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12 *Attorneys for Receiver Geoff Winkler*

13  
14 **UNITED STATES DISTRICT COURT**  
15 **DISTRICT OF NEVADA**  
16

17 SECURITIES AND EXCHANGE  
18 COMMISSION,

19 Plaintiff,

20 vs.

21 MATTHEW WADE BEASLEY, *et al.*,

22 Defendants,

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

24 Relief Defendants.  
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Case No. 2:22-cv-00612-CDS-EJY

**DECLARATION OF JOSHUA A. DEL  
CASTILLO IN SUPPORT OF SECOND  
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  
KIRCHER RICKARD**

[Application; Memorandum of Points and  
Authorities; and [Proposed] Order submitted  
concurrently herewith or under separate cover]

**DECLARATION OF JOSHUA A. DEL CASTILLO**

I, Joshua A. del Castillo, declare as follows:

1. I am an attorney at the law firm of Allen Matkins Leck Gamble Mallory & Natsis LLP ("Allen Matkins"), counsel of record for Geoff Winkler (the "Receiver"), the Court-appointed receiver in the above-captioned action. I am a member in good standing of the State Bar of California and have been admitted to practice *pro hac vice* before this Court. I have personal knowledge of the facts set forth in this Declaration and, if called as a witness, could and would testify competently to such facts under oath.

2. As reflected in the concurrently filed Second Quarterly Application for Payment of Fees and Reimbursement of Expenses of Receiver's Counsel: (1) Allen Making Leck Gamble Mallory & Natsis LLP; and (2) Semenza Kircher Rickard (the "Application"), which covers the period from July 1, 2022 through September 30, 2022, in support of which this Declaration is submitted, Allen Matkins has endeavored to staff all tasks undertaken in this matter efficiently, using a core team of attorneys with significant receivership experience, and utilizing specialized assistance only where appropriate. In addition, as reflected in prior submissions to the Court, Allen Matkins has also agreed to a significant discount from its ordinary billing rates for this matter, as well as not to charge the receivership estate for any travel time associated with services provided to the Receiver. Accordingly the fees identified in the Application were billed at rates reflecting discounts of as much as 40% or more for Allen Matkins timekeepers, thereby resulting in a substantial savings for the receivership estate.

3. Attached hereto as Exhibit A is a true and correct set of Allen Matkins "prebills", or *pro forma* time and billing statements, for the period from July 1, 2022 through September 30, 2022, the time period covered in the Application. Allen Matkins respectfully requests that the Court approve the fees and costs reflected in the prebills, and approve payment in the amounts reflected in the Application.

4. In accordance with the Billing Guidelines promulgated by the plaintiff Securities and Exchange Commission (the "Commission"), on behalf of Allen Matkins, I certify as follows:

a. I have read the Application;

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- b. To the best of my knowledge, information and belief formed after reasonable inquiry, the Application and all fees and expenses therein are true and accurate and comply with the Billing Instructions for Receivers in Civil Actions Commenced by the plaintiff Securities and Exchange Commission;
- c. Allen Matkins' fees reflected in the Application are based on the rates listed in Allen Matkins' fee schedule for this matter, subject to increases disclosed to the Securities and Exchange Commission, and approved by the Court prior to any such increase. All fees contained in the Application are reasonable, necessary and commensurate with the skill and experience required for the activity performed and are subject to Court approval. Indeed, as reflected in the Application, Allen Matkins has substantially discounted its hourly rates for all timekeepers staffed on this matter, again, in amounts exceeding 40% in some instances. In addition, and in order to maximize the value of its services to the receivership estate, Allen Matkins has endeavored to avoid duplication of effort with the Receiver and co-counsel, and consistently strives to staff all matters in as efficient a manner as possible, utilizing personnel best suited to each task, consistent with the complexity and demands of the task;
- d. Allen Matkins has not included in the amount for which reimbursement is sought the amortization of the cost of any investment, equipment, or capital outlay (except to the extent that any such amortization is included within the permitted allowable amounts set forth herein for photocopies and facsimile transmission);
- e. In seeking reimbursement for a service which Allen Matkins justifiably purchased or contracted for from a third party (such as copying, imaging, bulk mail, messenger service, overnight courier, computerized research, or title and lien searches), Allen Matkins requests reimbursement only for the

1 amount billed to Allen Matkins by the third-party vendor and paid by Allen  
2 Matkins to such vendor. If such services are performed by the Allen  
3 Matkins or its retained personnel, the Allen Matkins or its retained  
4 personnel, as appropriate, will certify that it is not making a profit on such  
5 reimbursable service.

6 5. Allen Matkins remains sensitive to comments received from the Commission in  
7 connection with the fees and expenses requested in the Application. Likewise, Allen Matkins  
8 remains committed to satisfying, to the best of its ability, this Court's directives in connection with  
9 applications for fees and reimbursement of expenses. To that end, and in addition to the  
10 substantial discounts Allen Matkins is applying to all timekeepers in this matter, as detailed in the  
11 Application, Allen Matkins has implemented additional procedures to further improve and  
12 maximize the clarity of its billing entries.

13 6. Allen Matkins' prebills have been submitted to the Commission's staff, which has  
14 read and reviewed the prebills, and provided comments. The Commission's staff has further  
15 indicated that the Commission does not oppose the interim approval and payment of the fees  
16 requested in the Application.

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

18 Executed on November 14, 2022, at Los Angeles, California.

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22 Joshua A. del Castillo  
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**CERTIFICATE OF SERVICE**

I am employed by the law firm of Semenza Kircher Rickard. 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 15th day of November, 2022, I served the document(s), described as:

**DECLARATION OF JOSHUA A. DEL CASTILLO IN SUPPORT OF SECOND 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 KIRCHER RICKARD**

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

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

Garrett T Ogata, court@gtogata.com

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

Kara B. Hendricks, hendricksk@gtlaw.com, escobargaddie@gtlaw.com, flintza@gtlaw.com, lvlitdock@gtlaw.com, neyc@gtlaw.com, rabe@gtlaw.com, sheffieldm@gtlaw.com

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

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

Michael D. Rawlins, mrawlins@smithshapiro.com, jbidwell@smithshapiro.com

Peter S. Christiansen, pete@christiansenlaw.com, ab@christiansenlaw.com, chandi@christiansenlaw.com, hvasquez@christiansenlaw.com, jcrain@christiansenlaw.com, keely@christiansenlaw.com, kworks@christiansenlaw.com, terry@christiansenlaw.com, wbarrett@christiansenlaw.com

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

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

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

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

1 Jason Hicks, hicksja@gtlaw.com, escobargaddie@gtlaw.com,  
2 geoff@americanfiduciaryservices.com, lvlitdock@gtlaw.com  
3 Trevor Waite, twaite@fabianvancott.com, amontoya@fabianvancott.com  
4 Kyle A. Ewing, ewingk@gtlaw.com, LVLitDock@GTLAW.com, flintza@gtlaw.com  
5 Maria A. Gall, gallm@ballardspahr.com, LitDocket\_West@ballardspahr.com,  
6 crawforda@ballardspahr.com, lvdocket@ballardspahr.com  
7 Keely Ann Perdue, keely@christiansenlaw.com, lit@christiansenlaw.com  
8 Casey R. Fronk, FronkC@sec.gov, #slro-docket@sec.gov  
9 Tracy S. Combs, combst@sec.gov, #slro-docket@sec.gov  
10 Joseph G. Went, jgwent@hollandhart.com, Intaketeam@hollandhart.com,  
11 blschroeder@hollandhart.com  
12 Joni Ostler, ostlerj@sec.gov

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

21  c. **BY PERSONAL SERVICE.**

22  d. **BY DIRECT EMAIL.**

23  e. **BY FACSIMILE TRANSMISSION.**

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

25 */s/ Olivia A. Kelly*  
26 \_\_\_\_\_  
27 An Employee of Semenza Kircher Rickard

# **EXHIBIT A**

# **EXHIBIT A**

10/11/22 11:33:24 PROFORMA STATEMENT FOR MATTER 392775.00002 (WINKLER, GEOFF - Receiver for J&amp;J Consul) (General Receivership)

**Preliminary Billing Form**Billing Atty: 001842 - Del Castillo,  
Joshua

Matter #: 392775.00002

Client Name: WINKLER, GEOFF - Receiver for J&amp;J Consul

Date of Last Billing: 09/27/22

Matter Name: General Receivership

Proforma Number: 1184327

Client/Matter Joint Group # 392775.1

Client Matter Number:

**Fees for Matter 392775.00002.(General Receivership)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
07/01/22	8884845	Teleconferences with counsel and local counsel and attend to critical case administration issues, including finalizing and filing of bankruptcy report, court hearing scheduling, and other matters (1.9); review recent filings in SEC case (0.2).	Del Castillo, Joshua	2.10	1,144.50	1,144.50	WO	HD	TR	_____
07/01/22	8912581	Phone call with Judge Silva's chambers regarding procedures for scheduling hearings	Pham, Matt D.	0.10	44.50	1,189.00	WO	HD	TR	_____
07/01/22	8912582	Review and proofread final draft of bankruptcy report and related notice	Pham, Matt D.	0.30	133.50	1,322.50	WO	HD	TR	_____
07/01/22	8920101	Analysis of the bankruptcy issues, report as to bankruptcy and follow-up as to the Receiver Report (1.2).	Zaro, David	1.20	654.00	1,976.50	WO	HD	TR	_____
07/04/22	8885396	Review and respond to correspondence regarding pending case administration matters (0.5).	Del Castillo, Joshua	0.50	272.50	2,249.00	WO	HD	TR	_____
07/05/22	8885728	Emails and teleconference with D. Zaro regarding case administration matters (0.4); prepare for and attend teleconference with	Del Castillo, Joshua	1.30	708.50	2,957.50	WO	HD	TR	_____



10/11/22 11:33:24 PROFORMA STATEMENT FOR MATTER 392775.00002 (WINKLER, GEOFF - Receiver for J&amp;J Consul) (General Receivership)

**Fees for Matter 392775.00002.(General Receivership)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
		Receiver and co-counsel regarding pending case administration matters (0.9).								
07/05/22	8912599	Virtually attend weekly client meeting regarding outstanding tasks and issues	Pham, Matt D.	0.70	311.50	3,269.00	WO	HD	TR	_____
07/08/22	8889050	Review and respond to emails regarding bankruptcy report (0.2).	Del Castillo, Joshua	0.20	109.00	3,378.00	WO	HD	TR	_____
07/11/22	8890802	Emails and teleconferences regarding pending case administration issues (0.5).	Del Castillo, Joshua	0.50	272.50	3,650.50	WO	HD	TR	_____
07/11/22	8892053	Evaluate Court's Order, follow-up with Receiver and counsel, address the status of bankruptcy report hearing.	Zaro, David	0.40	218.00	3,868.50	WO	HD	TR	_____
07/12/22	8891755	Attention to pending receivership deadlines, confer with counsel, confer with SEC, and attention to issues regarding same (0.9).	Del Castillo, Joshua	0.90	490.50	4,359.00	WO	HD	TR	_____
07/13/22	8892976	Emails and teleconferences with counsel and co-counsel regarding case administration matters (0.9).	Del Castillo, Joshua	0.90	490.50	4,849.50	WO	HD	TR	_____
07/15/22	8895131	Prepare for and attend call with Receiver's office and co-counsel (1.1).	Del Castillo, Joshua	1.10	599.50	5,449.00	WO	HD	TR	_____
07/15/22	8912683	Virtually attend weekly client meeting regarding outstanding tasks and issues	Pham, Matt D.	0.50	222.50	5,671.50	WO	HD	TR	_____
07/16/22	8911651	Review documents and emails with counsel regarding case administration matters and pending deadlines (0.8).	Del Castillo, Joshua	0.80	436.00	6,107.50	WO	HD	TR	_____

10/11/22 11:33:24 PROFORMA STATEMENT FOR MATTER 392775.00002 (WINKLER, GEOFF - Receiver for J&amp;J Consul) (General Receivership)

**Fees for Matter 392775.00002.(General Receivership)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
07/18/22	8897915	Research and forward latest filings from receivership case.	Kaup, John	0.40	140.00	6,247.50	WO	HD	TR	_____
07/18/22	8912696	Phone call with Ori Katz regarding committee's appearance at hearing on bankruptcy report; draft email to courtroom deputy regarding committee's appearance	Pham, Matt D.	0.30	133.50	6,381.00	WO	HD	TR	_____
07/19/22	8898209	Review and respond to emails and voicemail regarding outstanding case administration matters and attention to same (1.7); review creditor's committee opposition to Receiver's bankruptcy report and confer regarding same (0.9); teleconferences with Receiver and local counsel regarding same (0.7).	Del Castillo, Joshua	3.30	1,798.50	8,179.50	WO	HD	TR	_____
07/19/22	8912708	Review and analyze committee's response to Receiver's bankruptcy report (0.5); Confer with David Zaro and Josh del Castillo regarding July 25 hearing and committee's response to bankruptcy report (0.6); Begin drafting Receiver's reply in support of bankruptcy report (2.1); Continue drafting reply in support of Receiver's bankruptcy report - argument regarding J&J cases not being typical chapter 11 cases (0.7)	Pham, Matt D.	3.90	1,735.50	9,915.00	WO	HD	TR	_____
07/20/22	8899385	Review documents and emails and teleconferences regarding pending case administration matters and upcoming July 25 hearing (1.1); review pleadings (0.7).	Del Castillo, Joshua	1.80	981.00	10,896.00	WO	HD	TR	_____
07/20/22	8912717	Continue drafting reply in support of Receiver's bankruptcy report - argument	Pham, Matt D.	6.40	2,848.00	13,744.00	WO	HD	TR	_____

10/11/22 11:33:24 PROFORMA STATEMENT FOR MATTER 392775.00002 (WINKLER, GEOFF - Receiver for J&amp;J Consul) (General Receivership)

**Fees for Matter 392775.00002.(General Receivership)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle Action</b>			
		regarding J&J cases not being typical chapter 11 cases (1.6); Continue drafting reply in support of Receiver's bankruptcy report - argument regarding receivership equally equipped (1.7); Continue drafting reply in support of Receiver's bankruptcy report - argument regarding substantive consolidation (1.6); Continue drafting reply in support of Receiver's bankruptcy report - argument regarding expense of bankruptcy cases (1.5)								
07/21/22	8900607	Review and prepare recommended revisions to reply in support of bankruptcy report and confer with counsel regarding same, and upcoming hearing on report (1.0); review final report and emails regarding SEC position on Receiver's recommendation (0.5).	Del Castillo, Joshua	1.50	817.50	14,561.50	WO	HD	TR	_____
07/21/22	8906269	Revise the draft reply to the Committee opposition to Receiver's Report and conferences with counsel (1.4). Address the emails as to further issues related to hearing/SEC responses (.5). Several emails related to third party litigation as to financial institutions (.4).	Zaro, David	2.30	1,253.50	15,815.00	WO	HD	TR	_____
07/21/22	8912722	Revise reply in support of bankruptcy report (1.1); Draft request for judicial notice in support of reply (0.4); Make additional revisions to reply in support of bankruptcy report in light of Josh del Castillo's comments and proposed edits (0.4); Make further revisions to reply (0.2); Phone call with David Baddley regarding committee's	Pham, Matt D.	3.70	1,646.50	17,461.50	WO	HD	TR	_____

10/11/22 11:33:24 PROFORMA STATEMENT FOR MATTER 392775.00002 (WINKLER, GEOFF - Receiver for J&amp;J Consul) (General Receivership)

**Fees for Matter 392775.00002.(General Receivership)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
		response to Receiver's bankruptcy report (0.3); Confer with David Zaro regarding his proposed edits to reply (0.1); Revise reply in support of bankruptcy report following discussion with David Zaro (0.4); Continue revising and finalize reply in support of bankruptcy report (0.8)								
07/22/22	8912725	Virtually attend weekly client meeting regarding outstanding tasks and issues	Pham, Matt D.	0.80	356.00	17,817.50	WO	HD	TR	_____
07/24/22	8903140	Review documents and prepare notes in anticipation of upcoming hearing (1.2); emails with Receiver and counsel (0.2).	Del Castillo, Joshua	1.40	763.00	18,580.50	WO	HD	TR	_____
07/25/22	8911649	Prepare for and attend hearing on Receiver's bankruptcy report and recommendation, pending motions regarding attorneys' fees, and related matters (3.7).	Del Castillo, Joshua	3.70	2,016.50	20,597.00	WO	HD	TR	_____
07/25/22	8912737	Prepare for hearing on bankruptcy report and other matters (0.3); Virtually attend hearing on bankruptcy report and other matters (2.6)	Pham, Matt D.	2.90	1,290.50	21,887.50	WO	HD	TR	_____
07/26/22	8905309	Review documents, court filings, and emails and teleconferences regarding pending case and estate administration matters (1.6).	Del Castillo, Joshua	1.60	872.00	22,759.50	WO	HD	TR	_____
07/26/22	8908535	Evaluate the results of the bankruptcy/hearing and next steps, call with counsel and timing to process regarding dismissal (.7). Several emails/calls with counsel as to the tax issues, Receiver's	Zaro, David	1.20	654.00	23,413.50	WO	HD	TR	_____

10/11/22 11:33:24 PROFORMA STATEMENT FOR MATTER 392775.00002 (WINKLER, GEOFF - Receiver for J&amp;J Consul) (General Receivership)

**Fees for Matter 392775.00002.(General Receivership)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle Action</b>			
		draft report (.5).								
07/27/22	8907532	Review new documents and pleadings and confer regarding impact upon case administration (1.9).	Del Castillo, Joshua	1.90	1,035.50	24,449.00	WO	HD	TR	_____
07/27/22	8909495	Analysis of the tax issues and call with Receiver counsel (.3). Evaluate records production and enforcement of the order as to records from named defendants and banks, advice to counsel (.6).	Zaro, David	0.90	490.50	24,939.50	WO	HD	TR	_____
07/28/22	8907921	Review court documents and emails with counsel regarding same (0.9); teleconferences regarding case administration matters (0.7).	Del Castillo, Joshua	1.60	872.00	25,811.50	WO	HD	TR	_____
07/29/22	8909235	Prepare for and attend team call with Receiver and co-counsel (1.2); ;emails with Receiver and co-counsel regarding case administration (0.7).	Del Castillo, Joshua	1.90	1,035.50	26,847.00	WO	HD	TR	_____
07/29/22	8912755	Virtually attend weekly client meeting regarding outstanding tasks and issues	Pham, Matt D.	1.00	445.00	27,292.00	WO	HD	TR	_____
07/29/22	8920133	Follow-up with counsel, address email communications as to the case and the Receiver, Allen Matkins tasks and follow-up on amended order (.8).	Zaro, David	0.80	436.00	27,728.00	WO	HD	TR	_____
08/01/22	8916312	Emails and teleconferences with counsel regarding case administration issues (0.5); review recent orders and notes regarding 7/25 hearing (0.5).	Del Castillo, Joshua	1.00	545.00	28,273.00	WO	HD	TR	_____

10/11/22 11:33:24 PROFORMA STATEMENT FOR MATTER 392775.00002 (WINKLER, GEOFF - Receiver for J&amp;J Consul) (General Receivership)

**Fees for Matter 392775.00002.(General Receivership)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
08/01/22	8949245	Phone call to Judge Silva's chambers regarding form of proposed order on bankruptcy report and withdrawal of reference	Pham, Matt D.	0.10	44.50	28,317.50	WO	HD	TR	_____
08/02/22	8918299	Several emails and call with counsel for bankruptcy creditors related to bankruptcy, counsel payments and dismissal, follow-up (.4). Several calls/emails regarding litigation strategy as to third parties and coordination (.4).	Zaro, David	0.80	436.00	28,753.50	WO	HD	TR	_____
08/02/22	8949258	Phone call with Judge Silva's chambers regarding proposed order on bankruptcy report and withdrawal of the reference (0.1); Confer with Josh del Castillo regarding proposed order on bankruptcy report (0.1)	Pham, Matt D.	0.20	89.00	28,842.50	WO	HD	TR	_____
08/03/22	8918270	Emails and confer with counsel regarding Court instruction regarding proposed order on withdrawal of reference for bankruptcy matters (0.8); review and prepare recommended revisions to same (0.5).	Del Castillo, Joshua	1.30	708.50	29,551.00	WO	HD	TR	_____
08/03/22	8949264	Draft proposed order on bankruptcy report (0.9); Phone call with United States Trustee attorney regarding proposed order on bankruptcy report (0.1); Continue drafting proposed order on bankruptcy report (1.6); Revise and finalize proposed order on bankruptcy report (0.3); Phone call and follow-up email with Judge Silva's chambers regarding proposed order on bankruptcy report (0.2)	Pham, Matt D.	3.10	1,379.50	30,930.50	WO	HD	TR	_____

10/11/22 11:33:24 PROFORMA STATEMENT FOR MATTER 392775.00002 (WINKLER, GEOFF - Receiver for J&amp;J Consul) (General Receivership)

**Fees for Matter 392775.00002.(General Receivership)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
08/04/22	8919016	Review documents and recent pleadings and orders and prepare for and attend conference call with Receiver and co-counsel (1.5); emails with D. Zaro and M. Pham regarding bankruptcy and case administration matters (0.4); emails and teleconferences regarding tax inquiries (0.5).	Del Castillo, Joshua	2.40	1,308.00	32,238.50	WO	HD	TR	_____
08/04/22	8919902	Prepare additional Notices of Receivership pursuant to 28 USC section 754; review and respond to emails; finalize Notices of Receivership for filing.	Kaup, John	1.70	595.00	32,833.50	WO	HD	TR	_____
08/04/22	8922904	Address the outstanding general receivership issues, litigation against third parties and follow-up.	Zaro, David	0.60	327.00	33,160.50	WO	HD	TR	_____
08/05/22	8920023	Review recently entered orders and other pleadings and attend to case administration matters; confer with D. Zaro and M. Pham regarding next steps for bankruptcy matters (1.3)	Del Castillo, Joshua	1.30	708.50	33,869.00	WO	HD	TR	_____
08/05/22	8922919	Evaluate QSF tax issues and call regarding taxes/transfer of the properties.	Zaro, David	0.30	163.50	34,032.50	WO	HD	TR	_____
08/08/22	8921517	Attention to case management matters, review Court orders and recent filings, including order on attorneys' motions and potential complaint in intervention, and confer with Receiver and counsel regarding same (1.9); legal analysis regarding prospective intervention (0.6); prepare for and teleconference with K. Kraus regarding tax implications of title transfer to	Del Castillo, Joshua	3.00	1,635.00	35,667.50	WO	HD	TR	_____

10/11/22 11:33:24 PROFORMA STATEMENT FOR MATTER 392775.00002 (WINKLER, GEOFF - Receiver for J&amp;J Consul) (General Receivership)

**Fees for Matter 392775.00002.(General Receivership)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b> receivership entities (0.5).	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
08/08/22	8921758	TC with Zaro and del Castillo re. tax issues.	Kraus, Katherine	0.40	218.00	35,885.50	WO	HD	TR	_____
08/08/22	8922341	Review and respond to emails and follow up on additional 28 USC section 754 filings.	Kaup, John	0.30	105.00	35,990.50	WO	HD	TR	_____
08/08/22	8925917	Several emails and call with tax counsel related to tax issues, follow-up meeting to advise Receiver counsel as to approach (.6).	Zaro, David	0.60	327.00	36,317.50	WO	HD	TR	_____
08/10/22	8923749	Review and respond to inquiries regarding bankruptcy matters (0.4); emails regarding case and docket administration matters (0.3).	Del Castillo, Joshua	0.70	381.50	36,699.00	WO	HD	TR	_____
08/10/22	8925373	Review and respond to emails and follow up on additional 28 USC section 754 filings.	Kaup, John	0.20	70.00	36,769.00	WO	HD	TR	_____
08/10/22	8929319	Evaluate emails related to the bankruptcy case, proof of claim issues and respond to Receiver.	Zaro, David	0.40	218.00	36,987.00	WO	HD	TR	_____
08/10/22	8949354	Draft notice of entry of order on bankruptcy report	Pham, Matt D.	0.20	89.00	37,076.00	WO	HD	TR	_____
08/11/22	8925407	Emails with Receiver's office and counsel regarding case administration matters (0.3); teleconference regarding same (0.3).	Del Castillo, Joshua	0.60	327.00	37,403.00	WO	HD	TR	_____
08/12/22	8926041	Prepare for and attend meeting with Receiver's office and co-counsel (1.0); teleconferences regarding case administration (0.5); review recent court	Del Castillo, Joshua	2.40	1,308.00	38,711.00	WO	HD	TR	_____



10/11/22 11:33:24 PROFORMA STATEMENT FOR MATTER 392775.00002 (WINKLER, GEOFF - Receiver for J&amp;J Consul) (General Receivership)

**Fees for Matter 392775.00002.(General Receivership)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle Action</b>			
		filings and confer regarding same (0.9).								
08/12/22	8929416	Review emails and prepare for/attend the Receiver team meeting to address issues related to recovery strategy, taxes, third party claims, sales, etc. (1.1). Follow-up call with counsel to address tax matter and order (.3).	Zaro, David	1.40	763.00	39,474.00	WO	HD	TR	_____
08/12/22	8949379	Virtually attend weekly meeting with Receiver and his team, Allen Matkins, and Greenberg Traurig regarding case updates and outstanding tasks	Pham, Matt D.	1.00	445.00	39,919.00	WO	HD	TR	_____
08/15/22	8927737	Review and prepare recommended revisions to draft motions to withdraw reference to bankruptcy and associated cases and confer with D. Zaro and M. Pham regarding same (1.1); review and respond to correspondence regarding case administration (0.5).	Del Castillo, Joshua	1.60	872.00	40,791.00	WO	HD	TR	_____
08/17/22	8930433	Review filing in connection with motion to withdraw bankruptcy reference and emails with counsel regarding same (0.3).	Del Castillo, Joshua	0.30	163.50	40,954.50	WO	HD	TR	_____
08/18/22	8932160	Confer with D. Zaro regarding outstanding case administration matters (0.2); prepare email updates and summaries regarding same (0.3); review recent filings and prepare notes for discussion with Receiver's office and co-counsel (0.6).	Del Castillo, Joshua	1.10	599.50	41,554.00	WO	HD	TR	_____
08/18/22	8934778	Analysis of issues related to the pending class action cases and prospective joint prosecution agreement, revise draft of form	Zaro, David	1.60	872.00	42,426.00	WO	HD	TR	_____

10/11/22 11:33:24 PROFORMA STATEMENT FOR MATTER 392775.00002 (WINKLER, GEOFF - Receiver for J&amp;J Consul) (General Receivership)

**Fees for Matter 392775.00002.(General Receivership)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
		(1.3). Email to Receiver/counsel as to prospective joint prosecution arrangements (.3).								
08/19/22	8934511	Review and respond to correspondence from O. Kelly and M. Pham regarding proofs of claim and status of bankruptcy case (0.4); review motion to withdraw reference and recent docket entries (0.5).	Del Castillo, Joshua	0.90	490.50	42,916.50	WO	HD	TR	_____
08/19/22	8937963	Prepare for/attend the meeting with the Receiver and counsel related to the accounting, recovery of assets, investor meeting, invest communications, third party litigation (.9). Follow-up on the title information related to the Tahoe property/title company and call/emails with title company and title counsel (.7). Conference with counsel related to the subpoena targets and follow-up (.5).	Zaro, David	2.10	1,144.50	44,061.00	WO	HD	TR	_____
08/19/22	8949446	Virtually attend weekly meeting with Receiver, his team, Allen Matkins, and Greenberg Traurig regarding outstanding tasks and issues	Pham, Matt D.	1.00	445.00	44,506.00	WO	HD	TR	_____
08/23/22	8935984	Confer with M. Pham regarding pending Motion to Withdraw Reference and upcoming status conference in related bankruptcy case (0.2); inquiry regarding anticipated order withdrawing reference (0.1); review minute order regarding same (0.1); additional conference regarding bankruptcy issues and administration (0.3).	Del Castillo, Joshua	0.70	381.50	44,887.50	WO	HD	TR	_____

10/11/22 11:33:24 PROFORMA STATEMENT FOR MATTER 392775.00002 (WINKLER, GEOFF - Receiver for J&amp;J Consul) (General Receivership)

**Fees for Matter 392775.00002.(General Receivership)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
08/24/22	8937902	Review order withdrawing reference to bankruptcy matters and emails with K. Hendricks and M. Pham regarding same (0.3); review notes regarding instructions from chambers for next steps and petition for dismissal (0.2); emails to M. Pham regarding same (0.2).	Del Castillo, Joshua	0.70	381.50	45,269.00	WO	HD	TR	_____
08/29/22	8942885	Emails with J. Rickard regarding bankruptcy counsel requests for fees (0.2); commence legal analysis in connection with same (0.8); confer with M. Pham regarding post-reference withdrawal motions and appropriate inquiry to Court regarding same (0.2); follow-up emails (0.2).	Del Castillo, Joshua	1.40	763.00	46,032.00	WO	HD	TR	_____
08/30/22	8943958	Review claim materials and respond to claim inquiry transmitted by local counsel, J. Rickard (0.5).	Del Castillo, Joshua	0.50	272.50	46,304.50	WO	HD	TR	_____
08/30/22	8949688	Phone call with Judge Silva's chambers regrading withdrawal of bankruptcy cases	Pham, Matt D.	0.20	89.00	46,393.50	WO	HD	TR	_____
08/31/22	8946840	Review and respond to correspondence from J. Rickard, K. Hendricks, and M. Pham regarding case administration deadlines and issues (0.6); prepare for and attend team video conference with Receiver and GT attorneys (1.3); review Motion to Intervene and commence legal analysis in connection with contemplated Opposition to same (.9); emails with Receiver and K. Hendricks regarding same (0.3); prepare outline for Opposition (0.7)	Del Castillo, Joshua	3.80	2,071.00	48,464.50	WO	HD	TR	_____

10/11/22 11:33:24 PROFORMA STATEMENT FOR MATTER 392775.00002 (WINKLER, GEOFF - Receiver for J&amp;J Consul) (General Receivership)

**Fees for Matter 392775.00002.(General Receivership)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
08/31/22	8949702	Virtually attend weekly meeting with Receiver and his team, Allen Matkins team, and Greenberg Traurig regarding case updates and outstanding tasks	Pham, Matt D.	1.10	489.50	48,954.00	WO	HD	TR	_____
09/01/22	8951996	Commence formal draft of Opposition to Motion to Intervene (2.3); additional legal analysis in connection with same (1.1); emails to Receiver and K. Hendricks regarding same (0.3); teleconferences and emails with M. Pham and Receiver regarding district court inquiry regarding bankruptcy case administration (0.5).	Del Castillo, Joshua	4.20	2,289.00	51,243.00	WO	HD	TR	_____
09/01/22	8953935	Evaluate the pending bankruptcy filings, the status of withdrawal of reference, and email address procedural issues.	Zaro, David	0.40	218.00	51,461.00	WO	HD	TR	_____
09/04/22	8953230	Review documents and complete additional legal analysis in connection with Opposition to Motion to Intervene (2.1).	Del Castillo, Joshua	2.10	1,144.50	52,605.50	WO	HD	TR	_____
09/05/22	8953645	Review docket, notes, and prior correspondence from counsel and SEC and prepare for upcoming hearing on bankruptcy reference, fee applications, and more (1.3).	Del Castillo, Joshua	1.30	708.50	53,314.00	WO	HD	TR	_____
09/06/22	8953965	Prepare for and attend video call with Receiver team and co-counsel (1.1); complete initial draft of opposition to Motion to Intervene and transmit to Receiver for review and comment (3.4).	Del Castillo, Joshua	4.50	2,452.50	55,766.50	WO	HD	TR	_____
09/06/22	8956059	Prepare for/attend the meeting with Receiver, J.del Castilo, J. Hall and Receiver	Zaro, David	0.60	327.00	56,093.50	WO	HD	TR	_____

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**Fees for Matter 392775.00002.(General Receivership)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
		team related to the pending matter, strategy and follow-up to review meeting memorandum.								
09/06/22	8981527	Virtually attend weekly meeting with the Receiver's team and Allen Matkins and Greenberg Traurig attorneys	Pham, Matt D.	0.40	178.00	56,271.50	WO	HD	TR	_____
09/07/22	8954920	Review correspondence from Receiver regarding draft opposition to motion to intervene (0.1); confer with D. Zaro and K. Hendricks regarding proposed revisions to same (0.3); attention to revisions (1.0); prepare for and attend Court hearing via Zoom (1.0).	Del Castillo, Joshua	2.40	1,308.00	57,579.50	WO	HD	TR	_____
09/07/22	8957062	Review intervention motion and work on revisions to the draft opposition to motion to intervene (1.1). Conferences with the Receiver and counsel related to the tax issues (.3). Research related to the processes and rights of Receiver re: returns, refunds, taxes, Receiver authority to amend returns and recover refunds (.9).	Zaro, David	2.30	1,253.50	58,833.00	WO	HD	TR	_____
09/07/22	8981539	Prepare for omnibus hearing (0.2); Virtually attend omnibus hearing (0.8)	Pham, Matt D.	1.00	445.00	59,278.00	WO	HD	TR	_____
09/11/22	8957990	Prepare additional revisions to Opposition to Motion to Intervene and prepare Winkler Declaration in support of same (0.6); emails to SEC and M. Pham regarding same (0.2).	Del Castillo, Joshua	0.80	436.00	59,714.00	WO	HD	TR	_____
09/12/22	8958314	Review notes, docket, and emails from local counsel J. Rickard and attention to case and bankruptcy administration issues (0.8);	Del Castillo, Joshua	1.50	817.50	60,531.50	WO	HD	TR	_____

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**Fees for Matter 392775.00002.(General Receivership)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
		emails to M. Pham regarding same (0.2); finalize opposition materials and transmit to local counsel for filing (0.5).								
09/13/22	8959995	Prepare for and video conference with Receiver's office, K. Hendricks, and D. Zaro regarding pending case administration issues (1.1); review and respond to correspondence from K. Hendricks regarding pending motion to intervene (0.2); review SEC opposition to same (0.2).	Del Castillo, Joshua	1.50	817.50	61,349.00	WO	HD	TR	_____
09/13/22	8981571	Virtually attend weekly meeting with client's team and Allen Matkins and Greenberg Traurig attorneys	Pham, Matt D.	1.10	489.50	61,838.50	WO	HD	TR	_____
09/16/22	8962825	Review bankruptcy docket and district court docket and prepare inquiries regarding procedure to M. Pham (0.3); review M. Pham response to K. Hendricks inquiry and confer regarding same (0.2).	Del Castillo, Joshua	0.50	272.50	62,111.00	WO	HD	TR	_____
09/19/22	8970371	Emails with local counsel regarding pending case administration matters and deadlines (0.3); review docket (0.2).	Del Castillo, Joshua	0.50	272.50	62,383.50	WO	HD	TR	_____
09/20/22	8981727	Virtually attend weekly meeting with client's team and Allen Matkins and Greenberg Traurig attorneys	Pham, Matt D.	0.70	311.50	62,695.00	WO	HD	TR	_____
09/21/22	8967684	Teleconference and emails with D. Zaro regarding pending case administration tasks (0.6).	Del Castillo, Joshua	0.60	327.00	63,022.00	WO	HD	TR	_____
09/22/22	8968955	Emails and teleconferences with J. Rickard and SEC regarding threatened intervention	Del Castillo, Joshua	0.70	381.50	63,403.50	WO	HD	TR	_____

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**Fees for Matter 392775.00002.(General Receivership)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
		by investor prosecuting claims against defendant M. Murphy (0.5); review draft complaint regarding same (0.2).								
09/23/22	8969675	Review emails and attention to pending case administration matters (0.6).	Del Castillo, Joshua	0.60	327.00	63,730.50	WO	HD	TR	_____
09/26/22	8972166	Review Reply in support of motion to intervene and confer regarding same (0.5); review notes and emails and attention to pending case administration matters; prepare updated inventory of same for Receiver (0.8).	Del Castillo, Joshua	1.30	708.50	64,439.00	WO	HD	TR	_____
09/27/22	8978880	Attend video conference with Receiver and counsel from GT to discuss pending case and estate administration matters (1.0); follow-up emails with Receiver's office and GT regarding same (0.5).	Del Castillo, Joshua	1.50	817.50	65,256.50	WO	HD	TR	_____
09/27/22	8981793	Virtually attend weekly meeting with client's team and Allen Matkins and Greenberg Traurig attorneys	Pham, Matt D.	1.00	445.00	65,701.50	WO	HD	TR	_____
09/30/22	8977768	Teleconference with T. Fates regarding pending case and asset administration issues (0.4); prepare follow-emails and transmittal of documents regarding same (0.2); review case administration ECF notices and emails regarding same (0.3); confer with M. Pham and D. Zaro regarding same (0.2).	Del Castillo, Joshua	1.10	599.50	66,301.00	WO	HD	TR	_____

**Disbursements for Matter 392775.00002 (General Receivership)**

10/11/22 11:33:24 PROFORMA STATEMENT FOR MATTER 392775.00002 (WINKLER, GEOFF - Receiver for J&amp;J Consul) (General Receivership)

Trans Date	Index	Type	Quantity	Amt				
07/01/22	2774634	EDISC – CS Disco, Inc. - Monthly Hosting for July 2022	0.00	150.00	WO	HD	TR	_____
07/01/22	2774713	EDISC – CS Disco, Inc. - Monthly Hosting for June 2022	0.00	150.00	WO	HD	TR	_____
07/07/22	2781939	DCSRCH – Document Search - PACER - 04/22 - 06/22 Usage	0.00	1.50	WO	HD	TR	_____
07/07/22	2781940	DCSRCH – Document Search - PACER - 04/22 - 06/22 Usage	0.00	3.00	WO	HD	TR	_____
07/07/22	2781941	DCSRCH – Document Search - PACER - 04/22 - 06/22 Usage	0.00	6.00	WO	HD	TR	_____
07/24/22	2776188	TAXI – -Cab - Lost Receipt,Cab ride from Harry Rei International Airport to The English Hotel, Las Vegas in connection with appearance on July 25, 2022 at USDC regarding hearing on (1) motion of receiver to employ counsel; (2) Judd attorney retention funds motion; (3) receiver report and recommendations re bk cases	0.00	45.00	WO	HD	TR	_____
07/24/22	2776189	AIR – -Southwest Airlines,Travel to Las Vegas (USDC, Las Vegas) to attend hearing on motions (1) to employ counsel; (2) attorney retention fees; (3) receiver repor...	0.00	567.96	WO	HD	TR	_____
07/25/22	2776190	MLA – -Leticia's Cocina,Breakfast - lost receipt n connection with appearance on July 25, 2022 at USDC regarding hearing on (1) motion of receiver to employ counsel; (2) Judd attorney retention funds motion; (3) receiver report and recommendations re bk cases	0.00	13.00	WO	HD	TR	_____
07/25/22	2776191	MLA – -Lunch - lost receipt,lunch was at a random lunch counter at the airport n connection with appearance on July 25, 2022 at USDC regarding hearing on (1) motion of receiver to employ counsel; (2) Judd attorney retention funds motion; (3) receiver report and recommendations re bk cases	0.00	39.00	WO	HD	TR	_____
07/25/22	2776192	MLA – -Snacks - lost receipt,snacks purchased at the airport at a shop within the airport n connection with appearance on July 25, 2022 at USDC regarding hearing on (1) motion of receiver to employ counsel; (2) Judd attorney retention funds motion; (3) receiver report and recommendations re bk cases	0.00	11.00	WO	HD	TR	_____
07/25/22	2776193	LODGE – -The English Hotel Las Vegas,Hotel Accommodations in connection with travel to Las Vegas to attend hearing on motions: (1) to employ counsel; (2) attorney	0.00	304.99	WO	HD	TR	_____



10/11/22 11:33:24 PROFORMA STATEMENT FOR MATTER 392775.00002 (WINKLER, GEOFF - Receiver for J&amp;J Consul) (General Receivership)

07/25/22	2776194	retention f... MLA – -The English Hotel Las Vegas,dinner on 2022.07.24 at the hotel in connection with travel to Las Vegas to attend hearing on motions: (1) to employ counsel; (2) attorney retention f...	0.00	42.71	WO	HD	TR	_____
07/26/22	2774965	MSNGR – Federal Express - Ship To: Gregory A Dorsey, Esq - Kelly Dorsey P C	0.00	29.46	WO	HD	TR	_____
08/01/22	2778575	EDISC – CS Disco, Inc. - Monthly Hosting for August 2022	0.00	150.00	WO	HD	TR	_____
08/04/22	2776243	FILING – Clerk of the Court - Miscellaneous Court Filing Fee for Notice of Appointment of Receiver	0.00	49.00	WO	HD	TR	_____
08/04/22	2776244	FILING – Clerk of the Court - Miscellaneous Court Filing Fee for Notice of Appointment of Receiver	0.00	49.00	WO	HD	TR	_____
08/04/22	2776245	FILING – Clerk of the Court - Miscellaneous Court Filing Fee for Notice of Appointment of Receiver	0.00	49.00	WO	HD	TR	_____
08/04/22	2776246	FILING – Clerk of the Court - Miscellaneous Court Filing Fee for Notice of Appointment of Receiver	0.00	49.00	WO	HD	TR	_____
08/04/22	2776260	BW – Duplication - Black & White Copies	1,460.00	277.40	WO	HD	TR	_____
08/04/22	2777868	MSNGR – Federal Express - Ship To: CLERK OF THE COURT - U S DISTRICT COURT OF ARIZONA	0.00	26.81	WO	HD	TR	_____
08/04/22	2777869	MSNGR – Federal Express - Ship To: CLERK OF THE COURT - UNITED STATES DISTRICT COURT	0.00	53.17	WO	HD	TR	_____
08/04/22	2777870	MSNGR – Federal Express - Ship To: CLERK OF THE COURT - UNITED STATES DISTRICT COURT	0.00	53.17	WO	HD	TR	_____
08/04/22	2777871	MSNGR – Federal Express - Ship To: CLERK OF THE COURT - UNITED STATES DISTRICT COURT	0.00	45.74	WO	HD	TR	_____
08/05/22	2777875	MSNGR – Federal Express - Ship To: John Kaup - Allen Matkins	0.00	37.92	WO	HD	TR	_____
08/08/22	2777878	MSNGR – Federal Express - Ship To: John Kaup - Allen Matkins	0.00	46.26	WO	HD	TR	_____
08/09/22	2777880	MSNGR – Federal Express - Ship To: John Kaup - Allen Matkins	0.00	27.91	WO	HD	TR	_____
08/10/22	2780557	MSNGR – Federal Express - Ship To: James S Bell, Esq - James S Bell, PC	0.00	25.64	WO	HD	TR	_____
08/11/22	2780563	MSNGR – Federal Express - Ship To: Clerk of the Court - United States District Court	0.00	19.01	WO	HD	TR	_____
08/22/22	2778307	BW – Duplication - Black & White Copies	575.00	109.25	WO	HD	TR	_____

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08/22/22	2784642	POST – Postage - RICOH - 2 Cerified	0.00	19.30	WO	HD	TR	_____
08/23/22	2783599	RECORD – Recording Fees - Nationwide Legal LLC - CR/ORANGE COUNTY RECORDER, NOTICE OF PENDENCY OF RECEIVERSHIP	0.00	45.00	WO	HD	TR	_____
08/23/22	2783600	RECORD – Recording Fees - Nationwide Legal LLC - CR/SAN DIEGO COUNTY RECORDER, Notice of Pendency of Receivership	0.00	45.00	WO	HD	TR	_____
08/23/22	2783601	RECORD – Recording Fees - Nationwide Legal LLC - CR/ALAMEDA COUNTY RECORDER, NOTICE OF PENDENCY OF RECEIVERSHIP	0.00	235.30	WO	HD	TR	_____
08/23/22	2784643	POST – Postage - RICOH - 18 Cerified	0.00	173.70	WO	HD	TR	_____
08/24/22	2784644	POST – Postage - RICOH - 7 Cerified	0.00	67.55	WO	HD	TR	_____
09/01/22	2780948	ADV – First American Title Insurance Company - Preliminary Title Report	0.00	750.00	WO	HD	TR	_____
09/01/22	2782367	EDISC – CS Disco, Inc. - Monthly Hosting for September 2022	0.00	150.00	WO	HD	TR	_____
09/08/22	2781262	BW – Duplication - Black & White Copies	42.00	7.98	WO	HD	TR	_____

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	17.90	545.00	9,755.50
000820	Kaup, John	2.60	350.00	910.00
001842	Del Castillo, Joshua	75.80	545.00	41,311.00
002372	Kraus, Katherine	0.40	545.00	218.00
002510	Pham, Matt D.	31.70	445.00	14,106.50
		128.40		\$66,301.00
Subtotal Fees				\$66,301.00
Discount				0.00
Total Fees				66,301.00
Total Disbursements				3,925.73

**Attorney Billing Instructions**

( ) BILL ALL ( ) Hold



10/11/22 11:33:26 PROFORMA STATEMENT FOR MATTER 392775.00003 (WINKLER, GEOFF - Receiver for J&amp;J Consul) (Asset Recovery &amp; Management)

**Preliminary Billing Form**Billing Atty: 001842 - Del Castillo,  
Joshua

Matter #: 392775.00003

Client Name: WINKLER, GEOFF - Receiver for J&amp;J Consul

Date of Last Billing: 09/27/22

Matter Name: Asset Recovery &amp; Management

Proforma Number: 1184327

Client/Matter Joint Group # 392775.1

Client Matter Number:

**Fees for Matter 392775.00003.(Asset Recovery & Management)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
07/01/22	8885074	Emails with Receiver and counsel regarding US Bank certification of funds and issues associated with loan and purported security documents (0.5); review draft withdrawal of motion for turnover and prepare update to K. Hendricks regarding same (0.2).	Del Castillo, Joshua	0.70	381.50	381.50	WO	HD	TR	_____
07/01/22	8887716	Analysis of records and emails, then follow-up on the investment by Judd/J&J, et al., in the convertible debentures (1.5). Advice to counsel related to the attorney fee accounts and follow-up thereon (.4). Analysis of turnover issues as to banks, attorneys and third party defendants, follow-up to advise counsel and Receiver as to turnover cash deposits, retainers (1.1)	Zaro, David	3.10	1,689.50	2,071.00	WO	HD	TR	_____
07/05/22	8887871	several email communications as to attorney turnover issues, including with Ms. Dean and counsel (.6). Conference with counsel related to the real estate title issues, turnover strategy and follow-up as to legal arguments/requirements (.8).	Zaro, David	1.40	763.00	2,834.00	WO	HD	TR	_____

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07/06/22	8886445	Review U.S. Bank certified statements, confer with Receiver and co-counsel, and prepare attendant demand to U.S. Bank regarding setoff and turnover (0.8); prepare for and teleconference with U.S. Bank counsel regarding same (0.4); email to Receiver regarding same (0.1); emails with co-counsel regarding pending asset recovery efforts and confer with counsel regarding same (0.4).	Del Castillo, Joshua	1.70	926.50	3,760.50	WO	HD	TR	_____
07/06/22	8888644	Several emails/call with Receiver counsel related to the transfers of title to real/personal property (.4). Several emails with Receiver counsel related to attorney turnover of account funds, including Ms. Dean (.5).	Zaro, David	0.90	490.50	4,251.00	WO	HD	TR	_____
07/06/22	8912605	Review and analyze documents filed by defendants regarding assets (1.2); Continue reviewing defendants' filings re assets; update internal spreadsheet regarding defendants and their assets (1.8)	Pham, Matt D.	3.00	1,335.00	5,586.00	WO	HD	TR	_____
07/07/22	8887784	Review and respond to correspondence and teleconferences regarding pending asset recovery efforts (0.9).	Del Castillo, Joshua	0.90	490.50	6,076.50	WO	HD	TR	_____
07/07/22	8888651	Call with counsel, review email/draft letter demand to attorneys holding defendant funds and follow-up (.4). Call with Ms. Dean related to the turnover demand and next steps (.3). Emails with counsel and follow-up call related to the turnover of balance in account and Receiver's letter (.6).	Zaro, David	1.30	708.50	6,785.00	WO	HD	TR	_____

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07/08/22	8888535	Review and respond to correspondence regarding receivership asset administration (0.5); legal analysis of issues arising in connection with same (1.1).	Del Castillo, Joshua	1.60	872.00	7,657.00	WO	HD	TR	_____
07/11/22	8891951	Evaluate emails and documents, stipulation as to attorney turnover of funds and follow-up as to draft response to counsel (.8). Email communication with Receiver and counsel as to the turnover of IOLTA account and all with counsel related to turnover motion (.5).	Zaro, David	1.30	708.50	8,365.50	WO	HD	TR	_____
07/12/22	8893339	Analysis of the documents/records and court filings related to relief defendant assets, turnover requirements and evaluate filings by defendants/relief defendants (1.2). Follow-up on Receivership Order to pursue asset certifications from counsel and meeting with counsel, address report narrative (.7).	Zaro, David	1.90	1,035.50	9,401.00	WO	HD	TR	_____
07/13/22	8893278	Review and respond to correspondence regarding Receiver's outstanding asset recovery efforts and status of particular claims regarding same (0.4); review correspondence regarding Polaris / Razor ATV (0.1).	Del Castillo, Joshua	0.50	272.50	9,673.50	WO	HD	TR	_____
07/13/22	8893530	Initial call with D. Zaro regarding case facts and criteria for selection of counsel to pursue litigation against banks (0.3); begin initial review of class action complaint by Gibbs law group (0.1).	Wallace, Marshall	0.40	218.00	9,891.50	WO	HD	TR	_____

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07/14/22	8894160	Review Oberheiden motion regarding attorneys' fees and review notes and analysis from K. Akopchikyan in connection with same (0.5); prepare for and teleconference with K. Akopchikyan regarding same (0.5).	Del Castillo, Joshua	1.00	545.00	10,436.50	WO	HD	TR	_____
07/14/22	8898691	Evaluate several emails and follow-up on debentures/flavocure assets, assess Receiver interests.	Zaro, David	0.40	218.00	10,654.50	WO	HD	TR	_____
07/15/22	8900829	Analysis of the recovery of assets/convertible debentures and conference as to possible recovery/strategy.	Zaro, David	0.60	327.00	10,981.50	WO	HD	TR	_____
07/19/22	8902255	Several emails related to the turnover demands, Dean email and follow-up.	Zaro, David	0.40	218.00	11,199.50	WO	HD	TR	_____
07/20/22	8899894	Review revised draft response to Judd attorney fee motions and confer with counsel regarding same (0.5).	Del Castillo, Joshua	0.50	272.50	11,472.00	WO	HD	TR	_____
07/20/22	8908467	Analysis of draft of opposition to attorney motion to retain funds, revise draft and emails with local counsel.	Zaro, David	0.90	490.50	11,962.50	WO	HD	TR	_____
07/25/22	8903542	Review and annotation of PMM3 complaint and consolidation order, review of Gibbs Law Group and Girard Law (0.8); brief review of dockets (0.2); email D. Zaro regarding same (0.1).	Wallace, Marshall	1.10	599.50	12,562.00	WO	HD	TR	_____
07/25/22	8908501	Evaluate several emails as to recovery of securities and respond to counse/investor as to recovery, strategy and respond.	Zaro, David	0.70	381.50	12,943.50	WO	HD	TR	_____

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07/26/22	8905305	Emails and teleconferences regarding pending asset recovery efforts and review documents in connection with same (1.4).	Del Castillo, Joshua	1.40	763.00	13,706.50	WO	HD	TR	_____
07/26/22	8908545	Call/emails with counsel and analysis of Flavocure, address turnover of records, instruments (.4). Draft letter demand to counsel for Flavocure, revise/finalize demand for records (.8).	Zaro, David	1.20	654.00	14,360.50	WO	HD	TR	_____
07/27/22	8906336	Emails and teleconferences with counsel regarding pending asset recovery efforts (0.5).	Del Castillo, Joshua	0.50	272.50	14,633.00	WO	HD	TR	_____
07/27/22	8906583	Review and respond to correspondence regarding turnover of funds and assets (0.3).	Del Castillo, Joshua	0.30	163.50	14,796.50	WO	HD	TR	_____
07/27/22	8909476	Several emails/analysis of proposed auction of corporation assets as to Flavocure, email to investor counsel, follow-up (.8). Emails concerning turnover motion strategy and prospective turnover of records/assets as to Receiver call regarding foregoing (.9).	Zaro, David	1.70	926.50	15,723.00	WO	HD	TR	_____
07/28/22	8907716	Review documents and emails and attention to pending asset recovery matters; emails regarding same (1.5).	Del Castillo, Joshua	1.50	817.50	16,540.50	WO	HD	TR	_____
07/28/22	8909517	Prepare for and then call with counsel for Flavocure as to Receiver's interests, records production and follow-up.	Zaro, David	0.60	327.00	16,867.50	WO	HD	TR	_____
07/29/22	8915687	Evaluate emails, assess communications with Ms. Dean and the draft outline of	Zaro, David	0.60	327.00	17,194.50	WO	HD	TR	_____



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08/01/22	8916172	Review documents and emails regarding turnover of funds from Judd counsel (0.5); emails with U.S. Bank counsel regarding turnover (0.4).emails regarding prospective additional turnover demands and review correspondence regarding same (1.0).	Del Castillo, Joshua	1.90	1,035.50	18,230.00	WO	HD	TR	_____
08/01/22	8917342	Analysis/review/revise draft motion to compel turnover and Zaro declaration (.8). Several emails/calls related to the turnover motions, advice to counsel/Receiver. (.3).	Zaro, David	1.10	599.50	18,829.50	WO	HD	TR	_____
08/02/22	8917030	Review and respond to correspondence from U.S. Bank counsel regarding turnover of funds (0.3); prepare for and teleconference with U.S. Bank counsel regarding same (0.9); prepare update to Receiver and counsel regarding same (0.2); review accounting documents regarding same (0.2); review correspondence regarding Triple Threat turnover and prepare and revise draft stipulation in connection with same (0.9); correspondence with Receiver and co-counsel regarding same (0.2).	Del Castillo, Joshua	2.70	1,471.50	20,301.00	WO	HD	TR	_____
08/02/22	8918301	Evaluate issues related to the recovery of the real/personal property and advice as to the turnover actions, bank account recovery and stipulation.	Zaro, David	0.40	218.00	20,519.00	WO	HD	TR	_____
08/03/22	8918194	Emails and teleconferences regarding sale of Jeffrey property (0.3); review and revise stipulation regarding same (0.1); confer	Del Castillo, Joshua	0.70	381.50	20,900.50	WO	HD	TR	_____

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		regarding turnover of Rosegreen / Triple Threat funds and email with WF counsel regarding same (0.3).								
08/03/22	8949263	Review and update stipulation between Receiver and Triple Threat and Rosegreen regarding accounts	Pham, Matt D.	0.20	89.00	20,989.50	WO	HD	TR	_____
08/04/22	8919328	Emails regarding pending asset and document turnover efforts (0.5); review materials in connection with contemplated U.S. Bank stipulation (0.9); emails with counsel regarding same (0.4).	Del Castillo, Joshua	1.80	981.00	21,970.50	WO	HD	TR	_____
08/04/22	8922900	Call with counsel, advice related to title issues regarding Judd properties and turnover approach.	Zaro, David	0.70	381.50	22,352.00	WO	HD	TR	_____
08/05/22	8920445	Review and respond to correspondence from M. White regarding funds transfer from Wells Fargo (0.1).	Del Castillo, Joshua	0.10	54.50	22,406.50	WO	HD	TR	_____
08/06/22	8921436	Legal analysis of title issues and prepare draft outline for motion to clear title to receivership assets (2.9).	Del Castillo, Joshua	2.90	1,580.50	23,987.00	WO	HD	TR	_____
08/08/22	8921749	Emails with U.S. Bank counsel regarding Judd pledged account and related matters; confer with counsel regarding same (0.4).	Del Castillo, Joshua	0.40	218.00	24,205.00	WO	HD	TR	_____
08/08/22	8925908	Evaluate the order concerning the Receiver's and SEC motions/demands for turnover as to Judd and other defendants (.4). Email/call with counsel to review next steps following the order (.4).	Zaro, David	0.80	436.00	24,641.00	WO	HD	TR	_____

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08/09/22	8922559	Review and respond to correspondence regarding and attention attorney turnover of funds (1.4); legal analysis in connection with pending asset recovery and turnover matters (0.9); analysis of legal authorities in connection with prospective turnover stipulations (0.7).	Del Castillo, Joshua	3.00	1,635.00	26,276.00	WO	HD	TR	_____
08/10/22	8923741	Review documents, confer regarding prospective turnover stipulations, and prepare draft stipulations regarding same (2.1); emails with U.S. Bank regarding same (0.1); review and assemble documents and prepare turnover demand to attorney J. Bell (0.7); review and edit draft Opposition to Humphries Motion for Attorneys' Fees and email regarding same (0.5).	Del Castillo, Joshua	3.40	1,853.00	28,129.00	WO	HD	TR	_____
08/10/22	8929328	Several emails related to the turnover of the assets/lawyer IOLTA accounts.	Zaro, David	0.40	218.00	28,347.00	WO	HD	TR	_____
08/11/22	8925166	Review documents, legal analysis, emails and teleconferences regarding pending asset recovery efforts and stipulations (2.9); teleconference with counsel for U.S. Bank (0.2).	Del Castillo, Joshua	3.10	1,689.50	30,036.50	WO	HD	TR	_____
08/12/22	8926173	Emails and teleconferences regarding turnover demands to defendant counsel (0.6).	Del Castillo, Joshua	0.60	327.00	30,363.50	WO	HD	TR	_____
08/15/22	8927999	Emails and teleconferences regarding outstanding stipulations, demands, and motions regarding asset turnover requirements (0.7).	Del Castillo, Joshua	0.70	381.50	30,745.00	WO	HD	TR	_____

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08/16/22	8929147	Review K. Dean motions regarding turnover of Judd funds and emails with Receiver and co-counsel regarding same (1.1); legal analysis of baseless arguments presented by K. Dean (1.2); teleconference with co-counsel regarding preparation of response to same and prepare and transmit notes and initial draft briefing for incorporation into response (2.9); review and respond to correspondence regarding stipulations regarding turnover and review documents in connection with same (0.4).	Del Castillo, Joshua	5.60	3,052.00	33,797.00	WO	HD	TR	_____
08/16/22	8930483	Evaluate emails/analyze filings: briefs and exhibits from Ms. Dean related to the turnover of funds in her account from Judd (1.2). Attend call with Receiver and counsel as to turnover motion and counter motion/Receiver response (.5).	Zaro, David	1.70	926.50	34,723.50	WO	HD	TR	_____
08/17/22	8930848	Emails with Receiver and counsel regarding turnover of funds in accordance with provisions of Appointment Order (0.3); teleconference regarding same (0.2); teleconference with attorney A. Marshall turnover issues (0.2).	Del Castillo, Joshua	0.70	381.50	35,105.00	WO	HD	TR	_____
08/17/22	8931279	Review and revise draft JPA and emails to D. Zaro regarding same (1.0).	Del Castillo, Joshua	1.00	545.00	35,650.00	WO	HD	TR	_____
08/17/22	8932109	Analysis of issues as to joining with class and work on form of the joint prosecution agreement and draft revisions to the prospective agreement, emails with counsel regarding same.	Zaro, David	1.60	872.00	36,522.00	WO	HD	TR	_____

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08/18/22	8934801	Work on email/call to address turnover of bank accounts and demands (.3). Advice to counsel as to turnover of accounts/demand letters (.3).	Zaro, David	0.60	327.00	36,849.00	WO	HD	TR	_____
08/18/22	8949432	Review and analyze multiple individual defendants' certified statements regarding assets in preparation for drafting letters to financial institutions (1.8); begin creating spreadsheet listing each defendant's banks (1.4)	Pham, Matt D.	3.20	1,424.00	38,273.00	WO	HD	TR	_____
08/19/22	8934508	Review emails from Receiver regarding potential efforts by defendants to dissipate assets (0.2); review documents transmitted from third party regarding same (0.4); legal analysis regarding prospective motion for OSC regarding contempt (0.6).	Del Castillo, Joshua	1.20	654.00	38,927.00	WO	HD	TR	_____
08/19/22	8949462	Prepare 11 turnover letters to banks/financial institutions from form letter	Pham, Matt D.	1.20	534.00	39,461.00	WO	HD	TR	_____
08/22/22	8939135	Evaluate the Receiver analysis as to clean funds, call to provide advice to counsel, follow-up as to motions.	Zaro, David	0.40	218.00	39,679.00	WO	HD	TR	_____
08/22/22	8949494	Continue preparing and finalize 11 turnover letters to banks/financial institutions	Pham, Matt D.	1.30	578.50	40,257.50	WO	HD	TR	_____
08/23/22	8936168	Prepare 3 Notices of Pendency of Receivership, confer with staff regarding recordation of same, and attend to notarization prior to transmitting for recording (1.0).	Del Castillo, Joshua	1.00	545.00	40,802.50	WO	HD	TR	_____

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08/24/22	8937140	Emails with staff regarding status of Notices of Pending Receivership recordations (0.2); legal analysis for out-of-state recordations (0.3).	Del Castillo, Joshua	0.50	272.50	41,075.00	WO	HD	TR	_____
08/24/22	8937779	Review and respond to correspondence from K. Hendricks and Receiver regarding response to K. Dean motions and associated accounting (0.2); review and assemble documents for transmittal (0.2); draft internal memorandum regarding asset turnover status and prepare follow-up inquiries for accounting in connection with same (1.3).	Del Castillo, Joshua	1.70	926.50	42,001.50	WO	HD	TR	_____
08/24/22	8953820	Evaluate issues and several e mails related to the Dean briefs and Receiver's response, accounting, advice to counsel as to approach.	Zaro, David	0.70	381.50	42,383.00	WO	HD	TR	_____
08/25/22	8938659	Review and respond to emails from K. Hendricks and Receiver's office regarding asset recovery matters and review documents in connection with same (0.7); review title documents regarding Lake Tahoe Beasley property and emails with M. Pham regarding same (0.3); request additional materials from title (0.3); confer regarding prospective cease and desist letter and locate exemplar (0.2).	Del Castillo, Joshua	1.50	817.50	43,200.50	WO	HD	TR	_____
08/25/22	8939916	Follow up on status of 28 USC section 754 filing.	Kaup, John	0.10	35.00	43,235.50	WO	HD	TR	_____
08/26/22	8940581	Review and prepare recommended revisions to draft Omnibus Opposition to K.	Del Castillo, Joshua	1.50	817.50	44,053.00	WO	HD	TR	_____

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		Dean motions regarding retention of receivership funds (1.1); review email and teleconferences with M. Pham regarding inquiry regarding IRA turnover (0.3); review emails from Receiver regarding same (0.1).								
08/26/22	8949643	Review correspondence from Bitcoin IRA regarding frozen account, confer with Josh del Castillo regarding same, draft email to client regarding approach for handling such accounts (0.5); Draft multiple emails to Bitcoin IRA regarding response to turnover questions and certified statement (0.5)	Pham, Matt D.	1.00	445.00	44,498.00	WO	HD	TR	_____
08/29/22	8949667	Phone call with Citi Bank regarding scope of receivership order (0.1); Phone call with Bank of the West regarding bank accounts (0.1)	Pham, Matt D.	0.20	89.00	44,587.00	WO	HD	TR	_____
08/30/22	8943633	Emails with counsel for U.S. Bank regarding draft stipulation and turnover of funds (0.2); confer with counsel regarding same (0.3); review and respond to correspondence from J. Rickard and D. Zaro regarding request for extension from K. Dean in connection with her pending motions and review docket regarding same (0.5).	Del Castillo, Joshua	1.00	545.00	45,132.00	WO	HD	TR	_____
08/30/22	8949691	Phone call with Citi bank regarding bank accounts	Pham, Matt D.	0.10	44.50	45,176.50	WO	HD	TR	_____
08/30/22	8953923	Evaluate issues concerning outstanding recovery of fees, turnovers and several emails as to Dean's pending motions.	Zaro, David	0.40	218.00	45,394.50	WO	HD	TR	_____

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08/31/22	8946035	Review documents transmitted from D. Zaro in connection with South Lake Tahoe property and analysis of prospective cease and desist claim (0.6).	Del Castillo, Joshua	0.60	327.00	45,721.50	WO	HD	TR	_____
08/31/22	8949701	Phone calls with Bitcoin IRA and One Nevada Credit Union regarding accounts	Pham, Matt D.	0.20	89.00	45,810.50	WO	HD	TR	_____
09/01/22	8951995	Teleconference with counsel for U.S. Bank regarding draft stipulation and turnover of funds (0.3); emails regarding same (0.2).	Del Castillo, Joshua	0.50	272.50	46,083.00	WO	HD	TR	_____
09/02/22	8952855	Review proposed revisions to turnover stipulation from counsel for U.S. Bank, along with additional materials transmitted by same (0.3); email to counsel requesting additional information (0.1); review documents provided by Receiver's office and third parties relating to potential recoverable assets and emails regarding same (1.3).	Del Castillo, Joshua	1.70	926.50	47,009.50	WO	HD	TR	_____
09/06/22	8956057	Several conferences with Mr. del Castillo as to the recovery from US Bank as to the Bank/review of draft stipulation and advice.	Zaro, David	0.40	218.00	47,227.50	WO	HD	TR	_____
09/07/22	8954929	Review and respond to inquiry regarding turnover of Schwab trading account balance and confer regarding same (0.2).	Del Castillo, Joshua	0.20	109.00	47,336.50	WO	HD	TR	_____
09/08/22	8955992	Emails with K. Hendricks, Receiver, and M. Pham regarding pending turnover demands and inquiry regarding apparent post-receivership bank account (0.4); review and respond to emails from K. Hendricks and D. Zaro regarding pending recovery efforts	Del Castillo, Joshua	0.60	327.00	47,663.50	WO	HD	TR	_____



10/11/22 11:33:26 PROFORMA STATEMENT FOR MATTER 392775.00003 (WINKLER, GEOFF - Receiver for J&amp;J Consul) (Asset Recovery &amp; Management)

**Fees for Matter 392775.00003.(Asset Recovery & Management)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b> (0.2).	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
09/08/22	8957072	Evaluate email communications with Flavocure investors and analysis of documents, assess receivership approach (1.1). Call with Receiver and Mr. Hall as to the GDBH property and the Grand Behavioral Hospital venture (.4). Analysis of the Grand Desert Behavioral Hospital enterprise documents, assess receivership assets (.9). Email to Receiver reflecting analysis re: GDBH (.5).	Zaro, David	2.90	1,580.50	49,244.00	WO	HD	TR	_____
09/09/22	8956992	Review responses from atty K. Dean to Receiver's Oppositions to various motions and prepare correspondence to receivership team regarding same (0.9).	Del Castillo, Joshua	0.90	490.50	49,734.50	WO	HD	TR	_____
09/09/22	8959898	Analysis/advice to Receiver concerning the attorney's fees recovery including the Dean brief, California legal issues and follow-up.	Zaro, David	0.60	327.00	50,061.50	WO	HD	TR	_____
09/11/22	8958008	Review correspondence, redline stipulation, and documents transmitted by U.S. Bank counsel and prepare notes for discussion regarding same (0.5).	Del Castillo, Joshua	0.50	272.50	50,334.00	WO	HD	TR	_____
09/12/22	8958936	Review documents transmitted by Receiver's office and banks identified as holding receivership assets and prepare notes regarding follow-up turnover tasks (0.7); emails to M. Pham and D. Zaro regarding same (0.3).	Del Castillo, Joshua	1.00	545.00	50,879.00	WO	HD	TR	_____
09/12/22	8981567	Compile personal identifying information of individual defendants for Citi Bank in	Pham, Matt D.	0.40	178.00	51,057.00	WO	HD	TR	_____

10/11/22 11:33:26 PROFORMA STATEMENT FOR MATTER 392775.00003 (WINKLER, GEOFF - Receiver for J&amp;J Consul) (Asset Recovery &amp; Management)

**Fees for Matter 392775.00003.(Asset Recovery & Management)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle Action</b>			
		connection with request re bank accounts (0.2); Phone call with Tower 18 regarding identified account (0.2)								
09/13/22	8959920	Email and teleconference with K. Hendricks regarding potentially fraudulently transferred Mercedes receivership asset (0.3).	Del Castillo, Joshua	0.30	163.50	51,220.50	WO	HD	TR	_____
09/13/22	8981570	Prepare subpoena to US Bank regarding document requests - schedule of bank accounts (1.1); Phone call with Chase Bank regarding bank accounts (0.3); Continue preparing subpoena to US Bank regarding bank account documents (0.3); Update and revise schedule of bank accounts for US bank subpoena based on new spreadsheet from client (0.8); Phone call with Robinhood regarding accounts (0.1); Phone call with US Bank's counsel regarding subpoena (0.1); Prepare subpoena to US Bancorp regarding bank account documents (0.5); Prepare subpoena to Wells Fargo regarding bank account documents (0.7)	Pham, Matt D.	3.90	1,735.50	52,956.00	WO	HD	TR	_____
09/14/22	8961022	Emails and teleconferences with counsel for U.S. Bank regarding turnover stipulation (0.4); review proposed revisions to stipulation and review documents in connection with same (0.9); prepare revised stipulation in accordance with recommendations and transmit to Receiver for review and comment (0.8).	Del Castillo, Joshua	2.10	1,144.50	54,100.50	WO	HD	TR	_____
09/14/22	8963226	Several email communications related to the bank accounts at U.S. Bank, advice as	Zaro, David	1.60	872.00	54,972.50	WO	HD	TR	_____

10/11/22 11:33:26 PROFORMA STATEMENT FOR MATTER 392775.00003 (WINKLER, GEOFF - Receiver for J&amp;J Consul) (Asset Recovery &amp; Management)

**Fees for Matter 392775.00003.(Asset Recovery & Management)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle Action</b>			
		to the stipulation regarding turnover (.8). Call/email to Flavocure counsel related to the debentures and the records, follow-up as to subpoena (.8).								
09/14/22	8981593	Continue preparing subpoena to Wells Fargo - schedule of bank accounts (0.5); Review special litigation counsel's additions to subpoena and draft email to client regarding proposed approach for subpoenas (0.4)	Pham, Matt D.	0.90	400.50	55,373.00	WO	HD	TR	_____
09/15/22	8962540	Emails to counsel for U.S. Bank regarding pending stipulation (0.3); confer with D. Zaro regarding same (0.3); review correspondence from defendants' counsel regarding proposed stipulations to release funds and accounts (0.3).	Del Castillo, Joshua	0.90	490.50	55,863.50	WO	HD	TR	_____
09/16/22	8962794	Emails with counsel for U.S. Bank regarding turnover and setoff stipulation (0.2); attention to revisions regarding same (0.2); emails to D. Zaro and M. Pham regarding same (0.2).	Del Castillo, Joshua	0.60	327.00	56,190.50	WO	HD	TR	_____
09/16/22	8968140	Several emails/calls with Receiver counsel related to the bank turnovers and stipulation (.4). Follow-up with Mr. Pham as to subpoenas to third parties as to assets (.7).	Zaro, David	1.10	599.50	56,790.00	WO	HD	TR	_____
09/20/22	8970317	Work with Receiver and counsel related to demands for turnover of accounts at Bank deposits at US Bank, One Nevada and Wells Fargo Banks, follow-up (.8).	Zaro, David	0.80	436.00	57,226.00	WO	HD	TR	_____

10/11/22 11:33:26 PROFORMA STATEMENT FOR MATTER 392775.00003 (WINKLER, GEOFF - Receiver for J&amp;J Consul) (Asset Recovery &amp; Management)

**Fees for Matter 392775.00003.(Asset Recovery & Management)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
09/20/22	8981723	Virtually attend conference with Tower 18 and attorneys regarding account	Pham, Matt D.	0.20	89.00	57,315.00	WO	HD	TR	_____
09/21/22	8970324	Review emails from counsel and Receiver and evaluate the account records and Taver 18 Fund (.6). Several calls with the Receiver's counsel as to the US Bank/One Nevada turnover issues (.3). Review of demands on the banks/account information and formulate the legal strategy to compel turnover and advice to counsel (1.2).	Zaro, David	2.10	1,144.50	58,459.50	WO	HD	TR	_____
09/21/22	8981747	Confer with David Zaro regarding outstanding issues relating to Tower 18, banks, and subpoenas	Pham, Matt D.	0.40	178.00	58,637.50	WO	HD	TR	_____
09/22/22	8968993	Emails and teleconference with counsel for U.S. Bank regarding turnover stipulation (0.3); emails and confer with M. Pham regarding outstanding turnover and information requests to banks (0.5).	Del Castillo, Joshua	0.80	436.00	59,073.50	WO	HD	TR	_____
09/22/22	8974148	Analysis of the PPN/offering documents related to Tower 18 investment and follow-up (.8). Email to client Receiver related to recovery of Tower 18 investment, value and legal process (.6).	Zaro, David	1.40	763.00	59,836.50	WO	HD	TR	_____
09/22/22	8981761	Confer with David Zaro regarding Tower 18 investment account	Pham, Matt D.	0.20	89.00	59,925.50	WO	HD	TR	_____
09/23/22	8969674	Email to Receiver regarding anticipated U.S. Bank turnover (0.1); emails and teleconference with U.S. Bank counsel regarding same (0.5); revise draft stipulation (0.2); review and respond to	Del Castillo, Joshua	1.60	872.00	60,797.50	WO	HD	TR	_____

10/11/22 11:33:26 PROFORMA STATEMENT FOR MATTER 392775.00003 (WINKLER, GEOFF - Receiver for J&amp;J Consul) (Asset Recovery &amp; Management)

**Fees for Matter 392775.00003.(Asset Recovery & Management)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle Action</b>			
		correspondence from other counsel regarding pending turnover demands to banks, and follow-up regarding same (0.6); review emails from E. McComb and D. Zaro regarding Flavorcure monetization (0.2).								
09/23/22	8975450	Follow-up on the records demands to Tower 18 investment and call with Receiver counsel/email to Receiver (.3). Several emails/call with counsel as to stipulation related to the turnover and investment account issues (.4). Several emails and follow-up on call related to the Flavocure investment, address third party debenture holders, and prospective strategy (.5).	Zaro, David	1.20	654.00	61,451.50	WO	HD	TR	_____
09/26/22	8972018	Finalize revisions to U.S. Bank stipulation and transmit to SEC for review and comment (0.3); review and respond to correspondence from Receiver's office regarding pending asset recovery efforts (0.4); review correspondence regarding Judd loans and real property and review documents in connection with same (0.5).	Del Castillo, Joshua	1.20	654.00	62,105.50	WO	HD	TR	_____
09/27/22	8973458	Emails with SEC and U.S. Bank counsel regarding turnover stipulation (0.3); inquiries to U.S. Bank counsel regarding Judd claims regarding outstanding loan (0.3); review documents in connection with same (0.3); emails and teleconference with D. Zaro and Receiver regarding issues related to U.S. Bank stipulation (0.3); review documents in connection with potentially related loan (0.5); emails with Receiver's office and M. Pham regarding pending	Del Castillo, Joshua	2.20	1,199.00	63,304.50	WO	HD	TR	_____

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**Fees for Matter 392775.00003.(Asset Recovery & Management)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
		turnovers anticipated by banks administering additional defendant accounts (0.5).								
09/27/22	8978408	Several emails/review order concerning the turnover/attorneys fees and email to Receiver as to analysis (.5). Research/analysis of the real estate turnovers and title transfer issues, evaluate the 66 properties to be listed, assess legal strategy (.8). Several emails and review of the Tower 18 records/certificate and advice to Receiver (1.1).	Zaro, David	1.90	1,035.50	64,340.00	WO	HD	TR	_____
09/28/22	8975350	Analysis of issues regarding title to real properties subject to turnover and review documents in connection with same (1.5); prepare email to D. Zaro regarding Estapa Circle property (0.2); review and respond to correspondence from Receiver's office regarding turnover and unfreezing of certain accounts (0.3).	Del Castillo, Joshua	2.00	1,090.00	65,430.00	WO	HD	TR	_____
09/28/22	8978464	Review additional documents and records produced by Tower 18, analysis of rights of investor, strategy to recover on the investment, follow-up.	Zaro, David	0.60	327.00	65,757.00	WO	HD	TR	_____
09/28/22	8981821	Phone call with US Bank's counsel regarding subpoena (0.1); Draft email to John Hall and Milana Barkhanoy regarding US Bank and Wells Fargo accounts (0.2)	Pham, Matt D.	0.30	133.50	65,890.50	WO	HD	TR	_____
09/29/22	8976294	Teleconference with JPMorgan Chase agent regarding turnover of funds and JPMorgan Chase request for secondary	Del Castillo, Joshua	1.70	926.50	66,817.00	WO	HD	TR	_____

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**Fees for Matter 392775.00003.(Asset Recovery & Management)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
		order and confer regarding same (0.5); legal analysis of issues raised (0.9); prepare update to D. Zaro and M. Pham regarding same (0.3).								
09/29/22	8978508	Evaluate legal issues and ownership issues as to the intellectual property and patents of Flavocure Biotech, review the lawsuits and then email to Ms. McCombs, email to counsel as to the strategy to recover on debentures.	Zaro, David	0.80	436.00	67,253.00	WO	HD	TR	_____
09/29/22	8981836	Draft email to client regarding US Bank accounts	Pham, Matt D.	0.20	89.00	67,342.00	WO	HD	TR	_____
09/30/22	8978407	Emails with U.S. Bank counsel regarding stipulation (0.2); review and prepare edits to document (0.3); emails with D. Zaro regarding related property turnover issues (0.3); teleconference with staff regarding prospective recordation of notice of pending receivership (0.2); review and revise draft notice (0.5).	Del Castillo, Joshua	1.50	817.50	68,159.50	WO	HD	TR	_____
09/30/22	8978594	Several emails and conferences with Receiver counsel, real estate counsel and Stewart Title related to property transfers (.6). Review of sale order as to sale process, the proposed draft deeds (.3).	Zaro, David	0.90	490.50	68,650.00	WO	HD	TR	_____

**Proforma Summary**

<b>Timekeeper Number</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Rate</b>	<b>Amounts</b>
000313	Zaro, David	42.10	545.00	22,944.50
000820	Kaup, John	0.10	350.00	35.00

10/11/22 11:33:26 PROFORMA STATEMENT FOR MATTER 392775.00003 (WINKLER, GEOFF - Receiver for J&J Consul) (Asset Recovery & Management)

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	68.50	545.00	37,332.50
002059	Wallace, Marshall	1.50	545.00	817.50
002510	Pham, Matt D.	16.90	445.00	7,520.50
		129.10		\$68,650.00
Subtotal Fees				\$68,650.00
Discount				0.00
Total Fees				68,650.00
Total Disbursements				0.00

**Attorney Billing Instructions**

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

**Billing Instructions**

expires 6/30/2023: Partners @ 545; Assoc @ 445; Paralegals @ 350

**Account Summary – As Of 10/03/22**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	77,315.50	77,315.50	0.00	101,884.50	101,884.50	0.00	101,884.50	101,884.50	0.00
Unbilled Adj	0.00	0.00	0.00	2,628.57	2,628.57	0.00	2,628.57	2,628.57	0.00
Billed	22,053.57	22,053.57	0.00	22,053.57	22,053.57	0.00	22,053.57	22,053.57	0.00
Collected	22,053.57	22,053.57	0.00	22,053.57	22,053.57	0.00	22,053.57	22,053.57	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>WIP</b>	<b>77,315.50</b>	<b>77,315.50</b>	<b>0.00</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									



10/11/22 11:33:26 PROFORMA STATEMENT FOR MATTER 392775.00003 (WINKLER, GEOFF - Receiver for J&J Consul) (Asset Recovery & Management)

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**Billing Address**

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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

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10/11/22 11:33:28 PROFORMA STATEMENT FOR MATTER 392775.00004 (WINKLER, GEOFF - Receiver for J&amp;J Consul) (Investigation &amp; Reporting)

**Preliminary Billing Form**Billing Atty: 001842 - Del Castillo,  
Joshua

Matter #: 392775.00004

Client Name: WINKLER, GEOFF - Receiver for J&amp;J Consul

Date of Last Billing: 09/27/22

Matter Name: Investigation &amp; Reporting

Proforma Number: 1184327

Client/Matter Joint Group # 392775.1

Client Matter Number:

**Fees for Matter 392775.00004.(Investigation & Reporting)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
07/01/22	8887803	Follow-up on investor litigation matter, address Receiver's approach and strategy to address joint prosecution (.6).	Zaro, David	0.60	327.00	327.00	WO	HD	TR	_____
07/05/22	8887866	Attend meeting with Receiver team and counsel to address open matters, status of receivership work related to sale, discovery and turnover issues.	Zaro, David	0.70	381.50	708.50	WO	HD	TR	_____
07/08/22	8888785	Analyze and advise on potential engagement of special conflicts counsel for litigation claims against third parties	Fates, Edward (Ted)	0.30	163.50	872.00	WO	HD	TR	_____
07/08/22	8890715	Further analysis and research issues as to third party claims, counsel qualifications and follow-up (.7). Calls with counsel related to the prospective claims, counsel, strategy (.4).	Zaro, David	1.10	599.50	1,471.50	WO	HD	TR	_____
07/11/22	8912639	Draft email to co-counsel regarding Murphy Action dismissal	Pham, Matt D.	0.20	89.00	1,560.50	WO	HD	TR	_____
07/12/22	8891950	Emails with Receiver's office and co-counsel regarding preparation of First	Del Castillo, Joshua	0.80	436.00	1,996.50	WO	HD	TR	_____

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**Fees for Matter 392775.00004.(Investigation & Reporting)**

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		Quarterly Report and attention to issues regarding same (0.8).								
07/12/22	8893344	Several emails/advice to counsel as to scope of the appointment order as to accounting/receiver report, narrative and follow-up conference.	Zaro, David	0.60	327.00	2,323.50	WO	HD	TR	_____
07/13/22	8892917	Review documents and notes and prepare sections for First Quarterly Report (2.1); confer with counsel regarding same (0.2).	Del Castillo, Joshua	2.30	1,253.50	3,577.00	WO	HD	TR	_____
07/13/22	8894327	Further research/analysis and investigation as to third party actions, prospective counsel issues, approach to Receiver's actions and conference with Receiver counsel (1.6). Call with counsel and email related to the Receiver Report and accounting (.2).	Zaro, David	1.80	981.00	4,558.00	WO	HD	TR	_____
07/13/22	8912658	Draft section of first interim report regarding status of and Receiver's actions in bankruptcy cases (0.3); Continue drafting section of Receiver's first interim report regarding bankruptcy cases (0.4); Continue drafting section of first interim report regarding status of bankruptcy cases (0.5)	Pham, Matt D.	1.20	534.00	5,092.00	WO	HD	TR	_____
07/13/22	8912659	Draft email to Greg Garman regarding obtaining CRO's work product	Pham, Matt D.	0.20	89.00	5,181.00	WO	HD	TR	_____
07/14/22	8898682	Several emails regarding report, revise draft report and add narrative related to third party litigation and claims (.9). Evaluate issues and review records to address the insurance claims/coverage (.4).	Zaro, David	1.30	708.50	5,889.50	WO	HD	TR	_____

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**Fees for Matter 392775.00004.(Investigation & Reporting)**

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07/15/22	8895473	Review and revise First Quarterly Report excepts, confer with counsel, and transmit to the Receiver for review (0.8).	Del Castillo, Joshua	0.80	436.00	6,325.50	WO	HD	TR	_____
07/15/22	8900827	Prepare for/attend meeting with Receiver team and counsel to address issues/status as to assets, accounting, tax matters QSF, and general recovery issues (.9). Several emails related to the Receiver Report, follow-up with counsel as to accounting and tax matters (.4). Revisions to the Receiver report related to the pending/prospective litigation/claims and advice to counsel (.8).	Zaro, David	2.10	1,144.50	7,470.00	WO	HD	TR	_____
07/15/22	8912682	Draft email to U.S. Trustee's counsel regarding hearing on bankruptcy report; draft email to courtroom deputy regarding U.S. Trustee's appearance at hearing on bankruptcy report	Pham, Matt D.	0.20	89.00	7,559.00	WO	HD	TR	_____
07/18/22	8902242	Evaluate background regarding follow-up on the Larry Jeffrey matter, action by investor (.4). Call with local counsel related to Jeffrey action and Receiver response (.3). Call with counsel for creditor/investor as to Flavoure (.4). Email related to accounts and bank records, follow-up (.5).	Zaro, David	1.60	872.00	8,431.00	WO	HD	TR	_____
07/18/22	8912697	Locate U.S. Bank documents sought by David Zaro; draft email to David Zaro regarding same	Pham, Matt D.	0.20	89.00	8,520.00	WO	HD	TR	_____
07/19/22	8902253	Analysis of the creditor committee opposition to Receiver Report + Recommendation (.5). Several calls/emails	Zaro, David	2.10	1,144.50	9,664.50	WO	HD	TR	_____

10/11/22 11:33:28 PROFORMA STATEMENT FOR MATTER 392775.00004 (WINKLER, GEOFF - Receiver for J&amp;J Consul) (Investigation &amp; Reporting)

**Fees for Matter 392775.00004.(Investigation & Reporting)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle Action</b>			
		related to the hearing, bankruptcy report, opposition, follow-up calls (.9). Review lawsuit, conference call with counsel for defendant related to third party action/stay prospects and follow-up (.7).								
07/20/22	8902271	Follow-up work/analysis as to the bankruptcy report, opposition and Receiver reply to opposition (.7).	Zaro, David	0.70	381.50	10,046.00	WO	HD	TR	_____
07/22/22	8906300	Work on the Receiver reporting issues, follow-up with counsel (.3). Attend meeting with Receiver/team s to the reporting, taxes, accounting, document turnover and hearing preparation (.7). Follow-up on meeting to advise counsel, address status of discovery, turnover efforts and email communications (.6).	Zaro, David	1.30	708.50	10,754.50	WO	HD	TR	_____
07/26/22	8905303	Emails regarding interim report (0.3).	Del Castillo, Joshua	0.30	163.50	10,918.00	WO	HD	TR	_____
07/29/22	8915167	Emails/evaluate charts and issues, attend meeting to address/coordinate work, advice to Receiver as to pending legal matters-issues/report (1.4).	Zaro, David	1.40	763.00	11,681.00	WO	HD	TR	_____
07/31/22	8911640	Review documents, draft quarterly report and co-counsel edits to same, and prepare additional comments prior to circulating to Receiver and counsel (2.6).	Del Castillo, Joshua	2.60	1,417.00	13,098.00	WO	HD	TR	_____
08/01/22	8916173	Emails and teleconferences regarding first quarterly report (0.9); review and prepare additional edits to same (0.4).	Del Castillo, Joshua	1.30	708.50	13,806.50	WO	HD	TR	_____

10/11/22 11:33:28 PROFORMA STATEMENT FOR MATTER 392775.00004 (WINKLER, GEOFF - Receiver for J&amp;J Consul) (Investigation &amp; Reporting)

**Fees for Matter 392775.00004.(Investigation & Reporting)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
08/01/22	8917340	Evaluate/revise the draft receiver's report to address additional narrative and follow-up with counsel (1.2). Attend meeting with Receiver and counsel related to the Receiver report and advice concerning the report (.9).	Zaro, David	1.90	1,035.50	14,842.00	WO	HD	TR	_____
08/11/22	8929380	Call with counsel related to records, accounting and tax matters, advice as to third party subpoenas (.4) Work related to structure of agreement with third parties (.4).	Zaro, David	0.80	436.00	15,278.00	WO	HD	TR	_____
08/15/22	8928127	Review docket and prepare notes regarding Receiver's asset sale report and confer with counsel regarding same (0.6).	Del Castillo, Joshua	0.60	327.00	15,605.00	WO	HD	TR	_____
08/17/22	8930627	Review documents in connection with Receiver's forthcoming liquidation report and prepare revised outline for same (1.1).	Del Castillo, Joshua	1.10	599.50	16,204.50	WO	HD	TR	_____
08/18/22	8932176	Emails and teleconferences regarding contemplated discovery efforts, prepare summary outline regarding same, and legal analysis in connection with specific anticipated subpoenas (2.1).	Del Castillo, Joshua	2.10	1,144.50	17,349.00	WO	HD	TR	_____
08/22/22	8934928	Complete review of additional documents and materials received from Receiver's office and complete initial draft of Receiver's Report and Recommendation regarding Liquidation of Assets (2.9); transmit to Receiver and K. Hendricks for review and comment (0.1); emails with Receiver's office regarding same (0.3).	Del Castillo, Joshua	3.30	1,798.50	19,147.50	WO	HD	TR	_____

10/11/22 11:33:28 PROFORMA STATEMENT FOR MATTER 392775.00004 (WINKLER, GEOFF - Receiver for J&amp;J Consul) (Investigation &amp; Reporting)

**Fees for Matter 392775.00004.(Investigation & Reporting)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle Action</b>			
08/23/22	8935899	Emails with Receiver regarding forthcoming reports and information to include therein (0.5); review and respond to correspondence from Receiver and K. Hendricks regarding draft Report and Recommendation regarding Liquidation of Assets (0.2); prepare additional revisions to report (0.6).	Del Castillo, Joshua	1.30	708.50	19,856.00	WO	HD	TR	_____
08/24/22	8953821	Analysis of issues and follow-up on discovery/subpoena related to the attorney who represented receivership entities and defendants/advice as to scope.	Zaro, David	0.60	327.00	20,183.00	WO	HD	TR	_____
08/26/22	8940689	Attention to issues regarding draft report and recommendation regarding liquidation of assets (0.5).	Del Castillo, Joshua	0.50	272.50	20,455.50	WO	HD	TR	_____
08/27/22	8941816	Review court orders, docket, and notes from discussions with co-counsel and attention to Receiver reporting issues (0.9); prepare email to receivership team (0.3).	Del Castillo, Joshua	1.20	654.00	21,109.50	WO	HD	TR	_____
09/02/22	8952663	Review documents and requests from Receiver's office regarding contemplated subpoenas and document requests, legal analysis of issues presented by same, and confer regarding preparation of subpoenas (1.1).	Del Castillo, Joshua	1.10	599.50	21,709.00	WO	HD	TR	_____
09/08/22	8957070	Conference with Mr. Hall and Receiver related to several tax issues and the strategy to recover funds (.3). Follow-up to review/evaluate potential targets, discovery and approach to tax recoveries (.8).	Zaro, David	1.10	599.50	22,308.50	WO	HD	TR	_____

10/11/22 11:33:28 PROFORMA STATEMENT FOR MATTER 392775.00004 (WINKLER, GEOFF - Receiver for J&amp;J Consul) (Investigation &amp; Reporting)

**Fees for Matter 392775.00004.(Investigation & Reporting)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
09/12/22	8959906	Follow-up with Receiver counsel related to the bankruptcy dismissal status/strategy and follow-up to review order (.4).	Zaro, David	0.40	218.00	22,526.50	WO	HD	TR	_____
09/13/22	8963139	Evaluate Receiver's report and prepare for/attend the meeting with Messrs. Hall and del Castillo, and Receiver team to address outstanding issues and follow-up (1.2). Call/email with counsel to address the subpoenas and scope (.4)	Zaro, David	1.60	872.00	23,398.50	WO	HD	TR	_____
09/14/22	8963247	Evaluate the scope of subpoenas and drafts as to banks, lenders and third parties to address and support the Receiver's accounting.	Zaro, David	0.50	272.50	23,671.00	WO	HD	TR	_____
09/20/22	8970316	Evaluate memorandum related to the pending receivership issues and attend meeting with Receiver, Mr. Hall, Ms. Deering, Ms. Barkhanoy (.7). Work with Receiver and Mr. Pham related to subpoenas to third parties (.5).	Zaro, David	1.20	654.00	24,325.00	WO	HD	TR	_____
09/21/22	8970327	Follow-up on several discovery issues related to Flavocure, banks, including One Nevada to obtain records/subpoenas and call with counsel for subpoena related to the draft document requests.	Zaro, David	0.80	436.00	24,761.00	WO	HD	TR	_____
09/23/22	8970378	Emails and teleconferences with M. Pham regarding pending discovery and subpoena matters (0.3); review correspondence from Greenberg regarding same (0.2); teleconference with counsel for U.S. Bank regarding outstanding subpoena (0.1).	Del Castillo, Joshua	0.60	327.00	25,088.00	WO	HD	TR	_____



10/11/22 11:33:28 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	
09/26/22	8975579	Call/email with Receiver counsel as to bankruptcy dismissal process, review of the court filings.	Zaro, David	0.40	218.00	25,306.00	WO	HD	TR
09/27/22	8978409	Analysis of Receiver Report related to outstanding issues and prepare for/attend meeting with Receiver, Mr. Hall, Ms. Deering, Mr. del Castillo and provide advice as to legal strategies.	Zaro, David	1.10	599.50	25,905.50	WO	HD	TR

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	25.70	545.00	14,006.50
001665	Fates, Edward (Ted)	0.30	545.00	163.50
001842	Del Castillo, Joshua	19.90	545.00	10,845.50
002510	Pham, Matt D.	2.00	445.00	890.00
		<u>47.90</u>		<u>\$25,905.50</u>
Subtotal Fees				\$25,905.50
Discount				0.00
Total Fees				25,905.50
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 6/30/2023: Partners @ 545; Assoc @ 445; Paralegals @ 350

**Account Summary – As Of 10/03/22**

10/11/22 11:33:28 PROFORMA STATEMENT FOR MATTER 392775.00004 (WINKLER, GEOFF - Receiver for J&amp;J Consul) (Investigation &amp; Reporting)

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	28,140.00	28,140.00	0.00	55,984.00	55,984.00	0.00	55,984.00	55,984.00	0.00
Unbilled Adj	0.00	0.00	0.00	2,892.50	2,892.50	0.00	2,892.50	2,892.50	0.00
Billed	24,951.50	24,951.50	0.00	24,951.50	24,951.50	0.00	24,951.50	24,951.50	0.00
Collected	24,951.50	24,951.50	0.00	24,951.50	24,951.50	0.00	24,951.50	24,951.50	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>Fees</b>	<b>Costs</b>						
<b>WIP</b>	<b>28,140.00</b>	<b>28,140.00</b>	<b>0.00</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									

**Billing Address**

WINKLER, GEOFF - Receiver for 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

10/11/22 11:33:29 PROFORMA STATEMENT FOR MATTER 392775.00005 (WINKLER, GEOFF - Receiver for J&J Consul) (Investor Issues & Communications)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo,  
Joshua

Matter #: 392775.00005

Client Name: WINKLER, GEOFF - Receiver for J&J Consul

Date of Last Billing: 09/27/22

Matter Name: Investor Issues & Communications

Proforma Number: 1184327

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		
07/06/22	8912604	Respond to emails from investors regarding receivership	Pham, Matt D.	0.20	89.00	89.00	WO	HD	TR	_____
07/13/22	8912656	Phone call with investor regarding investor tip on potential undisclosed assets (0.3); Draft email responses to investors inquiring about receivership (0.4)	Pham, Matt D.	0.70	311.50	400.50	WO	HD	TR	_____
08/08/22	8921764	Review and respond to investor inquiries regarding prospective sale of receivership assets (0.5).	Del Castillo, Joshua	0.50	272.50	673.00	WO	HD	TR	_____
08/11/22	8924796	Review and respond to voicemails from putative investor representative regarding status of receivership; teleconference regarding same (0.7).	Del Castillo, Joshua	0.70	381.50	1,054.50	WO	HD	TR	_____
08/15/22	8928075	Teleconference with purported investor representative regarding status of receivership and associated bankruptcy cases (0.5).	Del Castillo, Joshua	0.50	272.50	1,327.00	WO	HD	TR	_____

10/11/22 11:33:29 PROFORMA STATEMENT FOR MATTER 392775.00005 (WINKLER, GEOFF - Receiver for J&J Consul) (Investor Issues & Communications)

**Fees for Matter 392775.00005.(Investor Issues & Communications)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action	
08/19/22	8949452	Phone call with investor regarding proposed real estate broker's possible connections (0.3)	Pham, Matt D.	0.30	133.50	1,460.50	WO	HD	TR
08/30/22	8949693	Draft email to investor regarding receivership inquiry (0.2)	Pham, Matt D.	0.20	89.00	1,549.50	WO	HD	TR
09/01/22	8981496	Phone call with investors' counsel regarding claims (0.1)	Pham, Matt D.	0.10	44.50	1,594.00	WO	HD	TR
09/21/22	8967943	Review and revise Receiver's proposed FAQ responses (0.3); emails with Receiver's office regarding same (0.3).	Del Castillo, Joshua	0.60	327.00	1,921.00	WO	HD	TR

**Proforma Summary**

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	2.30	545.00	1,253.50
002510	Pham, Matt D.	1.50	445.00	667.50
		<u>3.80</u>		<u>\$1,921.00</u>
Subtotal Fees				\$1,921.00
Discount				0.00
Total Fees				1,921.00
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 6/30/2023: Partners @ 545; Assoc @ 445; Paralegals @ 350

10/11/22 11:33:29 PROFORMA STATEMENT FOR MATTER 392775.00005 (WINKLER, GEOFF - Receiver for J&amp;J Consul) (Investor Issues &amp; Communications)

**Account Summary – As Of 10/03/22**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	1,921.00	1,921.00	0.00	5,036.00	5,036.00	0.00	5,036.00	5,036.00	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	3,115.00	3,115.00	0.00	3,115.00	3,115.00	0.00	3,115.00	3,115.00	0.00
Collected	3,115.00	3,115.00	0.00	3,115.00	3,115.00	0.00	3,115.00	3,115.00	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>Fees</b>	<b>Costs</b>						
<b>WIP</b>	<b>1,921.00</b>	<b>1,921.00</b>	<b>0.00</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									

**Billing Address**

WINKLER, GEOFF - Receiver for 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

10/11/22 11:33:30 PROFORMA STATEMENT FOR MATTER 392775.00006 (WINKLER, GEOFF - Receiver for J&J Consul) (Sale, Disposition & Transfer of Assets)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo,  
Joshua

Matter #: 392775.00006

Client Name: WINKLER, GEOFF - Receiver for J&J Consul

Date of Last Billing: 09/27/22

Matter Name: Sale, Disposition & Transfer of Assets

Proforma Number: 1184327

Client/Matter Joint Group # 392775.1

Client Matter Number:

**Fees for Matter 392775.00006.(Sale, Disposition & Transfer of Assets)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/01/22	8884846	Revise draft motion to approve personal property sales procedures (0.6); review documents and prepare Receiver's declaration in support of same (0.7); emails regarding real property sales procedures motion (0.3).	Del Castillo, Joshua	1.60	872.00	872.00	WO	HD	TR	_____
07/01/22	8887720	Work on the asset sale issues related to personal property/real property, advice to counsel related to the motions.	Zaro, David	0.60	327.00	1,199.00	WO	HD	TR	_____
07/03/22	8887858	Emails concerning analysis of, work on/review and revision drafts of personal property sale motion, real property sale procedures motion and follow-up.	Zaro, David	1.20	654.00	1,853.00	WO	HD	TR	_____
07/04/22	8885435	Revise motion to approve property sale procedures	Woods, Shauna E.	0.60	267.00	2,120.00	WO	HD	TR	_____
07/05/22	8885509	Review list of real properties to be sold and confer with counsel regarding title questions (0.3); review revised draft of real property sales procedures motion and confer	Del Castillo, Joshua	4.20	2,289.00	4,409.00	WO	HD	TR	_____

10/11/22 11:33:30 PROFORMA STATEMENT FOR MATTER 392775.00006 (WINKLER, GEOFF - Receiver for J&J Consul) (Sale, Disposition & Transfer of Assets)

**Fees for Matter 392775.00006.(Sale, Disposition & Transfer of Assets)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		regarding same (0.9); attention to real property sales issues and legal analysis in connection with title question (1.2); emails with Receiver and counsel regarding same (0.5); confer with co-counsel and finalize personal property sale motion and associated materials for filing (1.1); emails with Receiver's office regarding same (0.2).								
07/05/22	8887861	Further email communications and calls with counsel to advise as to the real property sale motion and strategy, follow-up as to expedited sale process.	Zaro, David	0.80	436.00	4,845.00	WO	HD	TR	_____
07/05/22	8912598	Revise and update motion regarding real property sale procedures	Pham, Matt D.	1.10	489.50	5,334.50	WO	HD	TR	_____
07/06/22	8886447	Legal analysis of 28 U.S.C. 2001 waiver and confer with client and SEC regarding same (0.9); prepare template stipulation to waive 28 U.S.C. 2001 and approve sale of specific property (0.6); confer with counsel regarding same (0.2).	Del Castillo, Joshua	1.70	926.50	6,261.00	WO	HD	TR	_____
07/06/22	8888638	Analysis of case law and research issues related to Section 2001, real property sales, proposed draft stipulation and follow-up (.8). Conference with counsel to address draft stipulation and assess the approach (1.2). Further advice related to title transfers for/of deed (.4).	Zaro, David	1.60	872.00	7,133.00	WO	HD	TR	_____
07/07/22	8887338	Review and respond to correspondence regarding contemplated real property sales and associated issues (0.5); review and revise draft aircraft purchase and sale	Del Castillo, Joshua	4.10	2,234.50	9,367.50	WO	HD	TR	_____

10/11/22 11:33:30 PROFORMA STATEMENT FOR MATTER 392775.00006 (WINKLER, GEOFF - Receiver for J&J Consul) (Sale, Disposition & Transfer of Assets)

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**Fees for Matter 392775.00006.(Sale, Disposition & Transfer of Assets)**

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Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		agreement (0.6); correspondence regarding same (0.2); teleconference with SEC regarding real property sales and update receivership team regarding same (0.4); review and revise real property sales procedures motion and confer regarding same (2.3).								
07/07/22	8888653	Review motion regarding the sale of personal property and call with counsel as to order, declaration and follow-up (.4). Evaluate the stipulation/the SEC response as to the asset sale, call with Receiver counsel related to terms of sales (.7).	Zaro, David	1.10	599.50	9,967.00	WO	HD	TR	_____
07/08/22	8890710	Evaluate the purchase and sale agreement draft, follow-up with counsel as to the aircraft sale agreement, indemnity and liability issues (.6). Evaluate further issues as to transfers of real property and confer related to the title issues, follow-up thereon with counsel (.6).	Zaro, David	1.20	654.00	10,621.00	WO	HD	TR	_____
07/12/22	8891554	Review and respond to correspondence from Receiver and co-counsel regarding pending and contemplated real property sales, revisions to real property documents, and related matters (0.6); emails regarding personal property and aircraft sale (0.3); revise draft real property sale motion and transmit to SEC to meet and confer (1.1).	Del Castillo, Joshua	2.00	1,090.00	11,711.00	WO	HD	TR	_____
07/12/22	8893337	Review of order, draft real property sale issues, and further conferences with counsel and legal advice as to the asset sale, title matters and coordination, broker	Zaro, David	0.60	327.00	12,038.00	WO	HD	TR	_____



10/11/22 11:33:30 PROFORMA STATEMENT FOR MATTER 392775.00006 (WINKLER, GEOFF - Receiver for J&J Consul) (Sale, Disposition & Transfer of Assets)

**Fees for Matter 392775.00006.(Sale, Disposition & Transfer of Assets)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/13/22	8893190	retention and follow-up. Review and respond to correspondence from Receiver regarding status of motion to approve sales of real property out of receivership and confer with counsel regarding same (0.5); prepare revisions to motion and prepare associated declaration and proposed order (1.3); prepare revised assignment instruments (0.3).	Del Castillo, Joshua	2.10	1,144.50	13,182.50	WO	HD	TR	_____
07/15/22	8895244	Emails with SEC regarding real property sales procedures motion and review and revise same for transmittal to local counsel (0.5).	Del Castillo, Joshua	0.50	272.50	13,455.00	WO	HD	TR	_____
07/19/22	8898822	Review and respond to correspondence from counsel regarding Receiver's proposed sales of assets; confer regarding Humphries oppositions (0.6).	Del Castillo, Joshua	0.60	327.00	13,782.00	WO	HD	TR	_____
07/20/22	8902269	Several emails/analysis of the proposal sale, offering document and follow-up (.4). Emails with counsel and Receiver related to the real property asset sale/issues (.3).	Zaro, David	0.70	381.50	14,163.50	WO	HD	TR	_____
07/21/22	8906286	Several emails/analysis of sale process issues, latest offer, evaluate and then work with counsel as to standard for stipulated sales/noticed sales.	Zaro, David	1.10	599.50	14,763.00	WO	HD	TR	_____
07/26/22	8908531	Research/analysis of the title issues, advice to counsel, email/call to address the real property sale and 2001 notice issues/strategy i light of court proceedings.	Zaro, David	0.70	381.50	15,144.50	WO	HD	TR	_____

10/11/22 11:33:30 PROFORMA STATEMENT FOR MATTER 392775.00006 (WINKLER, GEOFF - Receiver for J&J Consul) (Sale, Disposition & Transfer of Assets)

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**Fees for Matter 392775.00006.(Sale, Disposition & Transfer of Assets)**

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<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
07/27/22	8906755	Prepare for and teleconference with E. Castle at Baker Tilly regarding sale of property out of receivership and prospective tax issues; legal analysis of same (1.1); teleconference with Receiver regarding prospective aircraft sale (0.1).	Del Castillo, Joshua	1.20	654.00	15,798.50	WO	HD	TR	_____
08/02/22	8918298	Several emails and calls with Receiver/Receiver counsel and defendant as to the sle of real property (.6). Further emails and legal advice to counsel as to stipulated sale (.3).	Zaro, David	0.90	490.50	16,289.00	WO	HD	TR	_____
08/02/22	8940724	Additional review of issues regarding prospective loan sale and associated documents (0.3); prepare for and teleconference with Monitor's office regarding same and follow-up emails with counsel (0.8); prepare for and teleconferences with Stewart Title representative K. Faris and others regarding title transfer and prospective sales of real property out of receivership (1.2).	Del Castillo, Joshua	2.30	1,253.50	17,542.50	WO	HD	TR	_____
08/02/22	8940725	Review Humphries Opposition to Petition to Approve Real Property Sales Procedures (0.2); legal analysis of argument regarding state law (0.3); prepare proposed Reply in Support of Petition and confer with Receiver and local counsel regarding same (1.6); assemble documents and prepare email inquiry to Stewart Title (0.3).	Del Castillo, Joshua	2.40	1,308.00	18,850.50	WO	HD	TR	_____
08/03/22	8920195	Analysis of several emails, draft of stipulation and advice to counsel and	Zaro, David	1.10	599.50	19,450.00	WO	HD	TR	_____

10/11/22 11:33:30 PROFORMA STATEMENT FOR MATTER 392775.00006 (WINKLER, GEOFF - Receiver for J&J Consul) (Sale, Disposition & Transfer of Assets)

**Fees for Matter 392775.00006.(Sale, Disposition & Transfer of Assets)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		Receiver (.7). Review orders, revise draft motion/stipulation (.4).								
08/04/22	8922906	Address the prospective sales by stipulation of Jager, Humphrey, Judd properties and follow-up.	Zaro, David	0.60	327.00	19,777.00	WO	HD	TR	_____
08/05/22	8920444	Review correspondence regarding real and personal property sales and attention to prospective stipulations in connection with same (0.6).	Del Castillo, Joshua	0.60	327.00	20,104.00	WO	HD	TR	_____
08/10/22	8923971	Emails and teleconferences with counsel, Receiver, and escrow regarding pending stipulated sale of real property and provide requested wiring instructions in connection with same (1.0).	Del Castillo, Joshua	1.00	545.00	20,649.00	WO	HD	TR	_____
08/10/22	8929326	Several calls/emails related to the escrow/sale of property and stipulation (.4). Follow-up with counsel and escrow officer related to the closing of the real estate sale (.3).	Zaro, David	0.70	381.50	21,030.50	WO	HD	TR	_____
08/11/22	8925250	Review and respond to correspondence from Receiver regarding aircraft sale (0.2); review documents in connection with same (0.3); emails and teleconferences regarding prospective real property dispositions (0.7).	Del Castillo, Joshua	1.20	654.00	21,684.50	WO	HD	TR	_____
08/11/22	8929383	Several emails related to Ms. Dean, strategy related to turnover.	Zaro, David	0.30	163.50	21,848.00	WO	HD	TR	_____
08/16/22	8930509	Several emails related to sale and closing as to the Jager matter, follow-up (.4). Attend meeting with Receiver and counsel	Zaro, David	0.60	327.00	22,175.00	WO	HD	TR	_____

10/11/22 11:33:30 PROFORMA STATEMENT FOR MATTER 392775.00006 (WINKLER, GEOFF - Receiver for J&J Consul) (Sale, Disposition & Transfer of Assets)

**Fees for Matter 392775.00006.(Sale, Disposition & Transfer of Assets)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b> related to sale (.2).	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
08/17/22	8931069	Review aircraft purchase offers and teleconference with Receiver regarding same (0.5).	Del Castillo, Joshua	0.50	272.50	22,447.50	WO	HD	TR	_____
08/18/22	8931923	Confer with Receiver regarding offers received for aircraft; review offers; prepare draft response soliciting new offers; emails regarding same (1.0).	Del Castillo, Joshua	1.00	545.00	22,992.50	WO	HD	TR	_____
08/19/22	8934505	Review and respond to emails regarding motion to employ sales agents (0.5); additional legal analysis in connection with prospective stipulation for special sales of properties and emails to Receiver and Allen Matkins attorneys regarding same (1.1).	Del Castillo, Joshua	1.60	872.00	23,864.50	WO	HD	TR	_____
08/23/22	8935969	Review voicemail from purported representative for prospective aircraft purchaser; review correspondence from Receiver regarding offers received to date; follow-up regarding same (0.3).	Del Castillo, Joshua	0.30	163.50	24,028.00	WO	HD	TR	_____
08/23/22	8939037	Analysis of legal issues and to the liquidation plan, scope and advice to Receiver counsel as to draft.	Zaro, David	0.60	327.00	24,355.00	WO	HD	TR	_____
08/24/22	8937778	Review and respond to inquiry from Receiver regarding aircraft sale (0.2); legal analysis of proposed buyer's request (0.5).	Del Castillo, Joshua	0.70	381.50	24,736.50	WO	HD	TR	_____
08/26/22	8940220	Review correspondence from prospective purchasers regarding contemplated aircraft sale (0.4); analysis of proposed revisions to purchase and sale agreement (0.6); emails	Del Castillo, Joshua	1.30	708.50	25,445.00	WO	HD	TR	_____

10/11/22 11:33:30 PROFORMA STATEMENT FOR MATTER 392775.00006 (WINKLER, GEOFF - Receiver for J&J Consul) (Sale, Disposition & Transfer of Assets)

**Fees for Matter 392775.00006.(Sale, Disposition & Transfer of Assets)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		and teleconference with Receiver regarding same (0.3).								
08/30/22	8944273	Attention to issues regarding contemplated sale of aircraft to high bidder (0.7); prepare initial contemplated revisions to aircraft purchase and sale agreement and emails with Receiver regarding same (1.1).	Del Castillo, Joshua	1.80	981.00	26,426.00	WO	HD	TR	_____
08/31/22	8946034	Review documents and prepare additional revisions to revised aircraft purchase and sale agreement, and transmit to Receiver for review and comment (0.8).	Del Castillo, Joshua	0.80	436.00	26,862.00	WO	HD	TR	_____
09/06/22	8954054	Review buyer redlines to aircraft purchase and sale agreement and confer with D. Zaro and Receiver regarding same (1.1).	Del Castillo, Joshua	1.10	599.50	27,461.50	WO	HD	TR	_____
09/07/22	8955459	Review proposed revisions to and revise draft aircraft sale purchase and sale agreement (0.9); emails with Receiver and buyer's counsel regarding same (0.2).	Del Castillo, Joshua	1.10	599.50	28,061.00	WO	HD	TR	_____
09/08/22	8955990	Teleconference with attorney A. Applegate regarding pending sale of aircraft (0.7); review documents and emails to Receiver's office regarding same (0.6).	Del Castillo, Joshua	1.30	708.50	28,769.50	WO	HD	TR	_____
09/08/22	8957075	Follow-up on title issues as to the South Lake Tahoe property, including review of title, the NOD, Deed of Trust (.6). Emails with Receiver and counsel as to Receiver response (.3).	Zaro, David	0.90	490.50	29,260.00	WO	HD	TR	_____
09/13/22	8959552	Review and respond to correspondence from aircraft buyer's counsel (0.2); prepare	Del Castillo, Joshua	3.60	1,962.00	31,222.00	WO	HD	TR	_____

10/11/22 11:33:30 PROFORMA STATEMENT FOR MATTER 392775.00006 (WINKLER, GEOFF - Receiver for J&J Consul) (Sale, Disposition & Transfer of Assets)

**Fees for Matter 392775.00006.(Sale, Disposition & Transfer of Assets)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		email update to Receiver regarding same (0.1); legal analysis of issues presented in connection with buyer's proposed order (1.3); prepare revised form order and transmit to SEC with request for stipulation (0.9); review proposed revisions to purchase and sale agreement and confer regarding same (0.5); emails and teleconferences with D. Zaro and local counsel regarding pending real property disposition issues (0.6).								
09/13/22	8963140	Analysis of the open issues related to the terms of the sale of the aircraft and advice to counsel (.5). Call with counsel related to title/transfer issues re: real property (.3).	Zaro, David	0.80	436.00	31,658.00	WO	HD	TR	_____
09/14/22	8961023	Review and respond to correspondence from A. Applegate, D. Zaro, and Receiver regarding contemplated sale of aircraft and related purchase and sale agreement and stipulation (0.6); attention to revisions to same (0.6).	Del Castillo, Joshua	1.20	654.00	32,312.00	WO	HD	TR	_____
09/14/22	8963221	Evaluate the modified purchase and sale agreement legal issues/liability and approach to sale, and revisions by the Buyer (.6). Email to counsel as to the Receiver response to the revisions, follow-up (.3). Analysis of escrow requirements, Receiver registration requirement related to aircraft sale (.9).	Zaro, David	1.80	981.00	33,293.00	WO	HD	TR	_____
09/19/22	8970309	Emails with Receiver and Mr. Wood related to the aircraft sale and issues related to the pending charters, repairs and follow-up.	Zaro, David	0.70	381.50	33,674.50	WO	HD	TR	_____

10/11/22 11:33:30 PROFORMA STATEMENT FOR MATTER 392775.00006 (WINKLER, GEOFF - Receiver for J&J Consul) (Sale, Disposition & Transfer of Assets)

**Fees for Matter 392775.00006.(Sale, Disposition & Transfer of Assets)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
09/21/22	8967691	Review emails regarding sale of aircraft and teleconference with D. Zaro regarding same (0.3); prepare update and inquiry to A. Applegate regarding same (0.2); revise stipulation and purchase and sale agreement in connection with changed circumstances and confer regarding same (1.8); emails with Receiver's office regarding real property sales and confer with counsel regarding same (0.9).	Del Castillo, Joshua	3.20	1,744.00	35,418.50	WO	HD	TR	_____
09/21/22	8970321	Evaluate emails/documents related to aircraft sale, the maintenance issues, revisions to the purchase and sale agreement as to changed circumstances (.5). Conferences with Receiver counsel, email with Receiver related to the aircraft sale (.4). Evaluate buyer's counter proposal and further emails and call with counsel and Receiver (.6).	Zaro, David	1.60	872.00	36,290.50	WO	HD	TR	_____
09/22/22	8968954	Review aircraft purchase and sale agreement (0.2); emails with Receiver and A. Applegate regarding sale of aircraft (0.3); review notes from prior discussions regarding same (0.2); video conference with Receiver and emails with registry personnel regarding sale of aircraft (0.3).	Del Castillo, Joshua	1.00	545.00	36,835.50	WO	HD	TR	_____
09/23/22	8970101	Review and respond to correspondence from A. Applegate regarding stipulation to approve sale and associated purchase and sale agreement (0.4); prepare proposed revisions to same, and to PSA, confer internally, and recirculate (1.6)	Del Castillo, Joshua	2.00	1,090.00	37,925.50	WO	HD	TR	_____

10/11/22 11:33:30 PROFORMA STATEMENT FOR MATTER 392775.00006 (WINKLER, GEOFF - Receiver for J&J Consul) (Sale, Disposition & Transfer of Assets)

**Fees for Matter 392775.00006.(Sale, Disposition & Transfer of Assets)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
09/23/22	8975452	Evaluate the further changes by buyer and associated revisions/issues concerning the sale of aircraft and follow-up (.4). Emails advising counsel and Receiver as to changes to terms (.5).	Zaro, David	0.90	490.50	38,416.00	WO	HD	TR	_____
09/26/22	8972020	Finalize revisions to aircraft stipulation and transmit to SEC for review and comment (0.3); emails with Buyer's counsel regarding proposed revisions to APA and confer with Receiver regarding same (0.5); revise purchase and sale agreement and transmit to Buyer's counsel (0.2).	Del Castillo, Joshua	1.00	545.00	38,961.00	WO	HD	TR	_____
09/26/22	8975575	Follow-up to evaluate further revisions to aircraft purchase and sale agreement (.4). Emails/call with counsel, related to aircraft sale, motion and SEC meet and confer (.4). Evaluate issues related to defendant title transfers/approach to deed and quit claims (.3).	Zaro, David	1.10	599.50	39,560.50	WO	HD	TR	_____
09/27/22	8973454	Emails with SEC, Receiver, and A. Applegate regarding stipulation to approve aircraft purchase and sale (0.6); prepare anticipated final revisions to purchase and sale agreement and transmit for review and execution (0.5); confer with Receiver regarding same (0.2).	Del Castillo, Joshua	1.30	708.50	40,269.00	WO	HD	TR	_____
09/27/22	8978405	Further emails with buyer counsel, buyer and Receiver counsel as to the terms/reserves and stipulation related to the aircraft sale (.6). Call/advice to Receiver counsel regarding aircraft sale term and	Zaro, David	1.00	545.00	40,814.00	WO	HD	TR	_____



10/11/22 11:33:30 PROFORMA STATEMENT FOR MATTER 392775.00006 (WINKLER, GEOFF - Receiver for J&J Consul) (Sale, Disposition & Transfer of Assets)

**Fees for Matter 392775.00006.(Sale, Disposition & Transfer of Assets)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action
		effort to modify the reserve/revenue terms (.4).						
09/29/22	8978870	Review and respond to correspondence regarding status of aircraft sale (0.3); review documents in connection with same (0.2).	Del Castillo, Joshua	0.50	272.50	41,086.50	WO	HD TR
09/30/22	8977759	Prepare follow-up inquiries to buyer counsel regarding status of execution of purchase and sale agreement and confer regarding same (0.6); emails with Receiver and buyer's counsel regarding same (0.3); prepare materials for filing (0.5); emails and teleconference with D. Zaro and staff regarding real property disposition issues and assemble documents in connection with same (0.7).	Del Castillo, Joshua	2.10	1,144.50	42,231.00	WO	HD TR

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	23.20	545.00	12,644.00
001842	Del Castillo, Joshua	52.90	545.00	28,830.50
002494	Woods, Shauna E.	0.60	445.00	267.00
002510	Pham, Matt D.	1.10	445.00	489.50
		<u>77.80</u>		<u>\$42,231.00</u>
Subtotal Fees				\$42,231.00
Discount				0.00
Total Fees				42,231.00
Total Disbursements				0.00

**Attorney Billing Instructions**

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

10/11/22 11:33:30 PROFORMA STATEMENT FOR MATTER 392775.00006 (WINKLER, GEOFF - Receiver for J&J Consul) (Sale, Disposition & Transfer of Assets)

( ) BILL COST ONLY ( ) Transfer All

**Billing Instructions**

expires 6/30/2023: Partners @ 545; Assoc @ 445; Paralegals @ 350

**Account Summary – As Of 10/03/22**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	45,555.50	45,555.50	0.00	59,357.50	59,357.50	0.00	59,357.50	59,357.50	0.00
Unbilled Adj	0.00	0.00	0.00	545.00	545.00	0.00	545.00	545.00	0.00
Billed	13,257.00	13,257.00	0.00	13,257.00	13,257.00	0.00	13,257.00	13,257.00	0.00
Collected	13,257.00	13,257.00	0.00	13,257.00	13,257.00	0.00	13,257.00	13,257.00	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>Fees</b>	<b>Costs</b>						
<b>WIP</b>	<b>45,555.50</b>	<b>45,555.50</b>	<b>0.00</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									

**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

10/11/22 11:33:32 PROFORMA STATEMENT FOR MATTER 392775.00007 (WINKLER, GEOFF - Receiver for J&amp;J Consul) (Pending Litigation)

**Preliminary Billing Form**Billing Atty: 001842 - Del Castillo,  
Joshua

Matter #: 392775.00007

Client Name: WINKLER, GEOFF - Receiver for J&amp;J Consul

Date of Last Billing: 09/27/22

Matter Name: Pending Litigation

Proforma Number: 1184327

Client/Matter Joint Group # 392775.1

Client Matter Number:

**Fees for Matter 392775.00007.(Pending Litigation)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
07/08/22	8888968	Review emails from Receiver regarding pending litigation matters and review complaints and dockets regarding same (0.7).	Del Castillo, Joshua	0.70	381.50	381.50	WO	HD	TR	_____
07/17/22	8896373	Review email from J. Rickard regarding opposing counsel Superior Court action relating to receivership and review complaint regarding same (0.7); emails with D. Zaro regarding same (0.1).	Del Castillo, Joshua	0.80	436.00	817.50	WO	HD	TR	_____
08/10/22	8923921	Review draft correspondence and confer with Receiver and co-counsel regarding stay of litigation matters (0.3).	Del Castillo, Joshua	0.30	163.50	981.00	WO	HD	TR	_____
08/10/22	8949342	Confer with David Zaro regarding claims bar date issue and draft email to client regarding proposed resolution of such issue (0.5); Begin drafting motion to withdraw the reference (1.5)	Pham, Matt D.	2.00	890.00	1,871.00	WO	HD	TR	_____
08/12/22	8949381	Draft proposed order granting motion to withdraw the reference (0.9); Continue drafting motion to withdraw the reference,	Pham, Matt D.	6.50	2,892.50	4,763.50	WO	HD	TR	_____

10/11/22 11:33:32 PROFORMA STATEMENT FOR MATTER 392775.00007 (WINKLER, GEOFF - Receiver for J&amp;J Consul) (Pending Litigation)

**Fees for Matter 392775.00007.(Pending Litigation)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
		memorandum of points and authorities (3.0); Draft request for judicial notice in support of motion to withdraw the reference (0.5); Draft Pham declaration in support of motion to withdraw the reference (0.3); Continue drafting memorandum of points and authorities in support of motion to withdraw the reference (1.8)								
08/15/22	8949393	Revise motion to withdraw reference, memorandum of points and authorities, request for judicial notice, proposed order (0.8); Revise and finalize motion to withdraw reference and supporting papers (0.7); Begin drafting motion to dismiss bankruptcy cases (0.7)	Pham, Matt D.	2.20	979.00	5,742.50	WO	HD	TR	_____
08/16/22	8929812	Review response regarding Nolan v. Jeffrey litigation, legal analysis and review notes regarding all-writs and anti-injunction act, and emails to co-counsel regarding same (0.8).	Del Castillo, Joshua	0.80	436.00	6,178.50	WO	HD	TR	_____
08/16/22	8949413	Draft proposed order on motion to remand Murphy Action (0.4); Continue drafting motion to dismiss bankruptcy cases and proposed order thereon (0.7); Begin drafting motion to suspend claims bar dates (1.2)	Pham, Matt D.	2.30	1,023.50	7,202.00	WO	HD	TR	_____
08/24/22	8949585	Continue drafting motion to suspend claims bar date and proposed order thereon (0.6).	Pham, Matt D.	0.60	267.00	7,469.00	WO	HD	TR	_____
08/29/22	8949670	Continue drafting motion to dismiss bankruptcy cases (1.2); Continue drafting motion to suspend claims bar date (1.0)	Pham, Matt D.	2.20	979.00	8,448.00	WO	HD	TR	_____

10/11/22 11:33:32 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
08/31/22	8949712	Revise and finalize motion to suspend claims bar date and proposed order	Pham, Matt D.	0.70	311.50	8,759.50	WO	HD TR

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	2.60	545.00	1,417.00
002510	Pham, Matt D.	16.50	445.00	7,342.50
		19.10		\$8,759.50
Subtotal Fees				\$8,759.50
Discount				0.00
Total Fees				8,759.50
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 6/30/2023: Partners @ 545; Assoc @ 445; Paralegals @ 350

**Account Summary – As Of 10/03/22**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	8,759.50	8,759.50	0.00	16,280.00	16,280.00	0.00	16,280.00	16,280.00	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	7,520.50	7,520.50	0.00	7,520.50	7,520.50	0.00	7,520.50	7,520.50	0.00
Collected	7,520.50	7,520.50	0.00	7,520.50	7,520.50	0.00	7,520.50	7,520.50	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

10/11/22 11:33:32 PROFORMA STATEMENT FOR MATTER 392775.00007 (WINKLER, GEOFF - Receiver for J&amp;J Consul) (Pending Litigation)

	<i>Total</i>	<i>Fees</i>	<i>Costs</i>
<i>WIP</i>	<i>8,759.50</i>	<i>8,759.50</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>			

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**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

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10/11/22 11:33:34 PROFORMA STATEMENT FOR MATTER 392775.00008 (WINKLER, GEOFF - Receiver for J&J Consul) (Claims & Distribution)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 392775.00008 Client Name: WINKLER, GEOFF - Receiver for J&J Consul  
 Joshua  
 Date of Last Billing: Matter Name: Claims & Distribution  
 Proforma Number: 1184327  
 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
09/28/22	8975253	Review request by attorney K. Christensen for preemptive, stipulated, and unilateral claims determination by Receiver and correspondence with Receiver and co-counsel regarding same (0.2).	Del Castillo, Joshua	0.20	109.00	109.00	WO	HD TR

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	0.20	545.00	109.00
		0.20		\$109.00
Subtotal Fees				\$109.00
Discount				0.00
Total Fees				109.00
Total Disbursements				0.00

**Attorney Billing Instructions**

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

**Billing Instructions**

10/11/22 11:33:34 PROFORMA STATEMENT FOR MATTER 392775.00008 (WINKLER, GEOFF - Receiver for J&amp;J Consul) (Claims &amp; Distribution)

expires 6/30/2023: Partners @ 545; Assoc @ 445; Paralegals @ 350
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**Account Summary – As Of 10/03/22**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	109.00	109.00	0.00	109.00	109.00	0.00	109.00	109.00	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Collected	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>Fees</b>	<b>Costs</b>						
<b>WIP</b>	<b>109.00</b>	<b>109.00</b>	<b>0.00</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									

**Billing Address**

WINKLER, GEOFF - Receiver for 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



10/11/22 11:33:35 PROFORMA STATEMENT FOR MATTER 392775.00009 (WINKLER, GEOFF - Receiver for J&amp;J Consul) (Third Party Claims &amp; Recoveries)

**Preliminary Billing Form**Billing Atty: 001842 - Del Castillo,  
Joshua

Matter #: 392775.00009

Client Name: WINKLER, GEOFF - Receiver for J&amp;J Consul

Date of Last Billing: 09/27/22

Matter Name: Third Party Claims &amp; Recoveries

Proforma Number: 1184327

Client/Matter Joint Group # 392775.1

Client Matter Number:

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

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
07/01/22	8887804	Analysis of Henzel Doudey and PMM3 actions and related issues to assess/evaluate coordination, receivership role and approach to the cases, standing and approach (2.3). Advice to counsel as to the strategy related to Receiver stay motion as to pending cases (.9).	Zaro, David	3.20	1,744.00	1,744.00	WO	HD	TR	_____
07/01/22	8909569	Reviewed documents and exchanged e-mails re: real property sale procedures motion (.4); reviewed e-mail re: prospective conflicts counsel and exchanged e-mails re: same (.4).	Farrell, Michael	0.80	436.00	2,180.00	WO	HD	TR	_____
07/02/22	8909609	Analysis and exchange of e-mails re: follow up on additional counsel.	Farrell, Michael	0.20	109.00	2,289.00	WO	HD	TR	_____
07/06/22	8909651	Reviewed updated list of potential counsel and exchanged e-mails re: same.	Farrell, Michael	0.30	163.50	2,452.50	WO	HD	TR	_____
07/07/22	8910035	Analysis and review of e-mails/documents re: real estate sales procedures motion and associated stipulation.	Farrell, Michael	0.40	218.00	2,670.50	WO	HD	TR	_____

10/11/22 11:33:35 PROFORMA STATEMENT FOR MATTER 392775.00009 (WINKLER, GEOFF - Receiver for J&amp;J Consul) (Third Party Claims &amp; Recoveries)

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

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
07/08/22	8910120	Telephone conference and analysis re: identification of conflicts counsel and issues to be addressed with real estate sales.	Farrell, Michael	0.50	272.50	2,943.00	WO	HD	TR	_____
07/11/22	8910553	Analysis and exchange of e-mails re: scope of inquiry on potential conflicts counsel.	Farrell, Michael	0.30	163.50	3,106.50	WO	HD	TR	_____
07/14/22	8898660	Follow-up on the status of pending actions as to financial instructions, assess Receiver related issues/counsel (.5). Draft memorandum as to the Receiver's approach to the claims/address approach to investigation (.4).	Zaro, David	0.90	490.50	3,597.00	WO	HD	TR	_____
07/14/22	8910817	Conference and analysis re: class action and conflict counsel issues.	Farrell, Michael	0.30	163.50	3,760.50	WO	HD	TR	_____
07/18/22	8911064	Reviewed memorandum re: potential counsel.	Farrell, Michael	0.20	109.00	3,869.50	WO	HD	TR	_____
07/21/22	8900824	Review notes and emails with counsel regarding pending Wells Fargo investor action (0.5).	Del Castillo, Joshua	0.50	272.50	4,142.00	WO	HD	TR	_____
08/02/22	8918307	Several calls with counsel and evaluate email related to action against financial institutions.	Zaro, David	0.40	218.00	4,360.00	WO	HD	TR	_____
08/09/22	8925928	Emails/analysis of issues related to the investor actions against third parties, prospective issues with regard to Receiver claims/coordination (.8). Conference call with litigation counsel and Receiver (.5). Follow-up call with the Receiver and counsel related to prospective litigation and strategy (.4). Analysis of emails related to	Zaro, David	2.10	1,144.50	5,504.50	WO	HD	TR	_____

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action
		the prospective counsel and the Receiver litigation strategy (.4).						
08/12/22	8929412	Work on analysis and draft of proposed exemplar for a joint prosecution agreement and follow-up.	Zaro, David	1.80	981.00	6,485.50	WO	HD TR

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	8.40	545.00	4,578.00
000739	Farrell, Michael	3.00	545.00	1,635.00
001842	Del Castillo, Joshua	0.50	545.00	272.50
		<u>11.90</u>		<u>\$6,485.50</u>
Subtotal Fees				\$6,485.50
Discount				0.00
Total Fees				6,485.50
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 6/30/2023: Partners @ 545; Assoc @ 445; Paralegals @ 350

**Account Summary – As Of 10/03/22**

	Fiscal YTD		Calendar YTD				LTD		
Worked	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
	6,485.50	6,485.50	0.00	9,156.00	9,156.00	0.00	9,156.00	9,156.00	0.00

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Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	2,670.50	2,670.50	0.00	2,670.50	2,670.50	0.00	2,670.50	2,670.50	0.00
Collected	2,670.50	2,670.50	0.00	2,670.50	2,670.50	0.00	2,670.50	2,670.50	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>Fees</b>	<b>Costs</b>						
<b>WIP</b>	<b>6,485.50</b>	<b>6,485.50</b>	<b>0.00</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									

**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

10/11/22 11:33:36 PROFORMA STATEMENT FOR MATTER 392775.00010 (WINKLER, GEOFF - Receiver for J&J Consul) (Employment & Professional Services)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Joshua  
 Date of Last Billing:  
 Proforma Number: 1184327  
 Client/Matter Joint Group # 392775.1

Matter #: 392775.00010

Client Name: WINKLER, GEOFF - Receiver for J&J Consul  
 Matter Name: Employment & Professional Services  
 Client Matter Number:

**Fees for Matter 392775.00010.(Employment & Professional Services)**

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action	
08/19/22	8949471	Draft email to client regarding proposed real estate broker's possible connections, employment application (0.3); Continue creating spreadsheet regarding each defendants and reviewing defendants' certificate statements (1.4); Confer with David Zaro regarding issue relating to proposed real estate broker (0.1); Draft email to client regarding options of handling real estate broker issue (0.4)	Pham, Matt D.	2.20	979.00	979.00	WO	HD	TR

**Proforma Summary**

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
002510	Pham, Matt D.	2.20	445.00	979.00
		2.20		\$979.00
	Subtotal Fees			\$979.00
	Discount			0.00
	Total Fees			979.00
	Total Disbursements			0.00

**Attorney Billing Instructions**

10/11/22 11:33:36 PROFORMA STATEMENT FOR MATTER 392775.00010 (WINKLER, GEOFF - Receiver for J&J Consul) (Employment & Professional Services)

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

**Billing Instructions**

expires 6/30/2023: Partners @ 545; Assoc @ 445; Paralegals @ 350

**Account Summary – As Of 10/03/22**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	979.00	979.00	0.00	979.00	979.00	0.00	979.00	979.00	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Collected	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>Fees</b>	<b>Costs</b>						
<b>WIP</b>	<b>979.00</b>	<b>979.00</b>	<b>0.00</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									

**Billing Address**

WINKLER, GEOFF - Receiver for 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