

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_x

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

Date: July 31, 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 Fourth Interim Application for the Payment of Fees and Reimbursement of
10 Expenses (the "Fee Application") of myself and my counsel of record, Allen
11 Matkins Leck Gamble Mallory & Natsis LLP ("Allen Matkins").

12 2. I have reviewed the Fee Application, which covers the period from
13 January 1, 2025 through March 31, 2025 (the "Application Period"), and believe
14 that the fees and expenses requested therein are fair and reasonable and reflect an
15 accurate representation of the work performed by Allen Matkins and myself and my
16 staff. In 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 March 31, 2025, I held approximately \$2.7 million, in cash, for
20 the benefit and administration of the Receivership Entities, in addition to certain
21 non-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**.

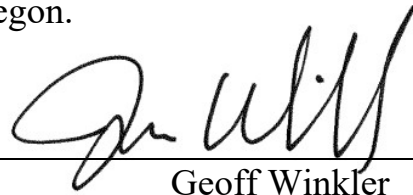
28

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 July 2, 2025, at Salem, Oregon.

9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28



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 01/01/2025 to 03/31/2025

FUND ACCOUNTING (See instructions)				
		Detail	Subtotal	Grand Total
Line 1	Beginning Balance (As of 01/01/2025):	\$ 2,743,676.80		
	Increases in Fund Balance:			
Line 2	Business Income	\$ -		
Line 3	Cash and Securities (in transit)	-		
Line 4	Interest/Dividend Income	\$ 5,318.39		
Line 5	Business Asset Liquidation	-		
Line 6	Personal Asset Liquidation	-		
Line 7	Third-Party Litigation Income	\$ 3,556.00		
Line 8	Miscellaneous	-		
	Total Funds Available (Lines 1 - 8):		\$ 8,874.39	\$ 2,752,551.19
	Decreases in Fund Balance:			
Line 9	Disbursements to Investors	\$ -		
Line 10	Disbursements for Receivership Operations			
Line 10a	Disbursements to Receiver or Other Professionals	\$ (55,463.39)		
Line 10b	Business Asset Expenses	\$ -		
Line 10c	Personal Asset Expenses	-		
Line 10d	Investment Expenses	-		
Line 10e	Third-Party Litigation Expenses	-		
	1. Attorney Fees	\$ -		
	2. Litigation Expenses	-		
	Total Disbursements for Receivership Operations		\$ (55,463.39)	
Line 10f	Tax Administrator Fees and Bonds	\$ -	-	
Line 10g	Federal and State Tax Payments	\$ -	-	
	Total Disbursements for Receivership Operations			\$ (55,463.39)
Line 11	Disbursements for Distribution Expenses Paid by the Fund:			
Line 11a	Distribution Plan Development Expenses:			
	1. Fees:			
	Fund Administrator.....	\$ -		
	Independent Distribution Consultant (IDC).....	-		
	Distribution Agent.....	-		
	Consultants.....	-		
	Legal Advisers.....	-		
	Tax Advisers.....	-		
	2. Administrative Expenses	-		
	3. Miscellaneous	-		
	Total Plan Development Expenses		\$ -	
Line 11b	Distribution Plan Implementation Expenses:			
	1. Fees:			
	Fund Administrator.....	-		
	IDC.....	-		
	Distribution Agent.....	-		
	Consultants.....	-		
	Legal Advisers.....	-		
	Tax Advisers.....	-		
	2. Administrative Expenses	-		
	3. Investor Identification:			
	Notice/Publishing Approved Plan.....	-		
	Claimant Identification.....	-		
	Claims Processing.....	-		
	Web Site Maintenance/Call Center.....	-		
	4. Fund Administrator Bond	-		
	5. Miscellaneous	-		
	6. Federal Account for Investor Restitution	-		
	(FAIR) Reporting Expenses	-		
	Total Plan Implementation Expenses		\$ -	
	Total Disbursements for Distribution Expenses Paid by the Fund			\$ -
Line 12	Disbursements to Court/Other:			
Line 12a	Investment Expenses/Court Registry Investment System (CRIS) Fees	\$ -		
Line 12b	Federal Tax Payments	-		
	Total Disbursements to Court/Other:		\$ -	
	Total Funds Disbursed (Lines 9 - 11):			\$ (55,463.39)
Line 13	Ending Balance as of 03/31/2025			\$ 2,697,087.80
Line 14	Ending Balance of Fund - Net Assets:			
Line 14a	Cash & Cash Equivalents		2,697,087.80	
Line 14b	Investments		1,000,000.00	
Line 14c	Other Assets or Uncleared Funds		250,000.00	
	Total Ending Balance of Fund - Net Assets			\$ 3,947,087.80

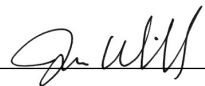
STANDARDIZED FUND ACCOUNTING REPORT for SEC v. Essex Capital Corporation

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

Reporting Period from 01/01/2025 to 03/31/2025

OTHER SUPPLEMENTAL INFORMATION:				
		Detail	Subtotal	Grand Total
Line 15	Disbursements for Plan Administration Expenses Not Paid by the Fund:			
<i>Line 15a</i>	<i>Plan Development Expenses Not Paid by the Fund</i>			
	1. Fees:			
	Fund Administrator	\$ -		
	IDC	-		
	Distribution Agent	-		
	Consultants	-		
	Legal Advisers	-		
	Tax Advisers	-		
	2. Administrative Expenses	-		
	3. Miscellaneous	-		
	Total Plan Development Expenses Not Paid by the Fund		\$ -	
<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	-		
	Total Plan Implementation Expenses Not Paid by the Fund		\$ -	
<i>Line 15c</i>	<i>Tax Administrator Fees & Bonds Not Paid by the Fund</i>			
	Total Disbursements for Plan Administration Expenses Not Paid by the Fund			-
Line 16	Disbursements to Court/Other Not Paid by the Fund			
<i>Line 16a</i>	<i>Investment Expenses/CRIS Fees</i>		\$ -	
<i>Line 16b</i>	<i>Federal Tax Payments</i>		-	
	Total Disbursements to Court/Other Not Paid by the Fund:			\$ -
Line 17	DC & State Tax Payments			\$ -
Line 18	No. of Claims:			
<i>Line 18a</i>	# of Claims Received This Reporting Period	0		
<i>Line 18b</i>	# of Claims Received Since Inception of Fund	75		
Line 19	No. of Claimants/Investors:			
<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: April 30, 2025

SEC v. Essex Capital Corporation
Summary of Fees of Receiver and Retained Personnel
January 01, 2025 - March 31, 2025
(Sorted in Chronological Order by Activity Category)

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Jen Hardy	Meeting with RLD regarding set up for Essex inbox.	1/2/2025	0.1	150.00	15.00	Legal - Case Administration
Josh McGraw	Communication with JBH, JLH, GBW, RLD, and MBB regarding investor message.	1/2/2025	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Emails with RLD and GBW case pleadings and communication to investors.	1/2/2025	0.2	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Communication with JBH, JLH, GBW, RLD, and JPM regarding investor message.	1/2/2025	0.1	225.00	22.50	Legal - Case Administration
Renee Dieffenderfer	Uploads of pleadings to site for investors, emails with MBB and GBW re: same.	1/2/2025	0.5	225.00	112.50	Legal - Case Administration
Renee Dieffenderfer	Email with JBH, JLH, GBW, MBB, and JPM regarding investor message.	1/2/2025	0.1	225.00	22.50	Legal - Case Administration
Renee Dieffenderfer	Meeting with JLH regarding set up for Essex inbox.	1/2/2025	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Review status of investment, distribution information, process wire in.	1/3/2025	0.2	315.00	63.00	Financial - Accounting/Auditing
John Hall	Review 69 MWS LLC distribution 3 notice, review and update asset file, email to JN inquiring about timing of possible future distributions.	1/3/2025	0.6	279.00	167.40	Legal - Asset Analysis and Recovery
Geoff Winkler	Communication with JLH re: records request from TF.	1/3/2025	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Process website renewal.	1/3/2025	0.1	315.00	31.50	Legal - Case Administration
Jen Hardy	Communication with GBW re: records request from TF.	1/3/2025	0.1	150.00	15.00	Legal - Case Administration
Jen Hardy	Communication with RLD regarding investor call.	1/3/2025	0.1	150.00	15.00	Legal - Case Administration
Jen Hardy	Email to TF regarding request for production and retrieval of physical documents.	1/3/2025	0.1	150.00	15.00	Legal - Case Administration
Milana Barkhanoy	Email with RLD and JLH regarding transfer of investor phone number.	1/3/2025	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Emails with RDL, JLH, JBH regarding transfer of investor phone number and operations update.	1/3/2025	0.2	225.00	45.00	Legal - Case Administration
Renee Dieffenderfer	Email with MBB and JLH regarding transfer of investor phone number.	1/3/2025	0.1	225.00	22.50	Legal - Case Administration
Renee Dieffenderfer	Communication with JLH regarding investor call.	1/3/2025	0.1	225.00	22.50	Legal - Case Administration
Renee Dieffenderfer	Email with JBH, MBB, and GBW regarding operations updates.	1/3/2025	0.1	225.00	22.50	Legal - Case Administration
Renee Dieffenderfer	Call with investor regarding case inquiry.	1/3/2025	0.1	225.00	22.50	Legal - Case Administration
John Hall	Discuss case with affected investor.	1/4/2025	0.4	279.00	111.60	Legal - Claims Administration and Objections
Geoff Winkler	Review email from litigation counsel, review inventory, determine need for additional information.	1/6/2025	0.2	315.00	63.00	Financial - Litigation Consulting
Geoff Winkler	Review UG investment information.	1/6/2025	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Review request for BOI information, discuss with counsel, respond to WR.	1/6/2025	0.2	315.00	63.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Email with counsel re CVL next steps.	1/6/2025	0.1	315.00	31.50	Legal - Case Administration
Jen Hardy	Email to related party regarding request for production and digitization of physical records.	1/6/2025	0.1	150.00	15.00	Legal - Case Administration
Jen Hardy	Communication with RLD regarding call set up and testing.	1/6/2025	0.2	150.00	30.00	Legal - Case Administration
Jen Hardy	Re-routing investor phone calls to appropriate extension in phone tree.	1/6/2025	0.2	150.00	30.00	Legal - Case Administration
John Hall	Meeting with RLD regarding investigating relevant parties related to asset.	1/6/2025	0.2	279.00	55.80	Legal - Case Administration
Milana Barkhanoy	Email with JBH, GBW, and RLD regarding updated contact for claimant.	1/6/2025	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Email from RLD re asset ownership and affiliate information, reviewing records re same.	1/6/2025	0.2	225.00	45.00	Legal - Case Administration
Renee Dieffenderfer	Communication with JLH regarding call set up and testing.	1/6/2025	0.2	225.00	45.00	Legal - Case Administration
Renee Dieffenderfer	Analysis of claimant information and call with representative for claimant.	1/6/2025	0.3	225.00	67.50	Legal - Case Administration
Renee Dieffenderfer	Email with JBH, GBW, and MBB regarding updated contact for claimant.	1/6/2025	0.1	225.00	22.50	Legal - Case Administration
Renee Dieffenderfer	Meeting with JBH regarding investigating relevant parties related to asset.	1/6/2025	0.2	225.00	45.00	Legal - Case Administration
Renee Dieffenderfer	Investigation of asset ownership and affiliate information, email with JBH, GBW, and MBB re: same.	1/6/2025	0.6	225.00	135.00	Legal - Case Administration
Renee Dieffenderfer	Email with JLH and GBW regarding message about check verification.	1/6/2025	0.1	225.00	22.50	Legal - Case Administration
John Hall	Review request from TF, pull ledger and backup information requested, discussion with GBW, memo re: same.	1/7/2025	2.5	279.00	697.50	Financial - Litigation Consulting
Jen Hardy	Locate case files from storage and prepare for shipment to TF.	1/7/2025	1.1	150.00	165.00	Legal - Case Administration
Jen Hardy	Email to outside service regarding conversion of physical files to electronic.	1/7/2025	0.1	150.00	15.00	Legal - Case Administration
Jen Hardy	Email to TF specifying documents requested for production and delivery method.	1/7/2025	0.1	150.00	15.00	Legal - Case Administration
John Hall	Compile list of needed items for counsel.	1/8/2025	0.3	279.00	83.70	Legal - Asset Analysis and Recovery

SEC v. Essex Capital Corporation
Summary of Fees of Receiver and Retained Personnel
January 01, 2025 - March 31, 2025
(Sorted in Chronological Order by Activity Category)

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Geoff Winkler	Case discussion with DZ and JDC with JBH to discuss outstanding case items especially CVL asset.	1/8/2025	0.8	315.00	252.00	Legal - Case Administration
John Hall	Case discussion with DZ and JDC with GBW to discuss outstanding case items especially CVL asset.	1/8/2025	0.8	279.00	223.20	Legal - Case Administration
Geoff Winkler	Email with RLD, JBH, and MBB regarding investor communication.	1/9/2025	0.1	315.00	31.50	Legal - Case Administration
Jen Hardy	Email to GBW and RLD regarding re-routing of Essex voicemail messages.	1/9/2025	0.1	150.00	15.00	Legal - Case Administration
Milana Barkhanoy	Email with GBW, JBH, and RLD re investor communication.	1/9/2025	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Email with RLD, JBH, and GBW re investor communication.	1/9/2025	0.1	225.00	22.50	Legal - Case Administration
Renee Dieffenderfer	Email with GBW, JBH, and MBB regarding investor communication.	1/9/2025	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Email with party interested in acquiring PE position.	1/10/2025	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
John Hall	Review and discuss CVL email from counsel with GBW.	1/13/2025	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
Geoff Winkler	Case updates with MBB, JBH, AMP, CYH, JEF & JPM re: assets.	1/13/2025	0.1	315.00	31.50	Legal - Case Administration
Jen Hardy	Preparation and shipping of physical documents to TF pursuant to request for production.	1/13/2025	1.4	150.00	210.00	Legal - Case Administration
John Hall	Case updates with MBB, GBW, AMP, CYH, JEF & JPM re: assets.	1/13/2025	0.1	279.00	27.90	Legal - Case Administration
Josh McGraw	Case updates with MBB, JBH, AMP, CYH, JEF & GBW re: assets.	1/13/2025	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Case updates with JBH, GBW, AMP, CYH, JEF & JPM re: assets.	1/13/2025	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Case updates with JPM, JBH, AMP, CYH, JEF & GBW re: assets.	1/13/2025	0.1	225.00	22.50	Legal - Case Administration
John Hall	Review request from TF, research case file and discuss with GBW, reply re: same.	1/14/2025	0.4	279.00	111.60	Financial - Litigation Consulting
Sara Bond	Updating SFAR for final review.	1/16/2025	0.5	225.00	112.50	Legal - Case Administration
Geoff Winkler	Reconcile bank accounts.	1/17/2025	0.1	315.00	31.50	Financial - Accounting/Auditing
Geoff Winkler	Discuss CVL with SMB, email to WR to request documents.	1/22/2025	0.2	315.00	63.00	Legal - Asset Analysis and Recovery
John Hall	Discuss JG claim and CVL with MBB.	1/22/2025	0.3	279.00	83.70	Legal - Claims Administration and Objections
Milana Barkhanoy	Discuss JG claim and CVL with JBH.	1/22/2025	0.3	225.00	67.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Email with RLD regarding request for claim copy.	1/23/2025	0.1	225.00	22.50	Legal - Case Administration
Renee Dieffenderfer	Email with MBB regarding request for claim copy.	1/23/2025	0.1	225.00	22.50	Legal - Case Administration
Renee Dieffenderfer	Analysis of claim documentation and email with investor and MBB.	1/23/2025	0.2	225.00	45.00	Legal - Case Administration
Renee Dieffenderfer	Communication with MBB regarding update on claims being paid.	1/23/2025	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Communication with RLD re claims and claim payments.	1/23/2025	0.2	225.00	45.00	Legal - Claims Administration and Objections
Renee Dieffenderfer	Email with GBW, JBH, MBB regarding update on claimant communication.	1/24/2025	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Discuss RTI documents and TF requests with JBH.	1/27/2025	0.3	315.00	94.50	Financial - Litigation Consulting
John Hall	Discuss RTI documents and TF requests with GBW, response to TF re: same.	1/27/2025	0.4	279.00	111.60	Financial - Litigation Consulting
Geoff Winkler	Meeting with JPM, JBH, RLD, JEF, MBB, CYH, JLH, and AMP to discuss next steps on liquidating asset.	1/27/2025	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
John Hall	Meeting with GBW, MBB, MBB, JEF, JPM, CYH, JLH, and AMP to discuss next steps on liquidating asset.	1/27/2025	0.1	279.00	27.90	Legal - Asset Analysis and Recovery
Josh McGraw	Meeting with GBW, JBH, RLD, JEF, MBB, CYH, JLH, and AMP to discuss next steps on liquidating asset.	1/27/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Meeting with GBW, JBH, RLD, JEF, JPM, CYH, JLH, and AMP to discuss next steps on liquidating asset.	1/27/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Renee Dieffenderfer	Meeting with GBW, JBH, MBB, JEF, JPM, CYH, JLH, and AMP to discuss next steps on liquidating asset.	1/27/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Sara Bond	Discussion at MMM with all re: touching base with WR and requesting his financials.	1/27/2025	0.1	225.00	22.50	Legal - Case Administration
Sara Bond	Email to WR re: second request for accountants copy of QuickBooks and bank statements.	1/27/2025	0.1	225.00	22.50	Legal - Case Administration
John Hall	Review second set of special interrogatories from TF and discuss with GBW.	1/29/2025	0.4	279.00	111.60	Financial - Litigation Consulting
Geoff Winkler	Review and edit status report and exhibits.	1/29/2025	0.2	315.00	63.00	Financial - Status Reports
Geoff Winkler	Follow up on CVL document request.	1/29/2025	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Review email from WR.	1/29/2025	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
John Hall	Review and respond to accounting request from JDC.	1/29/2025	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Emails with TF, JBH re RI records requested, previous discussion of records, review inventory, respond.	1/29/2025	0.2	315.00	63.00	Legal - Case Administration

SEC v. Essex Capital Corporation
Summary of Fees of Receiver and Retained Personnel
January 01, 2025 - March 31, 2025
(Sorted in Chronological Order by Activity Category)

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Geoff Winkler	Work with SMB and JPM re SFAR update.	1/30/2025	0.2	315.00	63.00	Financial - Accounting/Auditing
Geoff Winkler	Review and edit SFAR, discuss feedback.	1/30/2025	0.2	315.00	63.00	Financial - Accounting/Auditing
Geoff Winkler	Review email from litigation counsel and special ROGS.	1/30/2025	0.2	315.00	63.00	Financial - Litigation Consulting
John Hall	Review interrogatories served on GBW from TF, discuss with GBW, and forward emails to JLH for compilation.	1/30/2025	0.5	279.00	139.50	Financial - Litigation Consulting
Geoff Winkler	Review email from counsel re payment made, research, reach out to counsel about no payment received.	1/30/2025	0.2	315.00	63.00	Legal - Asset Analysis and Recovery
John Hall	Review accounting info from WR and historical info and discuss valuation options with GBW, update file.	1/30/2025	1.0	279.00	279.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Review wire information used by third party, discuss issues with counsel.	1/31/2025	0.2	315.00	63.00	Legal - Asset Analysis and Recovery
John Hall	Review UGI Q4 reports with MBB.	1/31/2025	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Review UGI Q4 reports with JBH.	1/31/2025	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Review message from attorney.	1/31/2025	0.1	315.00	31.50	Legal - Case Administration
Jen Hardy	Email to GBW and JPM regarding communication from related party.	1/31/2025	0.1	150.00	15.00	Legal - Case Administration
Geoff Winkler	Email with investor regarding inquiry about distribution.	2/2/2025	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Process two wires out.	2/3/2025	0.2	315.00	63.00	Financial - Accounting/Auditing
Geoff Winkler	Email with EWB regarding debit communication.	2/3/2025	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email with JdC regarding payment.	2/3/2025	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email with EWB regarding wire transfers.	2/3/2025	0.1	315.00	31.50	Legal - Case Administration
Renee Dieffenderfer	Communication with third party regarding inquiry about case.	2/3/2025	0.1	225.00	22.50	Legal - Case Administration
John Hall	Review note from counsel re: WN settlement and discuss with GBW.	2/4/2025	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
John Hall	Review WN settlement payment processing issues with GBW; discuss needed security steps.	2/4/2025	0.3	279.00	83.70	Legal - Asset Analysis and Recovery
Geoff Winkler	Email with JBH regarding investor email hack.	2/4/2025	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email with JBH and investor regarding question about case update.	2/4/2025	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email with investor regarding request for update on distribution.	2/4/2025	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email with JdC regarding settlement.	2/4/2025	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email with KP and JBH regarding checks and balance.	2/4/2025	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email with JdC regarding communication with CB and closing account.	2/4/2025	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Emails with KP regarding closing and opening new account.	2/4/2025	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email with JBH regarding update on bank account.	2/4/2025	0.1	315.00	31.50	Legal - Case Administration
John Hall	Affected investor FAQ.	2/4/2025	0.2	279.00	55.80	Legal - Claims Administration and Objections
Geoff Winkler	Work with EWB to set up new bank account, update wire instructions.	2/5/2025	0.5	315.00	157.50	Financial - Accounting/Auditing
Geoff Winkler	Review tax notice.	2/5/2025	0.1	315.00	31.50	Financial - Tax Issues
John Hall	Review tax notices with SMB and discuss needed next steps with NL.	2/5/2025	0.4	279.00	111.60	Financial - Tax Issues
Sara Bond	Upload tax notice to MK and question following up on notice sent 11/7/24 that received no response.	2/5/2025	0.3	225.00	67.50	Financial - Tax Issues
Sara Bond	Email response to MK re: status of tax issues sent in November.	2/5/2025	0.1	225.00	22.50	Financial - Tax Issues
Geoff Winkler	Email with KP regarding status of new account.	2/5/2025	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Discuss MK invoices with counsel, SMB.	2/6/2025	0.2	315.00	63.00	Financial - Tax Issues
Geoff Winkler	Email with NL, SMB, and JBH regarding invoices.	2/6/2025	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email with SMB regarding SFAR.	2/6/2025	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email with JdC regarding invoices.	2/6/2025	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Review updated SFAR.	2/7/2025	0.2	315.00	63.00	Financial - Accounting/Auditing
Jen Hardy	Email to investor regarding registration and links to access investor information.	2/7/2025	0.1	150.00	15.00	Legal - Case Administration
Geoff Winkler	Email with JdC regarding discussion about CVL.	2/10/2025	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Compiling data on CVL.	2/10/2025	0.2	225.00	45.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Meeting with JBH, MBB, RLD, JPM, JEF, AMP, JLH, and SMB regarding how to move forward with CVL.	2/10/2025	0.2	315.00	63.00	Legal - Case Administration
Geoff Winkler	Email with JdC and JBH regarding SFAR.	2/10/2025	0.1	315.00	31.50	Legal - Case Administration
John Hall	Meeting with GBW, MBB, RLD, JPM, JEF, AMP, JLH, and SMB regarding how to move forward with CVL.	2/10/2025	0.2	279.00	55.80	Legal - Case Administration
Josh McGraw	Meeting with GBW, MBB, RLD, JBH, JEF, AMP, JLH, and SMB regarding how to move forward with CVL.	2/10/2025	0.2	225.00	45.00	Legal - Case Administration
Milana Barkhanoy	Meeting with GBW, JBH, RLD, JPM, JEF, AMP, JLH, and SMB regarding how to move forward with CVL.	2/10/2025	0.2	225.00	45.00	Legal - Case Administration

SEC v. Essex Capital Corporation
Summary of Fees of Receiver and Retained Personnel
January 01, 2025 - March 31, 2025
(Sorted in Chronological Order by Activity Category)

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Renee Dieffenderfer	Meeting with GBW, JBH, MBB, JPM, JEF, AMP, JLH, and SMB regarding how to move forward with CVL.	2/10/2025	0.2	225.00	45.00	Legal - Case Administration
Sara Bond	Meeting with GBW, MBB, RLD, JBH, JEF, AMP, JLH, and JPM regarding how to move forward with CVL.	2/10/2025	0.2	225.00	45.00	Legal - Case Administration
John Hall	Meet with MBB to discuss needed data items from TF and KC.	2/13/2025	0.5	279.00	139.50	Financial - Litigation Consulting
Milana Barkhanoy	Meet with JBH to discuss needed data items from TF and KC.	2/13/2025	0.5	225.00	112.50	Financial - Litigation Consulting
Geoff Winkler	Reconcile bank accounts.	2/14/2025	0.1	315.00	31.50	Financial - Accounting/Auditing
Geoff Winkler	Email with TF and JBH regarding observations about relationship between Essex and MBT.	2/14/2025	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email with TF, JBH, and KG regarding expert witness.	2/17/2025	0.1	315.00	31.50	Legal - Case Administration
Josh McGraw	Reviewing outflows related to certain parties for TF request.	2/18/2025	0.6	225.00	135.00	Financial - Data Analysis
John Hall	Call with MBB re new task in asset recovery efforts.	2/18/2025	0.1	279.00	27.90	Legal - Asset Analysis and Recovery
Josh McGraw	Reviewing email from TF.	2/18/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Call with JBH re new task in asset recovery efforts.	2/18/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Reviewing email from TF and memo to JPM.	2/18/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
John Hall	Discussion with SMB and SMY re: compiling tax returns and data received for analysis and business valuation.	2/24/2025	0.3	279.00	83.70	Financial - Tax Issues
Sara Bond	Discussion with JBH and SMY re: compiling tax returns and data received for analysis and business valuation.	2/24/2025	0.3	225.00	67.50	Financial - Tax Issues
Sara Bond	Call with SMY re: tax return compilation and valuation steps.	2/24/2025	0.4	225.00	90.00	Financial - Tax Issues
Seungmi Yoo	Discussion with JBH and SMB re: compiling tax returns and data received for analysis and business valuation.	2/24/2025	0.3	225.00	67.50	Financial - Tax Issues
Seungmi Yoo	Call with SMB re: tax return compilation and valuation steps.	2/24/2025	0.4	225.00	90.00	Financial - Tax Issues
Sara Bond	Compiling and downloading all CVL financials received for SMY to index and analyze.	2/25/2025	0.9	225.00	202.50	Financial - Tax Issues
Seungmi Yoo	Discussion with SMB re: Tax documents.	2/25/2025	0.1	225.00	22.50	Financial - Tax Issues
Seungmi Yoo	Organize PBCs.	2/25/2025	0.2	225.00	45.00	Financial - Tax Issues
Seungmi Yoo	Review 2021 documents and list out missing items.	2/25/2025	0.1	225.00	22.50	Financial - Tax Issues
Seungmi Yoo	Email SMB re: missing financials and tax documents.	2/25/2025	0.1	225.00	22.50	Financial - Tax Issues
Seungmi Yoo	Review 2022 documents and list out missing items.	2/25/2025	0.1	225.00	22.50	Financial - Tax Issues
Seungmi Yoo	Review 2023 documents and list out missing items.	2/25/2025	0.1	225.00	22.50	Financial - Tax Issues
Seungmi Yoo	Review 2024 documents and list out missing items.	2/25/2025	0.1	225.00	22.50	Financial - Tax Issues
Seungmi Yoo	Review 2020 documents and list out missing items.	2/25/2025	0.1	225.00	22.50	Financial - Tax Issues
Seungmi Yoo	Review and analyze 2023 tax return and K-1s. Review analysis model based on the tax return.	2/25/2025	0.5	225.00	112.50	Financial - Tax Issues
Seungmi Yoo	Review and analyze 2022 tax return and K-1s. Review analysis model based on the tax return.	2/25/2025	0.3	225.00	67.50	Financial - Tax Issues
John Hall	Discussion with SMY re: case and asset analysis.	2/25/2025	0.4	279.00	111.60	Legal - Asset Analysis and Recovery
Seungmi Yoo	Discussion with JBH re: case and asset analysis.	2/25/2025	0.4	225.00	90.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Email with SMB, SMY and JBH regarding missing documents for CVL.	2/25/2025	0.1	315.00	31.50	Legal - Case Administration
Seungmi Yoo	Discussion with SMB re: the analysis and next steps.	2/26/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Josh McGraw	Communication with RLD regarding investor communication.	2/27/2025	0.1	225.00	22.50	Legal - Case Administration
Renee Dieffenderfer	Communication with JPM regarding investor communication.	2/27/2025	0.1	225.00	22.50	Legal - Case Administration
Renee Dieffenderfer	Communication with GBW regarding timeline for case and investor communication.	2/27/2025	0.1	225.00	22.50	Legal - Case Administration
Renee Dieffenderfer	Email to investor regarding tax concerns and timelines for case.	2/27/2025	0.1	225.00	22.50	Legal - Case Administration
John Hall	Review TF materials needs with JLH.	2/28/2025	0.2	279.00	55.80	Financial - Litigation Consulting
Geoff Winkler	Email with TF, JBH, and JLH regarding additional boxes in storage.	2/28/2025	0.1	315.00	31.50	Legal - Case Administration
Renee Dieffenderfer	Email with GBW, JBH, and MBB regarding email communication with investor.	2/28/2025	0.1	225.00	22.50	Legal - Case Administration
Seungmi Yoo	Meeting with MBB, SMB, AMP, JPM, JBH, and GBW to discuss case updates.	3/3/2025	0.3	225.00	67.50	Financial - Accounting/Auditing
Geoff Winkler	Communication with JBH and MBB re note from TF, review request, research documents, respond.	3/3/2025	0.3	315.00	94.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Email with JdC regarding CVL.	3/3/2025	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
John Hall	Communication with GBW and MBB re note from TF.	3/3/2025	0.1	279.00	27.90	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Communication with GBW and JBH re note from TF.	3/3/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery

SEC v. Essex Capital Corporation
Summary of Fees of Receiver and Retained Personnel
January 01, 2025 - March 31, 2025
(Sorted in Chronological Order by Activity Category)

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Renee Dieffenderfer	Meeting with GBW, JBH, JLH, JEF, AMP, JPM, CYH, ORR, MBB, SMB, CHM, and SMY regarding CVL next steps.	3/3/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
John Hall	Meeting with MBB, SMY, AMP, JPM, SMB, and GBW to discuss case updates.	3/3/2025	0.3	279.00	83.70	Legal - Case Administration
Milana Barkhanoy	Meeting with JBH, SMY, AMP, JPM, SMB, and GBW to discuss case updates.	3/3/2025	0.3	225.00	67.50	Legal - Case Administration
Sara Bond	Meeting with MBB, SMY, AMP, JPM, JBH, and GBW to discuss case updates.	3/3/2025	0.3	225.00	67.50	Legal - Case Administration
John Hall	Review materials from SMB and SMY and discuss CVL with GBW and JDC.	3/5/2025	1.0	279.00	279.00	Financial - Valuation
Jen Hardy	Retrieval of physical files from storage facility for TF.	3/5/2025	0.5	150.00	75.00	Legal - Case Administration
Jen Hardy	Prepare physical files for shipment and deliver to carrier for TF.	3/5/2025	0.3	150.00	45.00	Legal - Case Administration
Jen Hardy	Email to TF regarding physical documents and shipment status.	3/5/2025	0.1	150.00	15.00	Legal - Case Administration
Geoff Winkler	Review CVL tax analysis, discuss with SMY.	3/7/2025	0.3	315.00	94.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Meeting with JdC regarding CVL.	3/7/2025	0.8	315.00	252.00	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Discussion with SMY re: the case background and the disposal of buildings and land.	3/7/2025	0.4	225.00	90.00	Legal - Asset Analysis and Recovery
Seungmi Yoo	Discussion with MBB re: the case background and the disposal of buildings and land.	3/7/2025	0.4	225.00	90.00	Legal - Asset Analysis and Recovery
Seungmi Yoo	Investigate asset disposal in 2023 and rent payments.	3/7/2025	0.8	225.00	180.00	Legal - Asset Analysis and Recovery
Seungmi Yoo	Email GBW re: building and land disposal.	3/7/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Emails with litigation counsel re partnerships.	3/10/2025	0.2	315.00	63.00	Financial - Litigation Consulting
Geoff Winkler	Review email from litigation counsel to DM re declaration.	3/10/2025	0.1	315.00	31.50	Financial - Litigation Consulting
Geoff Winkler	Review additional documents provided by business partner for CVL.	3/10/2025	0.3	315.00	94.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Email with SMB regarding CVL financials and returns.	3/10/2025	0.1	315.00	31.50	Legal - Asset Analysis and Recovery
John Hall	Review of CVL opco and propco returns and adjusted income statement and balance sheet. Discuss with SMB.	3/10/2025	1.9	279.00	530.10	Legal - Asset Analysis and Recovery
John Hall	Review quarterly reports on Upfront III asset from UGI.	3/10/2025	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
Milana Barkhanoy	Notification from Upfront II Partners, analyzing financial document, memo to JBH re next steps.	3/10/2025	0.4	225.00	90.00	Legal - Asset Analysis and Recovery
Geoff Winkler	Email with JBH regarding investor claim.	3/10/2025	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Meeting with RLD, JBH, JPM, JEF, AMP, MBB, CRH, ORR, SMB, CYH, JLH, CHM, and SMY, regarding CVL.	3/10/2025	0.1	315.00	31.50	Legal - Case Administration
John Hall	Meeting with GBW, RLD, JPM, JEF, AMP, MBB, CRH, ORR, SMB, CYH, JLH, CHM, and SMY, regarding CVL.	3/10/2025	0.1	279.00	27.90	Legal - Case Administration
Josh McGraw	Meeting with RLD, AME, JLH, MBB, JEF, SMY, CYH, SMB, CZM, JBH, ORR, and GBW regarding CVL.	3/10/2025	0.1	225.00	22.50	Legal - Case Administration
Milana Barkhanoy	Meeting with GBW, JBH, JPM, RLD regarding CVL.	3/10/2025	0.1	225.00	22.50	Legal - Case Administration
Renee Dieffenderfer	Meeting with GBW, JBH, JPM, JEF, AMP, MBB, CRH, ORR, SMB, CYH, JLH, CHM, and SMY, regarding CVL.	3/10/2025	0.1	225.00	22.50	Legal - Case Administration
Sara Bond	Case updates and process moving forward.	3/10/2025	0.1	225.00	22.50	Legal - Case Administration
Seungmi Yoo	Weekly case update.	3/10/2025	0.1	225.00	22.50	Legal - Case Administration
John Hall	Review TK promissory note and BI personal guarantee, discuss with GBW.	3/10/2025	0.5	279.00	139.50	Legal - Claims Administration and Objections
Geoff Winkler	Work with SMB re tax filings, status, documents.	3/11/2025	0.2	315.00	63.00	Financial - Tax Issues
John Hall	Tax issues reviewed with SMB.	3/11/2025	0.3	279.00	83.70	Financial - Tax Issues
Sara Bond	Multiple emails to MK re: status update of FTB notice and 2024 tax return status.	3/12/2025	0.3	225.00	67.50	Financial - Tax Issues
John Hall	Review Upfront III asset capital call and distribution documents, memo to file re: same.	3/12/2025	0.5	279.00	139.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Emails with counsel re application timing, completeness and review.	3/12/2025	0.1	315.00	31.50	Legal - Case Administration
Renee Dieffenderfer	Meeting with SMY regarding documents received.	3/12/2025	0.1	225.00	22.50	Legal - Case Administration
Seungmi Yoo	Meeting with RLD regarding documents received.	3/12/2025	0.1	225.00	22.50	Legal - Case Administration
Geoff Winkler	Process wire in.	3/13/2025	0.1	315.00	31.50	Financial - Accounting/Auditing
Carolyn Ho	Analyzed lease agreements and MBT loans given the investors provided from JBH.	3/13/2025	1.1	220.00	242.00	Financial - Data Analysis

SEC v. Essex Capital Corporation
Summary of Fees of Receiver and Retained Personnel
January 01, 2025 - March 31, 2025
(Sorted in Chronological Order by Activity Category)

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Carolyn Ho	Communication with JBH re: lease investments and MBT loans on those same lease clients.	3/13/2025	0.1	220.00	22.00	Financial - Data Analysis
Carolyn Ho	Meeting with RLD regarding MBT loans and analysis in the accounting document.	3/13/2025	0.3	220.00	66.00	Legal - Case Administration
Geoff Winkler	Email with EWB regarding deposit.	3/13/2025	0.1	315.00	31.50	Legal - Case Administration
Renee Dieffenderfer	Meeting with CYH regarding MBT loans and analysis in accounting document.	3/13/2025	0.3	225.00	67.50	Legal - Case Administration
Carolyn Ho	Meeting with JBH re: lease agreements and MBT loans.	3/14/2025	0.2	220.00	44.00	Financial - Data Analysis
Carolyn Ho	Analyzed accounting file for lease agreements for the provided investors and reviewed MBT loans.	3/14/2025	0.5	220.00	110.00	Financial - Data Analysis
Carolyn Ho	Communication with JBH re: updated lease and MBT loans amounts on those same lease clients.	3/14/2025	0.1	220.00	22.00	Financial - Data Analysis
John Hall	Meeting with CYH re: lease agreements and MBT loans.	3/14/2025	0.2	279.00	55.80	Financial - Data Analysis
Geoff Winkler	Emails with SMB re new account and transfer.	3/14/2025	0.1	315.00	31.50	Legal - Case Administration
Geoff Winkler	Email with SMB and MBB regarding change of accounts.	3/14/2025	0.1	315.00	31.50	Legal - Case Administration
Milana Barkhanoy	Meeting with SMY re compromised bank account.	3/14/2025	0.3	225.00	67.50	Legal - Case Administration
Milana Barkhanoy	Email with SMB and GBW regarding change of accounts.	3/14/2025	0.1	225.00	22.50	Legal - Case Administration
Renee Dieffenderfer	Email with GBW, JBH, and MBB regarding request for MBB data.	3/14/2025	0.1	225.00	22.50	Legal - Case Administration
Seungmi Yoo	Email bank statements to MK. Discussion with MBB re: compromised bank account.	3/14/2025	0.3	225.00	67.50	Legal - Case Administration
John Hall	Review K1 and tax issues for return processing with SMB.	3/17/2025	0.3	279.00	83.70	Financial - Tax Issues
Sara Bond	Downloading CVL K1's for 2024 return and sending to MK for preparation.	3/17/2025	0.3	225.00	67.50	Financial - Tax Issues
Renee Dieffenderfer	Email with MBB and PDX computer works regarding investor communication.	3/17/2025	0.1	225.00	22.50	Legal - Case Administration
Renee Dieffenderfer	Email with MBB regarding investor follow up.	3/17/2025	0.1	225.00	22.50	Legal - Case Administration
Jen Hardy	Email to GBW and JBH re: request for production for TF.	3/18/2025	0.1	150.00	15.00	Legal - Case Administration
Sara Bond	Extracting K1s for 2024 tax return.	3/19/2025	0.4	225.00	90.00	Financial - Tax Issues
Milana Barkhanoy	Communication with GBW and RLD regarding updates on CVL.	3/19/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Renee Dieffenderfer	Communication with GBW and MBB regarding updates on CVL.	3/19/2025	0.1	225.00	22.50	Legal - Asset Analysis and Recovery
Geoff Winkler	Review responsive emails and discuss with JLH.	3/19/2025	0.4	315.00	126.00	Legal - Case Administration
John Hall	Review distributions data request from counsel, pull data and reply re: same.	3/19/2025	0.3	279.00	83.70	Legal - Case Administration
Milana Barkhanoy	Compiling claim payout summary.	3/19/2025	0.1	225.00	22.50	Legal - Claims Administration and Objections
Milana Barkhanoy	Communication with JdC re claimant payouts.	3/19/2025	0.1	225.00	22.50	Legal - Claims Administration and Objections
Eileen Castle	Meet with team and populate tax tracker determining steps needed to complete tax return preparation and responsible person for same.	3/20/2025	0.1	395.00	39.50	Financial - Tax Issues
Sara Bond	Tax return updates, tracking process, steps forward with EC and SMY.	3/20/2025	0.1	225.00	22.50	Financial - Tax Issues
Seungmi Yoo	Tax return updates, tracking process, steps forward with EC and SMB.	3/20/2025	0.1	225.00	22.50	Financial - Tax Issues
Geoff Winkler	Reconcile bank accounts.	3/21/2025	0.1	315.00	31.50	Financial - Accounting/Auditing
Geoff Winkler	Review additional documents for turnover, discuss with JLH.	3/21/2025	0.2	315.00	63.00	Financial - Litigation Consulting
John Hall	Review 2886 16th and 69 MWS K1s from UGI and JN. Discuss with SMB and MBB.	3/21/2025	1.0	279.00	279.00	Financial - Tax Issues
Milana Barkhanoy	Discuss assets tax issues with JBH.	3/21/2025	0.3	225.00	67.50	Financial - Tax Issues
Geoff Winkler	Communication with JPM re: EG emails.	3/24/2025	0.1	315.00	31.50	Financial - Data Analysis
Josh McGraw	Reviewing EG emails and communicating with GBW re: same.	3/24/2025	0.3	225.00	67.50	Financial - Data Analysis
John Hall	Review and respond to multiple email from counsel (JDC and TF).	3/24/2025	0.2	279.00	55.80	Legal - Asset Analysis and Recovery
Geoff Winkler	Email with TF and JBH regarding information request.	3/24/2025	0.1	315.00	31.50	Legal - Case Administration
Jen Hardy	Email to GBW regarding TF's request for production.	3/24/2025	0.1	150.00	15.00	Legal - Case Administration
Geoff Winkler	Email with TF regarding concerns and timelines.	3/26/2025	0.1	315.00	31.50	Legal - Case Administration
John Hall	Review drafts from counsel, discuss with GBW, approve for filing.	3/26/2025	0.3	279.00	83.70	Legal - Case Administration
Totals			60.4		15,348.10	

SEC v. Essex Capital Corporation
Summary of Fees of Receiver and Retained Personnel
January 01, 2025 - March 31, 2025
(Sorted in Chronological Order by Activity Category)

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Summary by Activity Category and Personnel						
Financial - Accounting/Auditing	Personnel	Firm	Hours	Rate	Amount	
Financial - Accounting/Auditing	Anna Priebe	AFS	0.0	215	-	
Financial - Accounting/Auditing	Geoff Winkler	AFS	1.9	315	598.50	
Financial - Accounting/Auditing	John Hall	AFS	0.0	279	-	
Financial - Accounting/Auditing	Josh McGraw	AFS	0.0	225	-	
Financial - Accounting/Auditing	Milana Barkhanoy	AFS	0.0	225	-	
Financial - Accounting/Auditing	Orest Revych	AFS	0.0	240	-	
Financial - Accounting/Auditing	Renee Dieffenderfer	AFS	0.0	225	-	
Financial - Accounting/Auditing	Seungmi Yoo	AFS	0.3	225	67.50	
			2.2		666.00	
Financial - Data Analysis	Personnel	Firm	Hours	Rate	Amount	
Financial - Data Analysis	Anna Priebe	AFS	0.0	215	-	
Financial - Data Analysis	Geoff Winkler	AFS	0.1	315	31.50	
Financial - Data Analysis	Carolyn Ho	AFS	2.0	220	440.00	
Financial - Data Analysis	John Hall	AFS	0.2	279	55.80	
Financial - Data Analysis	Josh McGraw	AFS	0.9	225	202.50	
Financial - Data Analysis	Milana Barkhanoy	AFS	0.0	225	-	
Financial - Data Analysis	Orest Revych	AFS	0.0	240	-	
Financial - Data Analysis	Sara Bond	AFS	0.0	225	-	
			3.2		729.80	
Financial - Litigation Consulting	Personnel	Firm	Hours	Rate	Amount	
Financial - Litigation Consulting	Anna Priebe	AFS	0.0	215	-	
Financial - Litigation Consulting	Geoff Winkler	AFS	1.2	315	378.00	
Financial - Litigation Consulting	Carolyn Ho	AFS	0.0	220	-	
Financial - Litigation Consulting	Jen Hardy	AFS	0.0	150	-	
Financial - Litigation Consulting	John Hall	AFS	4.9	279	1,367.10	
Financial - Litigation Consulting	Josh McGraw	AFS	0.0	225	-	
Financial - Litigation Consulting	Milana Barkhanoy	AFS	0.5	225	112.50	
Financial - Litigation Consulting	Orest Revych	AFS	0.0	240	-	
Financial - Litigation Consulting	Renee Dieffenderfer	AFS	0.0	225	-	
			6.6		1,857.60	
Financial - Status Reports	Personnel	Firm	Hours	Rate	Amount	
Financial - Status Reports	Anna Priebe	AFS	0.0	215	-	
Financial - Status Reports	Geoff Winkler	AFS	0.2	315	63.00	
Financial - Status Reports	John Hall	AFS	0.0	279	-	
Financial - Status Reports	Josh McGraw	AFS	0.0	225	-	
Financial - Status Reports	Milana Barkhanoy	AFS	0.0	225	-	
Financial - Status Reports	Orest Revych	AFS	0.0	240	-	
Financial - Status Reports	Renee Dieffenderfer	AFS	0.0	225	-	
Financial - Status Reports	Sara Bond	AFS	0.0	225	-	
			0.2		63.00	

SEC v. Essex Capital Corporation
Summary of Fees of Receiver and Retained Personnel
January 01, 2025 - March 31, 2025
(Sorted in Chronological Order by Activity Category)

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Financial - Tax Issues	Personnel	Firm	Hours	Rate	Amount	
Financial - Tax Issues	Anna Priebe	AFS	0.0	215	-	
Financial - Tax Issues	Eileen Castle	AFS	0.1	395	39.50	
Financial - Tax Issues	Geoff Winkler	AFS	0.5	315	157.50	
Financial - Tax Issues	John Hall	AFS	2.3	279	641.70	
Financial - Tax Issues	Josh McGraw	AFS	0.0	225	-	
Financial - Tax Issues	Milana Barkhanoy	AFS	0.3	225	67.50	
Financial - Tax Issues	Orest Revych	AFS	0.0	240	-	
Financial - Tax Issues	Renee Dieffenderfer	AFS	0.0	225	-	
Financial - Tax Issues	Sara Bond	AFS	3.1	225	697.50	
Financial - Tax Issues	Seungmi Yoo	AFS	2.5	225	562.50	
			8.8		2,166.20	
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	1.0	279	279.00	
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	Sara Bond	AFS	0.0	225	-	
			1.0		279.00	
Legal - Asset Analysis and Recovery	Personnel	Firm	Hours	Rate	Amount	
Legal - Asset Analysis and Recovery	Anna Priebe	AFS	0.0	215	-	
Legal - Asset Analysis and Recovery	Geoff Winkler	AFS	3.3	315	1,039.50	
Legal - Asset Analysis and Recovery	Carolyn Ho	AFS	0.0	220	-	
Legal - Asset Analysis and Recovery	Jennifer Floyd	AFS	0.0	225	-	
Legal - Asset Analysis and Recovery	John Hall	AFS	6.8	279	1,897.20	
Legal - Asset Analysis and Recovery	Josh McGraw	AFS	0.2	225	45.00	
Legal - Asset Analysis and Recovery	Milana Barkhanoy	AFS	1.7	225	382.50	
Legal - Asset Analysis and Recovery	Orest Revych	AFS	0.0	240	-	
Legal - Asset Analysis and Recovery	Renee Dieffenderfer	AFS	0.3	225	67.50	
Legal - Asset Analysis and Recovery	Seungmi Yoo	AFS	1.8	225	405.00	
			14.1		3,836.70	
Legal - Case Administration	Personnel	Firm	Hours	Rate	Amount	
Legal - Case Administration	Anna Priebe	AFS	0.0	215	-	
Legal - Case Administration	Geoff Winkler	AFS	5.1	315	1,606.50	
Legal - Case Administration	Carolyn Ho	AFS	0.3	220	66.00	
Legal - Case Administration	Jen Hardy	AFS	5.0	150	750.00	
Legal - Case Administration	Jennifer Floyd	AFS	0.0	225	-	
Legal - Case Administration	John Hall	AFS	2.3	279	641.70	
Legal - Case Administration	Josh McGraw	AFS	0.6	225	135.00	
Legal - Case Administration	Milana Barkhanoy	AFS	2.4	225	540.00	
Legal - Case Administration	Renee Dieffenderfer	AFS	4.7	225	1,057.50	
Legal - Case Administration	Sara Bond	AFS	1.3	225	292.50	
Legal - Case Administration	Seungmi Yoo	AFS	0.5	225	112.50	
			22.2		5,201.70	

SEC v. Essex Capital Corporation
Summary of Fees of Receiver and Retained Personnel
January 01, 2025 - March 31, 2025
(Sorted in Chronological Order by Activity Category)

Attachment 1

Personnel	Item / Description	Date	Hours	Rate	Amount	Activity Category
Legal - Claims Administration and Objections	Personnel	Firm	Hours	Rate	Amount	
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	1.4	279	390.60	
Legal - Claims Administration and Objections	Josh McGraw	AFS	0.0	225	-	
Legal - Claims Administration and Objections	Milana Barkhanoy	AFS	0.7	225	157.50	
Legal - Claims Administration and Objections	Orest Revych	AFS	0.0	240	-	
Legal - Claims Administration and Objections	Renee Dieffenderfer	AFS	0.0	225	-	
			2.1		548.10	

Overall Summary						
Totals	Personnel	Firm	Hours	Rate	Amount	
	Anna Priebe	AFS	0.0	215	-	
	Eileen Castle	AFS	0.1	395	39.50	
	Geoff Winkler	AFS	12.3	315	3,874.50	
	Carolyn Ho	AFS	2.3	220	506.00	
	Jen Hardy	AFS	5.0	150	750.00	
	Jennifer Floyd	AFS	0.0	225	-	
	Jessica Abrego	AFS	0.0	225	-	
	John Hall	AFS	18.9	279	5,273.10	
	Josh McGraw	AFS	1.7	225	382.50	
	Milana Barkhanoy	AFS	5.6	225	1,260.00	
	Orest Revych	AFS	0.0	240	-	
	Renee Dieffenderfer	AFS	5.0	225	1,125.00	
	Sara Bond	AFS	4.4	225	990.00	
	Seungmi Yoo	AFS	5.1	225	1,147.50	
			60.4		15,348.10	
	TOTAL FEES		60.4		15,348.10	

SEC v. Essex Capital Corporation
Summary of Expenses of Receiver and Retained Personnel
January 01, 2025 - March 31, 2025

Attachment 2

Incurred By	Payee	Item / Description	Date Incurred		Category
John Hall	Marriott	Hotel (1 night 12/18/24-12/19/24, late billed)	1/1/2025	348.39	Hotel
Geoff Winkler	GoDaddy	GoDaddy - Website - Miscellaneous	1/2/2025	215.76	Miscellaneous
Geoff Winkler	GoDaddy	GoDaddy - Domain Renewal - Miscellaneous	1/4/2025	22.17	Miscellaneous
Sara Bond	Extra Storage Space	Storage rent prorations	1/10/2025	87.50	Document and Asset Storage
Geoff Winkler	GoDaddy	GoDaddy - Website Software	2/2/2025	203.88	Internet/Online Fees
Geoff Winkler	Pacer	PACER Docket Access	2/5/2025	6.20	Internet/Online Fees
Sara Bond	Extra Storage Space	Storage rent prorations	2/10/2025	87.50	Document and Asset Storage
Sara Bond	Extra Storage Space	Storage rent prorations	3/10/2025	87.50	Document and Asset Storage
Total				\$ 1,058.90	

	Sara Bond	Geoff Winkler	Jen Hardy	John Hall	Total
Airfare	-	-	-	-	-
Automotive Expense	-	-	-	-	-
Courier/Shipping/Freight	-	-	-	-	-
Document and Asset Storage	262.50	-	-	-	262.50
Hotel	-	-	-	348.39	348.39
Per Diem Meals	-	-	-	-	-
Internet/Online Fees	-	210.08	-	-	210.08
Miscellaneous	-	237.93	-	-	237.93
Office Supplies	-	-	-	-	-
Personal Car Mileage	-	-	-	-	-
Printing/Photocopying/Stationery	-	-	-	-	-
Total	262.50	448.01	-	348.39	1,058.90

**SEC v. Essex Capital Corporation
Receivership Estate Balance Sheet
January 01, 2025 - March 31, 2025**

Attachment 3

Assets:

Cash	\$	2,697,088
Loan Receivable	\$	-
Marketable Securities		
Net Lease Receivables		
Real Property ¹		
Equipment Residual Value ¹		
Private Equity Investments ¹	\$	1,000,000
Existing Litigation ^{2,3}	\$	250,000
Third Party Litigation ^{2,3}	\$	-
Professional Liability Litigation ^{2,3}	\$	-

Total Assets \$ 3,947,088

Liabilities:

	\$	-
	\$	-
Admin Holdback	\$	1,341,072
Total Liabilities	\$	1,341,072

Claims:

Investors	\$	34,794,529
Creditors	\$	100,241
Total Claims	\$	34,894,769
Claims Distribution	\$	(5,000,000)

Total Liabilities plus Claims \$ 31,235,841

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

**SEC v. Essex Capital Corporation
Receiver's Cash Receipts and Disbursements
January 01, 2025 - March 31, 2025**

Attachment 4

Beginning Balance of Cash in Receivership Estate on January 01, 2025	\$ 2,743,676.80
Deposits:	\$ 2,700,191.19
Payments:	\$ (2,746,780.19)
Ending Balance of Cash in Receivership Estate on March 31, 2025	<u>\$ 2,697,087.80</u>

EXHIBIT 2

06/10/25 09:05:43 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo,
Joshua

Matter #: 378224.00002

Client Name: Winkler, Geoff/Receiver for Essex Capita

Date of Last Billing: 04/29/25

Matter Name: General Receivership

Proforma Number: 1338751

Client/Matter Joint Group # 378224-1

Client Matter Number:

Fees for Matter 378224.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action	
01/06/25	9904372	Review and respond to administrative inquiry from Receiver's office (0.2).	Del Castillo, Joshua	0.20	137.70	137.70	WO	HD	TR
01/07/25	9918972	Emails with Receiver (0.2); emails and confer with AM counsel regarding case administration matters (0.4).	Del Castillo, Joshua	0.60	413.10	550.80	WO	HD	TR
01/08/25	9918969	Prepare for and videoconference with Receiver regarding case administration matters (0.9); review documents in connection with same (0.7); follow-up emails to AM counsel (0.3).	Del Castillo, Joshua	1.90	1,308.15	1,858.95	WO	HD	TR
01/21/25	9921174	Emails with AM counsel regarding case administration matters (0.2).	Del Castillo, Joshua	0.20	137.70	1,996.65	WO	HD	TR
01/28/25	9929698	Review documents and docket and prepare notes for discussion regarding case administration issues (0.8); emails with AM counsel regarding same (0.3).	Del Castillo, Joshua	1.10	757.35	2,754.00	WO	HD	TR
01/30/25	9932314	Review docket and recent orders, and confer regarding case administration matters (0.5).	Del Castillo, Joshua	0.50	344.25	3,098.25	WO	HD	TR

06/10/25 09:05:43 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	
02/04/25	9941056	Several emails with counsel evaluate pleadings related to MB&T litigation and follow-up.	Zaro, David	0.40	358.20	3,456.45	WO	HD	TR
02/06/25	9942650	Review and respond to administrative inquiry from Receiver (0.2).	Del Castillo, Joshua	0.20	137.70	3,594.15	WO	HD	TR
02/07/25	9944118	Attention to case administration matters in anticipation of preparing interim report (0.9); emails with AM counsel (0.2).	Del Castillo, Joshua	1.10	757.35	4,351.50	WO	HD	TR
02/10/25	9946135	Review docket and correspondence with AM counsel and Receiver's office regarding case administration matters (0.5).	Del Castillo, Joshua	0.50	344.25	4,695.75	WO	HD	TR
02/18/25	9955943	Review notes and attention to case administration matters (0.3); confer with AM counsel regarding same (0.2).	Del Castillo, Joshua	0.50	344.25	5,040.00	WO	HD	TR
02/20/25	9958684	Review emails and confer with M. Kebeh regarding case administration matters (0.6).	Del Castillo, Joshua	0.60	413.10	5,453.10	WO	HD	TR
02/25/25	9964304	Email with SEC (0.1).	Del Castillo, Joshua	0.10	68.85	5,521.95	WO	HD	TR
03/04/25	9976414	Evaluate the status of CVL interest and enterprise, assess strategy to maximize receiver recovery.	Zaro, David	0.40	358.20	5,880.15	WO	HD	TR
03/13/25	9985919	Emails and teleconference with M. Kebeh regarding case administration matters (0.6).	Del Castillo, Joshua	0.60	413.10	6,293.25	WO	HD	TR

06/10/25 09:05:43 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

Fees for Matter 378224.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action	
03/17/25	9989665	Attention to case administration matters and emails to M. Kebeh regarding same (0.5).	Del Castillo, Joshua	0.50	344.25	6,637.50	WO	HD	TR
03/17/25	9991929	Several emails/conferences with counsel related to the pending MB&T case, receiver's evidence, burdens and review of MB&T Case Management Conference statement, follow-up.	Zaro, David	0.60	537.30	7,174.80	WO	HD	TR
03/19/25	9993217	Review notes and emails with Receiver and AM counsel (1.1); attention to case administration matters (0.9).	Del Castillo, Joshua	2.00	1,377.00	8,551.80	WO	HD	TR
03/19/25	9993876	Attention to report from Receiver's office regarding accounting of distributions to date (.1).	Kebeh, Alphamorlai "Mo"	0.10	47.70	8,599.50	WO	HD	TR
03/21/25	9995206	Attention to case administration issues and emails to SEC and Receiver regarding same (0.5).	Del Castillo, Joshua	0.50	344.25	8,943.75	WO	HD	TR
03/21/25	9998093	Evaluate the several emails related to the pending MB&T lawsuit, Case Management Conference and follow-up.	Zaro, David	0.40	358.20	9,301.95	WO	HD	TR
03/22/25	9997348	Detailed review of all outstanding case administration, litigation, settlement, and asset recovery / disposition matters and prepare notes for discussion with Receiver and counsel (1.9).	Del Castillo, Joshua	1.90	1,308.15	10,610.10	WO	HD	TR
03/26/25	10001620	Attention to issues regarding report and application filing (0.2); review and assemble materials and emails to Receiver regarding recent filing and	Del Castillo, Joshua	0.70	481.95	11,092.05	WO	HD	TR

06/10/25 09:05:43 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 other case administration matters (0.5).	Timekeeper	Hours	Fees	Sum	Circle	Action	
03/31/25	10007981	Extended conferences and review of materials in connection with all outstanding case and asset administration matters (2.4).	Del Castillo, Joshua	2.40	1,652.40	12,744.45	WO	HD	TR

Disbursements for Matter 378224.00002 (General Receivership)

Trans Date	Index	Type	Quantity	Amt	Circle	Action	
01/01/25	2919709	EDISC – CS Disco, Inc. - Monthly Hosting for January 2025	0.00	2,201.20	WO	HD	TR
02/01/25	2922476	EDISC – CS Disco, Inc. - Monthly Hosting for February 2025	0.00	2,201.20	WO	HD	TR
02/07/25	2920562	BW – Duplication - Black & White Copies	210.00	39.90	WO	HD	TR
02/07/25	2921328	MSNGR – Federal Express - Ship To: Attn General Counsel - Citibank, N A	0.00	34.33	WO	HD	TR
02/10/25	2927536	DCSRCH – Document Search - PACER - Usage 4nd QTR	0.00	1.30	WO	HD	TR
02/10/25	2927537	DCSRCH – Document Search - PACER - Usage 4nd QTR	0.00	18.40	WO	HD	TR
03/01/25	2925677	EDISC – CS Disco, Inc. - Monthly Hosting for March 2025	0.00	2,201.20	WO	HD	TR

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	1.80	895.50	1,611.90
001842	Del Castillo, Joshua	16.10	688.50	11,084.85
002661	Kebeh, Alphonse	0.10	477.00	47.70
		18.00		\$12,744.45
	Subtotal Fees			\$12,744.45
	Discount			0.00

06/10/25 09:05:43 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

Proforma Summary

Timekeeper

Number	Timekeeper	Hours	Rate	Amounts
Total Fees				12,744.45
Total Disbursements				6,697.53

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 06/01/25

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	34,047.00	34,047.00	0.00	34,066.08	27,368.55	6,697.53	434,106.26	298,410.52	135,695.74
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	4,568.90	4,428.31	140.59
Billed	51,311.24	24,269.85	27,041.39	19,904.89	6,678.45	13,226.44	255,491.19	255,491.19	128,998.21
Collected	51,311.24	24,269.85	27,041.39	19,904.89	6,678.45	13,226.44	384,489.40	255,491.19	128,998.21
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	38,524.43	27,368.55	11,155.88						
WIP									
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									
Client Trust	0.00								
Balance									

Billing Address

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

06/10/25 09:05:43 PROFORMA STATEMENT FOR MATTER 378224.00002 (Winkler, Geoff/Receiver for Essex Capita) (General Receivership)

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

06/10/25 09:05:44 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00003 Client Name: Winkler, Geoff/Receiver for Essex Capita
Joshua
Date of Last Billing: 04/29/25 Matter Name: Asset Recovery & Management
Proforma Number: 1338751
Client/Matter Joint Group # 378224-1 Client Matter Number:

Fees for Matter 378224.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action	
01/06/25	9907696	Several emails and advice to counsel related to the CVL and FinCen requirements, follow-up.	Zaro, David	0.40	358.20	358.20	WO	HD	TR
01/08/25	9908687	Analysis of CVL Agreement and prepare for/attend meeting with clients and counsel concerning the closing issues, taxes, CVL and follow-up.	Zaro, David	0.90	805.95	1,164.15	WO	HD	TR
01/09/25	9907551	Review documents in connection with Receiver's asset management inquiries (0.5).	Del Castillo, Joshua	0.50	344.25	1,508.40	WO	HD	TR
03/03/25	9973859	Review notes of discussion regarding CVL and CVL valuation and accounting issues (0.9); review correspondence from D. Cousineau regarding same (0.4).	Del Castillo, Joshua	1.30	895.05	2,403.45	WO	HD	TR
03/07/25	9978730	Prepare for and videoconference with Receiver regarding CVL financials and outstanding requests regarding same (0.3); review notes and prior demands to counsel and prepare outline for prospective follow-up demand (0.3).	Del Castillo, Joshua	0.60	413.10	2,816.55	WO	HD	TR

06/10/25 09:05:44 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
03/26/25	10001619	Follow-up correspondence regarding CVL valuation analysis (0.2).	Del Castillo, Joshua	0.20	137.70	2,954.25	WO	HD TR

Proforma Summary

Timekeeper

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	1.30	895.50	1,164.15
001842	Del Castillo, Joshua	2.60	688.50	1,790.10
		3.90		\$2,954.25
Subtotal Fees				\$2,954.25
Discount				0.00
Total Fees				2,954.25
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)

Account Summary – As Of 06/01/25

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	21,974.25	21,827.25	147.00	16,239.60	16,239.60	0.00	1,000,225.82	999,456.52	769.30
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	49,795.56	49,795.56	0.00
Billed	9,184.95	9,184.95	0.00	5,587.65	5,587.65	0.00	891,154.40	891,154.40	769.30
Collected	9,184.95	9,184.95	0.00	5,587.65	5,587.65	0.00	891,923.67	891,154.37	769.30
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.03	0.03	0.00

06/10/25 09:05:44 PROFORMA STATEMENT FOR MATTER 378224.00003 (Winkler, Geoff/Receiver for Essex Capita) (Asset Recovery & Management)

	<i>Total</i>	<i>Fees</i>	<i>Costs</i>
<i>WIP</i>	<i>16,239.60</i>	<i>16,239.60</i>	<i>0.00</i>
<i>Balance</i>			
<i>AR Balance</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Unalloc</i>	<i>0.00</i>		
<i>Payment</i>			
<i>Client Trust</i>	<i>0.00</i>		
<i>Balance</i>			

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

06/10/25 09:05:46 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: 04/29/25 Matter Name: Investigation/Reporting
Proforma Number: 1338751
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	
02/20/25	9970348	Drafting interim report (.4).	Kebeh, Alphamorlai "Mo"	0.40	190.80	190.80	WO	HD	TR
03/11/25	10009823	drafting interim report (.2).	Kebeh, Alphamorlai "Mo"	0.20	95.40	286.20	WO	HD	TR
03/12/25	9984772	Initial review of draft Interim Report and prepare notes regarding same (0.5).	Del Castillo, Joshua	0.50	344.25	630.45	WO	HD	TR
03/12/25	10009858	Drafting interim report and proof same (1.1); revise and proof same (.7); draft supporting materials regarding interim report (notice of filing, proposed order) (.3).	Kebeh, Alphamorlai "Mo"	2.10	1,001.70	1,632.15	WO	HD	TR
03/19/25	9992991	Review and revise draft interim report and related supporting materials (0.8).	Del Castillo, Joshua	0.80	550.80	2,182.95	WO	HD	TR
03/19/25	9993879	Attention to correspondence from Receiver's office and J. del Castillo regarding potential supplement to Receiver's report (.1).	Kebeh, Alphamorlai "Mo"	0.10	47.70	2,230.65	WO	HD	TR

06/10/25 09:05:46 PROFORMA STATEMENT FOR MATTER 378224.00004 (Winkler, Geoff/Receiver for Essex Capita) (Investigation/Reporting)

Fees for Matter 378224.00004.(Investigation/Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action
03/24/25	10010102	Finalize interim report package for filing (.3).	Kebeh, Alphamorlai "Mo"	0.30	143.10	2,373.75	WO	HD TR

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	1.30	688.50	895.05
002661	Kebeh, Alphamorlai "Mo"	3.10	477.00	1,478.70
		4.40		\$2,373.75
Subtotal Fees				\$2,373.75
Discount				0.00
Total Fees				2,373.75
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 06/01/25

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	12,686.40	12,686.40	0.00	6,091.65	6,091.65	0.00	365,963.88	365,863.86	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	25,220.13	25,220.13	0.00	6,594.75	6,594.75	0.00	323,436.12	323,436.12	100.02
Collected	25,220.13	25,220.13	0.00	6,594.75	6,594.75	0.00	323,536.13	323,436.11	100.02
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.01	0.00

06/10/25 09:05:46 PROFORMA STATEMENT FOR MATTER 378224.00004 (Winkler, Geoff/Receiver for Essex Capita) (Investigation/Reporting)

	Total	Fees	Costs
WIP	6,091.65	6,091.65	0.00
Balance			
AR Balance	0.00	0.00	0.00
Unalloc	0.00		
Payment			
Client Trust	0.00		
Balance			

Billing Address

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

06/10/25 09:05:47 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: 04/29/25 Matter Name: Sale/Disposition/Transfer of Assets
Proforma Number: 1338751
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	
01/06/25	9903797	Review and respond to correspondence from Receiver regarding CVL (0.2); review notes and documents in connection with prospective asset sale (0.7); legal analysis of same (0.7).	Del Castillo, Joshua	1.60	1,101.60	1,101.60	WO	HD	TR
01/09/25	9907571	Review documents in connection with anticipated CVL sale (1.3); emails regarding same (0.4).	Del Castillo, Joshua	1.70	1,170.45	2,272.05	WO	HD	TR
01/10/25	9908589	Emails with D. Zaro regarding CVL sale issues (0.3); legal analysis of issue presented by settlement agreement (0.7).	Del Castillo, Joshua	1.00	688.50	2,960.55	WO	HD	TR
01/10/25	9910735	Analysis of settlement and operating agreements for each of the CVL LLC entities, research dissolution/sale options and work on strategy (1.6). Follow-up conference with counsel related to the CVL agreements/strategy and follow-up (.3).	Zaro, David	1.90	1,701.45	4,662.00	WO	HD	TR
01/13/25	9912304	Review documents and analysis of issues in connection with prospective	Del Castillo, Joshua	1.20	826.20	5,488.20	WO	HD	TR

06/10/25 09:05:47 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	
		CVL sale (.7); confer with D. Zaro regarding same (0.3); emails with Receiver (0.2).							
01/13/25	9914571	Further analysis of the CVL operating agreements and analysis of legal issues concerning sale/dissolution and follow-up (.7). Call with counsel related to the strategy to monetize CVL interest (.2).	Zaro, David	0.90	805.95	6,294.15	WO	HD	TR
01/14/25	9913113	Confer with D. Zaro regarding CVL disposition (0.5).	Del Castillo, Joshua	0.50	344.25	6,638.40	WO	HD	TR
02/19/25	9957436	Analysis regarding CVL interest disposition and prospective liquidating trust (1.5); emails regarding same (0.2).	Del Castillo, Joshua	1.70	1,170.45	7,808.85	WO	HD	TR

Proforma Summary

Timekeeper		Hours	Rate	Amounts
Number	Timekeeper			
000313	Zaro, David	2.80	895.50	2,507.40
001842	Del Castillo, Joshua	7.70	688.50	5,301.45
		10.50		\$7,808.85
Subtotal Fees				\$7,808.85
Discount				0.00
Total Fees				7,808.85
Total Disbursements				0.00

Attorney Billing Instructions

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

06/10/25 09:05:47 PROFORMA STATEMENT FOR MATTER 378224.00006 (Winkler, Geoff/Receiver for Essex Capita) (Sale/Disposition/Transfer of Assets)

Billing Instructions

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

Account Summary – As Of 06/01/25

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	18,962.55	18,962.55	0.00	13,041.45	13,041.45	0.00	88,835.85	88,835.85	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	934.65	934.65	0.00
Billed	12,599.55	12,599.55	0.00	5,921.10	5,921.10	0.00	72,173.25	72,173.25	0.00
Collected	12,599.55	12,599.55	0.00	5,921.10	5,921.10	0.00	72,173.25	72,173.25	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WIP	13,041.45	13,041.45	0.00						
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									
Client Trust	0.00								
Balance									

Billing Address

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

06/10/25 09:05:48 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: 04/29/25 Matter Name: Pending Litigation
Proforma Number: 1338751
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	
01/14/25	9913647	Review and respond to correspondence regarding developments in Dennis litigation (0.5); review documents in connection with same (0.3).	Del Castillo, Joshua	0.80	550.80	550.80	WO	HD	TR
01/27/25	9928589	Review correspondence and documents transmitted by special litigation counsel (0.3).	Del Castillo, Joshua	0.30	206.55	757.35	WO	HD	TR
01/29/25	9930833	Review correspondence from special litigation counsel regarding ongoing discovery and initial attention to issues raised regarding same (1.0); discussion regarding doc review (0.3).	Del Castillo, Joshua	1.30	895.05	1,652.40	WO	HD	TR
01/31/25	9933200	Review materials transmitted by parties to Dennis litigation (0.5); confer regarding prospective discovery issues (0.4); legal analysis of privilege and related issues arising in connection with pending discovery demands (1.4).	Del Castillo, Joshua	2.30	1,583.55	3,235.95	WO	HD	TR
03/10/25	9981731	Review documents relating to Dennis litigation and review and respond to	Del Castillo, Joshua	0.50	344.25	3,580.20	WO	HD	TR

06/10/25 09:05:48 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	
		email from special litigation counsel (0.5).							
03/21/25	9995567	Review correspondence and pleadings circulated in connection with Dennis action (0.8).	Del Castillo, Joshua	0.80	550.80	4,131.00	WO	HD	TR _____
03/24/25	9997408	Review and respond to emails regarding outstanding discovery in Dennis action, including requests potentially requiring AM review of materials (0.7); confer with D. Zaro and M. Pham regarding same (0.4); emails with special litigation counsel regarding deposition transcripts and attend to isuses regarding same (0.3).	Del Castillo, Joshua	1.40	963.90	5,094.90	WO	HD	TR _____
03/25/25	10000558	Attend to discovery-related inquiries and confer regarding request from special litigation counsel (0.6).	Del Castillo, Joshua	0.60	413.10	5,508.00	WO	HD	TR _____
03/26/25	10001816	Confer with M. Pham regarding discovery demand and document production issue and attention to same (0.7); review and respond to correspondence from special litigation counsel (0.1).	Del Castillo, Joshua	0.80	550.80	6,058.80	WO	HD	TR _____
03/27/25	10002935	Review Dennis pleadings received from Iannelli and defense counsel (0.2).	Del Castillo, Joshua	0.20	137.70	6,196.50	WO	HD	TR _____
03/28/25	10003777	Attention to issues in Dennis litigation and prepare inquiries to special litigation counsel regarding same (0.7).	Del Castillo, Joshua	0.70	481.95	6,678.45	WO	HD	TR _____

06/10/25 09:05:48 PROFORMA STATEMENT FOR MATTER 378224.00007 (Winkler, Geoff/Receiver for Essex Capita) (Pending Litigation)

Proforma Summary

Timekeeper

Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	9.70	688.50	6,678.45
		9.70		\$6,678.45
Subtotal Fees				\$6,678.45
Discount				0.00
Total Fees				6,678.45
Total Disbursements				0.00

Attorney Billing Instructions

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

Billing Instructions

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

Account Summary – As Of 06/01/25

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	23,464.35	23,464.35	0.00	13,976.55	13,976.55	0.00	184,785.97	182,360.70	2,425.27
Unbilled Adj	221.74	221.74	0.00	0.00	0.00	0.00	5,735.27	5,735.27	0.00
Billed	32,439.64	32,389.54	50.10	9,296.44	9,296.44	0.00	157,435.94	157,435.94	2,425.27
Collected	32,439.64	32,389.54	50.10	9,296.44	9,296.44	0.00	159,861.21	157,435.94	2,425.27
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WIP	13,976.55	13,976.55	0.00						
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									
Client Trust	0.00								
Balance									

06/10/25 09:05:48 PROFORMA STATEMENT FOR MATTER 378224.00007 (Winkler, Geoff/Receiver for Essex Capita) (Pending Litigation)

Billing Address

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

06/10/25 09:05:49 PROFORMA STATEMENT FOR MATTER 378224.00013 (Winkler, Geoff/Receiver for Essex Capita) (CVL Litigation (Winlker v. 915 Elm Avenu)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo, Matter #: 378224.00013 Client Name: Winkler, Geoff/Receiver for Essex Capita
Joshua
Date of Last Billing: 06/30/23 Matter Name: CVL Litigation (Winlker v. 915 Elm Avenu
Proforma Number: 1338751
Client/Matter Joint Group # 378224-1 Client Matter Number:

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action
03/05/25	9977179	Analysis of status of the CVL venture and assess prospective strategy for a sale and address valuation issues.	Zaro, David	0.40	358.20	358.20	WO	HD TR

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	0.40	895.50	358.20
		0.40		\$358.20
Subtotal Fees				\$358.20
Discount				0.00
Total Fees				358.20
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)

06/10/25 09:05:49 PROFORMA STATEMENT FOR MATTER 378224.00013 (Winkler, Geoff/Receiver for Essex Capita) (CVL Litigation (Winkler v. 915 Elm Avenu)

Account Summary – As Of 06/01/25

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	3,223.80	3,223.80	0.00	3,223.80	3,223.80	0.00	438,502.14	420,078.60	18,423.54
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	16,776.92	15,714.27	1,062.65
Billed	0.00	0.00	0.00	0.00	0.00	0.00	404,989.47	404,989.47	18,423.54
Collected	0.00	0.00	0.00	0.00	0.00	0.00	423,413.01	404,989.47	18,423.54
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>WIP</i>	<i>3,223.80</i>	<i>3,223.80</i>	<i>0.00</i>						
<i>Balance</i>									
<i>AR Balance</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>						
<i>Unalloc</i>	<i>0.00</i>								
<i>Payment</i>									
<i>Client Trust</i>	<i>0.00</i>								
<i>Balance</i>									

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

06/10/25 09:05:50 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: 02/10/25 Matter Name: Nicholson Litigation
Proforma Number: 1338751
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	
01/28/25	9929672	Attention to settlement issues and emails to client regarding same (0.5).	Del Castillo, Joshua	0.50	344.25	344.25	WO	HD	TR
01/29/25	9930502	Emails with Receiver's office and opposing counsel regarding settlement payment and related matters (0.9); prepare dismissal stipulation and order and confer regarding same (0.9).	Del Castillo, Joshua	1.80	1,239.30	1,583.55	WO	HD	TR
01/30/25	9932277	Review documents and emails and teleconferences regarding defendant failure to pay settlement as directed and legal analysis regarding same (1.5).	Del Castillo, Joshua	1.50	1,032.75	2,616.30	WO	HD	TR
02/03/25	9938909	Analysis of federal reference numbers associated with alleged wire transfers and correspondence to M. Napoli regarding settlement issues (0.4).	Del Castillo, Joshua	0.40	275.40	2,891.70	WO	HD	TR
02/04/25	9940480	Emails with M. Napoli regarding settlement payment investigation (0.2); emails and confer with Receiver and AM counsel regarding same (0.3).	Del Castillo, Joshua	0.50	344.25	3,235.95	WO	HD	TR

06/10/25 09:05:50 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	
02/05/25	9941489	Emails with Receiver's office regarding settlement and related matters (0.2); analysis of issues in connection with necessary correspondence to Citibank (0.3).	Del Castillo, Joshua	0.50	344.25	3,580.20	WO	HD	TR
02/06/25	9942327	Confer with AM counsel regarding settlement issue (0.2); revise letter to Citibank (0.3); emails to Receiver (0.2).	Del Castillo, Joshua	0.70	481.95	4,062.15	WO	HD	TR
02/07/25	9943691	Attention to issues regarding fraudulently diverted settlement payment and correspondence with M. Napoli regarding same (0.6).	Del Castillo, Joshua	0.60	413.10	4,475.25	WO	HD	TR
02/19/25	9957178	Review and respond to correspondence from Citibank regarding notice of fraudulent account in connection with Nicholson settlement (0.5).	Del Castillo, Joshua	0.50	344.25	4,819.50	WO	HD	TR
03/14/25	9986897	Emails regarding status of wire refund and settlement payment (0.2).	Del Castillo, Joshua	0.20	137.70	4,957.20	WO	HD	TR
03/26/25	10001406	Emails regarding status of wire refund and settlement payment (0.2).	Del Castillo, Joshua	0.20	137.70	5,094.90	WO	HD	TR

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	7.40	688.50	5,094.90
		7.40		\$5,094.90
Subtotal Fees				\$5,094.90
Discount				0.00
Total Fees				5,094.90
Total Disbursements				0.00

06/10/25 09:05:50 PROFORMA STATEMENT FOR MATTER 378224.00020 (Winkler, Geoff/Receiver for Essex Capita) (Nicholson Litigation)

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 06/01/25

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	14,381.55	14,381.55	0.00	9,570.15	9,570.15	0.00	151,161.86	150,459.30	702.56
Unbilled Adj	24.18	24.18	0.00	0.00	0.00	0.00	1,256.46	1,256.46	0.00
Billed	23,024.37	23,024.37	0.00	4,787.22	4,787.22	0.00	139,745.55	139,745.55	702.56
Collected	23,024.37	23,024.37	0.00	4,787.22	4,787.22	0.00	140,448.10	139,745.54	702.56
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.01	0.00
WIP	9,570.15	9,570.15	0.00						
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									
Client Trust	0.00								
Balance									

Billing Address

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