

1 Jarrod L. Rickard, Bar No. 10203
jlr@semenzarickard.com
2 Katie L. Cannata, Bar No. 14848
klc@semenzarickard.com
3 SEMENZA RICKARD LAW
4 10161 Park Run Drive, Suite 150
Las Vegas, Nevada 89145
5 Telephone: (702) 835-6803
6 Facsimile: (702) 920-8669

7 David R. Zaro (admitted *pro hac vice*)
dzaro@allenmatkins.com
8 Joshua A. del Castillo (admitted *pro hac vice*)
jdelcastillo@allenmatkins.com
9 Matthew D. Pham (admitted *pro hac vice*)
mpham@allenmatkins.com
10 ALLEN MATKINS LECK GAMBLE
11 MALLORY & NATSIS LLP
12 865 South Figueroa Street, Suite 2800
Los Angeles, California 90017-2543
13 Telephone: (213) 622-5555
Facsimile: (213) 620-8816

14 *Attorneys for Receiver Geoff Winkler*

15 **UNITED STATES DISTRICT COURT**
16 **DISTRICT OF NEVADA**

18 SECURITIES AND EXCHANGE
19 COMMISSION,

20 Plaintiff,

21 vs.

22 MATTHEW WADE BEASLEY, *et al.*,

23 Defendants,

24 THE JUDD IRREVOCABLE TRUST, *et al.*,

25 Relief Defendants.
26

Case No. 2:22-cv-00612-CDS-EJY

Judge Cristina D. Silva

**FIFTEENTH QUARTERLY APPLICATION
FOR PAYMENT OF FEES AND
REIMBURSEMENT OF EXPENSES OF
RECEIVER'S COUNSEL: (1) ALLEN
MATKINS LECK GAMBLE MALLORY &
NATSIS, LLP; AND (2) SEMENZA
RICKARD LAW**

[Declaration of Joshua A. del Castillo; and
Declaration of Jarrod L. Rickard submitted
concurrently herewith]

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1 **TO THIS HONORABLE COURT AND ALL INTERESTED PARTIES:**

2 **PLEASE TAKE NOTICE THAT** Allen Matkins Leck Gamble Mallory & Natsis LLP
3 ("Allen Matkins"), general receivership counsel for Geoff Winkler (the "Receiver"), the Court-
4 appointed receiver in the above-entitled action, and Semenza Rickard Law (formerly Semenza
5 Kircher Rickard, "SR Law"), the Receiver's local counsel, hereby submit this Fifteenth Quarterly
6 Application for Payment of Fees and Reimbursement of Expenses (this "Application").

7 **PLEASE FURTHER TAKE NOTICE** that, in accordance with their customary practice
8 and this Court's orders, Allen Matkins and SR Law submitted their invoices for the period in issue
9 here to the plaintiff Securities and Exchange Commission (the "SEC") prior to the filing of this
10 Application. SEC staff has reviewed the invoices and provided comments to Allen Matkins and SR
11 Law as appropriate, and has further expressed that the SEC does not oppose the interim approval
12 and payment of fees as requested herein.

13 **I. INTRODUCTION.**

14 Allen Matkins and SR Law serve as Court-approved counsel to the Receiver, who was
15 appointed pursuant to this Court's June 5, 2022 *Order Appointing Receiver* (the "Appointment
16 Order") [ECF No. 88], and whose appointment was reaffirmed via the Court's July 28, 2022 *Order*
17 *Amending Receivership Order (Dkt. No. 88)* (the "Amended Appointment Order") [ECF No. 207].
18 Pursuant to the terms of the Appointment Order and Amended Appointment Order, the Receiver is
19 vested with authority and control over J&J Consulting Services, Inc., an Alaska corporation; J&J
20 Consulting Services, Inc., a Nevada corporation; J and J Purchasing LLC; The Judd Irrevocable
21 Trust; and BJ Holdings LLC, and over the Wells Fargo Interest on Lawyers' Trust Account ending
22 in 5598 and held in the name of Beasley Law Group PC, along with the personal assets of certain
23 individual defendants in the above-entitled action (all, collectively, the "Receivership Defendants")
24 and authorized, subject to the approval of this Court, to "engage and employ persons in his discretion
25 ... to assist him in carrying out his duties and responsibilities [as Receiver], including, but not
26 limited to ... attorneys" and other professionals. (*See* Appointment Order at ¶ 7(F).)

27 This Application represents the fifteenth quarterly application for payment of fees and
28 reimbursement of expenses submitted by Allen Matkins and SR Law in accordance with

1 Paragraph 62 of the Appointment Order, and covers the fees and expenses incurred by each of them
 2 between October 1, 2025 and December 31, 2025 (the "Application Period").

3 By way of this Application, Allen Matkins and SR Law request the Court's approval of 100%
 4 of their fees and expenses incurred during the Application Period, and further request the interim
 5 payment of 80% of such fees and 100% of such expenses, to be paid from the funds of the
 6 receivership estate established in the above-entitled action (the "Receivership Estate" or "Estate").
 7 Specifically, the amounts of the Applicants' fees and expenses sought to be approved and paid under
 8 this Fee Application are as follows:

<u>Applicant</u>	<u>Total Fees</u>	<u>Interim Payment Requested (Fees)</u>	<u>Expenses</u>	<u>Interim Payment Requested (Expenses)</u>
Allen Matkins	\$55,767.00	\$44,613.60	\$1,312.93	\$1,312.93
SR Law	\$507.50	\$406.00	\$0.00	\$0.00
<u>TOTAL:</u>	\$56,274.50	\$45,019.60	\$1,312.93	\$1,312.93

14 In accordance with the commitment made to the Receiver by Allen Matkins and SR Law in
 15 connection with their engagement in this matter, the fees identified above were billed at rates
 16 significantly discounted from Allen Matkins' and SR Law's standard hourly rates, reflecting
 17 discounts approaching 60% for certain timekeepers or submatters. Consistent with the SEC's billing
 18 guidelines, and Allen Matkins' and SR Law's commitment in this federal receivership, Allen
 19 Matkins and SR Law hereby request interim payment of only 80% of their respective fees, as noted
 20 above; the remaining, unpaid 20% "holdback" of Allen Matkins' and SR Law's approved fees will
 21 be subject to final approval and payment at the conclusion of the instant receivership.

22 **II. GENERAL SUMMARY.**

23 During the Application Period, and with assistance from Allen Matkins and SR Law, the
 24 Receiver made substantial progress on key elements of Estate administration, critically including
 25 document recovery, review, and analysis, coordinating with the Receiver to continue his claims
 26 evaluation process, and advancing pending related litigation, and related claims administration.

27 As reflected in prior applications for payment of fees and reimbursement of expenses in this
 28 matter, the Receiver and his professionals have expended significant time and effort to preserve the

1 *status quo*, pursue the recovery of receivership assets, evaluate prospective creditor claims, and
2 continue efforts to obtain and analyze financial documents and other information critical to the
3 Receiver's administration of the Estate and forensic accounting. While a full accounting of the
4 Receiver's efforts and success is impracticable here, as reflected in the Receiver's interim reporting,
5 his asset recovery efforts have been remarkably successful. Indeed, as of the date of this
6 Application, the Receiver's efforts have resulted in the recovery of tens of millions of dollars in
7 assets – including, but not limited to, cash, financial instruments, vehicles, a private aircraft,
8 cryptocurrency, and real property.

9 As detailed further below, in coordination with Allen Matkins and SR Law, the Receiver has
10 continued to attend to critical case administration deadlines and other matters of importance to the
11 receivership, as well as his ongoing efforts to obtain and review essential documents relating to the
12 business and financial activities of the Receivership Defendants, and to recover assets subject to
13 turnover for the benefit of the Estate and its creditors.

14 Given the amount and significance of the work completed by Allen Matkins and SR Law,
15 and the significant benefit of their efforts to the Estate, Allen Matkins and SR Law respectfully
16 submit – as further detailed in the accompanying motion to approve the Application (filed under
17 separate cover in omnibus form) – that the fees and expenses incurred during the Application Period
18 are reasonable and appropriate, and should be approved and paid, on an interim basis, in the amounts
19 indicated above. As an accommodation to the Estate, and consistent with the SEC's billing
20 guidelines and the ordinary practice in federal receiverships, Allen Matkins and SR Law request
21 that the Court approve 100% of the fees and expenses incurred during the Application Period but
22 authorize payment, on an interim basis, of only 80% of such fees and 100% of such expenses, at this
23 time.

24 **III. ALLEN MATKINS' FEES AND EXPENSES.**

25 **A. The Receiver's Retention Of Allen Matkins.**

26 Allen Matkins was retained by the Receiver in June 2022. The Receiver selected Allen
27 Matkins as one of two firms serving as general receivership counsel due to the firm's decades of
28 experience and expertise in federal equity receivership matters, as well as in creditors' rights,

1 litigation, and personal and real property disposition matters. Allen Matkins has served as counsel
 2 to federal equity receivers in dozens of cases, has represented a variety of constituents in hundreds
 3 of bankruptcy matters, and has significant substantive experience in related areas, such as securities,
 4 corporate, and real estate.

5 **B. The Receiver's Retention Of SR Law.**

6 SR Law was initially retained by the Receiver in June 2022. The Receiver selected SR Law
 7 as his local Nevada counsel due to SR Law's extraordinary reputation in the Las Vegas legal
 8 community, its prior working relationship with the Receiver's other general receivership counsel,
 9 Greenberg Traurig, LLP, and its familiarity with local policies and procedures applicable to the
 10 administration of the Estate.

11 **C. Services Rendered By Allen Matkins During The Application Period.**

12 During the Application Period, Allen Matkins extensively assisted the Receiver in the
 13 performance of his duties under the Appointment Order, primarily by attending to matters critical
 14 to Receivership Estate administration, asset recovery and disposition, investigation and reporting,
 15 and the claims and distribution process.

16 In all, on account of its services rendered to the Receiver during the Application Period,
 17 Allen Matkins billed 106.6 hours and \$55,767.00 in fees, and incurred \$1,312.93 in expenses, across
 18 the following categories¹:

<u>Category</u>	<u>Hours</u>	<u>Fees</u>	<u>Expenses</u>
General Receivership	21.2	\$11,554.00	\$1,312.93
Asset Recovery & Management	0.7	\$361.50	\$0.00
Investigation & Reporting	11.6	\$5,802.00	\$0.00
Investor Issues & Communications	1.3	\$708.50	\$0.00

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 25 ¹ As in prior applications, a limited number of Allen Matkins' entries reflect discussions
 26 between counsel. These entries include language referencing "advice to counsel", "confer with
 27 counsel", or similar discussions in connection with a particular issue. In accordance with
 28 applicable billing guidelines, such discussions have been kept to a minimum. Where they
 occur, Allen Matkins respectfully submits they are necessary and appropriate; on occasion,
 Allen Matkins attorneys will seek out the expertise of other personnel in the firm to avoid
 costly research or otherwise to expedite required work, in order to minimize the expense to the
 receivership.

1	Pending Litigation	14.1	\$7,414.50	\$0.00
2	Claims & Distribution	47.4	\$24,343.00	\$0.00
3	Third Party Claims & Recoveries	10.3	\$5,583.50	\$0.00
4	<u>TOTAL:</u>	106.6	\$55,767.00	\$1,312.93

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6 Provided below are narrative summaries of the work performed under each of the categories,
7 and attached hereto as **Exhibit A** are Allen Matkins' *pro forma* billing statements, which contain
8 billing entries detailing the tasks performed by the firm's attorneys and paralegals during the
9 Application Period.

10 As it has since the inception of this matter, Allen Matkins endeavored to staff each task
11 efficiently, using a core team of attorneys, with specialized assistance as necessary. As noted above,
12 Allen Matkins agreed to a significant discount from its ordinary billing rates for this matter, as well
13 as not to charge the Estate for any travel time associated with services provided to the Receiver.
14 The fees identified below were billed at rates reflecting discounts approaching 60% for certain
15 timekeepers, resulting in substantial savings for the Estate.² In addition, and as noted above and
16 further detailed in the Declarations submitted in support of this Application, Allen Matkins' fee and
17 expense records were transmitted to the SEC for review on a monthly basis, and have drawn no
18 objection. As the Court may recall, and as noted above, Allen Matkins has agreed to apply a line-
19 item discount of 5% for the fees incurred during the Application Period, as an accommodation to
20 the Receivership Estate.

21 **1. General Receivership.**

22 During the Application Period, Allen Matkins attorneys billed 21.2 hours to the "General
23 Receivership" work category, largely in connection with matters relating to the Receiver's
24 administration of the Estate or attending to administrative matters arising from the Receiver's
25 obligations under the Appointment Order. Allen Matkins incurred \$1,312.93 in general expenses,
26 consisting almost entirely of: (1) monthly fees for electronic document hosting and management
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28 ² Indeed, had Allen Matkins billed at its standard rates, its fees for the Application Period would
be thousands of dollars more than the amount requested in the Application.

1 services; and (2) costs associated with the service of subpoenas upon financial institutions and other
 2 parties in connection with the Receiver's ongoing investigation and forensic accounting. Allen
 3 Matkins personnel billed the following time and fees during the Application Period:

<u>Timekeeper</u>	<u>Position</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
David Zaro	Partner	\$545	1.0	\$545.00
Joshua del Castillo	Partner	\$545	19.7	\$10,736.50
Jared Kassan	Partner	\$545	0.5	\$272.50
<u>TOTAL:</u>			21.2	\$11,554.00

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 10 Work performed in this category generally related to critical case and Estate administration
 11 matters. During the Application Period, Allen Matkins personnel: (1) addressed outstanding case-
 12 administration matters; (2) with receivership co-counsel, assisted in the Receiver's administration
 13 of the Estate, including with respect to outstanding matters relating indirectly to reporting, tax issues,
 14 forensic accounting, and analysis; and (3) analyzed pleadings filed in bankruptcy cases potentially
 15 implicating matters relevant to the receivership (the "Grigsby Bankruptcies"). These efforts have
 16 contributed to a streamlined case and Estate administration strategy and facilitated the Receiver's
 17 pursuit of his obligations to the Court and interested parties.

18 **2. Asset Recovery & Management.**

19 During the Application Period, Allen Matkins attorneys billed 0.7 hours to the "Asset
 20 Recovery & Management" work category. Allen Matkins personnel billed the following time and
 21 fees during the Application Period:

<u>Timekeeper</u>	<u>Position</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
Joshua del Castillo	Partner	\$545	0.5	\$272.50
Matthew Pham	Associate	\$445	0.2	\$89.00
<u>TOTAL:</u>			0.7	\$361.50

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 27 Work performed in this category generally related to the Receiver's continued efforts to
 28 recover from third parties assets subject to the turnover provisions of the Appointment Order and

1 Amended Appointment Order, which require all third parties in possession of assets of the
 2 Receivership Defendants to turn such assets over to the Receiver, and to access frozen accounts.
 3 During the Application Period, Allen Matkins attorneys conducted an analysis of proposed
 4 strategies regarding the Grigsby Bankruptcies and assisted the Receiver's preparation of demand
 5 letters to profiting investors.

6 As noted above, these efforts have contributed to the Receiver's recovery of tens of millions
 7 of dollars in the form of cash, vehicles, a private aircraft, cryptocurrency, real property, and other
 8 assets for the benefit of the Estate and its creditors.

9 3. Investigation and Reporting.

10 During the Application Period, Allen Matkins attorneys billed 11.6 hours to the
 11 "Investigation & Reporting" work category.

12 Allen Matkins personnel billed the following time and fees during the Application Period:

<u>Timekeeper</u>	<u>Position</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
Joshua del Castillo	Partner	\$545	6.4	\$3,488.00
Matthew Pham	Associate	\$445	5.2	\$2,314.00
<u>TOTAL:</u>			11.6	\$5,802.00

17 During the Application Period, the Receiver, with assistance from Allen Matkins, devoted
 18 significant attention to ongoing document recovery, review, and analysis efforts in connection with
 19 his forensic accounting and litigation goals, as well as attending to his Court-ordered reporting
 20 obligations.

21 At the Receiver's request, Allen Matkins engaged in extensive and ongoing efforts to recover
 22 documents critical to the Receiver's accounting, forensic accounting, and prospective litigation
 23 efforts. This included preparing follow-up requests for additional document productions from
 24 multiple third parties, including financial institutions, as the Receiver's accounting team identified
 25 deficiencies in existing document productions. Addressing these deficiencies required the
 26 Receiver's counsel to consult with counsel for subpoenaed entities to resolve related issues. In
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1 addition, Allen Matkins provided assistance to the Receiver in connection with his interim reports
2 to the Court.

3 During the Application Period, Allen Matkins attorneys, among other things: (1) continued
4 reviewing documents produced in response to subpoenas issued during the pendency of the
5 receivership; and (2) conferred internally to develop strategies to address a subpoena recipient's
6 failure to timely produce documents, including potential motion practice to compel production and
7 seek appropriate sanctions.

8 **4. Investor Issues & Communications.**

9 During the Application Period, Allen Matkins attorneys billed 1.3 hours to the "Investor
10 Issues & Communications" work category.

11 Allen Matkins personnel billed the following time and fees during the Application Period:

<u>Timekeeper</u>	<u>Position</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
Joshua del Castillo	Partner	\$545	1.3	\$708.50
<u>TOTAL:</u>			1.3	\$708.50

15 Work performed in this category primarily related to assisting the Receiver's office in
16 addressing investor inquiries, outreach, and resolving prospective investor claims.

18 **5. Pending Litigation.**

19 During the Application Period, Allen Matkins attorneys billed 14.1 hours to the "Pending
20 Litigation" work category.

21 Allen Matkins personnel billed the following time and fees during the Application Period:

<u>Timekeeper</u>	<u>Position</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
Joshua del Castillo	Partner	\$545	11.4	\$6,213.00
Alphamorlai L. Kebeh	Associate	\$445	2.7	\$1,201.50
<u>TOTAL:</u>			14.1	\$7,414.50

26 During the Application Period, Allen Matkins attorneys, among other things: (1) consulted
27 with the Receiver and attended a mediation in connection with the Receiver's prosecution of claims
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1 against the bank (the "Wells Fargo Action"); (2) conducted legal analysis relating to the mediation
 2 and settlement of the Receiver's claims in the Wells Fargo action; (3) analyzed materials
 3 documenting the settlement; and (4) conferred with co-counsel regarding related litigation matters.

4 **6. Claims & Distribution.**

5 During the Application Period, Allen Matkins attorneys billed 47.4 hours to the "Claims &
 6 Distribution" work category.

7 Allen Matkins personnel billed the following time and fees during the Application Period:

<u>Timekeeper</u>	<u>Position</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
David Zaro	Partner	\$545	2.6	\$1,417.00
Joshua del Castillo	Partner	\$545	29.9	\$16,295.50
Matthew Pham	Associate	\$445	9.8	\$4,361.00
Alphamorlai L. Kebeh	Associate	\$445	3.3	\$1,468.50
Rachael Gonzales	Associate	\$445	1.8	\$801.00
<u>TOTAL:</u>			47.4	\$24,343.00

16 Work performed in this category related to the review of materials and legal analysis relating
 17 to prospective pre-receivership claims reflecting amounts potentially owed to former professionals
 18 engaged by the Receivership Defendants prior to the Receiver's appointment, as well as other third
 19 parties holding prospective claims against the Estate. This work included a thorough analysis of a
 20 claim submitted by a pre-receivership creditor seeking immediate liquidation of its claim. In
 21 connection with that analysis, Allen Matkins attorneys have continued to conduct substantial legal
 22 research, review and analyze relevant documents, and engage in extensive, substantive conferences
 23 with the creditor to address its asserted legal arguments, as well as to strategize regarding and
 24 prepare responsive pleadings in anticipation of threatened motion practice by the creditor.

25 In addition to analyzing claims submitted by pre-receivership professionals, Allen Matkins
 26 attorneys expended time addressing inquiries from claimants regarding the Receiver's claim
 27 evaluation and treatment process.

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7. **Third Party Claims & Recoveries.**

During the Application Period, Allen Matkins attorneys billed 10.3 hours to the "Third Party Claims & Recoveries" work category.

Allen Matkins personnel billed the following time and fees during the Application Period:

<u>Timekeeper</u>	<u>Position</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
Joshua del Castillo	Partner	\$545	10.0	\$5,450.00
Matthew Pham	Associate	\$445	0.3	\$133.50
<u>TOTAL:</u>			10.3	\$5,583.50

Work performed in this category related to conducting legal research and analysis regarding the prospective settlement of fraudulent transfer actions tied to third-party claims.

IV. **SERVICES RENDERED BY SR LAW DURING THE APPLICATION PERIOD.**

During the Application Period, SR Law provided critical local counsel support to the Receiver, largely in connection with outstanding case administration deadlines, filings, and court proceedings. Among other things, SR Law ensured outstanding filing deadlines were satisfied, provided logistical support on matters arising in connection with the above-entitled matter and other related matters, and reviewed and assisted with the submission of the Receiver's filings in this matter.

A complete description of the services rendered by SR Law can be found in the invoices collectively appended hereto as **Exhibit B.**

By way of summary, SR Law attorneys and staff billed the following amounts each month during the Application Period:

<u>Month</u>	<u>Total Fees Billed</u>
October 2025	\$232.00
November 2025	\$101.50
December 2025	\$174.00
<u>TOTAL:</u>	\$507.50

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

3 Allen Matkins and SR Law respectfully submit that the fees and expenses incurred during
4 the Application Period were fair, reasonable, and necessary, and that the associated services
5 provided were of significant benefit to the Estate. Specifically, and as reflected in **Exhibits A and B**,
6 Allen Matkins and SR Law have endeavored to staff this matter appropriately and have billed their
7 time at substantially discounted rates. Additionally, Allen Matkins and SR Law have steadfastly
8 attempted to avoid duplication of effort by, among other things, coordinating with the Receiver and
9 receivership co-counsel to allocate tasks and responsibilities and participating in regular discussions
10 regarding work in progress to minimize the likelihood of duplication.

11 As reflected in the Receiver's prior submissions to this Court, Allen Matkins and SR Law
12 are providing an extremely high quality of work in a matter involving dozens of relevant parties and
13 hundreds of millions of dollars in assets. Their efforts are bearing fruit: The Receiver has recovered
14 tens of millions of dollars in personal and real property assets. He has consistently succeeded in
15 securing necessary and appropriate relief from the Court, the turnover of cash and other assets, and
16 the sales of personal and real property. Put simply, in a highly complex receivership, and while the
17 Receiver continues to develop a comprehensive understanding of the underlying facts, critical
18 players, and assets, the Receiver – with the help of Allen Matkins and SR Law – is recovering
19 millions of dollars in cash, obtaining the turnover of millions of dollars in personal and real property,
20 and has already secured Court approval of and successfully undertaken procedures aimed at
21 monetizing those assets in a manner intended to maximize the recovery for the benefit of the Estate
22 and creditors, including investors. The fees and expenses incurred by Allen Matkins and SR Law
23 during the Application Period are minimal when compared to these results³, and Allen Matkins and
24 SR Law respectfully request that the Court approve 100% of their fees and expenses, and also
25 authorize the payment of those fees and expenses on a percentage, interim basis, as requested herein.

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28 ³ Indeed, the less than \$60,000.00 requested in this Application reflects a small fraction of the
tens of millions in assets already recovered by the Receiver.

1 **VI. CONCLUSION.**

2 For the foregoing reasons, Allen Matkins and SR Law respectfully request that the Court
3 enter an order:

- 4 1. Granting this Application in its entirety;
- 5 2. Approving Allen Matkins' fees and expenses incurred during the Application Period,
6 in the respective amounts of \$55,767.00 and \$1,312.93;
- 7 3. Authorizing the Receiver to pay Allen Matkins, on an interim basis, 80% of its
8 approved fees incurred during the Application Period, in the amount of \$44,613.60, and 100% of its
9 approved expenses incurred during the Application Period, in the amount of \$1,312.93, from the
10 funds of the Receivership Estate;
- 11 4. Approving SR Law's fees incurred during the Application Period, in the amount
12 of \$507.50;
- 13 5. Authorizing the Receiver to pay SR Law, on an interim basis, 80% of its approved
14 fees incurred during the Application Period, in the amount of \$406.00; and
- 15 6. Providing such other and further relief as the Court deems just and proper.

16 Dated: February 18, 2026

SEMENZA RICKARD LAW

/s/ Jarrod L. Rickard

Jarrod L. Rickard, Bar No. 10203
Katie L. Cannata, Bar No. 14848
10161 Park Run Drive, Suite 150
Las Vegas, Nevada 89145

ALLEN MATKINS LECK GAMBLE
MALLORY & NATSIS LLP
David R. Zaro (admitted *pro hac vice*)
Joshua A. del Castillo (admitted *pro hac vice*)
Matthew D. Pham (admitted *pro hac vice*)
865 South Figueroa Street, Suite 2800
Los Angeles, California 90017-2543
Attorneys for Receiver Geoff Winkler

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CERTIFICATE OF SERVICE

I am employed by the law firm of Semenza Rickard Law in Clark County. I am over the age of 18 and not a party to this action. The business address is 10161 Park Run Drive, Suite 150, Las Vegas, Nevada 89145.

On the 18th day of February, 2026, I served the document(s), described as:

FIFTEENTH QUARTERLY APPLICATION FOR PAYMENT OF FEES AND REIMBURSEMENT OF EXPENSES OF RECEIVER'S COUNSEL: (1) ALLEN MATKINS LECK GAMBLE MALLORY & NATSIS, LLP; AND (2) SEMENZA RICKARD LAW

[Declaration of Joshua A. del Castillo; and Declaration of Jarrod L. Rickard submitted concurrently herewith]

by serving the original a true copy of the above and foregoing via:

a. **CM/ECF System** to the following registered e-mail addresses:

Dean Y. Kajioka attorneys@kajiokalawlv.com

Garrett T Ogata (Terminated) court@gtogata.com

Gregory E Garman ggarman@gtg.legal, bknotices@gtg.legal

Jeffrey F. Barr jbarr@atllp.com, ECF@atllp.com, aashcraft@atllp.com, ashell@atllp.com, avillarreal@atllp.com, crehfeld@atllp.com, jeffrey-barr-3075@ecf.pacerpro.com, malarie@atllp.com

Kara B. Hendricks hendricksk@gtlaw.com, Steph.Morrill@gtlaw.com, escobargaddie@gtlaw.com, flintza@gtlaw.com, kara-hendricks-7977@ecf.pacerpro.com, neyc@gtlaw.com, sheffieldm@gtlaw.com, spauldingc@gtlaw.com

Kevin N. Anderson kanderson@fabianvancott.com, amontoya@fabianvancott.com, mdonohoo@fabianvancott.com, sburdash@fabianvancott.com

Kevin B Christensen kbc@cjmlv.com

Lance A Maningo lance@maningolaw.com, kelly@maningolaw.com, yasmin@maningolaw.com

Marc P Cook mcook@bckltd.com, sfagin@bckltd.com

Michael D. Rawlins michael@rawlins.law, laura@rawlins.law

///

1 Peter S. Christiansen pete@christiansenlaw.com, ab@christiansenlaw.com,
2 chandi@christiansenlaw.com, hvasquez@christiansenlaw.com, jcrain@christiansenlaw.com,
3 keely@christiansenlaw.com, kworks@christiansenlaw.com, tterry@christiansenlaw.com,
4 wbarrett@christiansenlaw.com

4 Robert R. Kinas rkinas@swlaw.com, docket_las@swlaw.com, jfung@swlaw.com,
5 jmath@swlaw.com, mfull@swlaw.com, nkanute@swlaw.com, sdugan@swlaw.com

6 T. Louis Palazzo louis@palazzolawfirm.com, celina@palazzolawfirm.com,
7 miriam@palazzolawfirm.com, office@palazzolawfirm.com

8 William Robert Urga wru@juwlaw.com, ls@juwlaw.com

9 Edward W. Cochran edward@edwcochran.com

10 Vincent J. Aiello vaiello@spencerfane.com, jramirez@spencerfane.com,
11 lwilliams@spencerfane.com

12 Louis Martin Bubala, III lbubala@kcnvlaw.com, cdrossler@kcnvlaw.com,
13 kmilks@kcnvlaw.com

14 Jonathan D. Blum jblum@wileypetersenlaw.com, cdugenia@wileypetersenlaw.com,
15 cpascal@wileypetersenlaw.com

16 Charles La Bella charles.labela@usdoj.gov, maria.nunez-simental@usdoj.gov

17 Molly M White mwhite@mcguirewoods.com, shicks@mcguirewoods.com

18 Samuel A Schwartz saschwartz@nvfirm.com, ecf@nvfirm.com

19 Jason Hicks jason.hicks@gtlaw.com, escobargaddie@gtlaw.com,
20 geoff@americanfiduciaryservices.com, jason-hicks-7754@ecf.pacerpro.com,
21 rosehilla@gtlaw.com

22 Timothy C. Pittsenbarger chase@lcpfirm.com

23 Kyle A. Ewing ewingk@gtlaw.com, flintza@gtlaw.com, kyle-ewing-7297@ecf.pacerpro.com,
24 rosehilla@gtlaw.com

25 Maria A. Gall gallm@ballardspahr.com, LitDocket_West@ballardspahr.com,
26 crawforda@ballardspahr.com, lvdocket@ballardspahr.com

27 Sydney Gambie srgambie@hollandhart.com, intaketteam@hollandhart.com,
28 jeheilich@hollandhart.com

29 Keely Perdue Chippoletti keely@christiansenlaw.com, lit@christiansenlaw.com

30 Casey R. Fronk FronkC@sec.gov, #slro-docket@sec.gov

1 Joseph G. Went jgwent@hollandhart.com, Intaketeam@hollandhart.com,
2 vlarsen@hollandhart.com

3 Alicia Baiardo abaiardo@mcguirewoods.com, JTabisaura@mcguirewoods.com

4 K. Issac deVyver kdevyver@mcguirewoods.com, hharding@mcguirewoods.com,
5 kfox@mcguirewoods.com, mkrizan@mcguirewoods.com

6 Celiza P. Braganca lisa@secdefenseattorney.com

7 David O'Toole david@secdefenseattorney.com

8 David C. Clukey dclukey@jacksonwhitelaw.com

9 Ori Katz okatz@sheppardmullin.com

10 Nicholas Boos nboos@maynardnexsen.com, bday@maynardnexsen.com,
11 gowens@maynardcooper.com, mdunn@maynardnexsen.com, sroberson@maynardnexsen.com,
12 ynesbitt@maynardnexsen.com

13 George W. Cochran, III lawchrist@gmail.com

14 Sidhardha Kamaraju skamaraju@pryorcashman.com, docketing@pryorcashman.com

15 Michael E. Welsh welshmi@sec.gov

16 John Giardino jgiardino@pryorcashman.com

17 David Baddley baddleyd@sec.gov

18 Kamille Dean Kamille@kamilledean.com

19 b. **BY U.S. MAIL.** I deposited such envelope in the mail at Las Vegas, Nevada. The
20 envelope(s) were mailed with postage thereon fully prepaid. I am readily familiar with Semenza
21 Rickard Law's practice of collection and processing correspondence for mailing. Under that
22 practice, documents are deposited with the U.S. Postal Service on the same day, which is stated in
23 the proof of service, with postage fully prepaid at Las Vegas, Nevada in the ordinary course of
24 business. I am aware that on motion of party served, service is presumed invalid if the postal
25 cancellation date or postage meter date is more than one day after the date stated in this proof of
26 service.

25 c. **BY PERSONAL SERVICE.**

26 d. **BY DIRECT EMAIL.**

27 ///

28 ///

1 e. **BY FACSIMILE TRANSMISSION.**

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

3
4 */s/ Olivia A. Kelly*
5 _____
6 An Employee of Semenza Rickard Law
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EXHIBIT A

EXHIBIT A

01/29/26 09:01:37 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo, Matter #: 392775.00002 Client Name: Winkler, Geoff - Receiver for J&J Consul
 Joshua
 Date of Last Billing: 12/10/25 Matter Name: General Receivership
 Proforma Number: 1378332
 Client/Matter Joint Group # 392775.1 Client Matter Number:

Fees for Matter 392775.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
10/02/25	10253171	Prepare for and attend videoconference with Receiver and GT co-counsel (0.5); attention to Receiver tax inquiry and email to J. Kassan regarding same (0.2); legal analysis regarding same (0.4).	Del Castillo, Joshua	1.10	599.50	599.50	WO	HD	TR	_____
10/02/25	10254000	Follow-up on mediation, settlement terms and opt out issues to be addressed, follow-up thereon with counsel.	Zaro, David	0.60	327.00	926.50	WO	HD	TR	_____
10/03/25	10254357	Emails with J. Kassan regarding tax inquiry (0.2); emails and confer with AM counsel regarding pending case administration matters (0.4).	Del Castillo, Joshua	0.60	327.00	1,253.50	WO	HD	TR	_____
10/03/25	10270920	Analysis regarding tax issues; prepare correspondence regarding same.	Kassan, Jared	0.50	272.50	1,526.00	WO	HD	TR	_____
10/06/25	10255820	Attend to case administration matters (0.5).	Del Castillo, Joshua	0.50	272.50	1,798.50	WO	HD	TR	_____
10/16/25	10269368	Prepare for and attend videoconference with Receiver and GT co-counsel regarding case administration issues	Del Castillo, Joshua	1.10	599.50	2,398.00	WO	HD	TR	_____

01/29/26 09:01:37 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Fees for Matter 392775.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action				
		(0.7); review and respond to correspondence regarding tax inquiries (0.4).									
10/20/25	10272200	Attention to case administration matters and emails with AM counsel regarding same (0.3).	Del Castillo, Joshua	0.30	163.50	2,561.50	WO	HD	TR	_____	
10/23/25	10278967	Prepare for/attend the meeting with counsel and clients to jointly address pending matters, follow-up.	Zaro, David	0.40	218.00	2,779.50	WO	HD	TR	_____	
10/27/25	10281063	Emails with AM counsel regarding case administration issues and attend to same (0.5).	Del Castillo, Joshua	0.50	272.50	3,052.00	WO	HD	TR	_____	
10/28/25	10284153	Confer with M. Kebeh regarding case administration matters (0.2).	Del Castillo, Joshua	0.20	109.00	3,161.00	WO	HD	TR	_____	
10/29/25	10285700	Review K. Ewing analysis and recommendation regarding Grigsby bankruptcy motion to dismiss and emails regarding same (0.2).	Del Castillo, Joshua	0.20	109.00	3,270.00	WO	HD	TR	_____	
10/30/25	10286856	Review and respond to emails from AM counsel and GT co-counsel regarding case administration matters (0.6); prepare for and attend videoconference with Receiver and GT co-counsel (0.5).	Del Castillo, Joshua	1.10	599.50	3,869.50	WO	HD	TR	_____	
10/31/25	10288320	Review and prepare recommended revisions to Motion to Dismiss Grigsb bankruptcy; correspondence regarding same (0.5).	Del Castillo, Joshua	0.50	272.50	4,142.00	WO	HD	TR	_____	

01/29/26 09:01:37 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Fees for Matter 392775.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
11/03/25	10291644	Review and respond to emails from Receiver's office and co-counsel and SEC regarding case administration matters and attention to issues regarding same (0.5).	Del Castillo, Joshua	0.50	272.50	4,414.50	WO	HD	TR	_____
11/06/25	10298433	Review recent Grigsby pleadings transmitted by GT co-counsel (0.4); attention to case administration matters (0.3); prepare for and attend videoconference with Receiver and GT co-counsel (0.6).	Del Castillo, Joshua	1.30	708.50	5,123.00	WO	HD	TR	_____
11/10/25	10302176	Attention to case administration matters (0.4).	Del Castillo, Joshua	0.40	218.00	5,341.00	WO	HD	TR	_____
11/13/25	10308230	Prepare for and attend videoconference with Receiver and GT co-counsel regarding case administration matters (0.6); review draft documents and emails with M. Kebeh regarding same (0.3).	Del Castillo, Joshua	0.90	490.50	5,831.50	WO	HD	TR	_____
11/17/25	10313737	Emails with Receiver's office and attention to case administration matters (0.3).	Del Castillo, Joshua	0.30	163.50	5,995.00	WO	HD	TR	_____
11/19/25	10316930	Review documents forwarded by GT co-counsel regarding Grigsby bankruptcy (0.4); review docket and confer with AM counsel regarding upcoming hearing (0.2); review voicemail inquiry from attorney R. Rabbat regarding investor list request, review docket in connection with same, and prepare inquiry to GT co-counsel regarding same (0.4).	Del Castillo, Joshua	1.00	545.00	6,540.00	WO	HD	TR	_____

01/29/26 09:01:37 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Fees for Matter 392775.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
11/21/25	10319080	Attention to case administration matters and emails with Receiver's office and GT co-counsel regarding same (0.5).	Del Castillo, Joshua	0.50	272.50	6,812.50	WO	HD	TR	_____
11/24/25	10321331	Review and respond to emails from Receiver's office and GT co-counsel regarding case administration matters and attention to issues regarding same (0.8).	Del Castillo, Joshua	0.80	436.00	7,248.50	WO	HD	TR	_____
12/04/25	10365447	Emails with Receiver and GT co-counsel regarding case administration matters (0.8); prepare for and attend videoconference with Receiver and GT co-counsel (0.3); follow-up emails to Receiver's office and co-counsel regarding same (0.5).	Del Castillo, Joshua	1.60	872.00	8,120.50	WO	HD	TR	_____
12/08/25	10338895	Detailed review of filed documents and correspondence with counsel at Schwartz Law firm in anticipation of afternoon status conference (1.7); legal analysis in connection with same (0.8); attend status conference (0.3).	Del Castillo, Joshua	2.70	1,471.50	9,592.00	WO	HD	TR	_____
12/11/25	10344299	Prepare for and attend videoconference with Receiver and GT co-counsel (0.5).	Del Castillo, Joshua	0.50	272.50	9,864.50	WO	HD	TR	_____
12/15/25	10347824	Emails with AM counsel and Receiver's office regarding case administration (0.3); confer with M. Kebeh and R. Gonzales regarding same (0.5); attention to issues regarding same (0.2).	Del Castillo, Joshua	1.00	545.00	10,409.50	WO	HD	TR	_____
12/18/25	10353315	Prepare for and attend videoconference with Receiver and GT co-counsel (0.8).	Del Castillo, Joshua	0.80	436.00	10,845.50	WO	HD	TR	_____

01/29/26 09:01:37 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Fees for Matter 392775.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
12/22/25	10364628	Review docket and emails with AM counsel and Receiver's office regarding case administration matters (0.5).	Del Castillo, Joshua	0.50	272.50	11,118.00	WO	HD	TR	_____
12/29/25	10363589	Attention to case administration matters and emails to AM counsel regarding upcoming deadlines (0.5).	Del Castillo, Joshua	0.50	272.50	11,390.50	WO	HD	TR	_____
12/31/25	10365541	Review materials received from GT co-counsel regarding conversion of Grigsby bankruptcy to chapter 7; correspondence regarding same (0.3).	Del Castillo, Joshua	0.30	163.50	11,554.00	WO	HD	TR	_____

Disbursements for Matter 392775.00002 (General Receivership)

Trans Date	Index	Type	Quantity	Amt	Circle	Action		
09/18/25	2961552	COURT – Other Court Charges - Monique Johnson - SERVEPORT.COM - Document production in response to subpoena.	0.00	541.00	WO	HD	TR	_____
10/01/25	2962722	EDISC – CS Disco, Inc. - Monthly Hosting for October 2025	0.00	257.31	WO	HD	TR	_____
11/01/25	2966724	EDISC – CS Disco, Inc. - Monthly Hosting for November 2025	0.00	257.31	WO	HD	TR	_____
12/01/25	2970661	EDISC – CS Disco, Inc. - Monthly Hosting for December 2025	0.00	257.31	WO	HD	TR	_____

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	1.00	545.00	545.00
001842	Del Castillo, Joshua	19.70	545.00	10,736.50
002267	Kassan, Jared	0.50	545.00	272.50
		<u>21.20</u>		<u>\$11,554.00</u>

01/29/26 09:01:37 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Proforma Summary

Timekeeper

Number	Timekeeper	Hours	Rate	Amounts
				\$11,554.00
				0.00
				11,554.00
				1,312.93

Attorney Billing Instructions

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

Billing Instructions

expires 6/30/2026: Partners @ 545; Assoc @ 445; Paralegals @ 350

Account Summary – As Of 01/05/26

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	34,922.44	34,870.00	52.44	1,580.50	1,580.50	0.00	357,962.35	315,439.50	42,522.85
Unbilled Adj	763.00	763.00	0.00	0.00	0.00	0.00	4,788.44	4,391.46	396.98
Billed	59,743.56	56,094.00	3,649.56	0.00	0.00	0.00	298,239.88	298,239.88	41,209.92
Collected	59,743.56	56,094.00	3,649.56	0.00	0.00	0.00	339,449.80	298,239.88	41,209.92
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WIP	14,704.74	13,134.50	1,570.24						
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									
Client Trust	0.00								
Balance									

Billing Address

Winkler, Geoff - Receiver for J&J Consulting Services, Inc.; J and J Purchasing

01/29/26 09:01:37 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

LLC; The Judd Irrevocable Trust; BJ Holdings LLC
Geoff B. Winkler
American Fiduciary Services LLC
715 NW Hoyt Street, Suite 4364
Portland, OR 97208

01/29/26 09:01:38 PROFORMA STATEMENT FOR MATTER 392775.00003 (Winkler, Geoff - Receiver for J&J Consul) (Asset Recovery & Management)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo, Joshua Matter #: 392775.00003 Client Name: Winkler, Geoff - Receiver for J&J Consul
 Date of Last Billing: 12/10/25 Matter Name: Asset Recovery & Management
 Proforma Number: 1378332
 Client/Matter Joint Group # 392775.1 Client Matter Number:

Fees for Matter 392775.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action	
10/29/25	10292668	Review and analyze co-counsel's proposed approach for Grigsby bankruptcy case	Pham, Matt D.	0.20	89.00	89.00	WO	HD	TR
11/10/25	10303848	Review draft demand letter to profiting investors, analysis of argument presented in same, and prepare and return redlines to Receiver's office (0.5).	Del Castillo, Joshua	0.50	272.50	361.50	WO	HD	TR

Proforma Summary

Timekeeper		Hours	Rate	Amounts
Number	Timekeeper			
001842	Del Castillo, Joshua	0.50	545.00	272.50
002510	Pham, Matt D.	0.20	445.00	89.00
		<u>0.70</u>		<u>\$361.50</u>
Subtotal Fees				\$361.50
Discount				0.00
Total Fees				361.50
Total Disbursements				0.00

Attorney Billing Instructions

() BILL ALL () Hold

01/29/26 09:01:39 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Preliminary Billing FormBilling Atty: 001842 - Del Castillo,
Joshua

Matter #: 392775.00004

Client Name: Winkler, Geoff - Receiver for J&J Consul

Date of Last Billing: 12/10/25

Matter Name: Investigation & Reporting

Proforma Number: 1378332

Client/Matter Joint Group # 392775.1

Client Matter Number:

Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
10/03/25	10254540	Review correspondence from Receiver's office regarding interim report and follow-up discussions with AM counsel regarding same (0.5).	Del Castillo, Joshua	0.50	272.50	272.50	WO	HD	TR	_____
10/23/25	10277573	Emails with Receiver's office and M. Pham regarding additional subpoena regarding Horizon and review notes of discussion regarding same (0.5).	Del Castillo, Joshua	0.50	272.50	545.00	WO	HD	TR	_____
10/27/25	10281099	Review and respond to correspondence regarding prospective document demands to Horizon Trust (0.2).	Del Castillo, Joshua	0.20	109.00	654.00	WO	HD	TR	_____
11/06/25	10298879	Confer with AM counsel regarding document productions and related matters (0.3); review correspondence from Receiver's office and GT co-counsel regarding Judd production issues (0.2).	Del Castillo, Joshua	0.50	272.50	926.50	WO	HD	TR	_____
11/13/25	10308286	Attention to Horizon Trust subpoena issue and emails regarding same (0.4).	Del Castillo, Joshua	0.40	218.00	1,144.50	WO	HD	TR	_____

01/29/26 09:01:39 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
11/17/25	10312270	Review documents from Receiver's office regarding requested subpoena and confer with Receiver's office and M. Pham regarding same (0.9).	Del Castillo, Joshua	0.90	490.50	1,635.00	WO	HD	TR	_____
11/17/25	10322583	Confer with Josh del Castillo regarding subpoena to Horizon Trust (0.1); Begin preparing subpoena to Horizon Trust (0.4)	Pham, Matt D.	0.50	222.50	1,857.50	WO	HD	TR	_____
11/18/25	10322599	Review information provided by client and continue preparing subpoena to Horizon Trust (1.6); Confer with Josh del Castillo regarding counsel representing Horizon Trust (0.2); Email correspondence with Horizon Trust's counsel regarding subpoena (0.4)	Pham, Matt D.	2.20	979.00	2,836.50	WO	HD	TR	_____
11/20/25	10322623	Confer with Josh del Castillo regarding Horizon Trust subpoena (0.2); Email correspondence with Horizon Trust's counsel regarding lack of response (0.1); Make revisions to Horizon Trust subpoena (0.2)	Pham, Matt D.	0.50	222.50	3,059.00	WO	HD	TR	_____
11/24/25	10321548	Review and respond to emails from Receiver's office and Horizon counsel regarding subpoena (0.3).	Del Castillo, Joshua	0.30	163.50	3,222.50	WO	HD	TR	_____
11/24/25	10327365	Confer with Josh del Castillo regarding Horizon Trust subpoena and counsel's request relating thereto	Pham, Matt D.	0.20	89.00	3,311.50	WO	HD	TR	_____
11/26/25	10325287	Confer regarding subpoena (0.2).	Del Castillo, Joshua	0.20	109.00	3,420.50	WO	HD	TR	_____

01/29/26 09:01:39 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
12/22/25	10357487	Review and respond to correspondence from Receiver's office regarding outstanding document production (0.4); emails with AM counsel and attention to issues regarding same (0.6).	Del Castillo, Joshua	1.00	545.00	3,965.50	WO	HD	TR	_____
12/22/25	10362924	Confer with Josh del Castillo regarding Horizon Trust's request for extension to respond to subpoena (0.1); Email correspondence with Horizon Trust regarding no agreement on extension (0.4)	Pham, Matt D.	0.50	222.50	4,188.00	WO	HD	TR	_____
12/29/25	10363166	Confer with M. Pham regarding Horizon Trust production and attention to issues regarding same (0.5); review notes of discussion regarding Horizon Trust subpoena and attention to issues regarding prospective motion to compel / for sanctions (0.5).	Del Castillo, Joshua	1.00	545.00	4,733.00	WO	HD	TR	_____
12/29/25	10367786	Cursory review of initial document production from Horizon Trust (0.5); Email correspondence with Horizon Trust's counsel regarding timeline for remaining production (0.2); Email correspondence with client's team regarding Horizon Trust's document production so far (0.2)	Pham, Matt D.	0.90	400.50	5,133.50	WO	HD	TR	_____
12/30/25	10364610	Review and respond to correspondence regarding Horizon Trust production and confer with M. Pham regarding demands to Horizon Trust counsel for immediate production of requested materials (0.5); emails with Receiver's office regarding	Del Castillo, Joshua	0.60	327.00	5,460.50	WO	HD	TR	_____

01/29/26 09:01:39 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action
		same (0.1).						
12/30/25	10367793	Email correspondence with client's team regarding contents of initial production from Horizon Trust (0.2); Email correspondence with Horizon Trust's counsel regarding follow-up on document production (0.2)	Pham, Matt D.	0.40	178.00	5,638.50	WO	HD TR
12/31/25	10365395	Emails regarding Horizon Trust production and confer with M. Pham regarding same (0.3).	Del Castillo, Joshua	0.30	163.50	5,802.00	WO	HD TR

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	6.40	545.00	3,488.00
002510	Pham, Matt D.	5.20	445.00	2,314.00
		11.60		\$5,802.00
Subtotal Fees				\$5,802.00
Discount				0.00
Total Fees				5,802.00
Total Disbursements				0.00

Attorney Billing Instructions

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

Billing Instructions

expires 6/30/2026: Partners @ 545; Assoc @ 445; Paralegals @ 350

Account Summary – As Of 01/05/26

01/29/26 09:01:39 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	15,828.50	15,828.50	0.00	4,310.00	4,310.00	0.00	383,891.50	383,891.50	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	7,073.12	7,073.12	0.00
Billed	24,810.40	24,810.40	0.00	0.00	0.00	0.00	366,943.18	366,943.18	0.00
Collected	24,810.40	24,810.40	0.00	0.00	0.00	0.00	366,943.18	366,943.18	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	Fees	Costs						
WIP	10,112.00	10,112.00	0.00						
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									
Client Trust	0.00								
Balance									

Billing Address

Winkler, Geoff - Receiver for J&J Consulting Services, Inc.; J and J Purchasing
 LLC; The Judd Irrevocable Trust; BJ Holdings LLC
 Geoff B. Winkler
 American Fiduciary Services LLC
 715 NW Hoyt Street, Suite 4364
 Portland, OR 97208

01/29/26 09:01:40 PROFORMA STATEMENT FOR MATTER 392775.00005 (Winkler, Geoff - Receiver for J&J Consul) (Investor Issues & Communications)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo, Matter #: 392775.00005 Client Name: Winkler, Geoff - Receiver for J&J Consul
 Joshua
 Date of Last Billing: 12/10/25 Matter Name: Investor Issues & Communications
 Proforma Number: 1378332
 Client/Matter Joint Group # 392775.1 Client Matter Number:

Fees for Matter 392775.00005.(Investor Issues & Communications)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action	TR
10/07/25	10258537	Emails with Receiver's office and attention to issues regarding investor outreach (0.5).	Del Castillo, Joshua	0.50	272.50	272.50	WO	HD	TR
11/21/25	10318883	Review and respond to correspondence regarding requests from winning investors to resolve prospective claims (0.2).	Del Castillo, Joshua	0.20	109.00	381.50	WO	HD	TR
12/02/25	10332561	Review and respond to emails from Receiver's office and GT co-counsel regarding town hall meeting with investors and submitted questions (0.3); analysis of disclosure issue (0.3).	Del Castillo, Joshua	0.60	327.00	708.50	WO	HD	TR

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	1.30	545.00	708.50
		1.30		\$708.50
Subtotal Fees				\$708.50
Discount				0.00
Total Fees				708.50

01/29/26 09:01:40 PROFORMA STATEMENT FOR MATTER 392775.00005 (Winkler, Geoff - Receiver for J&J Consul) (Investor Issues & Communications)

Proforma Summary

Timekeeper

Number	Timekeeper	Hours	Rate	Amounts
Total Disbursements				0.00

Attorney Billing Instructions

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

Billing Instructions

expires 6/30/2026: Partners @ 545; Assoc @ 445; Paralegals @ 350

Account Summary – As Of 01/05/26

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	1,090.00	1,090.00	0.00	0.00	0.00	0.00	8,722.00	8,722.00	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	1,417.00	1,417.00	0.00	0.00	0.00	0.00	8,013.50	8,013.50	0.00
Collected	1,417.00	1,417.00	0.00	0.00	0.00	0.00	8,013.50	8,013.50	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WIP	708.50	708.50	0.00						
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									
Client Trust	0.00								
Balance									

Billing Address

Winkler, Geoff - Receiver for J&J Consulting Services, Inc.; J and J Purchasing LLC; The Judd Irrevocable Trust; BJ Holdings LLC
 Geoff B. Winkler
 American Fiduciary Services LLC

01/29/26 09:01:40 PROFORMA STATEMENT FOR MATTER 392775.00005 (Winkler, Geoff - Receiver for J&J Consul) (Investor Issues & Communications)

715 NW Hoyt Street, Suite 4364
Portland, OR 97208

01/29/26 09:01:40 PROFORMA STATEMENT FOR MATTER 392775.00007 (Winkler, Geoff - Receiver for J&J Consul) (Pending Litigation)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo, Matter #: 392775.00007 Client Name: Winkler, Geoff - Receiver for J&J Consul
 Joshua
 Date of Last Billing: 12/10/25 Matter Name: Pending Litigation
 Proforma Number: 1378332
 Client/Matter Joint Group # 392775.1 Client Matter Number:

Fees for Matter 392775.00007.(Pending Litigation)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
10/01/25	10252925	Attend mediation in WF litigation to consult on related receivership matters (8.5)	Del Castillo, Joshua	8.50	4,632.50	4,632.50	WO	HD	TR	_____
10/01/25	10295158	Conduct research in connection with Wells Fargo mediation and potential settlement issues, draft memo regarding same	Kebeh, Alphamorlai "Mo"	2.70	1,201.50	5,834.00	WO	HD	TR	_____
10/02/25	10253127	Confer with AM counsel regarding prospective WF litigation settlement and attention to issues regarding same (0.6).	Del Castillo, Joshua	0.60	327.00	6,161.00	WO	HD	TR	_____
10/14/25	10266751	Review correspondence regarding prospective WF litigation settlement and impact upon receivership claims process and respond to same (0.3); legal analysis in connection with same (0.3).	Del Castillo, Joshua	0.60	327.00	6,488.00	WO	HD	TR	_____
11/03/25	10295180	Review proposed term sheet regarding WF action settlement, review notes of attendance at mediation and court orders, and prepare correspondence to Receiver regarding same (0.6).	Del Castillo, Joshua	0.60	327.00	6,815.00	WO	HD	TR	_____

01/29/26 09:01:40 PROFORMA STATEMENT FOR MATTER 392775.00007 (Winkler, Geoff - Receiver for J&J Consul) (Pending Litigation)

Fees for Matter 392775.00007.(Pending Litigation)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action
11/20/25	10327260	Review voicemail from LV attorney R. Rabbat regarding related litigation and further correspondence with GT co-counsel regarding same (0.3); review docket and Receiver forensic accounting report in connection with voicemail request (0.7); calls to attorney Rabbat (0.1).	Del Castillo, Joshua	1.10	599.50	7,414.50	WO	HD TR

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	11.40	545.00	6,213.00
002661	Kebeh, Alphamorlai "Mo"	2.70	445.00	1,201.50
		<u>14.10</u>		<u>\$7,414.50</u>
Subtotal Fees				\$7,414.50
Discount				0.00
Total Fees				7,414.50
Total Disbursements				0.00

Attorney Billing Instructions

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

Billing Instructions

expires 6/30/2026: Partners @ 545; Assoc @ 445; Paralegals @ 350

Account Summary – As Of 01/05/26

Fiscal YTD	Calendar YTD	LTD
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01/29/26 09:01:40 PROFORMA STATEMENT FOR MATTER 392775.00007 (Winkler, Geoff - Receiver for J&J Consul) (Pending Litigation)

	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	27,906.00	27,906.00	0.00	218.00	218.00	0.00	57,545.00	57,545.00	0.00
Unbilled Adj	1,535.90	1,535.90	0.00	0.00	0.00	0.00	2,649.40	2,649.40	0.00
Billed	21,153.90	21,153.90	0.00	0.00	0.00	0.00	47,553.90	47,553.90	0.00
Collected	21,153.90	21,153.90	0.00	0.00	0.00	0.00	47,553.90	47,553.90	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Total	Fees	Costs
WIP	7,632.50	7,632.50	0.00
Balance			
AR Balance	0.00	0.00	0.00
Unalloc	0.00		
Payment			
Client Trust	0.00		
Balance			

Billing Address

Winkler, Geoff - Receiver for J&J Consulting Services, Inc.; J and J Purchasing
 LLC; The Judd Irrevocable Trust; BJ Holdings LLC
 Geoff B. Winkler
 American Fiduciary Services LLC
 715 NW Hoyt Street, Suite 4364
 Portland, OR 97208

01/29/26 09:01:41 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&J Consul) (Claims & Distribution)

Preliminary Billing FormBilling Atty: 001842 - Del Castillo,
Joshua

Matter #: 392775.00008

Client Name: Winkler, Geoff - Receiver for J&J Consul

Date of Last Billing: 12/10/25

Matter Name: Claims & Distribution

Proforma Number: 1378332

Client/Matter Joint Group # 392775.1

Client Matter Number:

Fees for Matter 392775.00008.(Claims & Distribution)

Trans										
Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
10/02/25	10253489	Attention to issues regarding Schwartz Law claim and motion and emails with Receiver and GT co-counsel regarding same (0.9); confer with M. Pham regarding same (0.3); review notes and transmit recommendations for opposition (0.3); review prior emails and notes regarding same, and prepare responsive correspondence to Schwartz Law firm (0.3).	Del Castillo, Joshua	1.80	981.00	981.00	WO	HD	TR	_____
10/02/25	10256953	Attention to continued correspondence from Schwartz law regarding claims process, attention to J. del Castillo response regarding same (.3).	Kebeh, Alphamorlai "Mo"	0.30	133.50	1,114.50	WO	HD	TR	_____
10/02/25	10257059	Review internal memorandum re substantial contribution issue and perform additional legal research (1.2); Review petitioning creditors' proposed application for substantial contribution and begin preparing opposition thereto (2.1)	Pham, Matt D.	3.30	1,468.50	2,583.00	WO	HD	TR	_____

01/29/26 09:01:41 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&J Consul) (Claims & Distribution)

Fees for Matter 392775.00008.(Claims & Distribution)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
10/03/25	10257070	Continue preparing opposition to petitioning creditors' potential substantial contribution application	Pham, Matt D.	0.90	400.50	2,983.50	WO	HD	TR	_____
10/03/25	10278275	Emails regarding Schwartz law motion with AM counsel and Receiver's office and confer regarding same (0.9).	Del Castillo, Joshua	0.90	490.50	3,474.00	WO	HD	TR	_____
10/07/25	10258259	Attention to Schwartz Law claim and draft motion (0.3); emails to AM counsel regarding same (0.3).	Del Castillo, Joshua	0.60	327.00	3,801.00	WO	HD	TR	_____
10/08/25	10259651	Emails regarding Schwartz Law claim and draft motion with AM counsel (0.5).	Del Castillo, Joshua	0.50	272.50	4,073.50	WO	HD	TR	_____
10/09/25	10260671	Review email from A. Agelakopoulos and confer with AM counsel regarding Schwartz Law motion (0.3).	Del Castillo, Joshua	0.30	163.50	4,237.00	WO	HD	TR	_____
10/09/25	10265212	Review and analyze email from petitioning creditors' counsel regarding their application for substantial contribution claim	Pham, Matt D.	0.30	133.50	4,370.50	WO	HD	TR	_____
10/09/25	10295286	Analyze recent correspondence from Schwartz law and contemplate related issues (.4).	Kebeh, Alphamorlai "Mo"	0.40	178.00	4,548.50	WO	HD	TR	_____
10/13/25	10263592	Confer with M. Pham regarding Schwartz Law firm demand (0.2).	Del Castillo, Joshua	0.20	109.00	4,657.50	WO	HD	TR	_____
10/13/25	10273661	Begin drafting response to Schwartz's email regarding application for substantial contribution claim	Pham, Matt D.	0.60	267.00	4,924.50	WO	HD	TR	_____

01/29/26 09:01:41 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&J Consul) (Claims & Distribution)

Fees for Matter 392775.00008.(Claims & Distribution)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
10/14/25	10267032	Confer with M. Pham regarding response to Schwartz Law demand (0.2); finalize and transmit same (0.1); review and respond to inquiry from Receiver's office regarding claims communications from investors (0.2).	Del Castillo, Joshua	0.50	272.50	5,197.00	WO	HD	TR	_____
10/14/25	10273677	Confer with Josh del Castillo regarding response to Schwartz's email (0.2); Prepare response to Schwartz's email regarding threatened application for allowance and payment of substantial contribution claim (2.3)	Pham, Matt D.	2.50	1,112.50	6,309.50	WO	HD	TR	_____
10/15/25	10295428	Analyze Schwartz law response to correspondence regarding substantial contribution claim issue (.2).	Kebeh, Alphamorlai "Mo"	0.20	89.00	6,398.50	WO	HD	TR	_____
10/17/25	10270253	Review and respond to emails regarding issues arising in connection with claimants w/ investment accounts administered by Horizon and attention to issues regarding same (0.5).	Del Castillo, Joshua	0.50	272.50	6,671.00	WO	HD	TR	_____
10/22/25	10276424	Attention to claims issues and correspondence with M. Pham and D. Zaro regarding same (0.2).	Del Castillo, Joshua	0.20	109.00	6,780.00	WO	HD	TR	_____
10/22/25	10278953	Analysis of several emails and conference with counsel related to the administrative claim, assess the legal authority and communications among counsel and Receiver, assess Receiver prospective response/options.	Zaro, David	1.60	872.00	7,652.00	WO	HD	TR	_____

01/29/26 09:01:41 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&J Consul) (Claims & Distribution)

Fees for Matter 392775.00008.(Claims & Distribution)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
10/23/25	10278964	Further analysis of the claims issues as to Schwartz claim/confer with counsel as to other administrative claims and follow-up.	Zaro, David	0.70	381.50	8,033.50	WO	HD	TR	_____
10/24/25	10279407	Review correspondence regarding Horizon claimants (0.2).	Del Castillo, Joshua	0.20	109.00	8,142.50	WO	HD	TR	_____
10/30/25	10286330	Review and respond to claims inquiry from Receiver's office (0.2).	Del Castillo, Joshua	0.20	109.00	8,251.50	WO	HD	TR	_____
11/04/25	10296357	Review and respond to inquiries from Receiver's office and AM counsel regarding outstanding claims issues (0.9).	Del Castillo, Joshua	0.90	490.50	8,742.00	WO	HD	TR	_____
11/04/25	10300085	Review the status of claims processing with counsel, administrative claim by pre-receivership bankruptcy counsel.	Zaro, David	0.30	163.50	8,905.50	WO	HD	TR	_____
11/06/25	10298427	Review claims memo and prepare inquiries to Receiver's office regarding claims review (0.5).	Del Castillo, Joshua	0.50	272.50	9,178.00	WO	HD	TR	_____
11/13/25	10308268	Attention to claims-related inquiries from Receiver's office, confer with AM counsel, and prepare summaries regarding same (1.0); review documents (0.4); legal analysis regarding same (0.3); email to Schwartz law firm (0.1).	Del Castillo, Joshua	1.80	981.00	10,159.00	WO	HD	TR	_____
11/14/25	10309429	Attention to correspondence from Schwartz Law regarding claim process and threatened litigation, contemplate potential issues in connection with same (.2).	Kebeh, Alphamorlai "Mo"	0.20	89.00	10,248.00	WO	HD	TR	_____

01/29/26 09:01:41 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&J Consul) (Claims & Distribution)

Fees for Matter 392775.00008.(Claims & Distribution)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
11/14/25	10309665	Review correspondence from Schwartz Law Firm regarding outstanding claim and threatened claim liquidation motion and confer with M. Pham and attention to issues regarding same (0.6).	Del Castillo, Joshua	0.60	327.00	10,575.00	WO	HD	TR	_____
11/14/25	10313215	Perform legal research regarding substantial contribution claims (1.3); Confer with Josh del Castillo regarding approach for addressing petitioning creditors' counsel (0.1); Perform additional legal research and draft insert regarding applicable legal standard on proving substantial contribution claim (0.8)	Pham, Matt D.	2.20	979.00	11,554.00	WO	HD	TR	_____
11/15/25	10311924	Additional legal analysis and draft memo regarding issues presented in connection with pre-receivership claims (2.5).	Del Castillo, Joshua	2.50	1,362.50	12,916.50	WO	HD	TR	_____
11/17/25	10312510	Review and respond to inquiry from Receiver's office regarding investor sales of claims to third parties (0.2); review correspondence from GT co-counsel regarding same (0.2).	Del Castillo, Joshua	0.40	218.00	13,134.50	WO	HD	TR	_____
11/18/25	10315925	Review and respond to correspondence from Receiver's office and co-counsel regarding claims issue (0.9); legal analysis of same (1.4).	Del Castillo, Joshua	2.30	1,253.50	14,388.00	WO	HD	TR	_____
11/25/25	10324048	Emails with Receiver's office and AM counsel regarding claims-related matters and attention to same (0.9).	Del Castillo, Joshua	0.90	490.50	14,878.50	WO	HD	TR	_____

01/29/26 09:01:41 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&J Consul) (Claims & Distribution)

Fees for Matter 392775.00008.(Claims & Distribution)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
11/27/25	10326449	Review email from A. Agelakoupouls at Schwartz Law regarding "substantial contribution" argument (0.1); review notes of discussion with AM counsel regarding same (0.3); additional analysis of issue raised by M. Pham in connection with same (0.5).	Del Castillo, Joshua	0.90	490.50	15,369.00	WO	HD	TR	_____
12/04/25	10335499	Review and respond to correspondence from Schwartz Law firm (0.3); confer with M. Pham regarding same (0.2); review materials regarding same (0.3).	Del Castillo, Joshua	1.10	599.50	15,968.50	WO	HD	TR	_____
12/05/25	10336873	Confer with AM counsel regarding Schwartz Law Firm claim (0.5); prepare notes for upcoming hearing in the event Schwartz Law appears to argue unripe claims issues (0.5); emails with Receiver and AM counsel regarding pre-receivership professional claims (0.3).	Del Castillo, Joshua	1.30	708.50	16,677.00	WO	HD	TR	_____
12/05/25	10369073	Attention to and analysis of claims materials submitted by pre-receivership professionals in connection with Receiver inquiry (.6).	Kebeh, Alphamorlai "Mo"	0.60	267.00	16,944.00	WO	HD	TR	_____
12/09/25	10341639	Follow-up correspondence with AM counsel and Receiver's office regarding pre-receivership professional claims submissions (0.5); legal analysis in connection with Receiver inquiry (0.6).	Del Castillo, Joshua	1.10	599.50	17,543.50	WO	HD	TR	_____
12/09/25	10341647	Conference with J. del Castillo regarding strategy regarding pre-receivership professionals' claims reconciliation (.5).	Kebeh, Alphamorlai "Mo"	0.50	222.50	17,766.00	WO	HD	TR	_____

01/29/26 09:01:41 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&J Consul) (Claims & Distribution)

Fees for Matter 392775.00008.(Claims & Distribution)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
12/10/25	10342861	Review documents received from pre-receivership professional claimants (0.5).	Del Castillo, Joshua	0.50	272.50	18,038.50	WO	HD	TR	_____
12/13/25	10347818	Review emails and notes of discussion regarding claims issues (0.5); legal analysis of subordination issue presented by Receiver (2.3).	Del Castillo, Joshua	2.80	1,526.00	19,564.50	WO	HD	TR	_____
12/15/25	10348847	Confer with M. Kebeh regarding pre-receivership professional claims (0.3); emails with Receiver regarding same (0.1); emails with Receiver regarding investor claims (0.2).	Del Castillo, Joshua	0.60	327.00	19,891.50	WO	HD	TR	_____
12/15/25	10348880	Conferences with J. del Castillo, R. Gonzales regarding claims analysis issues (.3); attention to correspondence with receiver's office regarding same (.1).	Kebeh, Alphamorlai "Mo"	0.40	178.00	20,069.50	WO	HD	TR	_____
12/16/25	10350407	Conference with R. Gonzales and J. del Castillo regarding Schwartz law claim evaluation (multiple) (.4).	Kebeh, Alphamorlai "Mo"	0.40	178.00	20,247.50	WO	HD	TR	_____
12/16/25	10356265	Attention to assessing the Schwartz claim.	Gonzales, Rachael	1.40	623.00	20,870.50	WO	HD	TR	_____
12/16/25	10365511	Teleconferences with A. Agelokopoulous regarding Schwartz Law claim (0.4); follow-up discussions with Receiver's office and AM counsel regarding same (0.8).	Del Castillo, Joshua	1.20	654.00	21,524.50	WO	HD	TR	_____
12/22/25	10357655	Review claims analysis and confer with AM counsel regarding same (0.5).	Del Castillo, Joshua	0.50	272.50	21,797.00	WO	HD	TR	_____

01/29/26 09:01:41 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&J Consul) (Claims & Distribution)

Fees for Matter 392775.00008.(Claims & Distribution)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
12/22/25	10367907	Email correspondence with J. del Castillo re Schwartz claim (.2); attention to the Schwartz claim assessment (.2).	Gonzales, Rachael	0.40	178.00	21,975.00	WO	HD	TR	_____
12/23/25	10359713	Review revised version of claims analysis and confer with AM counsel regarding same (0.5).	Del Castillo, Joshua	0.50	272.50	22,247.50	WO	HD	TR	_____
12/24/25	10360749	Review secondary revised claims analysis and emails with AM counsel regarding same (0.5); confer regarding Schwartz Law claim (0.3); prepare email to Receiver regarding claims analysis (0.2).	Del Castillo, Joshua	1.00	545.00	22,792.50	WO	HD	TR	_____
12/24/25	10364132	Analyze schwartz law claim analysis/breakdown and related correspondence with receiver (.3).	Kebeh, Alphamorlai "Mo"	0.30	133.50	22,926.00	WO	HD	TR	_____
12/26/25	10360969	Attention to claim payment estimates in connection with pre-receivership professional claims and review materials regarding same (0.4).	Del Castillo, Joshua	0.40	218.00	23,144.00	WO	HD	TR	_____
12/27/25	10363293	Review claims memo (0.3); prepare draft of requested language for Receiver regarding pre-receivership claim treatment (1.0); emails regarding same (0.9).	Del Castillo, Joshua	2.20	1,199.00	24,343.00	WO	HD	TR	_____

Proforma Summary**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	2.60	545.00	1,417.00

01/29/26 09:01:41 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&J Consul) (Claims & Distribution)

Proforma Summary

Timekeeper

Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	29.90	545.00	16,295.50
002510	Pham, Matt D.	9.80	445.00	4,361.00
002661	Kebeh, Alphamorlai "Mo"	3.30	445.00	1,468.50
002744	Gonzales, Rachael	1.80	445.00	801.00
		47.40		\$24,343.00
Subtotal Fees				\$24,343.00
Discount				0.00
Total Fees				24,343.00
Total Disbursements				0.00

Attorney Billing Instructions

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

Billing Instructions

expires 6/30/2026: Partners @ 545; Assoc @ 445; Paralegals @ 350

Account Summary – As Of 01/05/26

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	50,125.00	50,125.00	0.00	763.00	763.00	0.00	78,104.30	78,043.50	60.80
Unbilled Adj	2,490.50	2,490.50	0.00	0.00	0.00	0.00	3,261.52	3,261.52	0.00
Billed	48,557.78	48,496.98	60.80	0.00	0.00	0.00	49,675.98	49,675.98	60.80
Collected	48,557.78	48,496.98	60.80	0.00	0.00	0.00	49,736.78	49,675.98	60.80
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WIP	25,106.00	25,106.00	0.00						
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc Payment	0.00								

01/29/26 09:01:41 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&J Consul) (Claims & Distribution)

Client Trust **0.00**
Balance

Billing Address

Winkler, Geoff - Receiver for J&J Consulting Services, Inc.; J and J Purchasing
LLC; The Judd Irrevocable Trust; BJ Holdings LLC
Geoff B. Winkler
American Fiduciary Services LLC
715 NW Hoyt Street, Suite 4364
Portland, OR 97208

01/29/26 09:01:42 PROFORMA STATEMENT FOR MATTER 392775.00009 (Winkler, Geoff - Receiver for J&J Consul) (Third Party Claims & Recoveries)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo, Joshua
 Date of Last Billing: 12/10/25
 Proforma Number: 1378332
 Client/Matter Joint Group # 392775.1

Matter #: 392775.00009

Client Name: Winkler, Geoff - Receiver for J&J Consul
 Matter Name: Third Party Claims & Recoveries
 Client Matter Number:

Fees for Matter 392775.00009.(Third Party Claims & Recoveries)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
10/01/25	10257042	Confer with Mo Kebeh regarding research on settlement-related issues	Pham, Matt D.	0.30	133.50	133.50	WO	HD	TR	_____
11/24/25	10322091	Review and respond to emails from Receiver and GT co-counsel regarding prospective settlements with wining investors (0.3); review documents transmitted by GT co-counsel (0.2); legal analysis of related issue (1.3).	Del Castillo, Joshua	1.80	981.00	1,114.50	WO	HD	TR	_____
11/25/25	10325077	Review correspondence from GT co-counsel regarding prospective settlements with "winners" and analysis of related issue (0.4); review draft AM settlement form and confer with AM counsel (0.5).	Del Castillo, Joshua	0.90	490.50	1,605.00	WO	HD	TR	_____
11/26/25	10325469	Compare AM and GT draft settlement agreements (0.4).	Del Castillo, Joshua	0.40	218.00	1,823.00	WO	HD	TR	_____
11/29/25	10326984	Attention to inquiries from Receiver's office regarding "winning" investors and legal analysis regarding same (1.2).	Del Castillo, Joshua	1.20	654.00	2,477.00	WO	HD	TR	_____

01/29/26 09:01:42 PROFORMA STATEMENT FOR MATTER 392775.00009 (Winkler, Geoff - Receiver for J&J Consul) (Third Party Claims & Recoveries)

Fees for Matter 392775.00009.(Third Party Claims & Recoveries)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
12/03/25	10335124	Review documents and legal analysis of prospective third party claims (1.9).	Del Castillo, Joshua	1.90	1,035.50	3,512.50	WO	HD	TR	_____
12/04/25	10335202	Emails with Receiver's office regarding net winners (0.3).	Del Castillo, Joshua	0.30	163.50	3,676.00	WO	HD	TR	_____
12/06/25	10338824	Legal analysis of prospective third party restitution claim (1.4).	Del Castillo, Joshua	1.40	763.00	4,439.00	WO	HD	TR	_____
12/10/25	10343180	Review and respond to correspondence from Receiver's office and GT co-counsel regarding claims against alleged net winners and related prospective settlement issues (0.6); review draft settlement agreement (0.2).	Del Castillo, Joshua	0.80	436.00	4,875.00	WO	HD	TR	_____
12/11/25	10344066	Prepare for and attend call with Receiver and C. Pomerantz, attorney for profiting investor, regarding prospective settlement (0.3).	Del Castillo, Joshua	0.30	163.50	5,038.50	WO	HD	TR	_____
12/12/25	10365450	Review correspondence from GT co-counsel and Receiver's office regarding draft settlement language (0.3); analysis of issue raised regarding same (0.5).	Del Castillo, Joshua	0.80	436.00	5,474.50	WO	HD	TR	_____
12/31/25	10364938	Review and respond to emails regarding draft settlements with winning investors (0.2).	Del Castillo, Joshua	0.20	109.00	5,583.50	WO	HD	TR	_____

Proforma Summary**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	10.00	545.00	5,450.00

01/29/26 09:01:42 PROFORMA STATEMENT FOR MATTER 392775.00009 (Winkler, Geoff - Receiver for J&J Consul) (Third Party Claims & Recoveries)

Proforma Summary

Timekeeper

Number	Timekeeper	Hours	Rate	Amounts
002510	Pham, Matt D.	0.30	445.00	133.50
		<u>10.30</u>		<u>\$5,583.50</u>
Subtotal Fees				\$5,583.50
Discount				0.00
Total Fees				5,583.50
Total Disbursements				0.00

Attorney Billing Instructions

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

Billing Instructions

expires 6/30/2026: Partners @ 545; Assoc @ 445; Paralegals @ 350

Account Summary – As Of 01/05/26

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	12,742.50	12,742.50	0.00	3,651.50	3,651.50	0.00	106,239.50	106,239.50	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	44.50	44.50	0.00
Billed	4,557.50	4,557.50	0.00	0.00	0.00	0.00	96,960.00	96,960.00	0.00
Collected	4,557.50	4,557.50	0.00	0.00	0.00	0.00	96,960.00	96,960.00	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WIP	9,235.00	9,235.00	0.00						
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									
Client Trust	0.00								
Balance									

01/29/26 09:01:42 PROFORMA STATEMENT FOR MATTER 392775.00009 (Winkler, Geoff - Receiver for J&J Consul) (Third Party Claims & Recoveries)

Billing Address

Winkler, Geoff - Receiver for J&J Consulting Services, Inc.; J and J Purchasing
LLC; The Judd Irrevocable Trust; BJ Holdings LLC
Geoff B. Winkler
American Fiduciary Services LLC
715 NW Hoyt Street, Suite 4364
Portland, OR 97208

EXHIBIT B

EXHIBIT B

LAWRENCE J SEMENZA, III, P.C.
 dba SEMENZA RICKARD LAW
 10161 Park Run Drive, Suite 150
 Las Vegas, Nevada 89145
 Telephone: (702) 835-6803
 Facsimile: (702) 920-8669
 Federal I.D. # 27-4465751

American Financial Services
 c/o Geoff Winkler
 2300 West Sahara Avenue, Suite 822
 Las Vegas, NV 89102
 Receiver for J&J Consulting Services, Inc

Date 11/29/2025
 Invoice Number 7092-01_41
 Client Number 7092
 Matter Number 01

RE: Receiver in Nevada Actions

BILL THROUGH DATE 10/31/2025

Date	Employee	Description	Hours	Rate	Amount
10/8/2025	O Kelly	PROFESSIONAL FEES Review e-mails re status report filing (0.1) (2:23-cv-00703); file joint status report and request to extend stay (0.6) (2:23-cv-00703); review filed joint status report and request to extend stay (0.1) (2:22-cv-00529)	0.8	145.00	116.00
10/14/2025	O Kelly	Review minute orders re extending stay (0.1) (2:22-cv-00529); review minute order re extending stay (0.1) (2:23-cv-00703)	0.2	145.00	29.00
10/22/2025	O Kelly	Review e-mails re filing of status report (0.1) (2:23-cv-00703); file joint status report and second request to extend stay (0.2) (2:23-cv-00703); review minute order granting second request to extend stay (0.1) (2:23-cv-00703) review joint status report and second request to extend stay (0.1) (2:22-cv-00529); review minute order granting second request to extend stay (0.1) (2:22-cv-00529)	0.6	145.00	87.00
Subtotal					232.00

Total Current Invoice \$232.00

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 dba SEMENZA RICKARD LAW
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American Financial Services
 c/o Geoff Winkler
 2300 West Sahara Avenue, Suite 822
 Las Vegas, NV 89102
 Receiver for J&J Consulting Services, Inc

Date 12/26/2025
 Invoice Number 7092-01_42
 Client Number 7092
 Matter Number 01

RE: Receiver in Nevada Actions

BILL THROUGH DATE 11/30/2025

Date	Employee	Description	Hours	Rate	Amount
11/5/2025	O Kelly	PROFESSIONAL FEES Review Winkler's fourth quarterly report (0.1) (2:22-cv-00612); file joint report and request for order re further proceedings (0.2) (2:23-cv-00703); review joint report and request for order re further proceedings (0.1) (2:22-cv-00529)	0.4	145.00	58.00
11/10/2025	O Kelly	Review minute order re joint status report (2:22-cv-00529); review minute order re joint status report (2:23-cv-00703);	0.2	145.00	29.00
11/21/2025	O Kelly	Review stipulation re withdrawal of counsel D Miller for the FTC (2:22-cv-00612)	0.1	145.00	14.50
		Subtotal			101.50

Total Current Invoice \$101.50

Statement

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 dba SEMENZA RICKARD LAW
 10161 Park Run Drive, Suite 150
 Las Vegas, Nevada 89145
 Telephone: (702) 835-6803
 Facsimile: (702) 920-8669

Date: 1/30/2026

American Financial Services
 c/o Geoff Winkler
 2300 West Sahara Avenue, Suite 822
 Las Vegas, NV 89102
 Receiver for J&J Consulting Services, Inc

Open Invoices Now Due \$12,633.40

Date	Open Invoice	Balance Remaining	Total Due
	7092-01 Receiver in Nevada Actions-		
07/11/2022	INV #7092-01_01. Orig. Amount \$7,006.50.	951.30	951.30
08/30/2022	INV #7092-01_02. Orig. Amount \$5,744.50.	1,148.90	2,100.20
09/30/2022	INV #7092-01_03. Orig. Amount \$4,357.50.	833.90	2,934.10
10/09/2022	INV #7092-01_04. Orig. Amount \$2,555.50.	511.10	3,445.20
11/29/2022	INV #7092-01_05. Orig. Amount \$1,960.86.	261.20	3,706.40
12/28/2022	INV #7092-01_06. Orig. Amount \$4,709.60.	887.00	4,593.40
01/07/2023	INV #7092-01_07. Orig. Amount \$1,931.50.	368.90	4,962.30
02/28/2023	INV #7092-01_08. Orig. Amount \$2,249.00.	449.80	5,412.10
03/29/2023	INV #7092-01_09. Orig. Amount \$1,946.00.	378.20	5,790.30
04/06/2023	INV #7092-01_10. Orig. Amount \$3,588.50.	717.70	6,508.00
05/16/2023	INV #7092-01_11. Orig. Amount \$3,021.50.	588.30	7,096.30
06/26/2023	INV #7092-01_12. Orig. Amount \$3,564.00.	626.40	7,722.70
07/07/2023	INV #7092-01_13. Orig. Amount \$1,515.50.	303.10	8,025.80
08/17/2023	INV #7092-01_14. Orig. Amount \$1,934.50.	386.90	8,412.70
09/20/2023	INV #7092-01_15. Orig. Amount \$3,520.50.	704.10	9,116.80
10/04/2023	INV #7092-01_16. Orig. Amount \$1,707.00.	249.90	9,366.70
11/25/2023	INV #7092-01_17. Orig. Amount \$802.00.	160.40	9,527.10
12/12/2023	INV #7092-01_18. Orig. Amount \$771.50.	154.30	9,681.40
01/06/2024	INV #7092-01_19. Orig. Amount \$1,131.00.	226.20	9,907.60
02/26/2024	INV #7092-01_20. Orig. Amount \$179.00.	35.80	9,943.40
03/27/2024	INV #7092-01_21. Orig. Amount \$488.50.	97.70	10,041.10
04/08/2024	INV #7092-01_22. Orig. Amount \$1,080.00.	196.40	10,237.50
05/27/2024	INV #7092-01_23. Orig. Amount \$104.00.	20.80	10,258.30
06/28/2024	INV #7092-01_24. Orig. Amount \$29.00.	5.80	10,264.10
07/20/2024	INV #7092-01_25. Orig. Amount \$632.50.	126.50	10,390.60
08/25/2024	INV #7092-01_26. Orig. Amount \$704.00.	140.80	10,531.40
09/28/2024	INV #7092-01_27. Orig. Amount \$661.50.	132.30	10,663.70
10/30/2024	INV #7092-01_28. Orig. Amount \$130.50.	26.10	10,689.80
11/15/2024	INV #7092-01_29. Orig. Amount \$1,606.00.	321.20	11,011.00
12/28/2024	INV #7092-01_30. Orig. Amount \$993.50.	198.70	11,209.70
01/20/2025	INV #7092-01_31. Orig. Amount \$746.00.	149.20	11,358.90
02/28/2025	INV #7092-01_32. Orig. Amount \$517.50.	103.50	11,462.40
03/27/2025	INV #7092-01_33. Orig. Amount \$591.00.	118.20	11,580.60
04/14/2025	INV #7092-01_34. Orig. Amount \$333.50.	66.70	11,647.30
06/05/2025	INV #7092-01_35. Orig. Amount \$928.50.	185.70	11,833.00
06/20/2025	INV #7092-01_36. Orig. Amount \$188.50.	37.70	11,870.70
07/13/2025	INV #7092-01_37. Orig. Amount \$652.50.	130.50	12,001.20
09/10/2025	INV #7092-01_38. Orig. Amount \$290.00.	58.00	12,059.20
09/26/2025	INV #7092-01_39. Orig. Amount \$304.50.	60.90	12,120.10
10/06/2025	INV #7092-01_40. Orig. Amount \$29.00.	5.80	12,125.90
11/29/2025	INV #7092-01_41. Orig. Amount \$232.00.	232.00	12,357.90
12/26/2025	INV #7092-01_42. Orig. Amount \$101.50.	101.50	12,459.40
01/24/2026	INV #7092-01_43. Orig. Amount \$174.00.	174.00	12,633.40

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 2300 West Sahara Avenue, Suite 822
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 Receiver for J&J Consulting Services, Inc

Date 1/24/2026
 Invoice Number 7092-01_43
 Client Number 7092
 Matter Number 01

RE: Receiver in Nevada Actions

BILL THROUGH DATE 12/31/2025

Date	Employee	Description	Hours	Rate	Amount
12/8/2025	O Kelly	PROFESSIONAL FEES Strategize re status conference (0.1) (2:22-cv-00612); review T Palazzo's urgent notice to appear via Zoom for status conference (0.1) (2:22-cv-00612); review minute order denying T Palazzo's urgent notice to appear via Zoom for status conference (0.1) (2:22-cv-00612); review minutes re today's status conference (0.1) (2:22-cv-00612); review order granting withdrawal of D Miller as counsel (0.1) (2:22-cv-00612)	0.5	145.00	72.50
12/29/2025	O Kelly	Review returned mail sent to J Jongeward and L Jeffery (2:22-cv-00612) (0.1); review e-mail re upcoming stipulation filing (0.1) (2:23-cv-00703); file stipulation for extension of deadline to move for preliminary approval (0.4) (2:23-cv-00703); review filed stipulation for extension of deadline to move for preliminary approval (0.1) (2:22-cv-00529)	0.7	145.00	101.50
Subtotal					174.00

Total Current Invoice \$174.00