with MP regarding settlement conference.	12-04-2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Communication with JBH regarding fifth third bank records.	12-04-2023	0.1	315.00	31.50	Legal - Case Administration
John Hall	Affected claimant FAQ.	12-04-2023	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Review inquiries from JD and NL, research and respond with needed materials on 2020 federal taxes.	12-05-2023	1.0	279.00	279.00	Financial - Tax Issues
Grace Radke	Communication with MB at CI regarding signed Assignment, PSA and wire instructions.	12-05-2023	0.6	225.00	135.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Signing of agreement for Skypark PSA and communication with JGR.	12-05-2023	0.2	315.00	63.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Communication with JGR and BM regarding wire information for assets.	12-05-2023	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Communication with MJ regarding bank account activity, review activity.	12-05-2023	0.3	315.00	94.50	Legal - Case Administration
Geoff Winkler	Process wire in.	12-06-2023	0.1	315.00	31.50	Financial - Accounting/Auditing
Milana Barkhanoy	Discussion with JGR regarding KF financial records.	12-06-2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
John Hall	Review recovery issues with JGR.	12-06-2023	0.3	279.00	83.70	Legal - Asset Analysis and Recovery
Grace Radke	Phone call and emails to get in contact with investor relations at PD. Email to JM with KF.	12-06-2023	0.4	225.00	90.00	Legal - Asset Analysis and Recovery
Grace Radke	Discussion with MBB regarding KF financial records.	12-06-2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Discuss outstanding case issues with GBW and JBH.	12-06-2023	0.3	225.00	67.50	Legal - Case Administration
John Hall	Discuss outstanding case issues with GBW and MBB.	12-06-2023	0.3	279.00	83.70	Legal - Case Administration
Geoff Winkler	Communication with JBH regarding requests and subpoenas.	12-06-2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Communication with JC regarding preparing for a meeting to discuss updates on recovery and subpoenas.	12-06-2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Communication with EWB regarding funds received.	12-06-2023	0.1	315.00	31.50	Legal - Case Administration
John Hall	Receive and review MBT 3331 statements, memo to ORR re: digitization needs.	12-07-2023	0.8	279.00	223.20	Financial - Accounting/Auditing
Geoff Winkler	Process wire in.	12-07-2023	0.1	315.00	31.50	Financial - Accounting/Auditing
Geoff Winkler	Communication with EWB regarding confirmation of funds transfer.	12-07-2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Communication with JBH and MJ regarding statements requested.	12-07-2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Communication with JBH and ORR regarding files for account.	12-07-2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Review bank statements and analysis.	12-08-2023	0.2	315.00	63.00	Legal - Asset Analysis and Recovery
Orest Revych	Audit for completeness of source documents (bank statements) for 5 years for account #xxxxxx1.	12-10-2023	1.2	240.00	288.00	Financial - Data Analysis
Orest Revych	Preparation of source documents (bank statements) for account #xxxxxx1 for digital audit by splitting in 5 template types for analysis of statements. Research on effective type of digital audit for 5 templates.	12-10-2023	0.9	240.00	216.00	Financial - Data Analysis
Milana Barkhanoy	Analyzing and auditing calculation of second distribution payouts.	12-10-2023	1.5	225.00	337.50	Legal - Claims Administration and Objections
John Hall	Review compile info from ORR, summarize and discuss with GBW and MBB.	12-11-2023	1.2	279.00	334.80	Financial - Data Analysis
Orest Revych	Digital audit of bank statements for account #xxxxxx1: 2018-2019 years audit from 5 year period of time.	12-11-2023	1.7	240.00	408.00	Financial - Data Analysis
Orest Revych	2019-2020 years digital audit of bank statements for account #xxxxxx1: editing data and credits/debits for effective flow of funds investigation.	12-11-2023	1.1	240.00	264.00	Financial - Data Analysis
Orest Revych	2021 year digital audit of bank statements for account #xxxxxx1: editing data and credits/debits for effective flow of funds investigation.	12-11-2023	0.4	240.00	96.00	Financial - Data Analysis
Orest Revych	2021-2022 years digital audit of bank statements for account #xxxxxx1: credits/debits review and analysis for effective flow of funds investigation.	12-11-2023	0.6	240.00	144.00	Financial - Data Analysis
Orest Revych	Digital audit of bank statements for account #xxxxxx1.	12-11-2023	2.9	240.00	696.00	Financial - Data Analysis
Milana Barkhanoy	Communication with JGR re next steps recovering an asset.	12-11-2023	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Communication with GBW re RTI emails to track asset.	12-11-2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Grace Radke	Review of communication with JB at KF and discussion of next steps with JBH.	12-11-2023	0.8	225.00	180.00	Legal - Asset Analysis and Recovery
Grace Radke	Communication with GBW regarding JO purchase of UV.	12-11-2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Grace Radke	Communication with MBB re next steps recovering an asset.	12-11-2023	0.3	225.00	67.50	Legal - Asset Analysis and Recovery

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Geoff Winkler	Communication with JGR and JBH regarding UFIII sale, review conditions and discuss.	12-11-2023	0.2	315.00	63.00	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Communication with GBW and JBH regarding data files for RI emails.	12-11-2023	0.1	225.00	22.50	Legal - Case Administration
John Hall	Communication with MBB and GBW regarding data files for RI emails.	12-11-2023	0.1	279.00	27.90	Legal - Case Administration
Geoff Winkler	Search records for previous versions of PST file for access to email needed by counsel.	12-11-2023	0.6	315.00	189.00	Legal - Case Administration
Geoff Winkler	Communication with MBB and JBH regarding data files for RI emails.	12-11-2023	0.1	315.00	31.50	Legal - Case Administration
Grace Radke	Communication with AG at UV regarding status update on transfer agreement.	12-12-2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Grace Radke	Communication with GBW and JD regarding sale of UV.	12-12-2023	0.5	225.00	112.50	Legal - Asset Analysis and Recovery
Grace Radke	Communication with JBH and JB regarding KF meeting.	12-12-2023	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Grace Radke	Communication with SG regarding VC sale.	12-12-2023	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Grace Radke	Communication with JO at UV regarding using original PSA.	12-12-2023	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Communication with JGR in preparation for a meeting with JC and DZ to discuss Upfront III Partners.	12-12-2023	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Call with GJR and JdC to discuss potential sale of asset.	12-12-2023	0.3	315.00	94.50	Legal - Asset Disposition
Orest Revych	Digital audit of bank statements for account #xxxxxx1.	12-13-2023	1.1	240.00	264.00	Financial - Data Analysis
Grace Radke	Communication with AG to stop work on the transfer agreement.	12-13-2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Grace Radke	Communication with JBH regarding status of UV sale to JO.	12-13-2023	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Communication with JBH, GBW, and ORR regarding transactions from account #3331.	12-13-2023	0.1	225.00	22.50	Legal - Case Administration
Phil Chen	Reviewed and archived documents including receipts and reports.	12-13-2023	0.1	220.00	22.00	Legal - Case Administration
John Hall	Communication with GBW, MBB, and ORR regarding transactions from account #3331.	12-13-2023	0.1	279.00	27.90	Legal - Case Administration
Geoff Winkler	Communication with MP regarding settlement conference process.	12-13-2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Communication with JBH, MBB, and ORR regarding transactions from account.	12-13-2023	0.1	315.00	31.50	Legal - Case Administration
Milana Barkhanoy	Review waterfall and distribution calculations and discuss approved amounts with JBH.	12-13-2023	1.0	225.00	225.00	Legal - Claims Administration and Objections
Milana Barkhanoy	Communication with a claimant.	12-13-2023	0.1	225.00	22.50	Legal - Claims Administration and Objections
John Hall	Review waterfall and distribution calculations and discuss approved amounts with MBB.	12-13-2023	1.0	279.00	279.00	Legal - Claims Administration and Objections
Phil Chen	Reviewed and analyzed RTI's emails to IB(0.9); converted 73 emails into PDF format for further investigation(0.4).	12-14-2023	1.3	220.00	286.00	Financial - Data Analysis
Milana Barkhanoy	Analysis of 1st State Trust Co materials and discuss findings with JBH.	12-14-2023	1.3	225.00	292.50	Legal - Asset Analysis and Recovery
John Hall	Review materials from First State Trust Company, discuss with GBW and MBB, and reply next steps to MP.	12-14-2023	1.2	279.00	334.80	Legal - Asset Analysis and Recovery
Grace Radke	Communication with JB at KF to reschedule meeting.	12-14-2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Communication with JBH regarding update on KF asset.	12-14-2023	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
John Hall	Review and summarize outstanding issues for MP and JDC in lieu of team call.	12-14-2023	0.5	279.00	139.50	Legal - Case Administration
Geoff Winkler	Communication with JBH and MF regarding updates on recovery and distribution.	12-14-2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Communication with MP and JBH regarding document production from FSTC.	12-14-2023	0.1	315.00	31.50	Legal - Case Administration
Phil Chen	Meeting with JPM to analyze emails between RTI and IB and discuss the next steps.	12-15-2023	0.4	220.00	88.00	Legal - Case Administration
Geoff Winkler	Account reconciliation.	12-15-2023	0.2	315.00	63.00	Financial - Accounting/Auditing
Phil Chen	Reviewed and analyzed RTI's emails between 2014/05-2017/04 and 2020/01-2021/01 (1.5); used multiple keywords including names and email addresses to search communication between RTI and IB(0.7). Converted 22 emails to PDF files(0.1).	12-15-2023	2.3	220.00	506.00	Financial - Data Analysis
Phil Chen	Email to GBW, JBH, MBB, and JPM regarding emails between RTI and IB.	12-15-2023	0.1	220.00	22.00	Financial - Data Analysis
Josh McGraw	Meeting with PCC to analyze emails between RTI and IB and discuss the next steps.	12-15-2023	0.4	225.00	90.00	Financial - Data Analysis
Josh McGraw	Reviewing RTI emails to confirm communication dates for PCC.	12-15-2023	0.3	225.00	67.50	Financial - Data Analysis
John Hall	Discussion of needed production for asset recovery with MP.	12-15-2023	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Communication with KP regarding claim payouts process.	12-15-2023	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Communication with PC and GBW regarding email documentation for IB.	12-15-2023	0.1	225.00	22.50	Legal - Case Administration

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

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Milana Barkhanoy	Communication with GBW and KP regarding the checks for the 2nd distribution to claimants.	12-15-2023	0.1	225.00	22.50	Legal - Case Administration
Anna Priebe	Review of outstanding investor question and email MBB and JGR re: same.	12-15-2023	0.2	215.00	43.00	Legal - Case Administration
Geoff Winkler	Communication with KP regarding incoming wire.	12-15-2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Communication with PC and MBB regarding email documentation for IB.	12-15-2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Communication with JBH and MP regarding potentially diverted funds.	12-15-2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Communication with MBB and KP regarding the checks for the 2nd distribution to claimants.	12-15-2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Communication with JGR, MP, and JR regarding 11 accounts with requested documents.	12-15-2023	0.1	315.00	31.50	Legal - Case Administration
Phil Chen	Discussion with JPM to locate documents (IB transfer records) in Egnyte.	12-18-2023	0.3	220.00	66.00	Financial - Data Analysis
Josh McGraw	Discussion with PCC to locate documents (IB transfer records) in Egnyte.	12-18-2023	0.3	225.00	67.50	Financial - Data Analysis
Josh McGraw	Reviewing documentation re: IB transfer information.	12-18-2023	1.2	225.00	270.00	Financial - Data Analysis
John Hall	Review of RTI archived emails, and setting search parameters for staff, updating GBW.	12-18-2023	0.8	279.00	223.20	Legal - Asset Analysis and Recovery
Josh McGraw	Communication with MBB re: information identified for IB transfer.	12-18-2023	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Communication with RLD and GBW regarding drafted letter for distribution checks.	12-18-2023	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Communication with GBW and KP regarding checks for claimants.	12-18-2023	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Communication with KP regarding claim payouts status.	12-18-2023	0.2	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Communication with GBW re RTI emails.	12-18-2023	0.2	225.00	45.00	Legal - Case Administration
Renee Dieffenderfer	Communication with MBB regarding letter to claimants regarding distribution.	12-18-2023	0.1	225.00	22.50	Legal - Case Administration
Renee Dieffenderfer	Letter for claimants to accompany distribution check and communication with GBW and MBB.	12-18-2023	1.2	225.00	270.00	Legal - Case Administration
Renee Dieffenderfer	Communication with JPM regarding distribution calculation and court filing.	12-18-2023	0.3	225.00	67.50	Legal - Case Administration
Renee Dieffenderfer	Communication with GBW and RLD re letter for claimants.	12-18-2023	1.2	225.00	270.00	Legal - Case Administration
Josh McGraw	Communication with RLD regarding distribution calculation and court filing.	12-18-2023	0.3	225.00	67.50	Legal - Case Administration
Geoff Winkler	Review updated proposed distribution.	12-18-2023	0.3	315.00	94.50	Legal - Case Administration
Geoff Winkler	Communication with JF regarding distribution update.	12-18-2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Communication with RLD and MBB regarding drafted letter for distribution checks, review and edit letter.	12-18-2023	0.2	315.00	63.00	Legal - Case Administration
Geoff Winkler	Communication with JBH regarding IB emails.	12-18-2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Communication with MBB and KP regarding checks for claimants.	12-18-2023	0.2	315.00	63.00	Legal - Case Administration
Milana Barkhanoy	Communication with RLD regarding upcoming distribution.	12-18-2023	0.1	225.00	22.50	Legal - Claims Administration and Objections
John Hall	Affected investor FAQ	12-18-2023	0.3	279.00	83.70	Legal - Claims Administration and Objections
John Hall	Review second distribution letter and payout grid from MBB.	12-18-2023	0.8	279.00	223.20	Legal - Claims Administration and Objections
Geoff Winkler	Review proposed distribution, process and sign checks, prepare for mailing.	12-19-2023	1.4	315.00	441.00	Financial - Accounting/Auditing
Milana Barkhanoy	Communication with KP regarding claim payouts status.	12-19-2023	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Communication with GBW and KP regarding uploading spreadsheet for checks, printing, and signature, for second distribution.	12-19-2023	0.2	225.00	45.00	Legal - Case Administration
John Hall	Discuss outstanding administrative items with GBW.	12-19-2023	0.1	279.00	27.90	Legal - Case Administration
Geoff Winkler	Communication with MBB and KP regarding uploading spreadsheet for checks, printing, and signature, for second distribution.	12-19-2023	0.2	315.00	63.00	Legal - Case Administration
John Hall	Discuss Kate Farms liquidation issues with JB at KF.	12-20-2023	0.6	279.00	167.40	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Communication with RLD and GBW regarding update to website for investors.	12-20-2023	0.2	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Communication with AM team re upcoming meeting.	12-20-2023	0.1	225.00	22.50	Legal - Case Administration
Renee Dieffenderfer	Communication with MBB and update to website to include notice of distribution checks.	12-20-2023	0.5	225.00	112.50	Legal - Case Administration
Geoff Winkler	Communication with JC regarding TM settlement payment.	12-20-2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Communication with RLD and MBB regarding update to website for investors.	12-20-2023	0.2	315.00	63.00	Legal - Case Administration
Geoff Winkler	Communication with KP regarding confirmation of checks being printed.	12-20-2023	0.1	315.00	31.50	Legal - Case Administration
Grace Radke	Investor distributions.	12-20-2023	1.8	225.00	405.00	Legal - Claims Administration and Objections
Geoff Winkler	Final review of proposed distribution and check printing.	12-20-2023	0.3	315.00	94.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Communication with MD and GBW regarding postings for the website.	12-21-2023	0.1	225.00	22.50	Legal - Case Administration

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

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Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Milana Barkhanoy	Communication with GBW and RLD regarding updating website with postings.	12-21-2023	0.1	225.00	22.50	Legal - Case Administration
Renee Dieffenderfer	Addition of court documents to website, email to case contacts, communication with MBB and GBW.	12-21-2023	0.4	225.00	90.00	Legal - Case Administration
Geoff Winkler	Communication with JC regarding TF stipulation in the Dennis v. Ianneli matter.	12-21-2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Communication with MD and MBB regarding postings for the website.	12-21-2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Communication with MBB and RLD regarding updating website with postings.	12-21-2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Communication with MP regarding settlement demand and conference.	12-21-2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Communication with JF and JBH regarding distribution update.	12-21-2023	0.1	315.00	31.50	Legal - Case Administration
John Hall	Affected investor FAQ.	12-21-2023	0.2	279.00	55.80	Legal - Claims Administration and Objections
Milana Barkhanoy	Communication with RLD re receivership website.	12-22-2023	0.3	225.00	67.50	Legal - Case Administration
Milana Barkhanoy	Communication with JBH and GBW re receivership website update.	12-22-2023	0.1	225.00	22.50	Legal - Case Administration
Renee Dieffenderfer	Communication with MBB regarding notice on the website.	12-22-2023	0.1	225.00	22.50	Legal - Case Administration
Renee Dieffenderfer	Update to the receivership website and communication with MBB.	12-22-2023	0.3	225.00	67.50	Legal - Case Administration
John Hall	Communication with GBW and MBB re receivership website update.	12-22-2023	0.1	279.00	27.90	Legal - Case Administration
Anna Priebe	Email to MBB and JGR re: investor voicemail.	12-22-2023	0.1	215.00	21.50	Legal - Case Administration
Geoff Winkler	Communication with JBH and MBB re receivership website update.	12-22-2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Correspondence with investor, email investor documents.	12-22-2023	0.2	315.00	63.00	Legal - Case Administration
Geoff Winkler	Communication with JG and JBH regarding 17th Report filing and distribution update.	12-22-2023	0.1	315.00	31.50	Legal - Case Administration
Grace Radke	Call with investor regarding address change and date and amounts of all checks.	12-22-2023	0.4	225.00	90.00	Legal - Claims Administration and Objections
Grace Radke	Communication with TF regarding marketing documents.	12-23-2023	0.2	225.00	45.00	Legal - Case Administration
Geoff Winkler	Communication with GWV regarding distribution for the LFT.	12-23-2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Communication with LG regarding distribution.	12-25-2023	0.1	315.00	31.50	Legal - Case Administration
Milana Barkhanoy	Communication with JBH, GBW, and JGR regarding KF asset and the value.	12-26-2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
John Hall	Communication with JBH, GBW, and JGR regarding KF asset and the value.	12-26-2023	0.1	279.00	27.90	Legal - Asset Analysis and Recovery
John Hall	Analysis of KF investor update.	12-26-2023	0.3	279.00	83.70	Legal - Asset Analysis and Recovery
Geoff Winkler	Communication with JBH, MBB, and JGR regarding KF asset and the value.	12-26-2023	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Communication with KL regarding capital call from UFP.	12-26-2023	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Communication from PW regarding recent distribution.	12-26-2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Communication with JF and JBH regarding calculation of distribution.	12-26-2023	0.1	315.00	31.50	Legal - Case Administration
Milana Barkhanoy	Email to PCC re RTI emails and next steps in the process of tracing assets.	12-27-2023	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
John Hall	Review exhibit and analysis of differences with accounting file, summarize differences for GBW.	12-27-2023	0.9	279.00	251.10	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Communication with PCC and GBW regarding transfer of shares.	12-27-2023	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Communication with JGR re claimant payout.	12-27-2023	0.1	225.00	22.50	Legal - Case Administration
Josh McGraw	Emails to JGR and MBB re: investor questions and reissuing checks.	12-27-2023	0.3	225.00	67.50	Legal - Case Administration
Josh McGraw	Email to JB re: email alias for investor communication.	12-27-2023	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Communication with PCC and MBB regarding transfer of shares.	12-27-2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Communication with JC regarding TF call, mandatory settlement conference, and subpoena regarding transactions.	12-27-2023	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Communication with LE and JBH regarding distribution check received and update on future distributions.	12-27-2023	0.1	315.00	31.50	Legal - Case Administration
Milana Barkhanoy	Review claimants payments processing issues with JGR.	12-27-2023	0.2	225.00	45.00	Legal - Claims Administration and Objections
John Hall	Three affected investor FAQ.	12-27-2023	0.6	279.00	167.40	Legal - Claims Administration and Objections
Grace Radke	Review claims processing with MBB.	12-27-2023	0.2	225.00	45.00	Legal - Claims Administration and Objections
Grace Radke	Review claimants payment processing issues with MBB.	12-27-2023	0.2	225.00	45.00	Legal - Claims Administration and Objections
Geoff Winkler	Issue stop payment, reissue checks.	12-28-2023	0.2	315.00	63.00	Financial - Accounting/Auditing
John Hall	Review requests from GBW and provide analysis and details regarding tie out of transactions.	12-28-2023	1.4	279.00	390.60	Legal - Asset Analysis and Recovery
Grace Radke	Communication to JB at KF to set up meeting and GB at VC to liquidate asset.	12-28-2023	0.4	225.00	90.00	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Emails with JPM and JGR re claimant's claims and addresses, sourcing documents.	12-28-2023	0.3	225.00	67.50	Legal - Case Administration
Renee Dieffenderfer	Call with JGR regarding communication to investors regarding distributions.	12-28-2023	0.2	225.00	45.00	Legal - Case Administration

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

Attachment 1

<u>Personnel</u>	<u>Item / Description</u>	<u>Date</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Activity Category</u>
Renee Dieffenderfer	Meeting with JPM regarding investor communication and distribution.	12-28-2023	0.1	225.00	22.50	Legal - Case Administration
Josh McGraw	Meeting with RLD regarding investor communication and distribution.	12-28-2023	0.1	225.00	22.50	Legal - Case Administration
Josh McGraw	Discussion with AMP re: investor communication on distribution.	12-28-2023	0.1	225.00	22.50	Legal - Case Administration
Josh McGraw	Email communication with MBB and JGR re: updating claimant information in KCC, reissuing a check to the beneficiary, and proper contacts to assist with these items.	12-28-2023	0.4	225.00	90.00	Legal - Case Administration
Anna Priebe	Communication with JGR re: distribution question from investor.	12-28-2023	0.1	215.00	21.50	Legal - Case Administration
Anna Priebe	Discussion with JPM re: investor communication on distribution.	12-28-2023	0.1	215.00	21.50	Legal - Case Administration
Grace Radke	Call with RLD regarding communication to investors regarding distributions.	12-28-2023	0.2	225.00	45.00	Legal - Case Administration
Geoff Winkler	Communication with MP regarding drafted MSC statement.	12-28-2023	0.2	315.00	63.00	Legal - Case Administration
Geoff Winkler	Communication with JBH regarding transfers and calculation of damages.	12-28-2023	0.1	315.00	31.50	Legal - Case Administration
Grace Radke	Communications with claimant regarding address change and check made out incorrectly.	12-28-2023	0.5	225.00	112.50	Legal - Claims Administration and Objections
Grace Radke	Communications with KP at KCC to update claimant name, cancel and reissuing of check DHRT. Attached relevant documents to claim in KCC. Communication with GBW to issue new check.	12-28-2023	0.8	225.00	180.00	Legal - Claims Administration and Objections
Grace Radke	Communications with claimants not receiving the 2023 distribution and timing of subsequent distributions.	12-28-2023	0.6	225.00	135.00	Legal - Claims Administration and Objections
Milana Barkhanoy	Communication with JGR re claims.	12-30-2023	0.1	225.00	22.50	Financial - Forensic Accounting
<b>Totals</b>			<b>155.9</b>		<b>\$ 39,497.50</b>	

SEC v. Essex Capital Corporation  
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Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
<b>Summary by Activity Category and Personnel</b>						
<b>Financial - Accounting/Auditing</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Financial - Accounting/Auditing	Anna Priebe	AFS	0.0	215.00	\$ -	
Financial - Accounting/Auditing	Geoff Winkler	AFS	3.0	315.00	\$ 945.00	
Financial - Accounting/Auditing	Grace Radke	AFS	0.0	225.00	\$ -	
Financial - Accounting/Auditing	John Hall	AFS	0.8	279.00	\$ 223.20	
Financial - Accounting/Auditing	Josh McGraw	AFS	0.0	225.00	\$ -	
Financial - Accounting/Auditing	Milana Barkhanoy	AFS	0.0	225.00	\$ -	
Financial - Accounting/Auditing	Orest Revych	AFS	0.0	240.00	\$ -	
Financial - Accounting/Auditing	Phil Chen	AFS	0.0	220.00	\$ -	
Financial - Accounting/Auditing	Renee Dieffenderfer	AFS	0.0	225.00	\$ -	
			<u>3.8</u>		<u>\$ 1,168.20</u>	
<b>Financial - Business Analysis</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Financial - Business Analysis	Anna Priebe	AFS	0.0	215.00	\$ -	
Financial - Business Analysis	Geoff Winkler	AFS	0.0	315.00	\$ -	
Financial - Business Analysis	Grace Radke	AFS	0.1	225.00	\$ 22.50	
Financial - Business Analysis	John Hall	AFS	0.0	279.00	\$ -	
Financial - Business Analysis	Josh McGraw	AFS	0.0	225.00	\$ -	
Financial - Business Analysis	Milana Barkhanoy	AFS	0.0	225.00	\$ -	
Financial - Business Analysis	Orest Revych	AFS	0.0	240.00	\$ -	
Financial - Business Analysis	Phil Chen	AFS	0.0	220.00	\$ -	
Financial - Business Analysis	Renee Dieffenderfer	AFS	0.0	225.00	\$ -	
			<u>0.1</u>		<u>\$ 22.50</u>	
<b>Financial - Data Analysis</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Financial - Data Analysis	Anna Priebe	AFS	0.0	215.00	\$ -	
Financial - Data Analysis	Geoff Winkler	AFS	0.0	315.00	\$ -	
Financial - Data Analysis	Grace Radke	AFS	0.3	225.00	\$ 67.50	
Financial - Data Analysis	John Hall	AFS	1.2	279.00	\$ 334.80	
Financial - Data Analysis	Josh McGraw	AFS	3.1	225.00	\$ 697.50	
Financial - Data Analysis	Milana Barkhanoy	AFS	0.1	225.00	\$ 22.50	
Financial - Data Analysis	Orest Revych	AFS	9.9	240.00	\$ 2,376.00	
Financial - Data Analysis	Phil Chen	AFS	6.8	220.00	\$ 1,496.00	
Financial - Data Analysis	Renee Dieffenderfer	AFS	0.0	225.00	\$ -	
			<u>21.4</u>		<u>\$ 4,994.30</u>	
<b>Financial - Forensic Accounting</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Financial - Forensic Accounting	Anna Priebe	AFS	0.0	215.00	\$ -	
Financial - Forensic Accounting	Geoff Winkler	AFS	0.0	315.00	\$ -	
Financial - Forensic Accounting	Grace Radke	AFS	0.0	225.00	\$ -	
Financial - Forensic Accounting	John Hall	AFS	0.0	279.00	\$ -	
Financial - Forensic Accounting	Josh McGraw	AFS	0.0	225.00	\$ -	
Financial - Forensic Accounting	Milana Barkhanoy	AFS	0.1	225.00	\$ 22.50	
Financial - Forensic Accounting	Orest Revych	AFS	0.0	240.00	\$ -	
Financial - Forensic Accounting	Phil Chen	AFS	0.0	220.00	\$ -	
Financial - Forensic Accounting	Renee Dieffenderfer	AFS	0.0	225.00	\$ -	
			<u>0.1</u>		<u>\$ 22.50</u>	



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Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
<b>Financial - Status Reports</b>						
	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Financial - Status Reports	Anna Priebe	AFS	0.2	215.00	\$ 43.00	
Financial - Status Reports	Geoff Winkler	AFS	0.9	315.00	\$ 283.50	
Financial - Status Reports	Grace Radke	AFS	0.0	225.00	\$ -	
Financial - Status Reports	John Hall	AFS	0.0	279.00	\$ -	
Financial - Status Reports	Josh McGraw	AFS	0.0	225.00	\$ -	
Financial - Status Reports	Milana Barkhanoy	AFS	0.0	225.00	\$ -	
Financial - Status Reports	Orest Revych	AFS	0.0	240.00	\$ -	
Financial - Status Reports	Phil Chen	AFS	0.0	220.00	\$ -	
Financial - Status Reports	Renee Dieffenderfer	AFS	0.0	225.00	\$ -	
			<u>1.1</u>		<u>\$ 326.50</u>	
<b>Financial - Tax Issues</b>						
	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Financial - Tax Issues	Anna Priebe	AFS	0.0	215.00	\$ -	
Financial - Tax Issues	Geoff Winkler	AFS	0.3	315.00	\$ 94.50	
Financial - Tax Issues	Grace Radke	AFS	0.0	225.00	\$ -	
Financial - Tax Issues	John Hall	AFS	5.1	279.00	\$ 1,422.90	
Financial - Tax Issues	Josh McGraw	AFS	0.0	225.00	\$ -	
Financial - Tax Issues	Milana Barkhanoy	AFS	0.0	225.00	\$ -	
Financial - Tax Issues	Orest Revych	AFS	0.0	240.00	\$ -	
Financial - Tax Issues	Phil Chen	AFS	0.0	220.00	\$ -	
Financial - Tax Issues	Renee Dieffenderfer	AFS	0.0	225.00	\$ -	
			<u>5.4</u>		<u>\$ 1,517.40</u>	
<b>Legal - Asset Analysis and Recovery</b>						
	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Legal - Asset Analysis and Recovery	Anna Priebe	AFS	0.0	215.00	\$ -	
Legal - Asset Analysis and Recovery	Geoff Winkler	AFS	5.5	315.00	\$ 1,732.50	
Legal - Asset Analysis and Recovery	Grace Radke	AFS	25.7	225.00	\$ 5,782.50	
Legal - Asset Analysis and Recovery	John Hall	AFS	18.5	279.00	\$ 5,161.50	
Legal - Asset Analysis and Recovery	Josh McGraw	AFS	2.7	225.00	\$ 607.50	
Legal - Asset Analysis and Recovery	Milana Barkhanoy	AFS	6.3	225.00	\$ 1,417.50	
Legal - Asset Analysis and Recovery	Orest Revych	AFS	0.0	240.00	\$ -	
Legal - Asset Analysis and Recovery	Phil Chen	AFS	0.0	220.00	\$ -	
Legal - Asset Analysis and Recovery	Renee Dieffenderfer	AFS	0.1	225.00	\$ 22.50	
			<u>58.8</u>		<u>\$ 14,724.00</u>	
<b>Legal - Asset Disposition</b>						
	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Legal - Asset Disposition	Anna Priebe	AFS	0.0	215.00	\$ -	
Legal - Asset Disposition	Geoff Winkler	AFS	0.8	315.00	\$ 252.00	
Legal - Asset Disposition	Grace Radke	AFS	0.3	225.00	\$ 67.50	
Legal - Asset Disposition	John Hall	AFS	0.0	279.00	\$ -	
Legal - Asset Disposition	Josh McGraw	AFS	0.0	225.00	\$ -	
Legal - Asset Disposition	Milana Barkhanoy	AFS	0.0	225.00	\$ -	
Legal - Asset Disposition	Orest Revych	AFS	0.0	240.00	\$ -	
Legal - Asset Disposition	Phil Chen	AFS	0.0	220.00	\$ -	
Legal - Asset Disposition	Renee Dieffenderfer	AFS	0.0	225.00	\$ -	
			<u>1.1</u>		<u>\$ 319.50</u>	

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

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
<b>Legal - Business Operations</b>						
	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Legal - Business Operations	Anna Priebe	AFS	0.0	215.00	\$ -	
Legal - Business Operations	Geoff Winkler	AFS	0.0	315.00	\$ -	
Legal - Business Operations	Grace Radke	AFS	0.3	225.00	\$ 67.50	
Legal - Business Operations	John Hall	AFS	0.0	279.00	\$ -	
Legal - Business Operations	Josh McGraw	AFS	0.0	225.00	\$ -	
Legal - Business Operations	Milana Barkhanoy	AFS	0.0	225.00	\$ -	
Legal - Business Operations	Orest Revych	AFS	0.0	240.00	\$ -	
Legal - Business Operations	Phil Chen	AFS	0.0	220.00	\$ -	
Legal - Business Operations	Renee Dieffenderfer	AFS	0.0	225.00	\$ -	
			<u>0.3</u>		<u>\$ 67.50</u>	
<b>Legal - Case Administration</b>						
	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Legal - Case Administration	Anna Priebe	AFS	1.0	215.00	\$ 215.00	
Legal - Case Administration	Geoff Winkler	AFS	12.3	315.00	\$ 3,874.50	
Legal - Case Administration	Grace Radke	AFS	4.1	225.00	\$ 922.50	
Legal - Case Administration	John Hall	AFS	4.8	279.00	\$ 1,339.20	
Legal - Case Administration	Josh McGraw	AFS	3.9	225.00	\$ 877.50	
Legal - Case Administration	Milana Barkhanoy	AFS	10.4	225.00	\$ 2,340.00	
Legal - Case Administration	Orest Revych	AFS	0.0	240.00	\$ -	
Legal - Case Administration	Phil Chen	AFS	0.5	220.00	\$ 110.00	
Legal - Case Administration	Renee Dieffenderfer	AFS	4.8	225.00	\$ 1,080.00	
			<u>41.8</u>		<u>\$ 10,758.70</u>	
<b>Legal - Claims Administration and Objections</b>						
	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
Legal - Claims Administration and Objections	Anna Priebe	AFS	0.0	215.00	\$ -	
Legal - Claims Administration and Objections	Geoff Winkler	AFS	0.3	315.00	\$ 94.50	
Legal - Claims Administration and Objections	Grace Radke	AFS	5.2	225.00	\$ 1,170.00	
Legal - Claims Administration and Objections	John Hall	AFS	11.1	279.00	\$ 3,096.90	
Legal - Claims Administration and Objections	Josh McGraw	AFS	0.7	225.00	\$ 157.50	
Legal - Claims Administration and Objections	Milana Barkhanoy	AFS	4.7	225.00	\$ 1,057.50	
Legal - Claims Administration and Objections	Orest Revych	AFS	0.0	240.00	\$ -	
Legal - Claims Administration and Objections	Phil Chen	AFS	0.0	220.00	\$ -	
Legal - Claims Administration and Objections	Renee Dieffenderfer	AFS	0.0	225.00	\$ -	
			<u>22.0</u>		<u>\$ 5,576.40</u>	
<b>Overall Summary</b>						
<b>Totals</b>	<b>Personnel</b>	<b>Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>	
	Anna Priebe	AFS	1.2	215.00	\$ 258.00	
	Geoff Winkler	AFS	23.1	315.00	\$ 7,276.50	
	Grace Radke	AFS	36.0	225.00	\$ 8,100.00	
	John Hall	AFS	41.5	279.00	\$ 11,578.50	
	Josh McGraw	AFS	10.4	225.00	\$ 2,340.00	
	Milana Barkhanoy	AFS	21.6	225.00	\$ 4,860.00	
	Orest Revych	AFS	9.9	240.00	\$ 2,376.00	
	Phil Chen	AFS	7.3	220.00	\$ 1,606.00	
	Renee Dieffenderfer	AFS	4.9	225.00	\$ 1,102.50	
			<u>155.9</u>		<u>\$ 39,497.50</u>	
	<b>TOTAL FEES</b>		<b>155.9</b>		<b>\$ 39,497.50</b>	

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

**Attachment 2**

<b>Incurring By</b>	<b>Payee</b>	<b>Item / Description</b>	<b>Date Incurred</b>	<b>Amount</b>	<b>Category</b>
John Hall	Extra Space Storage	Storage rent prorations	10/1/2023	81.25	Document and Asset Storage
Geoff Winkler	USPS	Postage	10/3/2023	6.78	Courier/Shipping/Freight
John Hall	Extra Space Storage	Storage rent prorations	11/1/2023	81.25	Document and Asset Storage
Grace Radke	State of Delaware	Corporation research	11/27/2023	20.00	Internet/Online Fees
John Hall	Extra Space Storage	Storage rent prorations	12/1/2023	81.25	Document and Asset Storage
Geoff Winkler	Alaska Airlines	Alaska Airlines - Airfare	12/14/2023	497.80	Airfare
<b>Total</b>				<b>\$ 768.33</b>	

	<i>John Hall</i>	<i>Geoff Winkler</i>	<i>Grace Radke</i>		<i>Total</i>
<b>Airfare</b>	-	497.80	-	-	497.80
<b>Automotive Expense</b>	-	-	-	-	-
<b>Courier/Shipping/Freight</b>	-	6.78	-	-	6.78
<b>Document and Asset Storage</b>	243.75	-	-	-	243.75
<b>Hotel</b>	-	-	-	-	-
<b>Per Diem Meals</b>	-	-	-	-	-
<b>Internet/Online Fees</b>	-	-	20.00	-	20.00
<b>Miscellaneous</b>	-	-	-	-	-
<b>Office Supplies</b>	-	-	-	-	-
<b>Personal Car Mileage</b>	-	-	-	-	-
<b>Printing/Photocopying/Stationery</b>	-	-	-	-	-
<b>Total</b>	<b>243.75</b>	<b>504.58</b>	<b>20.00</b>	<b>-</b>	<b>768.33</b>

**SEC v. Essex Capital Corporation  
Receivership Estate Balance Sheet  
October 01, 2023 - December 31, 2023**

**Attachment 3**

<b>Assets:</b>		<b>Liabilities:</b>	
Cash	\$ 2,385,623	State/Federal Taxes	\$ -
Loan Receivable	\$ -	Property Taxes	\$ -
Marketable Securities	\$ -	Admin Holdback	\$ 1,249,065
Net Lease Receivables	\$ -	Total Liabilities	\$ 1,249,065
Real Property <sup>1</sup>	\$ -		
Equipment Residual Value <sup>1</sup>	\$ -	<b>Claims:</b>	
Private Equity Investments <sup>1</sup>	\$ 1,480,000	Investors	\$ 34,794,529
Existing Litigation <sup>2,3</sup>	\$ 1,090,000	Creditors	\$ 100,241
Third Party Litigation <sup>2,3</sup>	\$ -	Total Claims	\$ 34,894,769
Professional Liability Litigation <sup>2,3</sup>	\$ -		
<b>Total Assets</b>	<b>\$ 4,955,623</b>	<b>Total Liabilities plus Claims</b>	<b>\$ 36,143,834</b>

- 
1. Estimated value that is subject to further revision.
  2. Probability of successful recovery unknown.
  3. Value based on discounted present value and is under evaluation.

**SEC v. Essex Capital Corporation  
Receiver's Cash Receipts and Disbursements  
October 01, 2023 - December 31, 2023**

**Attachment 4**

<b>Beginning Balance of Cash in Receivership Estate on October 01, 2023</b>	<b>\$ 3,811,292.06</b>
<b>Deposits:</b>	<b>\$ 684,249.06</b>
<b>Payments:</b>	<b>\$ (2,109,918.19)</b>
<b>Ending Balance of Cash in Receivership Estate on December 31, 2023</b>	<b><u>\$ 2,385,622.93</u></b>

# **EXHIBIT 2**

03/18/24 11:12:19 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo,  
Joshua  
Date of Last Billing: 01/17/24  
Proforma Number: 1263320

Matter #: 378224.00002

Client Name: Winkler, Geoff/Receiver for Essex Capita

Matter Name: General Receivership

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		
10/02/23	9364695	Review and respond to emails from AM counsel regarding pending case administration matters (0.5); emails regarding special counsel engagement and production of materials (0.5).	Del Castillo, Joshua	1.00	688.50	688.50	WO	HD	TR	_____
10/05/23	9367873	Review all dockets, including pending litigation dockets, confer with AM counsel, and attention to outstanding case administration matters (1.0); prepare for and attend videoconference with Receiver's office (0.4).	Del Castillo, Joshua	1.40	963.90	1,652.40	WO	HD	TR	_____
10/05/23	9371686	Virtually attend call with client regarding case updates and outstanding tasks	Pham, Matt D.	0.40	192.60	1,845.00	WO	HD	TR	_____
10/18/23	9382383	Review notes from discussion with Receiver's office and attention to pending case administration matters (0.5); emails to Receiver's office regarding same (0.2).	Del Castillo, Joshua	0.70	481.95	2,326.95	WO	HD	TR	_____
10/19/23	9383671	Prepare for and attend videoconference with Receiver's office regarding pending case administration matters (0.6); confer with D. Zaro regarding same (0.2).	Del Castillo, Joshua	0.80	550.80	2,877.75	WO	HD	TR	_____

03/18/24 11:12:19 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
10/25/23	9391096	Review and respond to correspondence from Receiver's office and attention to case administration matters (0.6).	Del Castillo, Joshua	0.60	413.10	3,290.85	WO	HD	TR	_____
10/26/23	9391902	Prepare for and attend videoconference with Receiver regarding pending case administration matters (0.6).	Del Castillo, Joshua	0.60	413.10	3,703.95	WO	HD	TR	_____
10/30/23	9395887	Review and respond to inquiries from Receiver's office regarding pending case administration matters (0.3).	Del Castillo, Joshua	0.30	206.55	3,910.50	WO	HD	TR	_____
11/14/23	9417175	Follow-up on the discovery/records production to support the prospective MB+T litigation, call with counsel.	Zaro, David	0.40	358.20	4,268.70	WO	HD	TR	_____
11/15/23	9415613	Review notes regarding case updates and prepare summary to Receiver in advance of team call (0.5).	Del Castillo, Joshua	0.50	344.25	4,612.95	WO	HD	TR	_____
11/21/23	9422950	Review and respond to correspondence from Receiver's office regarding status of various case administration issues (0.5); confer with AM counsel regarding same (0.5).	Del Castillo, Joshua	1.00	688.50	5,301.45	WO	HD	TR	_____
11/30/23	9430850	Prepare for and videoconference with Receiver's office regarding case administration matters (0.6).	Del Castillo, Joshua	0.60	413.10	5,714.55	WO	HD	TR	_____
12/20/23	9455233	Attention to outstanding case administration matters and confer with counsel regarding same (0.5).	Del Castillo, Joshua	0.50	344.25	6,058.80	WO	HD	TR	_____



03/18/24 11:12:19 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
12/21/23	9456189	Emails with counsel regarding pending filings (0.3); attention to filing issue (0.3).	Del Castillo, Joshua	0.60	413.10	6,471.90	WO	HD	TR	_____
12/26/23	9459269	Review dockets and attend to pending case administration matters (0.5); legal analysis of scope and effect of receivership litigation stay (1.1).	Del Castillo, Joshua	1.60	1,101.60	7,573.50	WO	HD	TR	_____
12/27/23	9460688	Confer with M. Pham regarding outstanding case administration issues (0.5); emails to Receiver's office regarding same (0.2).	Del Castillo, Joshua	0.70	481.95	8,055.45	WO	HD	TR	_____

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

Trans Date	Index	Type	Quantity	Amt	Circle	Action		
10/01/23	2844663	EDISC – CS Disco, Inc. - Monthly Hosting for October 2023	0.00	2,201.20	WO	HD	TR	_____
11/01/23	2847829	EDISC – CS Disco, Inc. - Monthly Hosting for November 2023	0.00	2,201.20	WO	HD	TR	_____
12/01/23	2853821	EDISC – CS Disco, Inc. - Monthly Hosting for December 2023	0.00	2,201.20	WO	HD	TR	_____
12/05/23	2853474	POS – Nationwide Legal, LLC - First State Trust Company, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	301.60	WO	HD	TR	_____

**Proforma Summary**

Timekeeper		Hours	Rate	Amounts
Number	Timekeeper			
000313	Zaro, David	0.40	895.50	358.20
001842	Del Castillo, Joshua	10.90	688.50	7,504.65
002510	Pham, Matt D.	0.40	481.50	192.60
		11.70		\$8,055.45
Subtotal Fees				\$8,055.45

03/18/24 11:12:19 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
Discount				0.00
Total Fees				8,055.45
Total Disbursements				6,905.20

**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 03/01/24**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	27,701.10	27,701.10	0.00	5,907.60	5,907.60	0.00	358,850.34	256,893.52	101,956.82
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	4,140.50	4,015.21	125.29
Billed	37,892.32	24,601.95	13,290.37	19,915.15	13,256.10	6,659.05	227,310.84	227,310.84	95,051.62
Collected	37,892.32	24,601.95	13,290.37	19,915.15	13,256.10	6,659.05	322,362.46	227,310.84	95,051.62
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>WIP</b>	<b>26,368.64</b>	<b>14,445.00</b>	<b>11,923.64</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									

**Billing Address**

Winkler, Geoff/Receiver for Essex Capital Corporation  
 Geoff Winkler

03/18/24 11:12:19 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

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

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03/18/24 11:12:21 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00003 Client Name: Winkler, Geoff/Receiver for Essex Capita  
 Joshua  
 Date of Last Billing: 01/17/24 Matter Name: Asset Recovery & Management  
 Proforma Number: 1263320  
 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		
10/02/23	9364903	Review notes and emails and confer with Receiver and counsel regarding pending settlements (0.6); review and respond to correspondence from M. Napoli regarding K. Kim settlement (0.2).	Del Castillo, Joshua	0.80	550.80	550.80	WO	HD	TR	_____
10/05/23	9368415	Review CVL prior transmission of financial statements and notes regarding same (0.5); email to Receiver's office regarding same (0.2); prepare follow-up inquiries to counsel (0.3).	Del Castillo, Joshua	1.00	688.50	1,239.30	WO	HD	TR	_____
10/26/23	9393376	Review underlying agreements in connection with receiver's rights with respect to certain loan documents executed by receivership entities (.6).	Robichaud, James	0.60	207.90	1,447.20	WO	HD	TR	_____
10/27/23	9393374	Legal analysis regarding Receiver's prospective recovery of attorneys' fees held by MB&T, including review of underlying agreement documents (.6); begin drafting memo regarding same (.5).	Robichaud, James	1.10	381.15	1,828.35	WO	HD	TR	_____

03/18/24 11:12:21 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
10/27/23	9393426	Emails and teleconference with J. Robichaud regarding prospective arguments for return of portion of attorneys' fees retained by MBT in connection with Essex loans (0.5); review notes regarding same (0.3).	Del Castillo, Joshua	0.80	550.80	2,379.15	WO	HD	TR	_____
10/30/23	9396687	Confer with J. Robichaud regarding analysis of funds turnover as relates to MBT attorney fee withholdings and attention to issues regarding same (0.6).	Del Castillo, Joshua	0.60	413.10	2,792.25	WO	HD	TR	_____
10/31/23	9397699	Review and revise draft memorandum regarding MBT attorneys' fees (0.4); confer with J. Robichaud regarding same (0.6).	Del Castillo, Joshua	1.00	688.50	3,480.75	WO	HD	TR	_____
10/31/23	9397974	Meet with J. del Castillo regarding memo concerning Receiver's right to collect upon certain funds retained by financial institution for the payment of attorneys' fees (.6).	Robichaud, James	0.60	207.90	3,688.65	WO	HD	TR	_____
11/03/23	9402998	Revise memo regarding analysis of receiver's obligations and rights pursuant to certain receivership agreements (1.3).	Robichaud, James	1.30	450.45	4,139.10	WO	HD	TR	_____
12/05/23	9437722	Review correspondence with G. Radke regarding Carwood partnership transaction (.3).	Robichaud, James	0.30	103.95	4,243.05	WO	HD	TR	_____

**Proforma Summary**

Timekeeper		Hours	Rate	Amounts
Number	Timekeeper			
001842	Del Castillo, Joshua	4.20	688.50	2,891.70
002592	Robichaud, James	3.90	346.50	1,351.35
		<u>8.10</u>		<u>\$4,243.05</u>

03/18/24 11:12:21 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
	Subtotal Fees			\$4,243.05
	Discount			0.00
	Total Fees			4,243.05
	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 03/01/24**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	12,725.40	12,641.40	84.00	1,552.05	1,552.05	0.00	984,361.52	983,592.22	769.30
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	48,828.51	48,828.51	0.00
Billed	22,524.75	22,524.75	0.00	6,017.85	6,017.85	0.00	877,726.40	877,726.40	769.30
Collected	22,524.75	22,524.75	0.00	6,017.85	6,017.85	0.00	878,495.67	877,726.37	769.30
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.03	0.03	0.00
<b>WIP</b>	<b>14,631.75</b>	<b>14,631.75</b>	<b>0.00</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									

**Billing Address**

Winkler, Geoff/Receiver for Essex Capital Corporation

03/18/24 11:12:21 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

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

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03/18/24 11:12:22 PROFORMA STATEMENT FOR MATTER 378224.00004 (Winkler, Geoff/Receiver for Essex Capita) (Investigation/Reporting)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Joshua  
 Date of Last Billing: 01/17/24  
 Proforma Number: 1263320  
 Client/Matter Joint Group # 378224-1

Matter #: 378224.00004

Client Name: Winkler, Geoff/Receiver for Essex Capita  
 Matter Name: Investigation/Reporting  
 Client Matter Number:

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
10/05/23	9367985	Confer with M. Pham regarding Receiver requested follow-up to Interactive Brokers regarding stock transfers and review materials associated with same (1.0).	Del Castillo, Joshua	1.00	688.50	688.50	WO	HD	TR	_____
10/18/23	9382705	Review correspondence from IAB representative (0.2); follow-up emails regarding Receiver's request for additional documents and information from IAB (0.5); assemble schedule of documents produced (0.3); review materials in connection with prospective production of documents to Receiver's special counsel and confer with counsel regarding same (0.8).	Del Castillo, Joshua	1.80	1,239.30	1,927.80	WO	HD	TR	_____
11/15/23	9420502	Prepare additional subpoena to Fifth Third Bank	Pham, Matt D.	0.30	144.45	2,072.25	WO	HD	TR	_____
11/20/23	9420701	Emails with Receiver's office and counsel regarding interim report (0.5).	Del Castillo, Joshua	0.50	344.25	2,416.50	WO	HD	TR	_____
11/20/23	9426780	Email correspondence with Fifth Third Bank's counsel regarding subpoena	Pham, Matt D.	0.20	96.30	2,512.80	WO	HD	TR	_____



03/18/24 11:12:22 PROFORMA STATEMENT FOR MATTER 378224.00004 (Winkler, Geoff/Receiver for Essex Capita) (Investigation/Reporting)

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

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
11/21/23	9423037	Emails and teleconferences with AM counsel regarding Receiver requests for additional documents (0.5); attention to issues regarding IAB production (0.5); review notes in connection with preparation of interim report (0.6); confer with M. Pham and dJ. Robichaud regarding case updates (0.4).	Del Castillo, Joshua	2.00	1,377.00	3,889.80	WO	HD	TR	_____
11/24/23	9425066	Review dockets and documents in connection with preparation of interim report (1.0).	Del Castillo, Joshua	1.00	688.50	4,578.30	WO	HD	TR	_____
11/28/23	9428198	Complete draft of interim report and deliver to Receiver for review and comment (2.5).	Del Castillo, Joshua	2.50	1,721.25	6,299.55	WO	HD	TR	_____
11/29/23	9429851	Review correspondence from Receiver's office and make requested revisions to interim report (0.6).	Del Castillo, Joshua	0.60	413.10	6,712.65	WO	HD	TR	_____
11/30/23	9430854	Confer with M. Pham regarding Fifth Third Bank subpoena and follow-up regarding same (0.5).	Del Castillo, Joshua	0.50	344.25	7,056.90	WO	HD	TR	_____
12/04/23	9436301	Emails and confer with M. Pham regarding subpoena responses and additional necessary discovery (0.5).	Del Castillo, Joshua	0.50	344.25	7,401.15	WO	HD	TR	_____
12/04/23	9444060	Review and analyze document production from Fifth Third Bank and email correspondence with client regarding additional subpoena to First State Trust Company (0.3); Prepare subpoena to First State Trust Company (0.3)	Pham, Matt D.	0.60	288.90	7,690.05	WO	HD	TR	_____

03/18/24 11:12:22 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	
12/05/23	9437238	Emails with Receiver's office and AM counsel and prepare updates and revisions to draft interim report (.7).	Del Castillo, Joshua	0.70	481.95	8,172.00	WO	HD	TR
12/13/23	9446421	Review subpoena response and confer with M. Pham regarding same (0.3); attention to Wells Fargo subpoena and production issues (0.8).	Del Castillo, Joshua	1.10	757.35	8,929.35	WO	HD	TR
12/14/23	9452112	Review and analyze document production from First State Trust Company and email correspondence with client regarding same	Pham, Matt D.	0.40	192.60	9,121.95	WO	HD	TR
12/15/23	9449118	Review and respond to correspondence regarding recent document production (0.4).	Del Castillo, Joshua	0.40	275.40	9,397.35	WO	HD	TR
12/18/23	9451809	Prepare supporting documents in connection with 17th interim report (.4).	Robichaud, James	0.40	138.60	9,535.95	WO	HD	TR

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	12.60	688.50	8,675.10
002510	Pham, Matt D.	1.50	481.50	722.25
002592	Robichaud, James	0.40	346.50	138.60
		<u>14.50</u>		<u>\$9,535.95</u>
Subtotal Fees				\$9,535.95
Discount				0.00
Total Fees				9,535.95
Total Disbursements				0.00

**Attorney Billing Instructions**

( ) BILL ALL ( ) Hold

03/18/24 11:12:22 PROFORMA STATEMENT FOR MATTER 378224.00004 (Winkler, Geoff/Receiver for Essex Capita) (Investigation/Reporting)

( ) 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 03/01/24**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	32,347.80	32,347.80	0.00	12,128.85	12,128.85	0.00	346,464.48	346,364.46	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	16,825.05	16,825.05	0.00	9,443.70	9,443.70	0.00	288,680.04	288,680.04	100.02
Collected	16,825.05	16,825.05	0.00	9,443.70	9,443.70	0.00	288,780.05	288,680.03	100.02
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.01	0.00
<b>WIP Balance</b>	<b>22,904.10</b>	<b>22,904.10</b>	<b>0.00</b>						
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc Payment</b>	<b>0.00</b>								
<b>Client Trust Balance</b>	<b>0.00</b>								

**Billing Address**

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

03/18/24 11:12:23 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,  
Joshua

Matter #: 378224.00006

Client Name: Winkler, Geoff/Receiver for Essex Capita

Date of Last Billing: 01/17/24

Matter Name: Sale/Disposition/Transfer of Assets

Proforma Number: 1263320

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		
10/25/23	9390810	Review draft purchase and sale agreement and analysis of issues presented by same (1.5); emails with Receiver's office regarding same (0.2); teleconference and emails with J. Robichaud regarding same (0.2).	Del Castillo, Joshua	1.90	1,308.15	1,308.15	WO	HD	TR	_____
10/27/23	9393010	Review emails from Receiver's staff regarding sale of Skypark partnership interest (.3).	Robichaud, James	0.30	103.95	1,412.10	WO	HD	TR	_____
10/30/23	9395704	Emails with Receiver's office regarding anticipated asset sales and related issues (0.3); review and revise purchase and sale agreement (1.9).	Del Castillo, Joshua	2.20	1,514.70	2,926.80	WO	HD	TR	_____
10/31/23	9398366	Complete recommended revisions to Willowridge purchase and sale agreement and deliver to Receiver for review and discussion (1.5); emails with Receiver's office regarding pending sale of assets (0.2).	Del Castillo, Joshua	1.70	1,170.45	4,097.25	WO	HD	TR	_____

03/18/24 11:12:23 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)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
11/01/23	9400759	Emails with Receiver's office regarding sale agreements (0.2); confer with J. Robichaud regarding same (0.6).	Del Castillo, Joshua	0.80	550.80	4,648.05	WO	HD	TR	_____
11/02/23	9401594	Attention to and revise purchase and sale materials (2.0).	Del Castillo, Joshua	2.00	1,377.00	6,025.05	WO	HD	TR	_____
11/02/23	9403075	Several emails/call/advice concerning the indemnity provisions in the sale agreement and follow-up.	Zaro, David	0.40	358.20	6,383.25	WO	HD	TR	_____
11/06/23	9404889	Emails with Receiver's office and counsel regarding pending and anticipated asset sales (0.6); review and revise short form purchase and sale agreement (0.6); emails to D. Zaro regarding same (0.2).	Del Castillo, Joshua	1.40	963.90	7,347.15	WO	HD	TR	_____
11/06/23	9405741	Review and legal analysis regarding contemplated sale of receiver's LP interest in Carwood Investors, LP (1.1).	Robichaud, James	1.10	381.15	7,728.30	WO	HD	TR	_____
11/07/23	9406715	Review documents and confer with J. Robichaud regarding partnership agreement restrictions on sale (0.3).	Del Castillo, Joshua	0.30	206.55	7,934.85	WO	HD	TR	_____
11/07/23	9409241	Review/evaluate and revise the draft purchase/sale agreement, advice to counsel related to purchase and sale agreement terms.	Zaro, David	0.70	626.85	8,561.70	WO	HD	TR	_____
11/08/23	9407676	Emails with Receiver's office and J. Robichaud regarding contemplated asset sales (0.7); confer with J. Robichaud regarding same (0.4); revise purchase and sale agreement (0.6).	Del Castillo, Joshua	1.70	1,170.45	9,732.15	WO	HD	TR	_____

03/18/24 11:12:23 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	
11/08/23	9407919	Review proposed sales term and begin drafting purchase and sale agreement for Carwood partnership interest following consultation with J. del Castillo (.5).	Robichaud, James	0.50	173.25	9,905.40	WO	HD	TR
11/16/23	9417617	Emails with Receiver's office and confer with counsel regarding contemplated asset sales (0.5).	Del Castillo, Joshua	0.50	344.25	10,249.65	WO	HD	TR
11/22/23	9424224	Emails with Receiver's office regarding pending and contemplated asset sales (0.5); review forms for review by alternative buyers (0.5).	Del Castillo, Joshua	1.00	688.50	10,938.15	WO	HD	TR
11/30/23	9431116	Preliminary review of redlines to purchase and sale agreement and emails to Receiver's office regarding same (0.3).	Del Castillo, Joshua	0.30	206.55	11,144.70	WO	HD	TR
12/12/23	9445393	Review and respond to correspondence from Receiver's office (0.1); prepare for and videoconference with Receiver regarding same (0.5).	Del Castillo, Joshua	0.60	413.10	11,557.80	WO	HD	TR

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	1.10	895.50	985.05
001842	Del Castillo, Joshua	14.40	688.50	9,914.40
002592	Robichaud, James	1.90	346.50	658.35
		<u>17.40</u>		\$11,557.80
Subtotal Fees				\$11,557.80
Discount				0.00
Total Fees				11,557.80
Total Disbursements				0.00

03/18/24 11:12:23 PROFORMA STATEMENT FOR MATTER 378224.00006 (Winkler, Geoff/Receiver for Essex Capita) (Sale/Disposition/Transfer of Assets)

**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 03/01/24**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	18,134.55	18,134.55	0.00	0.00	0.00	0.00	67,412.70	67,412.70	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	315.00	315.00	0.00
Billed	5,370.30	5,370.30	0.00	5,370.30	5,370.30	0.00	51,646.95	51,646.95	0.00
Collected	5,370.30	5,370.30	0.00	5,370.30	5,370.30	0.00	51,646.95	51,646.95	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>WIP</b>	<b>12,764.25</b>	<b>12,764.25</b>	<b>0.00</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									

**Billing Address**

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

03/18/24 11:12:25 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: 01/17/24 Matter Name: Pending Litigation  
 Proforma Number: 1263320  
 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		
10/03/23	9365750	Emails and confer with M. Farrell and M. Pham regarding outstanding litigation matters and prospective settlement discussions (0.6).	Del Castillo, Joshua	0.60	413.10	413.10	WO	HD	TR	_____
10/06/23	9369128	Emails and texts with J. Robichaud regarding Dennis v. Iannelli hearing (0.3).	Del Castillo, Joshua	0.30	206.55	619.65	WO	HD	TR	_____
10/06/23	9369166	Prepare for and attend Dennis v. Iannelli case management conference (1.5).	Robichaud, James	1.50	519.75	1,139.40	WO	HD	TR	_____
10/16/23	9380484	Confer with counsel regarding pending settlement strategy and related matters (0.5).	Del Castillo, Joshua	0.50	344.25	1,483.65	WO	HD	TR	_____
12/20/23	9455031	Review Dennis v. Iannelli stipulation and prepare inquiry to T. Foley (0.3); confer with D. Zaro and J. Ronichaud regarding same (0.2).	Del Castillo, Joshua	0.50	344.25	1,827.90	WO	HD	TR	_____
12/21/23	9455974	Teleconference with D. Zaro regarding Dennis v. Iannelli matter (0.5); prepare document and transmit with inquiry to Receiver's office (0.3); emails with T. Foley	Del Castillo, Joshua	1.10	757.35	2,585.25	WO	HD	TR	_____



03/18/24 11:12:25 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 (0.3).	Timekeeper	Hours	Fees	Sum	Circle	Action	TR
12/26/23	9459093	Legal analysis regarding conflicts of interest, mandatory and permissive counter-claims, and related matters in connection with pending state court litigation (1.1).	Del Castillo, Joshua	1.10	757.35	3,342.60	WO	HD	TR
12/27/23	9461001	Emails regarding Dennis v. Iannelli action and review stipulation and entered order (0.3); prepare update to Receiver (0.2).	Del Castillo, Joshua	0.50	344.25	3,686.85	WO	HD	TR

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	4.60	688.50	3,167.10
002592	Robichaud, James	1.50	346.50	519.75
		<u>6.10</u>		<u>\$3,686.85</u>
Subtotal Fees				\$3,686.85
Discount				0.00
Total Fees				3,686.85
Total Disbursements				0.00

**Attorney Billing Instructions**

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

**Billing Instructions**

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

**Account Summary – As Of 03/01/24**

Fiscal YTD                      Calendar YTD                      LTD

03/18/24 11:12:25 PROFORMA STATEMENT FOR MATTER 378224.00007 (Winkler, Geoff/Receiver for Essex Capita) (Pending Litigation)

	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	32,896.35	32,896.35	0.00	12,324.15	12,324.15	0.00	150,502.57	148,127.40	2,375.17
Unbilled Adj	52.48	52.48	0.00	0.00	0.00	0.00	5,095.27	5,095.27	0.00
Billed	26,241.68	26,196.58	45.10	16,569.83	16,524.73	45.10	121,354.39	121,354.39	2,375.17
Collected	26,241.68	26,196.58	45.10	16,569.83	16,524.73	45.10	123,729.56	121,354.39	2,375.17
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>Fees</b>	<b>Costs</b>						
<b>WIP</b>	<b>16,519.40</b>	<b>16,424.10</b>	<b>95.30</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									

---

**Billing Address**

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

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03/18/24 11:12:26 PROFORMA STATEMENT FOR MATTER 378224.00008 (Winkler, Geoff/Receiver for Essex Capita) (Claims/Distribution)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00008 Client Name: Winkler, Geoff/Receiver for Essex Capita  
 Joshua  
 Date of Last Billing: 01/09/23 Matter Name: Claims/Distribution  
 Proforma Number: 1263320  
 Client/Matter Joint Group # 378224-1 Client Matter Number:

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
10/24/23	9388628	Review and respond to correspondence from J. Hall regarding anticipated second interim distribution (0.2); review notes from earlier discussions regarding same (0.2).	Del Castillo, Joshua	0.40	275.40	275.40	WO	HD	TR	_____
11/27/23	9427097	Review correspondence from Receiver's office regarding anticipated distribution (0.2); confer with D. Zaro and M. Pham regarding prospective litigation budgets, settlement statuts, and matters relating to outstanding, contingent recoveries (0.8); prepare email distribution analysis for Receiver (0.5).	Del Castillo, Joshua	1.50	1,032.75	1,308.15	WO	HD	TR	_____
11/27/23	9428167	Several emails/analysis of Receiver proposal for second distribution and strategy for amount and holdback sums, call with counsel (.4). Follow-up email related to the second proposed distribution (.2).	Zaro, David	0.60	537.30	1,845.45	WO	HD	TR	_____
12/01/23	9434171	Review demand letter from Gally counsel in connection with threatened litigation on claim, confer with D. Zaro, and prepare	Del Castillo, Joshua	2.30	1,583.55	3,429.00	WO	HD	TR	_____

03/18/24 11:12:26 PROFORMA STATEMENT FOR MATTER 378224.00008 (Winkler, Geoff/Receiver for Essex Capita) (Claims/Distribution)

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action
		initial response to counsel (0.5); review documents in connection with threatened Gally claim (1.3); teleconference with D. Cousineau regarding same (0.5).						
12/01/23	9435864	Several emails, review letter concerning the Gally claims, follow-up.	Zaro, David	0.40	358.20	3,787.20	WO	HD TR
12/04/23	9435928	Complete review of Gally claim materials, confer with D. Zaro, and prepare for and attend teleconference with Gally counsel regarding same (1.0); confer with J. Robichaud regarding necessary legal analysis (0.5).	Del Castillo, Joshua	1.50	1,032.75	4,819.95	WO	HD TR
12/05/23	9437816	Legal analysis regarding validity of Gally's prospective claims against receivership entities (1.5).	Robichaud, James	1.50	519.75	5,339.70	WO	HD TR

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	1.00	895.50	895.50
001842	Del Castillo, Joshua	5.70	688.50	3,924.45
002592	Robichaud, James	1.50	346.50	519.75
		<u>8.20</u>		<u>\$5,339.70</u>
Subtotal Fees				\$5,339.70
Discount				0.00
Total Fees				5,339.70
Total Disbursements				0.00

**Attorney Billing Instructions**

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

03/18/24 11:12:26 PROFORMA STATEMENT FOR MATTER 378224.00008 (Winkler, Geoff/Receiver for Essex Capita) (Claims/Distribution)

( ) 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 03/01/24**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	6,615.00	6,615.00	0.00	0.00	0.00	0.00	149,488.65	149,488.65	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	2,505.60	2,505.60	0.00
Billed	0.00	0.00	0.00	0.00	0.00	0.00	134,166.15	134,166.15	0.00
Collected	0.00	0.00	0.00	0.00	0.00	0.00	134,166.15	134,166.15	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>Fees</b>	<b>Costs</b>						
<b>WIP</b>	<b>6,615.00</b>	<b>6,615.00</b>	<b>0.00</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									

**Billing Address**

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

03/18/24 11:12:28 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: 01/17/24 Matter Name: Third Party Claims & Recoveries  
 Proforma Number: 1263320  
 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		
10/19/23	9383806	Analysis of issues associated with Receiver's special counsel prosecution of unique action, review memoranda, and emails to special litigation counsel regarding same (1.3).	Del Castillo, Joshua	1.30	895.05	895.05	WO	HD	TR	_____
10/23/23	9388243	Correspondence with special litigation counsel (0.3); review documents in connection with request of special litigation counsel and confer with J. Robichaud regarding necessary analysis for same (1.1).	Del Castillo, Joshua	1.40	963.90	1,858.95	WO	HD	TR	_____
10/24/23	9388632	Prepare for and teleconference with Receiver's special litigation counsel (0.9); follow-up emails regarding same (0.3).	Del Castillo, Joshua	1.20	826.20	2,685.15	WO	HD	TR	_____
10/31/23	9398021	Review and respond to emails and confer with D. Zaro regarding issues relating to special counsel engagement and prosecution of Receiver claims (0.3).	Del Castillo, Joshua	0.30	206.55	2,891.70	WO	HD	TR	_____
11/20/23	9422147	Legal analysis regarding prospective third party claims and emails to J. Robichaud	Del Castillo, Joshua	1.10	757.35	3,649.05	WO	HD	TR	_____

03/18/24 11:12:28 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
11/21/23	9423096	Complete additional legal analysis of prospective claims and confer with J. Robichaud regarding same (.7).	Del Castillo, Joshua	0.70	481.95	4,131.00	WO	HD TR
12/21/23	9457044	Analysis of the issues related to proposed stipulations and review email communications (.5). Call with counsel to address response and possible impact on the receivership (.2).	Zaro, David	0.70	626.85	4,757.85	WO	HD TR

**Proforma Summary**

Timekeeper		Hours	Rate	Amounts
Number	Timekeeper			
000313	Zaro, David	0.70	895.50	626.85
001842	Del Castillo, Joshua	6.00	688.50	4,131.00
		<u>6.70</u>		<u>\$4,757.85</u>
Subtotal Fees				\$4,757.85
Discount				0.00
Total Fees				4,757.85
Total Disbursements				0.00

**Attorney Billing Instructions**

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

**Billing Instructions**

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

**Account Summary – As Of 03/01/24**

03/18/24 11:12:28 PROFORMA STATEMENT FOR MATTER 378224.00009 (Winkler, Geoff/Receiver for Essex Capita) (Third Party Claims & Recoveries)

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	12,176.55	12,176.55	0.00	0.00	0.00	0.00	65,615.47	65,335.95	279.52
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	2,381.40	2,381.40	0.00
Billed	6,592.50	6,592.50	0.00	6,592.50	6,592.50	0.00	57,370.50	57,370.50	279.52
Collected	6,592.50	6,592.50	0.00	6,592.50	6,592.50	0.00	57,650.02	57,370.50	279.52
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>Fees</b>	<b>Costs</b>						
<b>WIP Balance</b>	<b>5,584.05</b>	<b>5,584.05</b>	<b>0.00</b>						
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc Payment</b>	<b>0.00</b>								
<b>Client Trust Balance</b>	<b>0.00</b>								

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**Billing Address**

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

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03/18/24 11:12:29 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: 01/17/24 Matter Name: Nicholson Litigation  
 Proforma Number: 1263320  
 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		
10/02/23	9364650	Review correspondence regarding trial scheduling from M. Napoli and follow-up with M. Farrell and M. Pham regarding same (0.3).	Del Castillo, Joshua	0.30	206.55	206.55	WO	HD	TR	_____
10/04/23	9366870	Confer with M. Pham regarding prior settlement discussion history and potential renewed settlement offer and follow-up emails regarding same (0.5).	Del Castillo, Joshua	0.50	344.25	550.80	WO	HD	TR	_____
10/04/23	9372481	Review, analysis and exchange of emails re: upcoming status conference (.3); conference, analysis and exchange of emails re: procedural and strategic issues (.4).	Farrell, Michael	0.70	576.45	1,127.25	WO	HD	TR	_____
10/05/23	9368370	Review case file and recent correspondence from defense counsel regarding status (0.5); confer with M. Farrell and M. Pham regarding upcoming hearing, motion for summary judgment renewal issues, and related matters (0.6).	Del Castillo, Joshua	1.10	757.35	1,884.60	WO	HD	TR	_____

03/18/24 11:12:29 PROFORMA STATEMENT FOR MATTER 378224.00020 (Winkler, Geoff/Receiver for Essex Capita) (Nicholson Litigation)

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
10/10/23	9373804	Review docket and notes and confer with M. Pham regarding discussions with opposing counsel and upcoming status conference (1.0).	Del Castillo, Joshua	1.00	688.50	2,573.10	WO	HD	TR	_____
10/10/23	9378966	Phone call with Nicholson's counsel and Mike Farrell regarding status conference and update on Nicholson's health status (0.4); Confer with Josh del Castillo regarding upcoming status conference (0.2)	Pham, Matt D.	0.60	288.90	2,862.00	WO	HD	TR	_____
10/10/23	9380051	Conference and analysis re: upcoming Nicholson call with counsel (.5); participation in conference call and analysis re: results of same (.6).	Farrell, Michael	1.10	905.85	3,767.85	WO	HD	TR	_____
10/11/23	9374670	Review docket, critical filings, and correspondence from opposing counsel regarding defendant's condition (0.7).	Del Castillo, Joshua	0.70	481.95	4,249.80	WO	HD	TR	_____
10/12/23	9376507	Prepare for and attend status conference and confer with M. Pham regarding Court orders on motion for summary judgment refiling (1.1); legal analysis in connection with renewed motion (0.5).	Del Castillo, Joshua	1.60	1,101.60	5,351.40	WO	HD	TR	_____
10/13/23	9379027	Email correspondence with opposing counsel regarding filing of summary judgment motions	Pham, Matt D.	0.20	96.30	5,447.70	WO	HD	TR	_____
10/23/23	9394002	Analysis and exchange of emails re: motion for summary judgment issues and scheduling.	Farrell, Michael	0.20	164.70	5,612.40	WO	HD	TR	_____
10/23/23	9395940	Email correspondence with opposing counsel regarding coordinating refiling of	Pham, Matt D.	0.50	240.75	5,853.15	WO	HD	TR	_____

03/18/24 11:12:29 PROFORMA STATEMENT FOR MATTER 378224.00020 (Winkler, Geoff/Receiver for Essex Capita) (Nicholson Litigation)

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action	
		summary judgment motions							
10/24/23	9388618	Review and respond to correspondence from Receiver's office regarding settlement strategy (0.2).	Del Castillo, Joshua	0.20	137.70	5,990.85	WO	HD	TR
10/24/23	9395970	Email correspondence with opposing counsel regarding coordination of refile of summary judgment motions	Pham, Matt D.	0.20	96.30	6,087.15	WO	HD	TR
10/26/23	9395978	Update and finalize Receiver's motion for partial summary judgment and supporting papers (0.5); Email correspondence with opposing counsel regarding correction to filing of Nicholson's summary judgment motion and filing of supplemental memoranda (0.3); Update and finalize Receiver's supplemental memorandum and supporting declarations (0.3)	Pham, Matt D.	1.10	529.65	6,616.80	WO	HD	TR
10/28/23	9394576	Review filed Nicholson supplements (0.5); emails to M. Pham regarding motion for summary judgment issues (0.5).	Del Castillo, Joshua	1.00	688.50	7,305.30	WO	HD	TR
11/03/23	9402823	Emails and confer with M. Pham regarding status of settlement discussions and strategy (0.3).	Del Castillo, Joshua	0.30	206.55	7,511.85	WO	HD	TR

**Proforma Summary**

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
000739	Farrell, Michael	2.00	823.50	1,647.00
001842	Del Castillo, Joshua	6.70	688.50	4,612.95
002510	Pham, Matt D.	2.60	481.50	1,251.90
		<u>11.30</u>		<u>\$7,511.85</u>

03/18/24 11:12:29 PROFORMA STATEMENT FOR MATTER 378224.00020 (Winkler, Geoff/Receiver for Essex Capita) (Nicholson Litigation)

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
	Subtotal Fees			\$7,511.85
	Discount			0.00
	Total Fees			7,511.85
	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 03/01/24**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	12,440.25	12,440.25	0.00	3,181.05	3,181.05	0.00	121,724.11	121,021.65	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	9,954.45	9,954.45	0.00	1,582.65	1,582.65	0.00	109,209.33	109,209.33	702.46
Collected	9,954.45	9,954.45	0.00	1,582.65	1,582.65	0.00	109,911.78	109,209.32	702.46
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.01	0.00
<b>WIP</b>	<b>10,857.60</b>	<b>10,857.60</b>	<b>0.00</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									

**Billing Address**

Winkler, Geoff/Receiver for Essex Capital Corporation

03/18/24 11:12:29 PROFORMA STATEMENT FOR MATTER 378224.00020 (Winkler, Geoff/Receiver for Essex Capita) (Nicholson Litigation)

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

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03/18/24 11:12:30 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: 01/17/24 Matter Name: McCloskey Litigation  
 Proforma Number: 1263320  
 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		
10/02/23	9364605	Review and respond to correspondence from M. Napoli regarding outstanding settlement offer (0.3); follow-up with Receiver regarding same (0.2).	Del Castillo, Joshua	0.50	344.25	344.25	WO	HD	TR	_____
10/03/23	9365625	Emails and teleconference with D. Zaro regarding outstanding settlement offer (0.4).	Del Castillo, Joshua	0.40	275.40	619.65	WO	HD	TR	_____
10/03/23	9366808	Analysis of procedural issues concerning the McCloskey case, arbitration motions and advice to counsel, call/email.	Zaro, David	0.60	537.30	1,156.95	WO	HD	TR	_____
10/05/23	9368352	Review and respond to settlement correspondence from McCloskey counsel (0.2); follow-up discussions with AM counsel and Receiver's office (0.6).	Del Castillo, Joshua	0.80	550.80	1,707.75	WO	HD	TR	_____
10/05/23	9372530	Conference and analysis regarding: appeal and settlement issues.	Farrell, Michael	0.40	329.40	2,037.15	WO	HD	TR	_____
10/06/23	9369127	Prepare notice of settlement and deliver to opposing counsel for review and discussion (0.5); confer with opposing counsel and finalize notice (0.3); review and respond to	Del Castillo, Joshua	2.30	1,583.55	3,620.70	WO	HD	TR	_____

03/18/24 11:12:30 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		
		correspondence from opposing counsel regarding en banc deadline and review draft motion for extension (0.8); teleconference with D. Zaro regarding same (0.2); review notes and prepare outline for settlement agreement (0.5).								
10/06/23	9371300	Work on the McCloskey settlement and address motion to stay/continue deadline re: en banc petitions and appeal.	Zaro, David	0.40	358.20	3,978.90	WO	HD	TR	_____
10/07/23	9370444	Prepare additional revisions to draft motion to extend en banc petition deadline (0.3); legal analysis of en banc petition issues (0.5).	Del Castillo, Joshua	0.80	550.80	4,529.70	WO	HD	TR	_____
10/08/23	9370448	Finalize proposed revisions to joint motion for en banc petition extension and prepare correspondence to opposing counsel regarding same (0.5).	Del Castillo, Joshua	0.50	344.25	4,873.95	WO	HD	TR	_____
10/09/23	9371045	Emails with opposing counsel regarding joint motions and notices and review same (0.6).	Del Castillo, Joshua	0.60	413.10	5,287.05	WO	HD	TR	_____
10/10/23	9373577	Prepare outline for settlement agreement and prepare initial draft of same (1.8); transmit draft settlement agreement to opposing counsel for review and discussion (0.2).	Del Castillo, Joshua	2.00	1,377.00	6,664.05	WO	HD	TR	_____
10/11/23	9374667	Emails with opposing counsel and confer with AM team regarding draft settlement agreement (0.6); complete revisions to settlement agreement and transmit to Receiver for approval (0.6).	Del Castillo, Joshua	1.20	826.20	7,490.25	WO	HD	TR	_____

03/18/24 11:12:30 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		
10/12/23	9376084	Attend to supplemental Ninth Circuit filing requirements (0.3).	Del Castillo, Joshua	0.30	206.55	7,696.80	WO	HD	TR	_____
10/13/23	9377835	Correspondence with opposing counsel and Receiver regarding settlement (0.3); attention to draft stipulation (0.3).	Del Castillo, Joshua	0.60	413.10	8,109.90	WO	HD	TR	_____
10/15/23	9377838	Email executed settlement agreement to opposing counsel and prepare inquiry to J. Robichaud regarding settlement approval (0.3).	Del Castillo, Joshua	0.30	206.55	8,316.45	WO	HD	TR	_____
10/17/23	9381101	Emails with M. Napoli and confer with counsel regarding McCloskey settlement (0.5).	Del Castillo, Joshua	0.50	344.25	8,660.70	WO	HD	TR	_____
10/17/23	9381156	Draft stipulation for order approving settlement agreement (.8).	Robichaud, James	0.80	277.20	8,937.90	WO	HD	TR	_____
10/18/23	9382155	Revise draft stipulation for order approving settlement agreement (.3); confer regarding same with J. del Castillo (.1); additional revisions per J. del Castillo input (.1).	Robichaud, James	0.50	173.25	9,111.15	WO	HD	TR	_____
10/18/23	9382434	Review, revise, and annotate proposed stipulation to approve settlement (0.6); teleconference and emails with J. Robichaud regarding settlement issues (0.5).	Del Castillo, Joshua	1.10	757.35	9,868.50	WO	HD	TR	_____
10/19/23	9383673	Attention to outstanding settlement matters and revise and transmit settlement stipulation for review by opposing counsel (1.0).	Del Castillo, Joshua	1.00	688.50	10,557.00	WO	HD	TR	_____



03/18/24 11:12:30 PROFORMA STATEMENT FOR MATTER 378224.00023 (Winkler, Geoff/Receiver for Essex Capita) (McCloskey Litigation)

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

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
10/24/23	9389295	Finalize stipulation and order regarding settlement and transmit for filing (0.5).	Del Castillo, Joshua	0.50	344.25	10,901.25	WO	HD	TR	_____
11/06/23	9405496	Emails regarding settlement status and recommended inquiry to court clerk (0.5).	Del Castillo, Joshua	0.50	344.25	11,245.50	WO	HD	TR	_____
11/08/23	9412766	Email correspondence with Judge Olguin's chambers regarding update on stipulation to approve settlement agreement (0.4); Email correspondence with Josh del Castillo and Mike Farrell regarding approach with pursuing stipulation to approve settlement agreement (0.3)	Pham, Matt D.	0.70	337.05	11,582.55	WO	HD	TR	_____
11/09/23	9409386	Emails and teleconferences regarding alternative stipulation to approve settlement (0.4); review order regarding same (0.2); confer with counsel regarding same (0.2).	Del Castillo, Joshua	0.80	550.80	12,133.35	WO	HD	TR	_____
11/09/23	9412774	Revise stipulation and proposed order regarding approval of settlement agreement for filing in main case	Pham, Matt D.	1.20	577.80	12,711.15	WO	HD	TR	_____
11/10/23	9410451	Emails to Receiver's office regarding order on stipulation to approve settlement (0.1); follow-up with opposing counsel (0.2).	Del Castillo, Joshua	0.30	206.55	12,917.70	WO	HD	TR	_____
12/20/23	9454835	Correspondence with Receiver's office and defense counsel regarding pending settlement matters (0.5); review stipulation and order and confer regarding dismissal (0.5).	Del Castillo, Joshua	1.00	688.50	13,606.20	WO	HD	TR	_____

**Proforma Summary**

03/18/24 11:12:30 PROFORMA STATEMENT FOR MATTER 378224.00023 (Winkler, Geoff/Receiver for Essex Capita) (McCloskey Litigation)

**Timekeeper**

<b>Number</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Rate</b>	<b>Amounts</b>
000313	Zaro, David	1.00	895.50	895.50
000739	Farrell, Michael	0.40	823.50	329.40
001842	Del Castillo, Joshua	16.00	688.50	11,016.00
002510	Pham, Matt D.	1.90	481.50	914.85
002592	Robichaud, James	1.30	346.50	450.45
		20.60		\$13,606.20
Subtotal Fees				\$13,606.20
Discount				0.00
Total Fees				13,606.20
Total Disbursements				0.00

**Attorney Billing Instructions**

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

**Billing Instructions**

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

**Account Summary – As Of 03/01/24**

	Fiscal YTD		Calendar YTD				LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	26,105.85	26,105.85	0.00	1,101.60	1,101.60	0.00	203,966.43	203,227.65	738.78
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	8,275.72	8,275.72	0.00
Billed	17,571.94	17,459.10	112.84	11,510.89	11,398.05	112.84	123,329.93	123,329.93	738.78
Collected	17,571.94	17,459.10	112.84	11,510.89	11,398.05	112.84	124,068.70	123,329.92	738.78
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.01	0.00
<b>WIP</b>	<b>71,622.00</b>	<b>71,622.00</b>	<b>0.00</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc Payment</b>	<b>0.00</b>								

03/18/24 11:12:30 PROFORMA STATEMENT FOR MATTER 378224.00023 (Winkler, Geoff/Receiver for Essex Capita) (McCloskey 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

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03/18/24 11:12:31 PROFORMA STATEMENT FOR MATTER 378224.00024 (Winkler, Geoff/Receiver for Essex Capita) (Grimm Litigation)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00024 Client Name: Winkler, Geoff/Receiver for Essex Capita  
 Joshua  
 Date of Last Billing: 01/17/24 Matter Name: Grimm Litigation  
 Proforma Number: 1263320  
 Client/Matter Joint Group # 378224.1 Client Matter Number:

**Fees for Matter 378224.00024.(Grimm Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
10/09/23	9373343	Legal analysis regarding applicable jury instructions (.5).	Robichaud, James	0.50	173.25	173.25	WO	HD	TR	_____
10/09/23	9378946	Review and analyze Grimm's responsive portions of joint brief and joint appendix of undisputed facts in preparation of supplemental memorandum	Pham, Matt D.	1.60	770.40	943.65	WO	HD	TR	_____
10/11/23	9378977	Perform legal research regarding Ponzi scheme issue raised in Grimm's argument (1.1); Continue drafting reply - argument regarding evidentiary objections (1.1), argument regarding Ponzi scheme elements vs. indicia (1.0)	Pham, Matt D.	3.20	1,540.80	2,484.45	WO	HD	TR	_____
10/12/23	9376190	Draft and revise proposed jury instructions (0.6).	Robichaud, James	0.60	207.90	2,692.35	WO	HD	TR	_____
10/13/23	9379025	Email correspondence with opposing counsel regarding trial scheduling	Pham, Matt D.	0.20	96.30	2,788.65	WO	HD	TR	_____
10/16/23	9385961	Conference and analysis re: potential trial continuance issues and strategy.	Farrell, Michael	0.30	247.05	3,035.70	WO	HD	TR	_____

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10/16/23	9387810	Confer with Mike Farrell regarding opposing counsel's request for trial continuance (0.1); Continue drafting supplemental memorandum in support of Receiver's summary judgment motion - various argument sections (1.2)	Pham, Matt D.	1.30	625.95	3,661.65	WO	HD	TR	_____
10/18/23	9382712	Review pleadings and emails with counsel regarding Grimm motion for summary judgment and opposition/reply issues (0.7).	Del Castillo, Joshua	0.70	481.95	4,143.60	WO	HD	TR	_____
10/18/23	9387907	Continue drafting supplemental memorandum (1.9)	Pham, Matt D.	1.90	914.85	5,058.45	WO	HD	TR	_____
10/19/23	9383997	Review materials and confer with M. Pham regarding response to motion for summary judgment (0.2).	Del Castillo, Joshua	0.20	137.70	5,196.15	WO	HD	TR	_____
10/19/23	9386091	Review, analysis and revision of draft supplemental memorandum, including review of prior pleadings (1.5); conference, analysis and exchange of emails re: further revisions to draft memorandum (.6).	Farrell, Michael	2.10	1,729.35	6,925.50	WO	HD	TR	_____
10/23/23	9387596	Teleconference with M. Pham regarding prospective additional settlement conference and trial continuance (0.3); review documents in connection with same (0.7).	Del Castillo, Joshua	1.00	688.50	7,614.00	WO	HD	TR	_____
10/23/23	9395939	Phone call with opposing counsel regarding second mandatory settlement conference and trial continuance (0.3); Confer with Josh del Castillo and then confer with Mike Farrell regarding second mandatory	Pham, Matt D.	0.90	433.35	8,047.35	WO	HD	TR	_____

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		settlement conference (0.2); Draft email to client regarding proposal of second mandatory settlement conference (0.4)								
10/24/23	9395969	Phone call with opposing counsel regarding proposal of second mandatory settlement conference	Pham, Matt D.	0.10	48.15	8,095.50	WO	HD	TR	_____
10/27/23	9393309	Review court orders regarding motion for summary judgment and emails regarding same (0.5).	Del Castillo, Joshua	0.50	344.25	8,439.75	WO	HD	TR	_____
10/30/23	9396641	Confer with M. Pham regarding defendant settlement proposal and related matters (0.5).	Del Castillo, Joshua	0.50	344.25	8,784.00	WO	HD	TR	_____
10/30/23	9399991	Phone call with opposing counsel regarding proposal relating to magistrate judge (0.3); Confer with Josh del Castillo regarding opposing counsel's proposal and draft email to client regarding evaluation of opposing counsel's proposal relating to magistrate judge (0.4)	Pham, Matt D.	0.70	337.05	9,121.05	WO	HD	TR	_____
10/31/23	9400002	Phone call with opposing counsel regarding response to proposal relating to magistrate judge	Pham, Matt D.	0.20	96.30	9,217.35	WO	HD	TR	_____
11/01/23	9404108	Email correspondence with opposing counsel regarding proposed terms of second settlement conference	Pham, Matt D.	0.60	288.90	9,506.25	WO	HD	TR	_____
11/03/23	9402821	Emails and confer with M. Pham regarding status of settlement discussions and strategy (0.3).	Del Castillo, Joshua	0.30	206.55	9,712.80	WO	HD	TR	_____

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11/03/23	9404121	Draft email to Judge Christensen's chambers regarding second mandatory settlement conference	Pham, Matt D.	0.40	192.60	9,905.40	WO	HD	TR	_____
11/06/23	9405497	Emails regarding settlement discussions (0.5).	Del Castillo, Joshua	0.50	344.25	10,249.65	WO	HD	TR	_____
11/07/23	9412750	Draft second stipulation for extension of pretrial deadlines (1.5); Email correspondence with Judge Christensen's chambers regarding pre-settlement conference (0.1)	Pham, Matt D.	1.60	770.40	11,020.05	WO	HD	TR	_____
11/08/23	9412763	Draft proposed order on stipulation for extension of pretrial deadlines and continue drafting and finalize draft of such stipulation	Pham, Matt D.	0.50	240.75	11,260.80	WO	HD	TR	_____
11/10/23	9410449	Emails regarding status of settlement discussions (0.2).	Del Castillo, Joshua	0.20	137.70	11,398.50	WO	HD	TR	_____
11/10/23	9412796	Revise and finalize stipulation and proposed order for extension of pretrial deadlines	Pham, Matt D.	0.50	240.75	11,639.25	WO	HD	TR	_____
11/16/23	9419482	Analysis and review of various emails re: scheduling issues for judge and magistrate.	Farrell, Michael	0.20	164.70	11,803.95	WO	HD	TR	_____
11/16/23	9420525	Email correspondence with Judge Olguin's chambers regarding status of stipulation regarding extension (0.2); Review Court's minute order with new pretrial schedule and email correspondence with Judge Christensen's chambers regarding such minute order (0.2)	Pham, Matt D.	0.40	192.60	11,996.55	WO	HD	TR	_____

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<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
11/17/23	9420650	Several emails and call with counsel related to Grimm settlement strategy, follow-up.	Zaro, David	0.20	179.10	12,175.65	WO	HD	TR	_____
11/28/23	9432189	Conference and analysis re: settlement conference issues and strategy/	Farrell, Michael	0.20	164.70	12,340.35	WO	HD	TR	_____
11/29/23	9429413	Confer with M. Pham regarding status conference with magistrate judge and review materials in connection with same (1.2); prepare for and attend status conference (1.2); correspondence with Receiver and counsel regarding same (0.2).	Del Castillo, Joshua	2.60	1,790.10	14,130.45	WO	HD	TR	_____
11/29/23	9432653	Confer with Josh del Castillo regarding status of and issues in Grimm action (0.2); Virtually attend pre-settlement conference meeting with Judge Christensen (1.1)	Pham, Matt D.	1.30	625.95	14,756.40	WO	HD	TR	_____
11/29/23	9432952	Analysis and exchange of emails re: settlement conference issues and scheduling.	Farrell, Michael	0.30	247.05	15,003.45	WO	HD	TR	_____
11/30/23	9432159	Analysis and exchange of emails re: settlement conference issues.	Farrell, Michael	0.20	164.70	15,168.15	WO	HD	TR	_____
12/04/23	9441717	Analysis and review of emails re: settlement conference issues and scheduling.	Farrell, Michael	0.20	164.70	15,332.85	WO	HD	TR	_____
12/06/23	9444096	Review Court's order re settlement conference	Pham, Matt D.	0.20	96.30	15,429.15	WO	HD	TR	_____
12/08/23	9440640	Review settlement conference order and confer with M. Pham regarding necessary briefing (0.6).	Del Castillo, Joshua	0.60	413.10	15,842.25	WO	HD	TR	_____



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12/11/23	9444776	Review past disgorgement settlements in connection with preparing materials attendant to Grimm settlement (1.0).	Robichaud, James	1.00	346.50	16,188.75	WO	HD	TR	_____
12/13/23	9450479	Conference and analysis re: settlement demand requirement and strategy to address same (.3); reviewed draft correspondence and exchanged emails re: same (.3); reviewed emails with client (.1).	Farrell, Michael	0.70	576.45	16,765.20	WO	HD	TR	_____
12/13/23	9452095	Email correspondence with client regarding settlement demand and draft letter re settlement demand (0.4); Begin drafting confidential settlement statement (0.4)	Pham, Matt D.	0.80	385.20	17,150.40	WO	HD	TR	_____
12/14/23	9448187	Follow-up emails regarding mandatory settlement conference statement and related matters (0.3).	Del Castillo, Joshua	0.30	206.55	17,356.95	WO	HD	TR	_____
12/14/23	9452390	Analysis and exchange of emails re: settlement demand and strategy for settlement conference.	Farrell, Michael	0.30	247.05	17,604.00	WO	HD	TR	_____
12/19/23	9454064	Confer with M. Farrell and M. Pham regarding mandatory settlement conference (0.5).	Del Castillo, Joshua	0.50	344.25	17,948.25	WO	HD	TR	_____
12/19/23	9458405	Email correspondence with opposing counsel regarding anticipated distributions to investors	Pham, Matt D.	0.40	192.60	18,140.85	WO	HD	TR	_____
12/21/23	9456313	Review defendants' rejection of settlement offer and emails with M. Farrell and M. Pham regarding same (0.3).	Del Castillo, Joshua	0.30	206.55	18,347.40	WO	HD	TR	_____

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12/21/23	9462657	Analysis and review of emails re: Grimm response to settlement demand.	Farrell, Michael	0.20	164.70	18,512.10	WO	HD	TR	_____
12/26/23	9465108	Continue drafting confidential settlement statement	Pham, Matt D.	0.70	337.05	18,849.15	WO	HD	TR	_____
12/27/23	9460857	Confer with M. Pham and M. Farrell regarding draft mandatory settlement conference statement (0.8); review and revise draft statement (1.2).	Del Castillo, Joshua	2.00	1,377.00	20,226.15	WO	HD	TR	_____
12/27/23	9465114	Continue drafting confidential settlement statement - arguments regarding MIMO calculation and transfer beneficiary (2.2); Continue drafting confidential settlement statement - factual and procedural background, settlement history (1.9); Continue drafting confidential settlement statement - remaining argument sections (1.6); Create schedule attachments for confidential settlement statement (1.2); Review Josh del Castillo's comments and proposed edits to confidential settlement statement (0.4)	Pham, Matt D.	7.30	3,514.95	23,741.10	WO	HD	TR	_____
12/28/23	9461480	Follow-up correspondence with M. Pham and M. Farrell regarding mandatory settlement conference statement (0.6).	Del Castillo, Joshua	0.60	413.10	24,154.20	WO	HD	TR	_____
12/28/23	9462182	Review and analysis of draft settlement conference statement (.4); analysis and exchange of emails re: summary needed for preparation for conference (.2).	Farrell, Michael	0.60	494.10	24,648.30	WO	HD	TR	_____
12/28/23	9465121	Revise and finalize confidential settlement statement (1.7); Email correspondence with	Pham, Matt D.	2.20	1,059.30	25,707.60	WO	HD	TR	_____

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**Fees for Matter 378224.00024.(Grimm Litigation)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action
		client regarding confidential settlement statement and MIMO calculation (0.5)					

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	0.20	895.50	179.10
000739	Farrell, Michael	5.30	823.50	4,364.55
001842	Del Castillo, Joshua	10.80	688.50	7,435.80
002510	Pham, Matt D.	27.00	481.50	13,000.50
002592	Robichaud, James	2.10	346.50	727.65
		45.40		\$25,707.60
Subtotal Fees				\$25,707.60
Discount				0.00
Total Fees				25,707.60
Total Disbursements				0.00

**Attorney Billing Instructions**

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

**Billing Instructions**

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

**Account Summary – As Of 03/01/24**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	103,972.50	103,972.50	0.00	17,039.70	17,039.70	0.00	133,966.52	121,095.45	12,871.07
Unbilled Adj	78.72	78.72	0.00	0.00	0.00	0.00	93.66	93.66	0.00
Billed	86,687.21	73,816.14	12,871.07	67,881.90	56,708.13	11,173.77	73,816.14	73,816.14	12,871.07

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Collected	86,687.21	73,816.14	12,871.07	67,881.90	56,708.13	11,173.77	86,687.21	73,816.14	12,871.07
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>Fees</b>	<b>Costs</b>						
<b>WIP Balance</b>	<b>47,185.65</b>	<b>47,185.65</b>	<b>0.00</b>						
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc Payment</b>	<b>0.00</b>								
<b>Client Trust Balance</b>	<b>0.00</b>								

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**Billing Address**

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

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