

1 DAVID R. ZARO (BAR NO. 124334)  
JOSHUA A. DEL CASTILLO (BAR NO. 239015)  
2 MATTHEW D. PHAM (BAR NO. 287704)  
ALPHAMORLAI L. KEBEH (BAR NO. 336798)  
3 ALLEN MATKINS LECK GAMBLE  
MALLORY & NATSIS LLP  
4 865 South Figueroa Street, Suite 2800  
Los Angeles, California 90017-2543  
5 Phone: (213) 622-5555  
Fax: (213) 620-8816  
6 E-Mail: dzaro@allenmatkins.com  
jdelcastillo@allenmatkins.com  
7 mpham@allenmatkins.com  
mkebeh@allenmatkins.com

8 Attorneys for Receiver  
9 GEOFF WINKLER

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

13 SECURITIES AND EXCHANGE  
COMMISSION,

14 Plaintiff,

15 vs.

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

18 Defendants.

Case No. 2:18-cv-05008-FMO-AJR<sub>x</sub>

**DECLARATION OF GEOFF  
WINKLER IN SUPPORT OF  
TWENTY-FIFTH INTERIM  
APPLICATION OF RECEIVER,  
GEOFF WINKLER, AND HIS  
PROFESSIONALS FOR PAYMENT  
OF FEES AND REIMBURSEMENT  
OF EXPENSES**

Date: December 4, 2025

Time: 10:00 a.m.

Ctrm: 6D

Judge Hon. Fernando M. Olguin

1 I, Geoff Winkler, declare as follows:

2 1. I am the Court-appointed permanent receiver for defendant Essex  
3 Capital Corporation and its subsidiaries and affiliates (collectively, the  
4 "Receivership Entities"), having been appointed as the receiver for the Receivership  
5 Entities in the above-captioned action on December 21, 2018, by virtue of the  
6 Court's *Order Regarding Preliminary Injunction and Appointment of a Permanent*  
7 *Receiver* (ECF No. 66). I have personal knowledge of the facts stated in this  
8 declaration and make this declaration in support of the concurrently filed Twenty-  
9 Fifth Interim Application for the Payment of Fees and Reimbursement of Expenses  
10 (the "Fee Application") of myself and my counsel of record, Allen Matkins Leck  
11 Gamble Mallory & Natsis LLP ("Allen Matkins").

12 2. I have reviewed the Fee Application, which covers the period from  
13 April 1, 2025 through June 30, 2025 (the "Application Period"), and believe that the  
14 fees and expenses requested therein are fair and reasonable and reflect an accurate  
15 representation of the work performed by Allen Matkins and myself and my staff. In  
16 my reasonable business judgment, I further believe that the estate of the  
17 Receivership Entities has benefited from the services performed during the  
18 Application Period.

19 3. As of June 30, 2025, I held approximately \$2.7 million, in cash, for the  
20 benefit and administration of the Receivership Entities, in addition to certain non-  
21 cash assets, which may have an aggregate value over \$1 million.

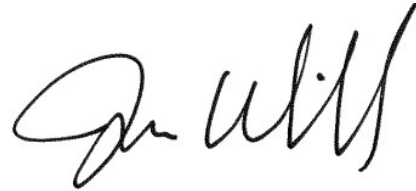
22 4. In accordance with plaintiff the Securities and Exchange Commission's  
23 billing guidelines, I have prepared a Standardized Fund Accounting Report  
24 ("SFAR"), which runs through the end of the Application Period. A true and correct  
25 copy of the SFAR attendant to the Fee Application, along with true and correct  
26 copies of invoices reflecting services performed by me and my staff during the  
27 Application Period, are collectively attached hereto as **Exhibit 1**.

28

1           5. Allen Matkins has provided me with its *pro forma* billing statements  
2 (the "AM Billing Statements") for the Application Period. I have read and reviewed  
3 the AM Billing Statements and believe the services, fees, and expenses reflected  
4 therein to be reasonable and consistent with my instructions as Receiver. True and  
5 correct copies of the AM Billing Statements are collectively attached hereto as  
6 **Exhibit 2.**

7           I declare under penalty of perjury that the foregoing is true and correct.

8           Executed on November 5, 2025, at Salem, Oregon.



Geoff Winkler

# **EXHIBIT 1**

**STANDARDIZED FUND ACCOUNTING REPORT for SEC v. Essex Capital Corporation**

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

Reporting Period from 04/01/2025 to 06/30/2025

FUND ACCOUNTING (See instructions)				
		Detail	Subtotal	Grand Total
Line 1	Beginning Balance (As of 04/01/2025):	\$ 2,697,087.80		
	<b>Increases in Fund Balance:</b>			
Line 2	Business Income	\$ -		
Line 3	Cash and Securities (in transit)	-		
Line 4	Interest/Dividend Income	\$ 3,425.90		
Line 5	Business Asset Liquidation	-		
Line 6	Personal Asset Liquidation	-		
Line 7	Third-Party Litigation Income	\$ 125,000.00		
Line 8	Miscellaneous	-		
	<b>Total Funds Available (Lines 1 - 8):</b>		\$ 128,425.90	\$ 2,825,513.70
	<b>Decreases in Fund Balance:</b>			
Line 9	Disbursements to Investors	\$ -		
Line 10	Disbursements for Receivership Operations			
Line 10a	Disbursements to Receiver or Other Professionals	\$ (54,658.94)		
Line 10b	Business Asset Expenses	\$ -		
Line 10c	Personal Asset Expenses	-		
Line 10d	Investment Expenses	-		
Line 10e	Third-Party Litigation Expenses	-		
	1. Attorney Fees	\$ -		
	2. Litigation Expenses	-		
	<b>Total Disbursements for Receivership Operations</b>		\$ (54,658.94)	
Line 10f	Tax Administrator Fees and Bonds		-	
Line 10g	Federal and State Tax Payments	\$ (1,700.00)	(1,700.00)	
	<b>Total Disbursements for Receivership Operations</b>			\$ (56,358.94)
Line 11	Disbursements for Distribution Expenses Paid by the Fund:			
Line 11a	Distribution Plan Development Expenses:			
	1. Fees:			
	Fund Administrator.....	\$ -		
	Independent Distribution Consultant (IDC).....	-		
	Distribution Agent.....	-		
	Consultants.....	-		
	Legal Advisers.....	-		
	Tax Advisers.....	-		
	2. Administrative Expenses	-		
	3. Miscellaneous	-		
	<b>Total Plan Development Expenses</b>		\$ -	
Line 11b	Distribution Plan Implementation Expenses:			
	1. Fees:			
	Fund Administrator.....	-		
	IDC.....	-		
	Distribution Agent.....	-		
	Consultants.....	-		
	Legal Advisers.....	-		
	Tax Advisers.....	-		
	2. Administrative Expenses	-		
	3. Investor Identification:			
	Notice/Publishing Approved Plan.....	-		
	Claimant Identification.....	-		
	Claims Processing.....	-		
	Web Site Maintenance/Call Center.....	-		
	4. Fund Administrator Bond	-		
	5. Miscellaneous	-		
	6. Federal Account for Investor Restitution			
	(FAIR) Reporting Expenses	-		
	<b>Total Plan Implementation Expenses</b>		\$ -	
	<b>Total Disbursements for Distribution Expenses Paid by the Fund</b>			\$ -
Line 12	Disbursements to Court/Other:			
Line 12a	Investment Expenses/Court Registry Investment System (CRIS) Fees	\$ -		
Line 12b	Federal Tax Payments	-		
	<b>Total Disbursements to Court/Other:</b>		\$ -	
	<b>Total Funds Disbursed (Lines 9 - 11):</b>			\$ (56,358.94)
Line 13	Ending Balance as of 06/30/2025			\$ 2,769,154.76
Line 14	Ending Balance of Fund - Net Assets:			
Line 14a	Cash & Cash Equivalents		2,769,154.76	
Line 14b	Investments		1,000,000.00	
Line 14c	Other Assets or Uncleared Funds		250,000.00	
	<b>Total Ending Balance of Fund - Net Assets</b>			\$ 4,019,154.76

**STANDARDIZED FUND ACCOUNTING REPORT for SEC v. Essex Capital Corporation**

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

Reporting Period from 04/01/2025 to 06/30/2025

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

Receiver: Geoff Winkler

By: Geoff Winkler  
(printed name)Chief Executive Officer  
American Fiduciary Services LLC  
Receiver, Essex Capital Corporation, et al.

Date: July 31, 2025

SEC v. Essex Capital Corporation  
Summary of Fees of Receiver and Retained Personnel  
April 01, 2025 - June 30, 2025  
(Sorted in Chronological Order by Activity Category)

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
	Review of two emails and enclosures from TF to MP and discuss other potential claimant partnerships to include with GBW. Review response from CGM counsel MP.	4/1/2025	0.4	279.00	111.60	Financial - Litigation Consulting
John Hall	Communication with RLD regarding updates for investor.	4/1/2025	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Retrieval of physical documents from storage unit for TF.	4/1/2025	0.4	150.00	60.00	Legal - Case Administration
Jen Hardy	Preparing physical documents for shipment by expedited carrier for TF.	4/1/2025	0.3	150.00	45.00	Legal - Case Administration
Jen Hardy	Email to TF regarding shipment of physical documents.	4/1/2025	0.1	150.00	15.00	Legal - Case Administration
Renee Dieffenderfer	Email with investor regarding return of message.	4/1/2025	0.1	225.00	22.50	Legal - Case Administration
Renee Dieffenderfer	Communication with GBW regarding updates for investor.	4/1/2025	0.1	225.00	22.50	Legal - Case Administration
John Hall	Affected investor FAQ.	4/2/2025	0.2	279.00	55.80	Legal - Claims Administration and Objections
John Hall	Tax review with SMB.	4/3/2025	0.2	279.00	55.80	Financial - Tax Issues
Sara Bond	Email to MK for final requested K1.	4/3/2025	0.1	225.00	22.50	Financial - Tax Issues
John Hall	Review asset list for retiring from current year taxes.	4/7/2025	0.4	279.00	111.60	Financial - Tax Issues
	Researched and sent contact information for two unnamed class members to TGF.	4/7/2025	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Jennifer Floyd	Review CVL issues with GBW and JdC.	4/7/2025	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
John Hall	Email with investor regarding question about timeline.	4/7/2025	0.1	225.00	22.50	Legal - Case Administration
Renee Dieffenderfer	Review JG meet and confer request, and discuss with GBW.	4/7/2025	0.5	279.00	139.50	Legal - Claims Administration and Objections
John Hall	Searching for contact details for potential asset recovery and emails with JEF re same.	4/7/2025	0.3	225.00	67.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Meeting with RLD re claimants communication.	4/7/2025	0.1	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Meeting with MBB re claimants communication.	4/7/2025	0.1	225.00	22.50	Legal - Claims Administration and Objections
Renee Dieffenderfer	Email to GBW re: changes to attachment 3 for SFAR.	4/8/2025	0.1	225.00	22.50	Financial - Status Reports
Sara Bond	Compiling list of investments for NL at MK to complete 2024 tax return.	4/8/2025	0.3	225.00	67.50	Financial - Tax Issues
Sara Bond	Asset and third party recovery review with MBB.	4/8/2025	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
John Hall	Asset and third party recovery review with JBH.	4/8/2025	0.5	225.00	112.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Review claims records, email to counsel JdC.	4/8/2025	0.2	315.00	63.00	Legal - Case Administration
Geoff Winkler	Review request from JdC and discuss with JBH.	4/8/2025	0.2	315.00	63.00	Legal - Case Administration
Geoff Winkler	Review request from JdC and discuss with GBW.	4/8/2025	0.2	279.00	55.80	Legal - Case Administration
John Hall	Reviewing registration for a certain investor and email response to GBW.	4/8/2025	0.2	225.00	45.00	Legal - Case Administration
Josh McGraw	Review draft responses to 2nd set of ROGS from litigation counsel.	4/9/2025	0.3	315.00	94.50	Financial - Litigation Consulting
Geoff Winkler	Preparing SFAR.	4/9/2025	0.9	225.00	202.50	Financial - Status Reports
Sara Bond	Review request for asset information for tax return, review records and update information.	4/9/2025	0.6	315.00	189.00	Financial - Tax Issues
Geoff Winkler	Review investments for 2024 tax return write offs and associated transactions, complete review of asset list and discuss tax return with SMB, GBW, MBB.	4/9/2025	1.0	279.00	279.00	Financial - Tax Issues
John Hall	Email to GBW re: assets analysis.	4/9/2025	0.1	225.00	22.50	Financial - Tax Issues
Josh McGraw	Email to SMB re: asset information and communication with SMB re: same.	4/9/2025	0.2	225.00	45.00	Financial - Tax Issues
Josh McGraw	Reviewing prior asset emails from JGR and analyzing asset list to determine value changes.	4/9/2025	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Josh McGraw	Review JG notice, claim and payment history.	4/9/2025	0.2	315.00	63.00	Legal - Case Administration
Geoff Winkler	Reconcile bank accounts.	4/10/2025	0.2	315.00	63.00	Financial - Accounting/Auditing
Geoff Winkler	Review meet and confer JG issues with JBH.	4/10/2025	0.3	315.00	94.50	Financial - Litigation Consulting
Geoff Winkler	Review meet and confer JG issues with JBH.	4/10/2025	0.3	315.00	94.50	Financial - Litigation Consulting
Geoff Winkler	Review meet and confer JG issues with GBW.	4/10/2025	0.3	279.00	83.70	Financial - Litigation Consulting
John Hall	Review draft tax returns.	4/10/2025	0.3	315.00	94.50	Financial - Tax Issues
Geoff Winkler	Review NL timing issues with SMB and discuss outstanding tax issues.	4/10/2025	0.3	279.00	83.70	Financial - Tax Issues
John Hall	Review proposed response to JG, send proposed edits to counsel.	4/10/2025	0.2	315.00	63.00	Legal - Case Administration
Geoff Winkler	Discussion with SMB re: investments for tax return.	4/11/2025	0.6	279.00	167.40	Financial - Tax Issues
John Hall	Working through assets sent by MK.	4/11/2025	1.1	225.00	247.50	Financial - Tax Issues
Sara Bond	Discussion with JBH re: investments for tax return.	4/11/2025	0.6	225.00	135.00	Financial - Tax Issues
Sara Bond	Email to MK re: investments for tax return.	4/11/2025	0.3	225.00	67.50	Financial - Tax Issues
Sara Bond	Review assets with JPM.	4/11/2025	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
John Hall	Meeting to review assets with JBH.	4/11/2025	0.5	225.00	112.50	Legal - Asset Analysis and Recovery
Josh McGraw						

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**April 01, 2025 - June 30, 2025**  
**(Sorted in Chronological Order by Activity Category)**

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Josh McGraw	Reviewing information re: WCL and RRG (.4). Researching sales from RRG to	4/11/2025	1.0	225.00	225.00	Legal - Case Administration
Geoff Winkler	CRG to WCL and providing summary to JBH (.6). Process accounts payable.	4/14/2025	0.1	315.00	31.50	Financial - Accounting/Auditing
John Hall	Pull and review MBT loans in physical files (1.5), make list and compare to accounting list (.3), discuss other needed items with JLH (.2).	4/14/2025	2.0	279.00	558.00	Financial - Litigation Consulting
John Hall	Review and compile notes in response to TF request for input into draft GBW response to MBT interrogatories, and discuss needed items with GBW.	4/14/2025	1.8	279.00	502.20	Financial - Litigation Consulting
Geoff Winkler	Review and sign tax returns.	4/14/2025	0.3	315.00	94.50	Financial - Tax Issues
John Hall	Discuss extension and tax needs with SMB.	4/14/2025	0.2	279.00	55.80	Financial - Tax Issues
Sara Bond	Printing coupons for extension and estimated payments due 4/15/25.	4/14/2025	0.3	225.00	67.50	Financial - Tax Issues
Geoff Winkler	Meet with JBH and discuss outstanding items to completion of CVL sale.	4/14/2025	0.5	315.00	157.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Emails with counsel re meeting to discuss CVL.	4/14/2025	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
Jen Hardy	Discuss physical files needed and loan documents with JBH.	4/14/2025	0.2	150.00	30.00	Legal - Asset Analysis and Recovery
John Hall	Meet with GBW and discuss outstanding items to completion of CVL sale.	4/14/2025	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
Renee Dieffenderfer	Meeting with GBW, JBH, JEF, AMP, MBB, ORR, SMB, CYH, JLH, CZM, and SMY regarding update and next steps for cvl.	4/14/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Seungmi Yoo	Weekly team meeting to touch base on case with GBW, JBH, MBB, ORR, CHY, CZM, JEF, RLD, AMP, SMB and JLH.	4/14/2025	0.1	225.00	22.50	Legal - Case Administration
John Hall	Review 2024 TFR issues with SMB.	4/16/2025	0.3	279.00	83.70	Financial - Tax Issues
Geoff Winkler	Process and verify three wires, update accounting, email to parties.	4/17/2025	0.4	315.00	126.00	Financial - Accounting/Auditing
Geoff Winkler	Review request from claimant re MBT litigation, discuss with counsel JdC.	4/17/2025	0.2	315.00	63.00	Legal - Case Administration
Geoff Winkler	Review request from TF, discuss with JBH.	4/17/2025	0.2	315.00	63.00	Legal - Case Administration
John Hall	Review request from TF, discuss with GBW and respond re: same.	4/17/2025	0.3	279.00	83.70	Legal - Case Administration
John Hall	Review request from CGP claimant and discuss with GBW.	4/17/2025	0.3	279.00	83.70	Legal - Claims Administration and Objections
Geoff Winkler	Email from counsel re delay in payment on settlement.	4/21/2025	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Email with counsel JdC re meeting to discuss CVL.	4/21/2025	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Email with counsel JdC to discuss settlement payment not received.	4/21/2025	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
John Hall	Review WN settlement payment issues with GBW.	4/21/2025	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
Geoff Winkler	Meeting with JPM, JBH, RLD, JEF, AMP, MBB, ORR, SMB, CYH, CZM, and SMY regarding update on CVL.	4/21/2025	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Review collections and assets with JBH.	4/21/2025	0.3	315.00	94.50	Legal - Case Administration
John Hall	Meeting with GBW, JPM, RLD, JEF, AMP, MBB, ORR, SMB, CYH, CZM, and SMY regarding update on CVL.	4/21/2025	0.1	279.00	27.90	Legal - Case Administration
John Hall	Review collections and assets with GBW.	4/21/2025	0.3	279.00	83.70	Legal - Case Administration
Josh McGraw	Meeting with GBW, JBH, RLD, JEF, AMP, MBB, ORR, SMB, CYH, CZM, and SMY regarding update on CVL.	4/21/2025	0.1	225.00	22.50	Legal - Case Administration
Renee Dieffenderfer	Meeting with GBW, JBH, JPM, JEF, AMP, MBB, ORR, SMB, CYH, CZM, and SMY regarding update on CVL.	4/21/2025	0.1	225.00	22.50	Legal - Case Administration
Renee Dieffenderfer	Emails with MBB regarding investor communication and emails with investors re: updates on case and timelines.	4/21/2025	0.3	225.00	67.50	Legal - Case Administration
Seungmi Yoo	Meeting with GBW, JBH, RLD, JEF, AMP, MBB, ORR, SMB, CYH, CZM, and JPM regarding update on CVL.	4/21/2025	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Emails with claimant re timing.	4/22/2025	0.1	315.00	31.50	Legal - Case Administration
Jen Hardy	Returned call to investor regarding case updates.	4/22/2025	0.1	150.00	15.00	Legal - Case Administration
John Hall	Affected claimant FAQ.	4/22/2025	0.3	279.00	83.70	Legal - Claims Administration and Objections
John Hall	Review and respond to NS request for outstanding items needed to finish QSF return, discuss with SMB.	4/23/2025	0.3	279.00	83.70	Financial - Tax Issues
John Hall	Discussion with SMY re: financial statements and partner's equity. Also discussed valuation based on tax return and cash basis valuation.	4/23/2025	0.5	279.00	139.50	Financial - Valuation
John Hall	Review and evaluate floor and breakeven values for CVL and Propco, memo to GBW, JdC re: same.	4/23/2025	1.5	279.00	418.50	Financial - Valuation
Seungmi Yoo	Discussion with JBH re: financial statements and partner's equity. Also discussed valuation based on tax return and cash basis valuation.	4/23/2025	0.5	225.00	112.50	Financial - Valuation
Geoff Winkler	Call with MBB, JBH, JdC re CVL and next steps.	4/23/2025	0.6	315.00	189.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Review memo from JBH re CVL values, emails with counsel.	4/23/2025	0.2	315.00	63.00	Legal - Asset Analysis and Recovery
John Hall	Call with MBB, GBW, JdC re CVL and next steps.	4/23/2025	0.6	279.00	167.40	Legal - Asset Analysis and Recovery

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**April 01, 2025 - June 30, 2025**  
**(Sorted in Chronological Order by Activity Category)**

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
John Hall	Discuss prior resolved WR issues distinct from current issues with JdC.	4/23/2025	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
Josh McGraw	Reviewing PB warrants and researching contacts.	4/23/2025	0.4	225.00	90.00	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Call with JBH, GBW, JdC re CVL and next steps.	4/23/2025	0.6	225.00	135.00	Legal - Asset Analysis and Recovery
	Review JG case file and confirm notification receipts, discuss with JdC and GBW.	4/23/2025	0.5	279.00	139.50	Legal - Case Administration
John Hall	Assigning dividends and distributions to appropriate assets.	4/24/2025	0.2	225.00	45.00	Financial - Accounting/Auditing
Josh McGraw	Prepare information for status report.	4/24/2025	0.3	315.00	94.50	Financial - Status Reports
Geoff Winkler	Discuss Procept Biorobotics ownership with JPM.	4/24/2025	0.2	315.00	63.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Review logs for JG meet and confirm data to JdC and GBW.	4/24/2025	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
John Hall	Reviewing ATI warrant, online research for nonpublic shares and updating Veritas with information.	4/24/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Josh McGraw	Reviewing 16th Street property and current status of the investment. Updating Verita with identified information.	4/24/2025	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Josh McGraw	Reviewing 69 MWS LLC investment summary and updating Verita.	4/24/2025	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
	Reading through PB preferred stock documents, researching exercise dates, and contact information for the transfer agent to discuss warrants.	4/24/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Josh McGraw	Call with CSIS re: PB warrants.	4/24/2025	0.7	225.00	157.50	Legal - Asset Analysis and Recovery
Josh McGraw	Drafting inquiring email to MB with PB re: outstanding preferred stock.	4/24/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Josh McGraw	Confirming warrant for PB was not exercised.	4/24/2025	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Review JG issue, emails with JBH and JdC.	4/24/2025	0.1	315.00	31.50	Legal - Case Administration
	Identifying the date of registration for a certain investor (.3) and email to JBH re: same (.1).	4/24/2025	0.4	225.00	90.00	Legal - Case Administration
Josh McGraw	Meeting with RLD regarding investor data.	4/24/2025	0.1	225.00	22.50	Legal - Case Administration
Renee Dieffenderfer	Meeting with JPM regarding investor data.	4/24/2025	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Review and edit financial reporting.	4/25/2025	0.3	315.00	94.50	Financial - Accounting/Auditing
Josh McGraw	Reviewing K1s for UGI sent by MBB.	4/25/2025	0.3	225.00	67.50	Financial - Data Analysis
Geoff Winkler	Review asset update.	4/25/2025	0.2	315.00	63.00	Legal - Asset Analysis and Recovery
	Reviewing documents within UGI investor portal and determine net asset values.	4/25/2025	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Josh McGraw	Creating summary of outstanding assets.	4/25/2025	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Josh McGraw	Analysis of data and communication with RLD.	4/25/2025	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Josh McGraw	Searching for information on IVDS, LLC.	4/25/2025	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Josh McGraw	Email to GBW re: outstanding assets.	4/25/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Josh McGraw	Communication with GBW re: investor portal login.	4/25/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Josh McGraw	Communication with MBB re: investor portal login and documents.	4/25/2025	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Josh McGraw	Reviewing the listing of the property and determining price/status.	4/25/2025	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Josh McGraw	Email response to MBB re: latest investor report for 16 St property.	4/25/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
	Reviewing UP III investor documents and annual report to determine investment timeline and approximate value.	4/25/2025	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Josh McGraw	Call to JN re: status of 16 street property sale.	4/25/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Josh McGraw	Communication with JPM re: investor portal login and documents.	4/25/2025	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Emails with JPM re: latest investor report for 16 St property.	4/25/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Renee Dieffenderfer	Analysis of data and communication with JPM.	4/25/2025	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Review and edit updated report.	4/28/2025	0.2	315.00	63.00	Financial - Status Reports
Geoff Winkler	Call with SMB to discuss report updates.	4/29/2025	0.4	315.00	126.00	Financial - Status Reports
Sara Bond	Call with GBW to discuss report updates.	4/29/2025	0.4	225.00	90.00	Financial - Status Reports
Josh McGraw	Meeting with GBW re: outstanding assets.	4/29/2025	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Review letter from RI, discuss with counsel.	4/29/2025	0.2	315.00	63.00	Legal - Case Administration
John Hall	Review letter from RTI and discuss with GBW and JdC.	4/29/2025	0.4	279.00	111.60	Legal - Case Administration
Josh McGraw	Meeting with GBW re: remaining assets.	4/30/2025	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Josh McGraw	Email to MB re: PBC preferred stock.	4/30/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Scheduling quarterly investor call.	4/30/2025	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Review letter to WR re CVL, emails with counsel.	5/1/2025	0.2	315.00	63.00	Legal - Asset Analysis and Recovery
Josh McGraw	Communication with MBB re: outstanding assets.	5/1/2025	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Review financial statement for UVF investment.	5/2/2025	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
Josh McGraw	Reviewing UPL quarterly report.	5/2/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**April 01, 2025 - June 30, 2025**  
**(Sorted in Chronological Order by Activity Category)**

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Josh McGraw	Email to TF re: update on litigation estimate and reviewing response from TF.	5/2/2025	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Josh McGraw	Communication with GBW re: outstanding assets.	5/2/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Josh McGraw	Meeting with GBW re: discussion of outstanding assets.	5/2/2025	0.5	225.00	112.50	Legal - Asset Analysis and Recovery
Josh McGraw	Updating assets in Verita.	5/2/2025	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Review email from RI, discuss with litigation counsel TF and receivership counsel JdC, review responses.	5/2/2025	0.3	315.00	94.50	Legal - Case Administration
John Hall	Review email from RTI, review document box index, review digital IB files, discuss with JLH and GBW.	5/4/2025	0.5	279.00	139.50	Legal - Case Administration
John Hall	Review TF memo re: RTI and discuss with GBW.	5/5/2025	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
Seungmi Yoo	Download March bank statement and email Miller Kaplan.	5/6/2025	0.1	225.00	22.50	Financial - Accounting/Auditing
Josh McGraw	Email to TF re: estimates for remaining claims.	5/6/2025	0.1	225.00	22.50	Legal - Case Administration
John Hall	Review JLH inventory list from TF, confirm completeness, discuss with JLH.	5/7/2025	0.5	279.00	139.50	Financial - Data Analysis
Seungmi Yoo	Review tax notice from FTB.	5/8/2025	0.1	225.00	22.50	Financial - Tax Issues
Geoff Winkler	Email from counsel, review proposed method for settling CVL sale, email to counsel.	5/8/2025	0.3	315.00	94.50	Legal - Asset Analysis and Recovery
Josh McGraw	Email to MB re: request for stock information.	5/8/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Review email from litigation counsel TF, research check copies, emails with JBH re check copies, email to TF.	5/9/2025	0.3	315.00	94.50	Financial - Litigation Consulting
John Hall	Review and compile analysis for TF on personal MBT loans paid by Essex, provide materials re: same.	5/9/2025	1.1	279.00	306.90	Financial - Litigation Consulting
Josh McGraw	Reviewing email from JS re: PBC stock.	5/9/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Emails from JBH, TF, GBW re RI's personal loans.	5/9/2025	0.4	225.00	90.00	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Memo from JBH re personal loans.	5/9/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Email from counsel, research email question, respond to counsel.	5/9/2025	0.2	315.00	63.00	Legal - Case Administration
Geoff Winkler	Review email from RI re IB accounts, response from JBH, email to JBH re response and counsel input.	5/9/2025	0.2	315.00	63.00	Legal - Case Administration
John Hall	Review requests from RTI, discuss with GBW, and compose and send response re: same.	5/9/2025	0.4	279.00	111.60	Legal - Case Administration
John Hall	Review and respond to request from counsel re: Interactive Brokers Accounts 8388.	5/9/2025	0.3	279.00	83.70	Legal - Case Administration
John Hall	Discuss RTI response with GBW and counsel.	5/9/2025	0.3	279.00	83.70	Legal - Case Administration
Milana Barkhanoy	Meeting with RLD regarding investor communication.	5/9/2025	0.1	225.00	22.50	Legal - Case Administration
Renee Dieffenderfer	Meeting with MBB regarding investor communication.	5/9/2025	0.1	225.00	22.50	Legal - Case Administration
John Hall	Review FTB notices and discuss with SMB.	5/12/2025	0.2	279.00	55.80	Financial - Tax Issues
Sara Bond	Scanning of two tax notice and email to MK re: request to know what will happen with notices and status of 2024 tax return.	5/12/2025	0.3	225.00	67.50	Financial - Tax Issues
John Hall	Review request from JdC re: CVL, review and assess range of acceptable values, and memo to counsel and GBW re: same.	5/12/2025	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
Josh McGraw	Updating PBC asset in Verita.	5/12/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Josh McGraw	Email to JS re: response on ECC being a prior stockholder of PBC.	5/12/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Discuss RTI requests with JBH.	5/12/2025	0.3	315.00	94.50	Legal - Case Administration
John Hall	Review request from RTI, discuss with GBW, and compose and respond re: same.	5/12/2025	0.4	279.00	111.60	Legal - Case Administration
John Hall	Discuss RTI requests with GBW.	5/12/2025	0.3	279.00	83.70	Legal - Case Administration
Josh McGraw	Call with GBW re: outstanding assets.	5/13/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
John Hall	Read RTI email and discuss with GBW.	5/13/2025	0.1	279.00	27.90	Legal - Case Administration
John Hall	Review and respond to RTI request from JdC.	5/13/2025	0.2	279.00	55.80	Legal - Case Administration
Seungmi Yoo	Download April bank statements and email Miller Kaplan.	5/14/2025	0.1	225.00	22.50	Financial - Accounting/Auditing
Josh McGraw	Updating PBC asset in Verita.	5/14/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Reconcile bank accounts.	5/19/2025	0.2	315.00	63.00	Financial - Accounting/Auditing
Geoff Winkler	Work with staff to reschedule investor meeting.	5/21/2025	0.2	315.00	63.00	Legal - Case Administration
John Hall	Reviewing and editing TF draft on GBW declaration for accuracy (2.7), discussion with SMY re: same (.2).	5/22/2025	2.9	279.00	809.10	Financial - Status Reports
Geoff Winkler	Email from counsel re settlement payment, email to counsel with instructions.	5/22/2025	0.1	315.00	31.50	Legal - Asset Analysis and Recovery

**SEC v. Essex Capital Corporation**  
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Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Geoff Winkler	Review draft ROGS, research information, discuss with JPM and TF.	5/23/2025	0.3	315.00	94.50	Financial - Litigation Consulting
John Hall	Consolidate notes and write memo with feedback to TF for declaration.	5/23/2025	0.4	279.00	111.60	Financial - Litigation Consulting
John Hall	Editing and review draft from TF for accuracy.	5/23/2025	3.2	279.00	892.80	Financial - Status Reports
John Hall	Discuss blind bid optics with GBW and respond to JdC re: same.	5/27/2025	0.2	279.00	55.80	Financial - Litigation Consulting
John Hall	Discussion with SMY re: review notes on responses to defendant MBT special interrogatories.	5/27/2025	0.5	279.00	139.50	Financial - Status Reports
Seungmi Yoo	Discussion with JBH re: review notes on responses to defendant MBT special interrogatories.	5/27/2025	0.5	225.00	112.50	Financial - Status Reports
Seungmi Yoo	Review special interrogatories report and prepare review comments.	5/27/2025	2.5	225.00	562.50	Financial - Status Reports
John Hall	Review outstanding 2024 items, updating and cleaning up Verita transactions and assets, memo resolving outstanding questions to NL.	5/27/2025	1.5	279.00	418.50	Financial - Tax Issues
John Hall	Review updated valuation figures and discuss CVL value ranges with JdC and GBW.	5/27/2025	0.5	279.00	139.50	Financial - Valuation
Geoff Winkler	Discussion with JBH re CVL value and settlement value.	5/27/2025	0.3	315.00	94.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Review email from counsel re proposed settlement, terms, suggest further discussion.	5/27/2025	0.2	315.00	63.00	Legal - Asset Analysis and Recovery
John Hall	Discussion with JBH re CVL value and settlement value.	5/27/2025	0.3	279.00	83.70	Legal - Asset Analysis and Recovery
Seungmi Yoo	Review special interrogatories report from page 71 and prepare review comments.	5/28/2025	2.1	225.00	472.50	Financial - Status Reports
John Hall	Discussion with SMB re: 2024 payments to the FTB.	5/28/2025	0.3	279.00	83.70	Financial - Tax Issues
Sara Bond	Discussion with JBH re: 2024 payments to the FTB.	5/28/2025	0.3	225.00	67.50	Financial - Tax Issues
Sara Bond	Email to MK re: 2024 FTB payments.	5/28/2025	0.1	225.00	22.50	Financial - Tax Issues
Sara Bond	Scanning in FTB tax notice and send to MK for review.	5/28/2025	0.2	225.00	45.00	Financial - Tax Issues
Geoff Winkler	Email with counsel re call to discuss CVL.	5/29/2025	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Estimating amounts for next payout.	5/29/2025	0.5	225.00	112.50	Legal - Case Administration
Seungmi Yoo	Reply counsel re: responses to defendant MBT special interrogatories.	5/30/2025	0.1	225.00	22.50	Financial - Status Reports
Seungmi Yoo	Review special interrogatories report from 55 pages and prepare review comments.	5/30/2025	2.8	225.00	630.00	Financial - Status Reports
Seungmi Yoo	Review listed comments, summarize, remove duplicates.	5/30/2025	0.6	225.00	135.00	Financial - Status Reports
Geoff Winkler	Research asset status for PCT, discuss with JBH and MBB.	5/30/2025	0.3	315.00	94.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Call with JdC and JBH to discuss CVL liquidation plan.	5/30/2025	0.5	315.00	157.50	Legal - Asset Analysis and Recovery
John Hall	Call with JdC and GBW to discuss CVL liquidation plan.	5/30/2025	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
John Hall	Review Procure request from GBW with MBB, confirm fully administered asset, memo to GBW.	5/30/2025	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Communication with GBW re asset, gathering details, providing update.	5/30/2025	0.4	225.00	90.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Review email from RI re taxes, discuss with counsel.	5/30/2025	1.0	315.00	315.00	Legal - Case Administration
John Hall	Review response and inquiry from NL re: outstanding tax items.	5/31/2025	0.2	279.00	55.80	Financial - Tax Issues
Geoff Winkler	Email with JdC regarding confirmation of receipt of recovery check.	6/2/2025	0.1	315.00	31.50	Legal - Asset Disposition
Anna Priebe	Discussion with JPM, CZM, SMY, JLH, JBH, GBW, ORR, SMB, MBB re: case updates.	6/2/2025	0.1	215.00	21.50	Legal - Case Administration
Geoff Winkler	Discussion with AMP, CZM, SMY, JLH, JBH, SMB, ORR, JPM, MBB re: case updates.	6/2/2025	0.2	315.00	63.00	Legal - Case Administration
John Hall	Discussion with AMP, CZM, SMY, JLH, JBH, GBW, ORR, JPM, MBB re: case updates.	6/2/2025	0.2	279.00	55.80	Legal - Case Administration
Josh McGraw	Discussion with AMP, CZM, SMY, JLH, JBH, GBW, ORR, SMB, MBB re: case updates.	6/2/2025	0.2	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Discussion with AMP, CZM, SMY, JLH, JBH, GBW, ORR, JPM, MBB re: case updates.	6/2/2025	0.2	225.00	45.00	Legal - Case Administration
Sara Bond	Discussion with AMP, CZM, SMY, JLH, JBH, GBW, ORR, JPM, MBB re: case updates.	6/2/2025	0.2	225.00	45.00	Legal - Case Administration
Seungmi Yoo	Discussion with AMP, CZM, SMB, JLH, JBH, GBW, ORR, JPM, MBB re: case updates.	6/2/2025	0.2	225.00	45.00	Legal - Case Administration
Geoff Winkler	Deposit and update settlement information, email to counsel to notify them about payment.	6/3/2025	0.2	315.00	63.00	Financial - Accounting/Auditing
John Hall	Review tax issues with SMB and payables.	6/3/2025	0.2	279.00	55.80	Financial - Tax Issues
John Hall	Review inquiry from JdC, review asset value and confirm negotiation figures.	6/3/2025	0.2	279.00	55.80	Legal - Asset Analysis and Recovery

**SEC v. Essex Capital Corporation**  
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Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Geoff Winkler	Email from counsel re document needs, response to counsel with documents.	6/3/2025	2.0	315.00	630.00	Legal - Case Administration
Geoff Winkler	Email with KP regarding update to Verita.	6/3/2025	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Discussion with JBH re value for CVL and blind offer.	6/4/2025	0.4	315.00	126.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Email with JdC and JBH regarding sale discussions for CVL.	6/4/2025	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
John Hall	Discussion with JBH re value for CVL and blind offer.	6/4/2025	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
Geoff Winkler	Emails with DM and JdC re motion to intervene.	6/4/2025	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Emails with RI re tax returns.	6/4/2025	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Reaffirm bid price and willingness to participate with counsel.	6/5/2025	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Email with JdC and JBH regarding negotiating a price for asset.	6/5/2025	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
John Hall	Review and discuss CVL sale issues with JdC.	6/5/2025	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
	Review contact history from JG, summary of contacts and signed determination letter to JdC.	6/6/2025	0.5	279.00	139.50	Financial - Litigation Consulting
John Hall	Review JG issue, review claims information, discuss with counsel.	6/6/2025	0.2	315.00	63.00	Legal - Case Administration
Geoff Winkler	Email from RTI re tax returns.	6/6/2025	0.1	315.00	31.50	Legal - Case Administration
	Review update from counsel re blind bidding, update counsel with sales efforts, review update on motion to intervene.	6/9/2025	0.2	315.00	63.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Download May bank statements from KCC and email to MK.	6/9/2025	0.2	225.00	45.00	Legal - Case Administration
Geoff Winkler	Review update from litigation counsel.	6/10/2025	0.1	315.00	31.50	Financial - Litigation Consulting
Geoff Winkler	Email with JdC, JBH, MP, and DZ regarding purchase price of asset.	6/10/2025	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Review and discuss CVL sale with JBH and MBB.	6/10/2025	0.3	315.00	94.50	Legal - Asset Analysis and Recovery
John Hall	Review and discuss CVL sale with GBW and MBB.	6/10/2025	0.3	279.00	83.70	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Review and discuss CVL sale with JBH and GBW.	6/10/2025	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Memo from JBH re CVL settlement.	6/10/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
	Email with JdC regarding report and footnote, review report and comments to counsel.	6/10/2025	0.3	315.00	94.50	Legal - Case Administration
Geoff Winkler	Review blind bid outcome for CVL, discuss with counsel, DM.	6/11/2025	0.2	315.00	63.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Reconcile bank accounts.	6/13/2025	0.2	315.00	63.00	Financial - Accounting/Auditing
John Hall	Review tax questions with SMB and email to MK team re: same.	6/13/2025	0.4	279.00	111.60	Financial - Tax Issues
Sara Bond	Scanning tax notices to send to MK.	6/13/2025	0.2	225.00	45.00	Financial - Tax Issues
	Drafting email to MK re: tax notices, case update, and status check on return.	6/13/2025	0.2	225.00	45.00	Financial - Tax Issues
Geoff Winkler	Review email from RTI.	6/13/2025	0.1	315.00	31.50	Legal - Case Administration
	Communication with MBB and GBW re CVL and next steps in case management.	6/13/2025	0.1	279.00	27.90	Legal - Case Administration
John Hall	Memo from SMB re tax filings.	6/13/2025	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Communication with JBH and GBW re CVL and next steps in case management.	6/13/2025	0.1	225.00	22.50	Legal - Case Administration
	Follow up email to MK re: 2024 tax return and closing of the case assistance.	6/16/2025	0.1	225.00	22.50	Financial - Tax Issues
Sara Bond	Email with JdC regarding personal documents.	6/16/2025	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Memo from NL re tax return.	6/16/2025	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Review draft of GBW responses per TF request (1.7); provided needed damages and balance calculations (1.0).	6/18/2025	2.7	279.00	753.30	Financial - Litigation Consulting
John Hall	Emails from SMB and NL re tax returns.	6/18/2025	0.2	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Meeting with RLD regarding liquidating AS asset.	6/19/2025	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Email with RLD regarding review of JGR emails for information on asset.	6/19/2025	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
	Review and respond to data request from JdC re: Essex bookkeeping and accounting efforts.	6/19/2025	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
John Hall	Discuss needed document request with MBB and JLH.	6/19/2025	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
John Hall	Emails with JBH and JLH re MBT checks.	6/19/2025	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Asset recovery status analysis and emails with GBW and RLD re next steps.	6/19/2025	0.6	225.00	135.00	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Communicatoin with JLH re MBT checks.	6/19/2025	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
	Analysis of type of security, and size regarding asset and email with SC re: same.	6/19/2025	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Renee Dieffenderfer	Meeting with GBW regarding liquidating AS asset.	6/19/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Renee Dieffenderfer		6/19/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery

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Renee Dieffenderfer	Email with SC regarding liquidation status for asset.	6/19/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Jen Hardy	Retrieval of physical documents from storage.	6/19/2025	0.2	150.00	30.00	Legal - Case Administration
Renee Dieffenderfer	Analysis of status of asset and emails with GBW and MBB re: same.	6/19/2025	0.6	225.00	135.00	Legal - Case Administration
Geoff Winkler	Review and comments re updated ROG responses.	6/20/2025	0.3	315.00	94.50	Financial - Litigation Consulting
John Hall	Review and respond to request from TF regarding info from M&T Bank.	6/20/2025	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
John Hall	Meeting with MBB re MTB checks and next steps.	6/20/2025	0.3	279.00	83.70	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Searching for documents to support asset recovery.	6/20/2025	1.0	225.00	225.00	Legal - Asset Analysis and Recovery
	Compiling and auditing most recent documentation regarding asset and email to RLD.	6/20/2025	0.4	225.00	90.00	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Meeting with RLD regarding liquidating asset.	6/20/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Meeting with JBH re MTB checks and next steps.	6/20/2025	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Renee Dieffenderfer	Meeting with MBB regarding liquidating asset.	6/20/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Renee Dieffenderfer	Analysis of Upfront asset.	6/20/2025	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Renee Dieffenderfer	Email with SC regarding inquiry about Upfront Partners III.	6/20/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Carolyn Ho	Meeting with MBB re: case background and MBT check tracing.	6/23/2025	0.3	220.00	66.00	Financial - Data Analysis
Carolyn Ho	Analyzed 171 MBT checks.	6/23/2025	1.4	220.00	308.00	Financial - Data Analysis
Carolyn Ho	Communication with MBB re: MBT check tracing.	6/23/2025	0.1	220.00	22.00	Financial - Data Analysis
	Weekly meeting with JBH, GBW, RLD, AMP, SMB, MBB, SMY, CZM, JLH, JEF and ORR re: MBT check tracing, taxes, and next steps.	6/23/2025	0.2	220.00	44.00	Financial - Data Analysis
	Analyzed 2 2010 MBT loan payments. Searching for bank statements and specific loans.	6/23/2025	0.9	220.00	198.00	Financial - Data Analysis
Carolyn Ho	Meeting with CYH re: case background and MBT check tracing.	6/23/2025	0.3	225.00	67.50	Financial - Data Analysis
Milana Barkhanoy	Communication with CYH re: MBT check tracing.	6/23/2025	0.1	225.00	22.50	Financial - Data Analysis
Sara Bond	Downloading and sending 2024 tax return for review.	6/23/2025	0.2	225.00	45.00	Financial - Tax Issues
Sara Bond	Email to BR re: request for 592B for 2024 tax return and tax notices.	6/23/2025	0.1	225.00	22.50	Financial - Tax Issues
Geoff Winkler	Email with RLD and MBB regarding update on assets.	6/23/2025	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Meeting with RLD regarding asset value for aPeel.	6/23/2025	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
	Analysing flows and searching for additional documents to support asset recovery efforts.	6/23/2025	1.2	225.00	270.00	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Emails from RLD with asset status update.	6/23/2025	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
	Analysis of status of liquidation for asset and email with Upfront Partners III re: same.	6/23/2025	0.6	225.00	135.00	Legal - Asset Analysis and Recovery
Renee Dieffenderfer	Call with SC regarding assets and any potential interest in buying.	6/23/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Renee Dieffenderfer	Email with MBB and GBW regarding status of assets.	6/23/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Renee Dieffenderfer	Analysis of Q1 2025 financial statements for asset.	6/23/2025	0.4	225.00	90.00	Legal - Asset Analysis and Recovery
Renee Dieffenderfer	Completion of contact form for Upfront Partners III.	6/23/2025	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Renee Dieffenderfer	Meeting with GBW regarding asset value for aPeel.	6/23/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Renee Dieffenderfer	Analysis of asset warrant.	6/23/2025	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Renee Dieffenderfer	Email with aPeel regarding updated valuation.	6/23/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Renee Dieffenderfer	Preparation for call with SC regarding liquidation of assets.	6/23/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Email with RLD and UPP regarding investor request form.	6/23/2025	0.1	315.00	31.50	Legal - Case Administration
Milana Barkhanoy	Emails from SMB and NL re tax returns.	6/23/2025	0.2	225.00	45.00	Legal - Case Administration
	Meeting with GBW, JBH, JEF, AMP, MBB, ORR, SMB, CYH, JLH, CZM, and SMY regarding asset liquidation and check analysis.	6/23/2025	0.2	225.00	45.00	Legal - Case Administration
	Meeting with GBW, JBH, JEF, AMP, MBB, ORR, SMB, CYH, JLH, CZM, and RLD regarding asset liquidation and check analysis.	6/23/2025	0.2	225.00	45.00	Legal - Case Administration
Seungmi Yoo	Communication with JBH and MBB re: MBT loan check tracking findings.	6/24/2025	0.2	220.00	44.00	Financial - Data Analysis
Carolyn Ho	Compiled a list of examples of the loan payments that were analyzed and send to JBH and MBB.	6/24/2025	0.4	220.00	88.00	Financial - Data Analysis
Sara Bond	Forwarding form 592 to MK for tax notices.	6/24/2025	0.1	225.00	22.50	Financial - Tax Issues
Milana Barkhanoy	Memo from CYH with MBT loans findings, verifying data.	6/24/2025	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Searching documents for MBT loan detail.	6/24/2025	0.3	225.00	67.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Email with WR regarding 592-B.	6/24/2025	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Emails with JdC regarding motion to intervene.	6/24/2025	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email from investor regarding inquiry on timeline.	6/24/2025	0.1	315.00	31.50	Legal - Case Administration
Milana Barkhanoy	Analyzing assets and communication with GBW re same.	6/25/2025	0.2	225.00	45.00	Legal - Asset Analysis and Recovery

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**April 01, 2025 - June 30, 2025**  
**(Sorted in Chronological Order by Activity Category)**

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Milana Barkhanoy	Analyzing remaining assets, summarizing and providing update to GBW and RLD.	6/25/2025	0.5	225.00	112.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Meeting with RLD regarding June deadline for asset.	6/25/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Renee Dieffenderfer	Analysis of current value of asset.	6/25/2025	0.8	225.00	180.00	Legal - Asset Analysis and Recovery
Renee Dieffenderfer	Emails with UpFront Partners.	6/25/2025	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Renee Dieffenderfer	Communication with MBB and email with GBW regarding Upfront asset.	6/25/2025	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Renee Dieffenderfer	Analysis of status of assets in Verita and email with MBB and GBW re: same.	6/25/2025	0.5	225.00	112.50	Legal - Asset Analysis and Recovery
Renee Dieffenderfer	Meeting with CZM regarding fully administered assets.	6/25/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
	Document research and providing for motion to intervene (1.2) and emails to JdC re: same (.2).	6/25/2025	1.4	215.00	301.00	Legal - Case Administration
Anna Priebe	Call with MBB re: documentation for motion.	6/25/2025	0.1	215.00	21.50	Legal - Case Administration
Geoff Winkler	Email with RLD regarding status of UPP asset.	6/25/2025	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Emails with JdC regarding motion to intervene.	6/25/2025	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email with AME regarding providing requested information to JdC.	6/25/2025	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email with MBB and RLD regarding status of payment to collect.	6/25/2025	0.1	315.00	31.50	Legal - Case Administration
Milana Barkhanoy	Call with AMP re: documentation for motion.	6/25/2025	0.1	225.00	22.50	Legal - Case Administration
Renee Dieffenderfer	Communication with AMP regarding investor communication.	6/25/2025	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Meeting with RLD regarding status update.	6/26/2025	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
John Hall	Discuss declaration needs with TF and discuss with GBW.	6/26/2025	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
Renee Dieffenderfer	Meeting with GBW regarding status update.	6/26/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Email with JBH regarding drafted responses.	6/26/2025	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email with TF regarding revised response.	6/26/2025	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email with JBH regarding message regarding request from TF.	6/26/2025	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email with JdC regarding status of application.	6/27/2025	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email with JdC regarding draft of opposition.	6/27/2025	0.1	315.00	31.50	Legal - Case Administration
	Review and edit draft response in opposition to JG motion from JdC, and discussion with GBW re: same.	6/27/2025	0.7	279.00	195.30	Legal - Case Administration
Carolyn Ho	Communication with RLD regarding value of asset.	6/30/2025	0.1	220.00	22.00	Financial - Data Analysis
Renee Dieffenderfer	Call with Upfront Ventures.	6/30/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Renee Dieffenderfer	Communication with GBW regarding CVL.	6/30/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Email from claimant.	6/30/2025	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Memo from RLD re claimant communication update.	6/30/2025	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Meeting with RLD regarding assets, taxes, and investor communication.	6/30/2025	0.2	225.00	45.00	Legal - Case Administration
Renee Dieffenderfer	Emails with investor and MBB regarding case updates.	6/30/2025	0.1	225.00	22.50	Legal - Case Administration
Renee Dieffenderfer	Email with JdC regarding CVL.	6/30/2025	0.1	225.00	22.50	Legal - Case Administration
Renee Dieffenderfer	Communication with CYH regarding value of asset.	6/30/2025	0.1	225.00	22.50	Legal - Case Administration
Renee Dieffenderfer	Meeting with MBB regarding assets, taxes, and investor communication.	6/30/2025	0.2	225.00	45.00	Legal - Case Administration
<b>Totals</b>			<b>112.3</b>		<b>29,133.80</b>	

Summary by Activity Category and Personnel					
Financial - Accounting/Auditing	Personnel	Firm	Hours	Rate	Amount
Financial - Accounting/Auditing	Anna Priebe	AFS	0.0	215	-
Financial - Accounting/Auditing	Geoff Winkler	AFS	1.6	315	504.00
Financial - Accounting/Auditing	John Hall	AFS	0.0	279	-
Financial - Accounting/Auditing	Josh McGraw	AFS	0.2	225	45.00
Financial - Accounting/Auditing	Milana Barkhanoy	AFS	0.0	225	-
Financial - Accounting/Auditing	Seungmi Yoo	AFS	0.2	225	45.00
			<b>2.0</b>		<b>594.00</b>

**SEC v. Essex Capital Corporation**  
**Summary of Fees of Receiver and Retained Personnel**  
**April 01, 2025 - June 30, 2025**  
**(Sorted in Chronological Order by Activity Category)**

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
<b>Financial - Data Analysis</b>						
Financial - Data Analysis	Personnel	Firm	Hours	Rate	Amount	
Financial - Data Analysis	Anna Priebe	AFS	0.0	215	-	
Financial - Data Analysis	Geoff Winkler	AFS	0.0	315	-	
Financial - Data Analysis	Carolyn Ho	AFS	3.6	220	792.00	
Financial - Data Analysis	John Hall	AFS	0.5	279	139.50	
Financial - Data Analysis	Josh McGraw	AFS	0.3	225	67.50	
Financial - Data Analysis	Milana Barkhanoy	AFS	0.4	225	90.00	
Financial - Data Analysis	Sara Bond	AFS	0.0	225	-	
Financial - Data Analysis	Seungmi Yoo	AFS	0.0	225	-	
			4.8		1,089.00	
<b>Financial - Litigation Consulting</b>						
Financial - Litigation Consulting	Personnel	Firm	Hours	Rate	Amount	
Financial - Litigation Consulting	Anna Priebe	AFS	0.0	215	-	
Financial - Litigation Consulting	Geoff Winkler	AFS	1.9	315	598.50	
Financial - Litigation Consulting	Carolyn Ho	AFS	0.0	220	-	
Financial - Litigation Consulting	Jen Hardy	AFS	0.0	150	-	
Financial - Litigation Consulting	John Hall	AFS	9.4	279	2,622.60	
Financial - Litigation Consulting	Milana Barkhanoy	AFS	0.0	225	-	
			11.3		3,221.10	
<b>Financial - Status Reports</b>						
Financial - Status Reports	Personnel	Firm	Hours	Rate	Amount	
Financial - Status Reports	Anna Priebe	AFS	0.0	215	-	
Financial - Status Reports	Geoff Winkler	AFS	0.9	315	283.50	
Financial - Status Reports	John Hall	AFS	6.6	279	1,841.40	
Financial - Status Reports	Josh McGraw	AFS	0.0	225	-	
Financial - Status Reports	Milana Barkhanoy	AFS	0.0	225	-	
Financial - Status Reports	Seungmi Yoo	AFS	8.6	225	1,935.00	
Financial - Status Reports	Sara Bond	AFS	1.4	225	315.00	
			17.5		4,374.90	
<b>Financial - Tax Issues</b>						
Financial - Tax Issues	Personnel	Firm	Hours	Rate	Amount	
Financial - Tax Issues	Anna Priebe	AFS	0.0	215	-	
Financial - Tax Issues	Eileen Castle	AFS	0.0	395	-	
Financial - Tax Issues	Geoff Winkler	AFS	1.2	315	378.00	
Financial - Tax Issues	John Hall	AFS	6.1	279	1,701.90	
Financial - Tax Issues	Josh McGraw	AFS	0.3	225	67.50	
Financial - Tax Issues	Milana Barkhanoy	AFS	0.0	225	-	
Financial - Tax Issues	Orest Revych	AFS	0.0	240	-	
Financial - Tax Issues	Renee Dieffenderfer	AFS	0.0	225	-	
Financial - Tax Issues	Sara Bond	AFS	4.5	225	1,012.50	
Financial - Tax Issues	Seungmi Yoo	AFS	0.1	225	22.50	
			12.2		3,182.40	
<b>Financial - Valuation</b>						
Financial - Valuation	Personnel	Firm	Hours	Rate	Amount	
Financial - Valuation	Anna Priebe	AFS	0.0	215	-	
Financial - Valuation	Geoff Winkler	AFS	0.0	315	-	
Financial - Valuation	John Hall	AFS	2.5	279	697.50	
Financial - Valuation	Josh McGraw	AFS	0.0	225	-	
Financial - Valuation	Milana Barkhanoy	AFS	0.0	225	-	
Financial - Valuation	Orest Revych	AFS	0.0	240	-	
Financial - Valuation	Renee Dieffenderfer	AFS	0.0	225	-	
Financial - Valuation	Seungmi Yoo	AFS	0.5	225	112.50	
			3.0		810.00	

SEC v. Essex Capital Corporation  
Summary of Fees of Receiver and Retained Personnel  
April 01, 2025 - June 30, 2025  
(Sorted in Chronological Order by Activity Category)

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
<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	-	
Legal - Asset Analysis and Recovery	Geoff Winkler	AFS	6.2	315	1,953.00	
Legal - Asset Analysis and Recovery	Carolyn Ho	AFS	0.0	220	-	
Legal - Asset Analysis and Recovery	Jennifer Floyd	AFS	0.3	225	67.50	
Legal - Asset Analysis and Recovery	John Hall	AFS	7.5	279	2,092.50	
Legal - Asset Analysis and Recovery	Jen Hardy	AFS	0.2	150	30.00	
Legal - Asset Analysis and Recovery	Josh McGraw	AFS	7.3	225	1,642.50	
Legal - Asset Analysis and Recovery	Milana Barkhanoy	AFS	8.4	225	1,890.00	
Legal - Asset Analysis and Recovery	Renee Dieffenderfer	AFS	5.3	225	1,192.50	
Legal - Asset Analysis and Recovery	Seungmi Yoo	AFS	0.0	225	-	
			35.2		8,868.00	
<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	-	
Legal - Asset Disposition	Geoff Winkler	AFS	0.1	315	31.50	
Legal - Asset Disposition	John Hall	AFS	0.0	279	-	
Legal - Asset Disposition	Milana Barkhanoy	AFS	0.0	225	-	
Legal - Asset Disposition	Sara Bond	AFS	0.0	225	-	
Legal - Asset Disposition	Renee Dieffenderfer	AFS	0.0	225	-	
			0.1		31.50	
<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	1.6	215	344.00	
Legal - Case Administration	Geoff Winkler	AFS	9.0	315	2,835.00	
Legal - Case Administration	Carolyn Ho	AFS	0.0	220	-	
Legal - Case Administration	Jen Hardy	AFS	1.1	150	165.00	
Legal - Case Administration	Jennifer Floyd	AFS	0.0	225	-	
Legal - Case Administration	John Hall	AFS	5.3	279	1,478.70	
Legal - Case Administration	Josh McGraw	AFS	2.1	225	472.50	
Legal - Case Administration	Milana Barkhanoy	AFS	2.0	225	450.00	
Legal - Case Administration	Renee Dieffenderfer	AFS	2.3	225	517.50	
Legal - Case Administration	Sara Bond	AFS	0.2	225	45.00	
Legal - Case Administration	Seungmi Yoo	AFS	0.8	225	180.00	
			24.4		6,487.70	
<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	-	
Legal - Claims Administration and Objections	Geoff Winkler	AFS	0.0	315	-	
Legal - Claims Administration and Objections	John Hall	AFS	1.3	279	362.70	
Legal - Claims Administration and Objections	Milana Barkhanoy	AFS	0.4	225	90.00	
Legal - Claims Administration and Objections	Renee Dieffenderfer	AFS	0.1	225	22.50	
			1.8		475.20	

SEC v. Essex Capital Corporation  
Summary of Fees of Receiver and Retained Personnel  
April 01, 2025 - June 30, 2025  
(Sorted in Chronological Order by Activity Category)

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
<b>Overall Summary</b>						
Totals	Personnel	Firm	Hours	Rate	Amount	
	Anna Priebe	AFS	1.6	215	344.00	
	Geoff Winkler	AFS	20.9	315	6,583.50	
	Carolyn Ho	AFS	3.6	220	792.00	
	Jen Hardy	AFS	1.3	150	195.00	
	Jennifer Floyd	AFS	0.3	225	67.50	
	John Hall	AFS	39.2	279	10,936.80	
	Josh McGraw	AFS	10.2	225	2,295.00	
	Milana Barkhanoy	AFS	11.2	225	2,520.00	
	Renee Dieffenderfer	AFS	7.7	225	1,732.50	
	Sara Bond	AFS	6.1	225	1,372.50	
	Seungmi Yoo	AFS	10.2	225	2,295.00	
			112.3		29,133.80	
	TOTAL FEES		112.3		29,133.80	

**SEC v. Essex Capital Corporation**  
**Summary of Expenses of Receiver and Retained Personnel**  
**April 01, 2025 - June 30, 2025**

**Attachment 2**

<b>Incurred By</b>	<b>Payee</b>	<b>Item / Description</b>	<b>Date Incurred</b>		<b>Category</b>
Sara Bond	Extra Storage Space	Storage rent prorations	4/10/2025	87.50	Document and Asset Storage
Geoff Winkler	USPS	USPS - Delivery services	5/2/2025	21.71	Courier/Shipping/Freight
Sara Bond	Extra Storage Space	Storage rent prorations	5/10/2025	87.50	Document and Asset Storage
Sara Bond	Extra Storage Space	Storage rent prorations	6/10/2025	87.50	Document and Asset Storage
<b>Total</b>				<b>\$ 284.21</b>	

	<b>Sara Bond</b>	<b>Geoff Winkler</b>	<b>Jen Hardy</b>	<b>John Hall</b>	<b>Total</b>
<b>Airfare</b>	-	-	-	-	-
<b>Automotive Expense</b>	-	-	-	-	-
<b>Courier/Shipping/Freight</b>	-	21.71	-	-	21.71
<b>Document and Asset Storage</b>	262.50	-	-	-	262.50
<b>Hotel</b>	-	-	-	-	-
<b>Per Diem Meals</b>	-	-	-	-	-
<b>Internet/Online Fees</b>	-	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-	-
<b>Office Supplies</b>	-	-	-	-	-
<b>Personal Car Mileage</b>	-	-	-	-	-
<b>Printing/Photocopying/Stationery</b>	-	-	-	-	-
<b>Total</b>	<b>262.50</b>	<b>21.71</b>	<b>-</b>	<b>-</b>	<b>284.21</b>

# **EXHIBIT 2**

09/15/25 13:22:33 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo,  
Joshua

Matter #: 378224.00002

Client Name: Winkler, Geoff/Receiver for Essex Capita

Date of Last Billing: 07/01/25

Matter Name: General Receivership

Proforma Number: 1354027

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	
04/02/25	10014452	Review email communications related to filings, including Case Management Conference.	Zaro, David	0.40	358.20	358.20	WO	HD	TR
04/07/25	10018862	Review demand letter from J. Gally counsel, confer, and prepare an initial response regarding same (0.5); email to Receiver regarding same (0.1); emails to AM counsel regarding same (0.2).	Del Castillo, Joshua	0.80	550.80	909.00	WO	HD	TR
04/07/25	10020422	Evaluate the Gally letter, meet and confer related to Gally claims, follow-up advice related to response.	Zaro, David	0.40	358.20	1,267.20	WO	HD	TR
04/08/25	10020332	Review and respond to correspondence from D. Cousineau and review related documents (0.2); emails with Receiver's office regarding J. Gally demand letter (0.2); review docket and receivership filings in connection with J. Gally demand letter and prepare outline for response to same (1.3); confer with R. Gonzales regarding same (0.2).	Del Castillo, Joshua	1.90	1,308.15	2,575.35	WO	HD	TR

09/15/25 13:22:33 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

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

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>	
04/08/25	10020619	Legal analysis regarding California law on LLC membership interests and LLC property in response to Gally correspondence.	Gonzales, Rachael	1.50	708.75	3,284.10	WO	HD	TR
04/09/25	10021258	Continue further research relating to LLC membership interests and rights to LLC property.	Gonzales, Rachael	1.40	661.50	3,945.60	WO	HD	TR
04/09/25	10022311	Analyze and begin to structure the case law for LLC membership and LLC property research in response to Gally assertions.	Gonzales, Rachael	0.70	330.75	4,276.35	WO	HD	TR
04/09/25	10022449	Revise the proposed insert for response to Gally based on research relating to LLC property.	Gonzales, Rachael	0.20	94.50	4,370.85	WO	HD	TR
04/10/25	10022847	Complete revisions to response to Gally demand and confer with AM counsel regarding same (0.5); transmit response to Receiver for review and approval (0.1); emails to Gally counsel (0.1).	Del Castillo, Joshua	0.70	481.95	4,852.80	WO	HD	TR
04/10/25	10023526	Discuss with J. del Castillo regarding LLC property research for Gally response.	Gonzales, Rachael	0.20	94.50	4,947.30	WO	HD	TR
04/14/25	10025897	Review emails and attention to case administration matters (0.4).	Del Castillo, Joshua	0.40	275.40	5,222.70	WO	HD	TR
04/14/25	10028478	Call with counsel to address emails and present settlement terms as to CVL/Reyner and follow-up.	Zaro, David	0.40	358.20	5,580.90	WO	HD	TR

09/15/25 13:22:33 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		
04/15/25	10028813	Attention to additional legal analysis and matters relating to contemplated motion to close receivership and make final distributions (1.2).	Del Castillo, Joshua	1.20	826.20	6,407.10	WO	HD	TR	_____
04/16/25	10029901	Review court orders and confer with Receiver's office regarding same (0.5); attention to threatened Gally intervention and correspondence with AM counsel and D. Cousineau regarding same (0.7).	Del Castillo, Joshua	1.20	826.20	7,233.30	WO	HD	TR	_____
04/21/25	10034317	Attention to case administration matters and emails with Receiver's office and AM counsel regarding same (0.6).	Del Castillo, Joshua	0.60	413.10	7,646.40	WO	HD	TR	_____
04/29/25	10047509	Review/evaluate the Iannelli demand letter related to tax issues and stock sales, follow-up with counsel (.3). Call with counsel related to CVL/Reyner (.1).	Zaro, David	0.40	358.20	8,004.60	WO	HD	TR	_____
05/02/25	10053596	Attention to case administration matters (0.3).	Del Castillo, Joshua	0.30	206.55	8,211.15	WO	HD	TR	_____
05/05/25	10056271	Attention to case administration matters (0.4).	Del Castillo, Joshua	0.40	275.40	8,486.55	WO	HD	TR	_____
05/05/25	10058370	Review/evaluate emails and confer with counsel related to the Iannelli tax inquiries and next steps.	Zaro, David	0.30	268.65	8,755.20	WO	HD	TR	_____
05/09/25	10063106	Review several emails and advice to counsel related to response to the Iannelli demand, follow-up (.4). Several calls and emails related to Iannelli, follow-up on accounting and records, advice to counsel (.3).	Zaro, David	0.70	626.85	9,382.05	WO	HD	TR	_____

09/15/25 13:22:33 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	
05/12/25	10063349	Review and respond to correspondence from AM counsel and Receiver's office (0.3); attention to case administration matters (0.2).	Del Castillo, Joshua	0.50	344.25	9,726.30	WO	HD	TR
05/13/25	10068341	Several emails with Mr. Iannelli, review of documents and conference with Receiver counsel (.4). Communications among Receiver, Mr. Hall and counsel to address Iannelli claims and review response (.2).	Zaro, David	0.60	537.30	10,263.60	WO	HD	TR
05/19/25	10072141	Attention to case administration issues and confer with AM counsel regarding same (0.5).	Del Castillo, Joshua	0.50	344.25	10,607.85	WO	HD	TR
05/28/25	10085905	Evaluate emails and background related to Gally and follow-up conference with Receiver counsel/advice regarding claims.	Zaro, David	0.20	179.10	10,786.95	WO	HD	TR
06/02/25	10093548	Attention to case administration matters (0.2).	Del Castillo, Joshua	0.20	137.70	10,924.65	WO	HD	TR
06/03/25	10094518	Extensive review of docket, case correspondence, and outstanding matters and attention to case administration issues (1.1).	Del Castillo, Joshua	1.10	757.35	11,682.00	WO	HD	TR
06/16/25	10109914	Attention to case administration matters (0.5).	Del Castillo, Joshua	0.50	344.25	12,026.25	WO	HD	TR
06/17/25	10111841	Emails with Receiver's office and SEC regarding pending case administration matters (0.5).	Del Castillo, Joshua	0.50	344.25	12,370.50	WO	HD	TR

09/15/25 13:22:33 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

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

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle Action</b>			
06/18/25	10113728	Emails and attention to issues regarding forthcoming Gally motion to intervene (0.7).	Del Castillo, Joshua	0.70	481.95	12,852.45	WO	HD	TR	_____
06/23/25	10117630	Attention to case administration matters and confer with AM counsel regarding same (0.5).	Del Castillo, Joshua	0.50	344.25	13,196.70	WO	HD	TR	_____
06/24/25	10120978	Review later-filed Gally supporting papers (0.2); prepare outline for opposition to Gally motion (0.8); emails with Receiver's office regarding same (0.2); confer with D. Zaro, M. Pham, and R. Gonzales regarding opposition (1.0); search documents in connection with anticipated declaration (0.8); commence preparing draft opposition (2.0).	Del Castillo, Joshua	5.00	3,442.50	16,639.20	WO	HD	TR	_____
06/24/25	10121452	Review/analysis of the Gally motion to intervene and declaration (.6). Review email communications re: Gally and follow-up with counsel to address Receiver response and declarations (.7).	Zaro, David	1.30	1,164.15	17,803.35	WO	HD	TR	_____
06/24/25	10125248	Begin research for Gally intervention motion.	Gonzales, Rachael	1.00	472.50	18,275.85	WO	HD	TR	_____
06/25/25	10121829	Review and assemble documents and continue preparation of Opposition to Gally Motion to Intervene (2.8); emails and confer with M. Pham and R. Gonzales regarding same (0.5); review and confer regarding legal analysis of res judicata issue prepared by R. Gonzales (0.4).	Del Castillo, Joshua	3.70	2,547.45	20,823.30	WO	HD	TR	_____

09/15/25 13:22:33 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

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

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle Action</b>			
06/25/25	10125249	Further research for the Gally intervention motion.	Gonzales, Rachael	2.20	1,039.50	21,862.80	WO	HD	TR	_____
06/26/25	10122407	Complete initial draft of and commence revisions to Opposition to Gally Motion to Intervene (1.5); emails regarding same (0.5).	Del Castillo, Joshua	2.00	1,377.00	23,239.80	WO	HD	TR	_____
06/27/25	10124348	Additional legal analysis in connection with Opposition to Gally Motion to Intervene (1.1); complete revisions to draft Opposition to Gally Motion to Intervene and transmit to Receiver and counsel for review and comment (1.1); emails with Receiver and SEC regarding case administration matters (0.5).	Del Castillo, Joshua	2.70	1,858.95	25,098.75	WO	HD	TR	_____
06/29/25	10126177	Prepare minor edits to Opposition to Gally Motion to Intervene (0.5); prepare Declaration in Support of Opposition and assemble materials for same (0.6).	Del Castillo, Joshua	1.10	757.35	25,856.10	WO	HD	TR	_____
06/30/25	10128281	Teleconference with D. Zaro and finalize Opposition to Gally Motion to Intervene and associated declaration (1.2); emails with Receiver's office and SEC regarding same (0.6); assemble necessary supporting documents (0.6).	Del Castillo, Joshua	2.40	1,652.40	27,508.50	WO	HD	TR	_____
06/30/25	10129360	Follow-up on Gally intervention motion, review drafts (.4). Call/email with Receiver counsel related to the Gally motion, SEC coordination and related matter (.5).	Zaro, David	0.90	805.95	28,314.45	WO	HD	TR	_____

09/15/25 13:22:33 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

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

Trans Date	Index	Type	Quantity	Amt				
04/01/25	2931412	EDISC – CS Disco, Inc. - Monthly Hosting for April 2025	0.00	2,201.20	WO	HD	TR	_____
04/21/25	2932280	MSNGR – Federal Express - Ship To: Thomas Foley - Foley & Bezek, LLP	0.00	16.17	WO	HD	TR	_____
04/30/25	2933498	DCSRCH – Citibank N.A. - Document Production	0.00	39.78	WO	HD	TR	_____
05/01/25	2935698	EDISC – CS Disco, Inc. - Monthly Hosting for May 2025	0.00	2,201.20	WO	HD	TR	_____
06/01/25	2940016	EDISC – CS Disco, Inc. - Monthly Hosting for June 2025	0.00	2,201.20	WO	HD	TR	_____
06/04/25	2939267	ADV – Henry J. Bongiovi - Blind Bid Review	0.00	250.00	WO	HD	TR	_____

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	5.60	895.50	5,014.80
001842	Del Castillo, Joshua	28.90	688.50	19,897.65
002744	Gonzales, Rachael	7.20	472.50	3,402.00
		<u>41.70</u>		<u>\$28,314.45</u>
Subtotal Fees				\$28,314.45
Discount				0.00
Total Fees				28,314.45
Total Disbursements				6,909.55

**Attorney Billing Instructions**

( ) BILL ALL	( ) Hold
( ) BILL FEES ONLY	( ) Write Off
( ) BILL COST ONLY	( ) <u>Transfer All</u>

**Billing Instructions**

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

09/15/25 13:22:33 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

**Account Summary – As Of 09/03/25**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	22,214.25	22,214.25	0.00	77,154.73	63,547.65	13,607.08	477,194.91	334,589.62	142,605.29
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	4,568.90	4,428.31	140.59
Billed	11,393.28	4,695.75	6,697.53	31,298.17	11,374.20	19,923.97	260,186.94	260,186.94	135,695.74
Collected	11,393.28	4,695.75	6,697.53	31,298.17	11,374.20	19,923.97	395,882.68	260,186.94	135,695.74
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>70,275.45</b>	<b>58,851.90</b>	<b>11,423.55</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

09/15/25 13:22:35 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: 07/01/25 Matter Name: Asset Recovery & Management  
Proforma Number: 1354027  
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	
04/08/25	10020354	Conference with J. del Castillo regarding LLC membership interest and LLC property research for response to Gally correspondence.	Gonzales, Rachael	0.30	141.75	141.75	WO	HD	TR
04/09/25	10022308	Begin drafting an insert into response to Gally correspondence relating to LLC membership and LLC property research.	Gonzales, Rachael	0.50	236.25	378.00	WO	HD	TR
04/14/25	10027613	Attention to asset administration matters (0.6); confer with D. Zaro regarding prospective liquidating trust for CVL (0.2); analysis of prospective liquidating trust matters (1.0).	Del Castillo, Joshua	1.80	1,239.30	1,617.30	WO	HD	TR
04/17/25	10030928	Discuss with J. del Castillo regarding liquidating trust potential.	Gonzales, Rachael	0.20	94.50	1,711.80	WO	HD	TR
04/17/25	10031425	Research potential liquidation trust for receivership.	Gonzales, Rachael	1.00	472.50	2,184.30	WO	HD	TR
04/18/25	10032395	Emails regarding constructive trust issue (0.3); attention to asset administration matters and prepare notes for discussion	Del Castillo, Joshua	0.80	550.80	2,735.10	WO	HD	TR

09/15/25 13:22:35 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery &amp; Management)

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

Trans Date	Index	Description of Service Rendered with Receiver regarding CVL (0.3); review and respond to inquiry from CVL counsel (0.2).	Timekeeper	Hours	Fees	Sum	Circle Action			
04/18/25	10033832	Reviewing the sample liquidation trust agreements to prepare memo on procedures of liquidation trust.	Gonzales, Rachael	1.00	472.50	3,207.60	WO	HD	TR	_____
04/21/25	10035355	Emails with AM counsel and Receiver's office regarding CVL (0.5).	Del Castillo, Joshua	0.50	344.25	3,551.85	WO	HD	TR	_____
04/23/25	10038406	Prepare for and videoconference with Receiver regarding CVL (0.5).	Del Castillo, Joshua	0.50	344.25	3,896.10	WO	HD	TR	_____
04/24/25	10042291	Work on analysis for potentially administering a liquidating trust in the receivership with memo to J. del Castillo.	Gonzales, Rachael	0.50	236.25	4,132.35	WO	HD	TR	_____
04/25/25	10041772	Review and assemble documents and transmit to R. Gonzales for discussion (1.5).	Del Castillo, Joshua	1.50	1,032.75	5,165.10	WO	HD	TR	_____
04/28/25	10048325	Drafting the letter to W. Reyner regarding the CVL interest proposed sale offer.	Gonzales, Rachael	1.00	472.50	5,637.60	WO	HD	TR	_____
04/29/25	10045866	Review demand letter from R. Iannelli and review associated documents regarding sale of receivership assets and related matters (0.7).	Del Castillo, Joshua	0.70	481.95	6,119.55	WO	HD	TR	_____
04/30/25	10047469	Review and substantially revise CVL proposed sale letter (0.5).	Del Castillo, Joshua	0.50	344.25	6,463.80	WO	HD	TR	_____
04/30/25	10048320	Telephone conference with J. del Castillo regarding the offer letter to W. Reyner	Gonzales, Rachael	0.10	47.25	6,511.05	WO	HD	TR	_____

09/15/25 13:22:35 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		regarding purchase of CVL interest.								
05/01/25	10052770	Review documents, revise CVL offer letter and transmit to Receiver for approval (0.3).	Del Castillo, Joshua	0.30	206.55	6,717.60	WO	HD	TR	_____
05/09/25	10060953	Review and respond to correspondence from J. Hall, D. Zaro, and R. Iannelli regarding Iannelli remand regarding funds turned over from Interactive Brokers and confer with D. Zaro regarding same (0.5).	Del Castillo, Joshua	0.50	344.25	7,061.85	WO	HD	TR	_____
05/09/25	10063100	Evaluate emails from Receiver and counsel related to the sale of assets (.2). Several conferences with counsel to address alternative settlement strategies and advice to counsel (.4).	Zaro, David	0.60	537.30	7,599.15	WO	HD	TR	_____
05/10/25	10063721	Review file and correspondence and attention to IAB turnover inquiry (0.9).	Del Castillo, Joshua	0.90	619.65	8,218.80	WO	HD	TR	_____
05/13/25	10066090	Review demands and correspondence from R. Iannelli regarding IAB account turnover and confer with AM counsel and Receiver's office regarding same (0.3); review documents and correspondence regarding same (1.0).	Del Castillo, Joshua	1.30	895.05	9,113.85	WO	HD	TR	_____

**Proforma Summary**

Timekeeper				
Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	0.60	895.50	537.30
001842	Del Castillo, Joshua	9.30	688.50	6,403.05
002744	Gonzales, Rachael	4.60	472.50	2,173.50

09/15/25 13:22:35 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

### Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
		14.50		\$9,113.85
	Subtotal Fees			\$9,113.85
	Discount			0.00
	Total Fees			9,113.85
	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 09/03/25

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	6,481.20	6,334.20	147.00	22,544.10	22,544.10	0.00	1,006,530.32	1,005,761.02	769.30
Unbilled Adj	0.00	0.00	0.00	0.26	0.26	0.00	49,795.82	49,795.82	0.00
Billed	2,954.51	2,954.51	0.00	8,542.16	8,542.16	0.00	894,108.91	894,108.91	769.30
Collected	2,954.51	2,954.51	0.00	8,542.16	8,542.16	0.00	894,878.18	894,108.88	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>19,589.85</b>	<b>19,589.85</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

09/15/25 13:22:35 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

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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09/15/25 13:22:36 PROFORMA STATEMENT FOR MATTER 378224.00004 (Winkler, Geoff/Receiver for Essex Capita) (Investigation/Reporting)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00004 Client Name: Winkler, Geoff/Receiver for Essex Capita  
Joshua  
Date of Last Billing: 07/01/25 Matter Name: Investigation/Reporting  
Proforma Number: 1354027  
Client/Matter Joint Group # 378224-1 Client Matter Number:

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action	
04/07/25	10019731	Prepare the Citibank subpoena	Gonzales, Rachael	0.60	283.50	283.50	WO	HD	TR
04/07/25	10019733	Email correspondence with P. Morris regarding service of the subpoena to Citibank.	Gonzales, Rachael	0.20	94.50	378.00	WO	HD	TR
04/07/25	10020990	Discuss with J. del Castillo the subpoena for Citibank regarding the fraudulent account.	Gonzales, Rachael	0.30	141.75	519.75	WO	HD	TR
04/09/25	10022310	Correspondence with internal team regarding service of Citibank subpoena.	Gonzales, Rachael	0.20	94.50	614.25	WO	HD	TR
04/17/25	10030857	Attention to forensic accounting inquiries and review documents regarding same (0.5); review request for documents and confer and attention to response and production issues (1.3).	Del Castillo, Joshua	1.80	1,239.30	1,853.55	WO	HD	TR
04/21/25	10042331	Email correspondence with Citibank regarding subpoena for the fraudulent account.	Gonzales, Rachael	0.20	94.50	1,948.05	WO	HD	TR

09/15/25 13:22:36 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	
06/04/25	10095348	Review documents in connection with forthcoming interim report (0.5).	Del Castillo, Joshua	0.50	344.25	2,292.30	WO	HD	TR
06/09/25	10100834	Attention to reporting issues and complete draft of interim report (2.6).	Del Castillo, Joshua	2.60	1,790.10	4,082.40	WO	HD	TR
06/10/25	10103409	Emails regarding draft interim report (0.5); finalize initial draft of report and circulate for Receiver review (0.5).	Del Castillo, Joshua	1.00	688.50	4,770.90	WO	HD	TR
06/11/25	10119176	Analyze draft of interim report (.4).	Kebeh, Alphamorlai "Mo"	0.40	190.80	4,961.70	WO	HD	TR
06/30/25	10126038	Attention to and assemble materials for filing of interim report (0.6); confer with M. Kebeh regarding same (0.3).	Del Castillo, Joshua	0.90	619.65	5,581.35	WO	HD	TR

**Proforma Summary**

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	6.80	688.50	4,681.80
002661	Kebeh, Alphamorlai "Mo"	0.40	477.00	190.80
002744	Gonzales, Rachael	1.50	472.50	708.75
		8.70		\$5,581.35
Subtotal Fees				\$5,581.35
Discount				0.00
Total Fees				5,581.35
Total Disbursements				0.00

**Attorney Billing Instructions**

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

09/15/25 13:22:36 PROFORMA STATEMENT FOR MATTER 378224.00004 (Winkler, Geoff/Receiver for Essex Capita) (Investigation/Reporting)

#### Billing Instructions

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

#### Account Summary – As Of 09/03/25

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	5,355.00	5,355.00	0.00	13,797.45	13,797.45	0.00	373,669.68	373,569.66	100.02
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	25,316.25	25,316.25	0.00
Billed	2,326.05	2,326.05	0.00	8,920.80	8,920.80	0.00	325,762.17	325,762.17	100.02
Collected	2,326.05	2,326.05	0.00	8,920.80	8,920.80	0.00	325,862.18	325,762.16	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</b>	<b>11,471.40</b>	<b>11,471.40</b>	<b>0.00</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									

#### Billing Address

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

09/15/25 13:22:37 PROFORMA STATEMENT FOR MATTER 378224.00006 (Winkler, Geoff/Receiver for Essex Capita) (Sale/Disposition/Transfer of Assets)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00006 Client Name: Winkler, Geoff/Receiver for Essex Capita  
Joshua  
Date of Last Billing: 07/01/25 Matter Name: Sale/Disposition/Transfer of Assets  
Proforma Number: 1354027  
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	
04/23/25	10038107	Analysis of liquidating trust issues and related asset disposition issues and confer with counsel regarding same (0.8).	Del Castillo, Joshua	0.80	550.80	550.80	WO	HD	TR
05/03/25	10054397	Review notes regarding CVL disposition matters and respond to correspondence from D. Cousineau regarding same (0.5).	Del Castillo, Joshua	0.50	344.25	895.05	WO	HD	TR
05/08/25	10059851	Teleconference with D. Cousineau regarding prospective CVL sale process and prepare notes regarding same (0.8); follow-up emails to Receiver and D. Cousineau regarding same (0.5).	Del Castillo, Joshua	1.30	895.05	1,790.10	WO	HD	TR
05/09/25	10060900	Attention to issues regarding CVL disposition and confer with AM counsel regarding same (0.8).	Del Castillo, Joshua	0.80	550.80	2,340.90	WO	HD	TR
05/13/25	10066253	Attention to prospective CVL disposition matters and emails regarding same (0.5).	Del Castillo, Joshua	0.50	344.25	2,685.15	WO	HD	TR

09/15/25 13:22:37 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	
05/14/25	10067385	Confer with D. Zaro and M. Pham regarding CVL disposition issue (0.3).	Del Castillo, Joshua	0.30	206.55	2,891.70	WO	HD	TR
05/21/25	10077282	Several conferences with counsel related to CVL/Reyner sale/strategy and loan issues.	Zaro, David	0.40	358.20	3,249.90	WO	HD	TR
05/28/25	10084649	Emails with Receiver's office regarding CVL disposition issue (0.2); review documents and related accounting summary transmitted by Receiver (0.5); attention to issues regarding same (0.4).	Del Castillo, Joshua	1.10	757.35	4,007.25	WO	HD	TR
06/02/25	10093649	Review documents in connection with CVL sale proposal and related issues (0.5).	Del Castillo, Joshua	0.50	344.25	4,351.50	WO	HD	TR
06/03/25	10095009	Emails regarding CVL disposition issues (0.3).	Del Castillo, Joshua	0.30	206.55	4,558.05	WO	HD	TR
06/04/25	10096521	Emails regarding prospective disposition of CVL asset (0.4).	Del Castillo, Joshua	0.40	275.40	4,833.45	WO	HD	TR
06/05/25	10097796	Emails regarding CVL disposition (0.4).	Del Castillo, Joshua	0.40	275.40	5,108.85	WO	HD	TR
06/06/25	10099114	Emails regarding CVL disposition issues (0.5).	Del Castillo, Joshua	0.50	344.25	5,453.10	WO	HD	TR
06/09/25	10100839	Emails regarding CVL disposition and blind bid process (0.2).	Del Castillo, Joshua	0.20	137.70	5,590.80	WO	HD	TR
06/10/25	10103895	Emails and teleconference regarding CVL sale offer and blind bid (1.0).	Del Castillo, Joshua	1.00	688.50	6,279.30	WO	HD	TR

09/15/25 13:22:37 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>	
06/10/25	10105118	Several emails and conference with counsel to address CVL sale of interest/motion/stipulation.	Zaro, David	0.40	358.20	6,637.50	WO	HD	TR
06/11/25	10104595	Legal analysis of contemplated CVL sale transaction (1.5); review prospective assignment agreement in connection with same (0.4); email to SEC regarding same (0.1).	Del Castillo, Joshua	2.00	1,377.00	8,014.50	WO	HD	TR
06/12/25	10106162	Revise draft assignment form and additional legal analysis regarding same (1.0); prepare for and teleconference with CVL counsel (0.5); review documents in connection with same (0.5).	Del Castillo, Joshua	2.00	1,377.00	9,391.50	WO	HD	TR
06/12/25	10110096	Virtually meet with CVL/Reyner's counsel regarding equity sale/assignment transaction	Pham, Matt D.	0.30	144.45	9,535.95	WO	HD	TR
06/16/25	10110818	Attention to CVL sale/assignment issues and confer with D. Zaro and M. Pham regarding same (0.6).	Del Castillo, Joshua	0.60	413.10	9,949.05	WO	HD	TR
06/17/25	10112318	Revise draft CVL assignment (0.3); review documents and prepare proposed stipulation regarding sale of CVL interest (0.9); confer with D. Zaro regarding same (0.2); emails to CVL counsel (0.2).	Del Castillo, Joshua	1.60	1,101.60	11,050.65	WO	HD	TR
06/17/25	10115584	Review several emails, evaluate and revise drafts of the stipulation and assignment, conference with counsel to advise as to revisions/release.	Zaro, David	0.60	537.30	11,587.95	WO	HD	TR

09/15/25 13:22:37 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	
06/18/25	10113739	Confer with M. Pham regarding anticipated sale of CVL interest and attention to issues regarding same (0.4); review and discuss proposed revisions to stipulation and assignment (0.3).	Del Castillo, Joshua	0.70	481.95	12,069.90	WO	HD	TR
06/18/25	10119241	Confer with Josh del Castillo regarding CVL equity assignment/sale (0.1); Make revisions to assignment and stipulation relating to CVL equity assignment/sale (0.5)	Pham, Matt D.	0.60	288.90	12,358.80	WO	HD	TR
06/20/25	10115878	Attention to CVL disposition issues and review and respond to correspondence from mediator's office (0.3); teleconference with D. Cousineau regarding sale issues (0.2); confer with M. Pham regarding same and analysis of motion alternatives (0.5).	Del Castillo, Joshua	1.00	688.50	13,047.30	WO	HD	TR
06/20/25	10119265	Confer with Josh del Castillo regarding structuring CVL equity sale transaction and motion related thereto;	Pham, Matt D.	0.60	288.90	13,336.20	WO	HD	TR
06/22/25	10118195	Review proposed revisions to assignment of CVL interests transmitted by Reyner counsel and attention to issues regarding same (0.8); correspondence with D. Cousineau regarding same (0.1).	Del Castillo, Joshua	0.90	619.65	13,955.85	WO	HD	TR

**Proforma Summary**

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	1.40	895.50	1,253.70

09/15/25 13:22:37 PROFORMA STATEMENT FOR MATTER 378224.00006 (Winkler, Geoff/Receiver for Essex Capita) (Sale/Disposition/Transfer of Assets)

### Proforma Summary

#### Timekeeper

Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	17.40	688.50	11,979.90
002510	Pham, Matt D.	1.50	481.50	722.25
		20.30		\$13,955.85
Subtotal Fees				\$13,955.85
Discount				0.00
Total Fees				13,955.85
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 09/03/25

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	3,098.25	3,098.25	0.00	24,958.35	24,958.35	0.00	100,752.75	100,752.75	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	934.65	934.65	0.00
Billed	7,808.85	7,808.85	0.00	13,729.95	13,729.95	0.00	79,982.10	79,982.10	0.00
Collected	7,808.85	7,808.85	0.00	13,729.95	13,729.95	0.00	79,982.10	79,982.10	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>WIP</b>	<b>17,149.50</b>	<b>17,149.50</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>									

09/15/25 13:22:37 PROFORMA STATEMENT FOR MATTER 378224.00006 (Winkler, Geoff/Receiver for Essex Capita) (Sale/Disposition/Transfer of Assets)

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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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09/15/25 13:22:38 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: 07/01/25 Matter Name: Pending Litigation  
Proforma Number: 1354027  
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	
04/17/25	10030842	Review correspondence and documents transmitted by special litigation counsel in Dennis action (1.1); emails and teleconferences regarding same (0.9).	Del Castillo, Joshua	2.00	1,377.00	1,377.00	WO	HD	TR
04/21/25	10035348	Attention to documents requested by special litigation counsel (0.5); confer regarding same (0.2).	Del Castillo, Joshua	0.70	481.95	1,858.95	WO	HD	TR
04/23/25	10038119	Attention to requests from special litigation counsel in Dennis action (0.4).	Del Castillo, Joshua	0.40	275.40	2,134.35	WO	HD	TR
04/24/25	10039619	Review and respond to correspondence from special litigation counsel (0.2).	Del Castillo, Joshua	0.20	137.70	2,272.05	WO	HD	TR
05/01/25	10053021	Review voicemail from special litigation counsel and attend to request for information from same (1.0).	Del Castillo, Joshua	1.00	688.50	2,960.55	WO	HD	TR
05/02/25	10053532	Emails regarding requests for special litigation counsel (0.2).	Del Castillo, Joshua	0.20	137.70	3,098.25	WO	HD	TR
05/05/25	10056174	Review and respond to correspondence from special litigation counsel and	Del Castillo, Joshua	0.40	275.40	3,373.65	WO	HD	TR

09/15/25 13:22:38 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 Receiver regarding discovery and document production requests (0.4).	Timekeeper	Hours	Fees	Sum	Circle Action			
05/13/25	10066201	Review and respond to correspondence from special litigation counsel (0.2); attention to related discovery inquiry (0.5); attention to outstanding settlement issues (0.5).	Del Castillo, Joshua	1.20	826.20	4,199.85	WO	HD	TR	_____
05/20/25	10075628	Review documents and correspondence from special counsel, and attention to issues in pending Dennis litigation matter (0.7).	Del Castillo, Joshua	0.70	481.95	4,681.80	WO	HD	TR	_____
05/26/25	10080230	Review and respond to correspondence from special litigation counsel (0.3); attention to legal analysis inquiry in connection with same (1.0).	Del Castillo, Joshua	1.30	895.05	5,576.85	WO	HD	TR	_____
05/30/25	10091114	Attention to issues raised by special litigation counsel (1.2); legal analysis in connection with same (0.3).	Del Castillo, Joshua	1.50	1,032.75	6,609.60	WO	HD	TR	_____
06/16/25	10109254	Review demand from R. Iannelli for receivership production and related issues (0.1); review notes from prior discussions regarding related matters (0.3); review emails (0.3); prepare update and inquiry to Receiver (0.1); confer with D. Zaro and M. Pham regarding same (0.3).	Del Castillo, Joshua	1.10	757.35	7,366.95	WO	HD	TR	_____
06/19/25	10114753	Review discovery materials forwarded by special litigation counsel in Dennis litigation (1.2); emails and confer with Receiver's office and counsel regarding	Del Castillo, Joshua	1.70	1,170.45	8,537.40	WO	HD	TR	_____

09/15/25 13:22:38 PROFORMA STATEMENT FOR MATTER 378224.00007 (Winkler, Geoff/Receiver for Essex Capita) (Pending Litigation)

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action	
		same (0.5).							
06/20/25	10115918	Attention to issues raised by special litigation counsel, review and assemble documents, and respond to correspondence regarding same (1.1).	Del Castillo, Joshua	1.10	757.35	9,294.75	WO	HD	TR
06/26/25	10122979	Review and respond to correspondence from Receiver and special litigation counsel regarding discovery matters (0.3).	Del Castillo, Joshua	0.30	206.55	9,501.30	WO	HD	TR

**Proforma Summary**

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	13.80	688.50	9,501.30
		13.80		\$9,501.30
Subtotal Fees				\$9,501.30
Discount				0.00
Total Fees				9,501.30
Total Disbursements				0.00

**Attorney Billing Instructions**

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

**Billing Instructions**

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

**Account Summary – As Of 09/03/25**

Fiscal YTD

Calendar YTD

LTD

09/15/25 13:22:38 PROFORMA STATEMENT FOR MATTER 378224.00007 (Winkler, Geoff/Receiver for Essex Capita) (Pending Litigation)

	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	15,436.35	15,436.35	0.00	29,757.15	29,757.15	0.00	200,566.57	198,141.30	2,425.27
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	5,735.27	5,735.27	0.00
Billed	4,131.00	4,131.00	0.00	13,427.44	13,427.44	0.00	161,566.94	161,566.94	2,425.27
Collected	4,131.00	4,131.00	0.00	13,427.44	13,427.44	0.00	163,992.21	161,566.94	2,425.27
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>25,626.15</b>	<b>25,626.15</b>	<b>0.00</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									

---

**Billing Address**

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

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09/15/25 13:22:39 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: 04/30/24 Matter Name: Claims/Distribution  
Proforma Number: 1354027  
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	
04/09/25	10021579	Complete review of additional documents regarding Gally claim and demand (1.9); prepare initial draft of response to Gally demand letter (2.2).	Del Castillo, Joshua	4.10	2,822.85	2,822.85	WO	HD	TR
05/23/25	10079048	Review correspondence and follow-up demand from counsel for J. Gally, and prepare response to same (0.2); review documents in anticipation of follow-up call (0.8); legal analysis of threatened Gally claims (0.7).	Del Castillo, Joshua	1.70	1,170.45	3,993.30	WO	HD	TR
05/25/25	10080158	Review additional materials regarding J. Gally demand and claim (0.6).	Del Castillo, Joshua	0.60	413.10	4,406.40	WO	HD	TR
05/27/25	10081683	Confer with M. Pham regarding Gally claim (0.3); review documents (0.2); prepare for and attend call with Gally counsel and follow-up correspondence regarding same (0.8).	Del Castillo, Joshua	1.30	895.05	5,301.45	WO	HD	TR
05/27/25	10089136	Confer with Josh del Castillo regarding approach to handling Jim Gally's intervention (0.3); Virtually meet with Jim	Pham, Matt D.	0.60	288.90	5,590.35	WO	HD	TR

09/15/25 13:22:39 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	
		Gally's counsel regarding his threatened intervention and procedural posture of receivership proceeding (0.3)							
05/29/25	10086670	Additional legal analysis in connection with threatened Gally claim litigation (0.7); prepare notes for discussion with Receiver regarding same (0.4); prepare for videoconference with Receiver and correspondence regarding same (0.3).	Del Castillo, Joshua	1.40	963.90	6,554.25	WO	HD	TR
05/30/25	10091744	Teleconference with Receiver regarding threatened Gally claim litigation (0.3); emails to regarding same (0.2); additional legal analysis regarding same (0.9).	Del Castillo, Joshua	1.40	963.90	7,518.15	WO	HD	TR
06/03/25	10094815	Emails regarding continued Gally threats to intervene to re-litigate claim and prosecute baseless claims against CVL (0.6); attention to issues regarding same (0.3).	Del Castillo, Joshua	0.90	619.65	8,137.80	WO	HD	TR
06/04/25	10096502	Emails regarding threatened Gally claim litigation (0.5); prepare for and call with SEC and follow-up emails regarding same (0.5); prepare outline for anticipated opposition to motion to intervene (0.7).	Del Castillo, Joshua	1.70	1,170.45	9,308.25	WO	HD	TR
06/04/25	10102465	Review letters from Gally's counsel and Receiver's counsel in preparation for meeting with SEC regarding Gally's threatened intervention (0.2); Virtually meet with SEC regarding Gally's threatened motion to intervene (0.2);	Pham, Matt D.	0.70	337.05	9,645.30	WO	HD	TR

09/15/25 13:22:39 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	
		Locate and review claims-related filings requested by SEC and email correspondence with SEC regarding same (0.3)							
06/04/25	10118921	Conduct research regarding parameters of receivership court jurisdiction regarding submitted claims (Gally) (2.5).	Kebeh, Alphamorlai "Mo"	2.50	1,192.50	10,837.80	WO	HD	TR
06/05/25	10097766	Attention to issues regarding threatened Gally claim litigation and follow-up inquiries with M. Kebeh regarding same (0.6); review emails from M. Pham, D. Cousineau, and SEC regarding same (0.3).	Del Castillo, Joshua	0.90	619.65	11,457.45	WO	HD	TR
06/06/25	10099054	Úrepare for and Conference with J. del Castillo regarding status of research regarding threatened litigation of Gally claim (.4); continue research regarding same (.8).	Kebeh, Alphamorlai "Mo"	1.20	572.40	12,029.85	WO	HD	TR
06/06/25	10099110	Review documents regarding Gally claim (0.8); correspondence with Receiver's office and Gally counsel in connection with threatened Gally claim litigation (0.5).	Del Castillo, Joshua	1.30	895.05	12,924.90	WO	HD	TR
06/09/25	10100837	Review documents in connection with threatened Gally intervention and litigation (0.5).	Del Castillo, Joshua	0.50	344.25	13,269.15	WO	HD	TR
06/16/25	10110507	Review and respond to Gally counsel regarding threatened intervention and litigation (0.2); attention to issues regarding same (0.3).	Del Castillo, Joshua	0.50	344.25	13,613.40	WO	HD	TR

09/15/25 13:22:39 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			
06/24/25	10129387	Review and analyze Gally's motion to intervene (0.3); Confer with Josh del Castillo and Rachael Gonzalez regarding strategy for opposition to Gally's motion (0.4)	Pham, Matt D.	0.70	337.05	13,950.45	WO	HD	TR	_____

**Disbursements for Matter 378224.00008 (Claims/Distribution)**

Trans Date	Index	Type	Quantity	Amt				
06/04/25	2941111	RSRCH – WestLaw	0.00	182.40	WO	HD	TR	_____

**Proforma Summary**

Timekeeper		Hours	Rate	Amounts
Number	Timekeeper			
001842	Del Castillo, Joshua	16.30	688.50	11,222.55
002510	Pham, Matt D.	2.00	481.50	963.00
002661	Kebeh, Alphamorlai "Mo"	3.70	477.00	1,764.90
		22.00		\$13,950.45
Subtotal Fees				\$13,950.45
Discount				0.00
Total Fees				13,950.45
Total Disbursements				182.40

**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)

09/15/25 13:22:39 PROFORMA STATEMENT FOR MATTER 378224.00008 (Winkler, Geoff/Receiver for Essex Capita) (Claims/Distribution)

**Account Summary – As Of 09/03/25**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	5,835.60	5,835.60	0.00	22,317.45	22,135.05	182.40	171,806.10	171,623.70	182.40
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	3,780.90	3,780.90	0.00
Billed	0.00	0.00	0.00	0.00	0.00	0.00	139,505.85	139,505.85	0.00
Collected	0.00	0.00	0.00	0.00	0.00	0.00	139,505.85	139,505.85	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>22,317.45</b>	<b>22,135.05</b>	<b>182.40</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									

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**Billing Address**

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

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09/15/25 13:22:40 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: 07/01/25 Matter Name: Nicholson Litigation  
Proforma Number: 1354027  
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	
04/02/25	10013642	Email status check with M. Napoli regarding Nicholson settlement payment (0.1).	Del Castillo, Joshua	0.10	68.85	68.85	WO	HD	TR
04/03/25	10013646	Analysis of prospective motion to compel performance of settlement (1.1).	Del Castillo, Joshua	1.10	757.35	826.20	WO	HD	TR
04/03/25	10014483	Attention to settlement enforcement issues (0.6).	Del Castillo, Joshua	0.60	413.10	1,239.30	WO	HD	TR
04/07/25	10018054	Emails and transmit documents regarding status of settlement payment (0.4); confer with M. Pham and R. Gonzales regarding same (0.2).	Del Castillo, Joshua	0.60	413.10	1,652.40	WO	HD	TR
04/11/25	10023722	Emails regarding subpoena to Citibank (0.2).	Del Castillo, Joshua	0.20	137.70	1,790.10	WO	HD	TR
04/21/25	10035899	Emails regarding status of settlement payment (0.2).	Del Castillo, Joshua	0.20	137.70	1,927.80	WO	HD	TR
04/28/25	10043552	Confer with R. Gonzales regarding status of Citi production in connection	Del Castillo, Joshua	0.30	206.55	2,134.35	WO	HD	TR

09/15/25 13:22:40 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 with Nicholson settlement payment and prepare inquiry to Nicholson counsel regarding same (0.3).	Timekeeper	Hours	Fees	Sum	Circle	Action		
04/30/25	10047657	Review documents produced by Citi in connection with defendant's misdirected settlement payment and confer regarding same (0.4); assemble documents and prepare correspondence to M. Napoli regarding suspected fraudulent account into which settlement funds were deposited (0.5).	Del Castillo, Joshua	0.90	619.65	2,754.00	WO	HD	TR	
04/30/25	10048345	Review the production from Citibank regarding the fraudulent account involved with the Nicholson payment.	Gonzales, Rachael	0.30	141.75	2,895.75	WO	HD	TR	
04/30/25	10048350	Correspondence to J. del Castillo and M. Pham regarding Citibank production relating to fraudulent account in connection to Nicholson.	Gonzales, Rachael	0.10	47.25	2,943.00	WO	HD	TR	
05/01/25	10052771	Emails with counsel regarding status of settlement payment and related matters (0.3).	Del Castillo, Joshua	0.30	206.55	3,149.55	WO	HD	TR	
05/07/25	10058857	Emails with M. Napoli and Receiver regarding settlement payments (0.3).	Del Castillo, Joshua	0.30	206.55	3,356.10	WO	HD	TR	
05/14/25	10067387	Confer regarding settlement payment issue (0.2).	Del Castillo, Joshua	0.20	137.70	3,493.80	WO	HD	TR	
05/22/25	10092303	Attention to Nicholson settlement matters and emails with Receiver's office and defense counsel regarding same (0.5); review docket, recent interim	Del Castillo, Joshua	0.90	619.65	4,113.45	WO	HD	TR	

09/15/25 13:22:40 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	
		reports, and settlement materials (0.4).							
05/26/25	10080228	Follow-up emails regarding status of payment of settlement (0.2); emails regarding prospective status report to Court (0.2).	Del Castillo, Joshua	0.40	275.40	4,388.85	WO	HD	TR
06/02/25	10093568	Emails with Receiver and defense counsel regarding settlement payment (0.2).	Del Castillo, Joshua	0.20	137.70	4,526.55	WO	HD	TR
06/06/25	10099377	Attention to settlement issues (0.2).	Del Castillo, Joshua	0.20	137.70	4,664.25	WO	HD	TR

**Proforma Summary**

Timekeeper		Hours	Rate	Amounts
Number	Timekeeper			
001842	Del Castillo, Joshua	6.50	688.50	4,475.25
002744	Gonzales, Rachael	0.40	472.50	189.00
		6.90		\$4,664.25
Subtotal Fees				\$4,664.25
Discount				0.00
Total Fees				4,664.25
Total Disbursements				0.00

**Attorney Billing Instructions**

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

**Billing Instructions**

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

09/15/25 13:22:40 PROFORMA STATEMENT FOR MATTER 378224.00020 (Winkler, Geoff/Receiver for Essex Capita) (Nicholson Litigation)

**Account Summary – As Of 09/03/25**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	1,377.00	1,377.00	0.00	11,325.15	11,325.15	0.00	152,916.86	152,214.30	702.56
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	1,256.46	1,256.46	0.00
Billed	5,094.90	5,094.90	0.00	9,882.12	9,882.12	0.00	144,840.45	144,840.45	702.56
Collected	5,094.90	5,094.90	0.00	9,882.12	9,882.12	0.00	145,543.00	144,840.44	702.56
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>6,230.25</b>	<b>6,230.25</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

09/15/25 13:22:41 PROFORMA STATEMENT FOR MATTER 378224.00507 (Winkler, Geoff/Receiver for Essex Capita) (Holdback 7th Fee Application)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00507 Client Name: Winkler, Geoff/Receiver for Essex Capita  
Joshua  
Date of Last Billing: Matter Name: Holdback 7th Fee Application  
Proforma Number: 1354027  
Client/Matter Joint Group # 378224-1 Client Matter Number:

**Fees for Matter 378224.00507.(Holdback 7th Fee Application)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action	
09/22/20	8212022	Prepare motion to pursue disgorgement against net winners (0.7).	Aspis, Norman	1.30	579.15	579.15	WO	HD	TR
10/02/20	8234645	Prepare accounting table of CVL transactions and confer with counsel regarding the same (.6).	Aspis, Norman	0.60	267.30	846.45	WO	HD	TR
10/03/20	8225348	Review CVL accounting summary and confer with counsel regarding same (0.5).	Del Castillo, Joshua	0.50	306.00	1,152.45	WO	HD	TR
10/04/20	8225353	Attention to outstanding asset recovery matters and prepare correspondence to counsel regarding same (1.4).	Del Castillo, Joshua	1.40	856.80	2,009.25	WO	HD	TR
10/05/20	8234732	Revise Winkler declaration in support of disgorgement motion (.4).	Aspis, Norman	0.40	178.20	2,187.45	WO	HD	TR
10/06/20	8226332	Attention to pending disgorgement issues (1.0).	Del Castillo, Joshua	1.00	612.00	2,799.45	WO	HD	TR
10/07/20	8227606	Review and revise Winkler Declaration and Proposed Order in connection with anticipated Disgorgement Motion (1.0);	Del Castillo, Joshua	1.60	979.20	3,778.65	WO	HD	TR

09/15/25 13:22:41 PROFORMA STATEMENT FOR MATTER 378224.00507 (Winkler, Geoff/Receiver for Essex Capita) (Holdback 7th Fee Application)

**Fees for Matter 378224.00507.(Holdback 7th Fee Application)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action
		finalize materials for filing (0.6).						
10/07/20	8229850	Draft proposed order regarding disgorgement motion (.3).	Aspis, Norman	0.30	133.65	3,912.30	WO	HD TR

**Proforma Summary**

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	4.50	612.00	2,754.00
002369	Aspis, Norman	2.60	445.50	1,158.30
		7.10		\$3,912.30
Subtotal Fees				\$3,912.30
Discount				0.00
Total Fees				3,912.30
Total Disbursements				0.00

**Attorney Billing Instructions**

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

**Billing Instructions**

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

**Account Summary – As Of 09/03/25**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	0.00	0.00	0.00	0.00	0.00	0.00	67,612.95	67,612.95	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Collected	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

09/15/25 13:22:41 PROFORMA STATEMENT FOR MATTER 378224.00507 (Winkler, Geoff/Receiver for Essex Capita) (Holdback 7th Fee Application)

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>67,612.95</b>	<b>67,612.95</b>	<b>0.00</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									

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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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