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12 *Attorneys for Receiver Geoff Winkler*

14 **UNITED STATES DISTRICT COURT**

15 **DISTRICT OF NEVADA**

16 SECURITIES AND EXCHANGE
17 COMMISSION,

18 Plaintiff,

19 vs.

20 MATTHEW WADE BEASLEY, *et al.*,

21 Defendants,

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

23 Relief Defendants.

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

**DECLARATION OF JOSHUA A. DEL
CASTILLO IN SUPPORT OF THIRD
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 Third 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 October 1, 2022 through December 31, 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 October 1, 2022 through December 31, 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 amount billed to Allen Matkins by the third-party vendor and paid by Allen

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

5 5. Allen Matkins remains sensitive to comments received from the Commission in
6 connection with the fees and expenses requested in prior applications for payment of fees and
7 reimbursement of expenses in this matter, and has applied the principles derived from those
8 comments to the Application. Likewise, Allen Matkins remains committed to satisfying, to the best
9 of its ability, this Court's directives in connection with applications for fees and reimbursement of
10 expenses. To that end, and in addition to the substantial discounts Allen Matkins is applying to all
11 timekeepers in this matter, as detailed in the Application, Allen Matkins has continued to implement
12 procedures to further improve and 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 been provided an opportunity to comment. I understand that the
15 Commission's staff has indicated that the Commission does not oppose the interim approval and
16 payment of the fees requested in the Application.

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

18 Executed on February 14, 2023, at Los Angeles, California.



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 14th day of February 2023, I served the document(s), described as:

DECLARATION OF JOSHUA A. DEL CASTILLO IN SUPPORT OF THIRD 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

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Jason Hicks, hicksja@gtlaw.com, escobargaddie@gtlaw.com, geoff@americanfiduciaryservices.com, lvlitdock@gtlaw.com

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Trevor Waite, twaite@fabianvancott.com, amontoya@fabianvancott.com
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Joseph G. Went, jgwent@hollandhart.com, Intaketeam@hollandhart.com, blschroeder@hollandhart.com
Joni Ostler, ostlerj@sec.gov
Daniel D. Hill, ddh@scmlaw.com

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

c. **BY PERSONAL SERVICE.**

d. **BY DIRECT EMAIL.**

e. **BY FACSIMILE TRANSMISSION.**

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

/s/ Olivia A. Kelly
An Employee of Semenza Kircher Rickard

EXHIBIT A

EXHIBIT A

02/13/23 10:29:30 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Preliminary Billing FormBilling Atty: 001842 - Del Castillo,
Joshua

Matter #: 392775.00002

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

Date of Last Billing: 12/29/22

Matter Name: General Receivership

Proforma Number: 1202620

Client/Matter Joint Group # 392775.1

Client Matter Number:

Fees for Matter 392775.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
10/03/22	8984511	Review notes and documents and attention to and emails to D. Zaro, M. Pham, GT, and others regarding pending case administration matters (0.6).	Del Castillo, Joshua	0.60	327.00	327.00	WO	HD	TR	_____
10/04/22	8985242	Confer with D. Zaro and M. Pham regarding pending case administration matters and review documents in connection with same (0.7); review bankruptcy and district court dockets and orders, and follow-up with M. Pham regarding outstanding motions (0.7); prepare for and attend videoconference with Receiver, atty K. Hendricks, D. Zaro, and Receiver staff (1.2).	Del Castillo, Joshua	2.60	1,417.00	1,744.00	WO	HD	TR	_____
10/04/22	8987355	Analysis of Receiver memorandum and open issues, attend meeting to address these tasks/legal issues and advice to Receiver (1.1). Several conferences/advice as to the draft and follow-up (.5). Advice to counsel as to the bankruptcy dismissal and follow-up (.2).	Zaro, David	1.80	981.00	2,725.00	WO	HD	TR	_____
10/04/22	9012730	Virtually attend weekly meeting with client, Allen Matkins, and Greenberg Traurig	Pham, Matt D.	1.00	445.00	3,170.00	WO	HD	TR	_____

02/13/23 10:29:30 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Fees for Matter 392775.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		regarding status updates and outstanding tasks								
10/05/22	8986474	Emails and teleconferences with Receiver's office, D. Zaro, and M. Pham regarding case administration, bankruptcy, and tax issues (1.1); review documents regarding same (0.8).	Del Castillo, Joshua	1.90	1,035.50	4,205.50	WO	HD	TR	_____
10/10/22	8989564	Review notes and emails from local counsel, D. Zaro, and Receiver's office and attention to case administration matters (0.7).	Del Castillo, Joshua	0.70	381.50	4,587.00	WO	HD	TR	_____
10/13/22	8993768	Review and respond to correspondence from Receiver, D. Zaro, and M. Pham regarding case administration matters (0.5).	Del Castillo, Joshua	0.50	272.50	4,859.50	WO	HD	TR	_____
10/14/22	8994347	Review and respond to correspondence from Receiver's office regarding case administration matters (0.4).	Del Castillo, Joshua	0.40	218.00	5,077.50	WO	HD	TR	_____
10/14/22	8996481	Research and obtain 754 filing with District of New Jersey.	Kaup, John	0.20	70.00	5,147.50	WO	HD	TR	_____
10/17/22	8996291	Review docket and attention to pending case administration matters; prepare emails to Greenberg Traurig and Allen Matkins teams, and Receiver's office, regarding outstanding case administration issues (0.8).	Del Castillo, Joshua	0.80	436.00	5,583.50	WO	HD	TR	_____
10/18/22	8997866	Prepare for and attend videoconference with Receiver, Receiver staff, and GT attorneys (1.1).	Del Castillo, Joshua	1.10	599.50	6,183.00	WO	HD	TR	_____

02/13/23 10:29:30 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Fees for Matter 392775.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
10/18/22	9012858	Virtually attend weekly meeting with client, Allen Matkins, and Greenberg Traurig regarding updates and outstanding tasks	Pham, Matt D.	1.10	489.50	6,672.50	WO	HD	TR	_____
10/25/22	9004859	Prepare for and videoconference with Receiver's office and co-counsel (0.6).	Del Castillo, Joshua	0.60	327.00	6,999.50	WO	HD	TR	_____
10/25/22	9012937	Virtually attend weekly meeting with client, Allen Matkins, and Greenberg Traurig regarding latest updates and tasks	Pham, Matt D.	1.00	445.00	7,444.50	WO	HD	TR	_____
10/31/22	9009868	Confer with D. Zaro and M. Pham regarding pending case administration matters, prepare work plan, and emails to Receiver's office regarding same (1.5); attention to same (0.4).	Del Castillo, Joshua	1.90	1,035.50	8,480.00	WO	HD	TR	_____
11/02/22	9017469	Prepare for and attend video conference with Receiver's office, Allen Matkins attorneys, and Greenberg co-counsel (0.6).	Del Castillo, Joshua	0.60	327.00	8,807.00	WO	HD	TR	_____
11/02/22	9045027	Virtually attend weekly meeting with client and his staff, Allen Matkins, and Greenberg Traurig regarding case updates and outstanding tasks	Pham, Matt D.	0.60	267.00	9,074.00	WO	HD	TR	_____
11/02/22	9045031	Review and analyze Murphy defendant's response to SEC's motion to amend receivership order	Pham, Matt D.	0.20	89.00	9,163.00	WO	HD	TR	_____
11/09/22	9023510	Prepare for and videoconference with Receiver's office, Greenberg counsel, and D. Zaro and M. Pham regarding pending case administration matters and attention to same (1.1).	Del Castillo, Joshua	1.10	599.50	9,762.50	WO	HD	TR	_____

02/13/23 10:29:30 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Fees for Matter 392775.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
11/09/22	9045130	Virtually attend weekly meeting with client and his staff, Allen Matkins, and Greenberg Traurig regarding case updates and outstanding tasks	Pham, Matt D.	0.80	356.00	10,118.50	WO	HD	TR	_____
11/14/22	9027585	Review docket, motions, oppositions, and replies in preparation for 11/15/22 hearing and confer with M. Pham regarding same (1.5).	Del Castillo, Joshua	1.50	817.50	10,936.00	WO	HD	TR	_____
11/15/22	9028629	Prepare for and attend status conference (0.6).	Del Castillo, Joshua	0.60	327.00	11,263.00	WO	HD	TR	_____
11/15/22	9045230	Virtually attend status conference	Pham, Matt D.	0.30	133.50	11,396.50	WO	HD	TR	_____
11/16/22	9029895	Prepare for and attend videoconference with Receiver's office, local counsel at GT, and D. Zaro (1.0).	Del Castillo, Joshua	1.00	545.00	11,941.50	WO	HD	TR	_____
11/16/22	9045256	Virtually attend weekly meeting with client and his staff, Allen Matkins, and Greenberg Traurig regarding case updates and outstanding tasks	Pham, Matt D.	0.90	400.50	12,342.00	WO	HD	TR	_____
11/17/22	9031507	Review docket and attention to case administration matters (0.5).	Del Castillo, Joshua	0.50	272.50	12,614.50	WO	HD	TR	_____
11/18/22	9032485	Review draft motion to dismiss bankruptcy actions and review and respond to correspondence from D. Zaro and M. Pham regarding same (0.6).	Del Castillo, Joshua	0.60	327.00	12,941.50	WO	HD	TR	_____
11/18/22	9056726	Review/revise/finalize the motion to dismiss and related documents concerning the bankruptcy, evaluate/anticipated objections	Zaro, David	0.80	436.00	13,377.50	WO	HD	TR	_____

02/13/23 10:29:30 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Fees for Matter 392775.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered as to admin claims, follow-up email to counsel (.8).	Timekeeper	Hours	Fees	Sum	Circle	Action		
11/29/22	9039963	Review order denying motion to intervene (0.2); review and respond to case administration inquiries from Receiver's office and local counsel (0.6); review draft letter to taxing authorities and confer with D. Zaro regarding same (0.5).	Del Castillo, Joshua	1.30	708.50	14,086.00	WO	HD	TR	_____
11/30/22	9042289	Prepare for and attend videoconference with Receiver and Greenberg Traurig team (1.1).	Del Castillo, Joshua	1.10	599.50	14,685.50	WO	HD	TR	_____
11/30/22	9045412	Virtually attend weekly meeting with client and his staff, Allen Matkins, and Greenberg Traurig regarding case updates and outstanding tasks	Pham, Matt D.	1.00	445.00	15,130.50	WO	HD	TR	_____
12/01/22	9047910	Emails with M. Pham and confer regarding pending motion to dismiss bankruptcy cases and threatened opposition to same (0.4).	Del Castillo, Joshua	0.40	218.00	15,348.50	WO	HD	TR	_____
12/02/22	9063235	Draft email to co-counsel regarding Mountain America contact	Pham, Matt D.	0.10	44.50	15,393.00	WO	HD	TR	_____
12/06/22	9051145	Research applicability of California case law in Nevada courts.	Ahmar, Gina	0.60	267.00	15,660.00	WO	HD	TR	_____
12/08/22	9053155	Prepare for and participate in videoconference with Receiver and co-counsel at GT (1.0).	Del Castillo, Joshua	1.00	545.00	16,205.00	WO	HD	TR	_____
12/12/22	9055815	Review recent docket entries and attention to pending case administration matters	Del Castillo, Joshua	0.60	327.00	16,532.00	WO	HD	TR	_____

02/13/23 10:29:30 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Fees for Matter 392775.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered (0.6).	Timekeeper	Hours	Fees	Sum	Circle	Action		
12/12/22	9056720	Review proposed intervenors motion for reconsideration and commence legal analysis in connection with anticipated opposition (1.1); emails with K. Hendricks and D. Zaro regarding same (0.3).	Del Castillo, Joshua	1.40	763.00	17,295.00	WO	HD	TR	_____
12/13/22	9056975	Additional legal analysis in connection with opposition to intervenors' motion for reconsideration (0.6); confer with M. Pham regarding same (0.2); review docket and continue draft of opposition (1.9).	Del Castillo, Joshua	2.70	1,471.50	18,766.50	WO	HD	TR	_____
12/13/22	9063261	Review and analyze motion for reconsideration of order denying intervention and original motion for intervention (0.3); Perform legal research regarding standard of review on challenging magistrate judge's orders (0.4); Draft insert for opposition to motion for reconsideration - legal standard on challenging magistrate order's nondispositive orders (0.6)	Pham, Matt D.	1.30	578.50	19,345.00	WO	HD	TR	_____
12/14/22	9057826	Emails with JLR local counsel regarding case administration and upcoming filings (0.2); revise and complete draft of opposition to motion for reconsideration regarding motion to intervene and circulate for discussion (2.5); review and respond to correspondence regarding same (0.4).	Del Castillo, Joshua	3.10	1,689.50	21,034.50	WO	HD	TR	_____
12/15/22	9059321	Review and respond to inquiries from Receiver's office and local counsel regarding case administration matters (0.5); review recent filings regarding Magistrate	Del Castillo, Joshua	1.70	926.50	21,961.00	WO	HD	TR	_____

02/13/23 10:29:30 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Fees for Matter 392775.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		Judge orders (0.5); prepare for and attend videoconference with Receiver's office and Greenberg Traurig (0.7).								
12/15/22	9060416	Legal analysis regarding the question of whether an intervenor has a right to an evidentiary hearing on their motion to intervene.	Robichaud, James	0.50	222.50	22,183.50	WO	HD	TR	_____
12/15/22	9063298	Virtually attend weekly meeting with client's team, Allen Matkins, and Greenberg Traurig regarding case updates and outstanding tasks	Pham, Matt D.	0.40	178.00	22,361.50	WO	HD	TR	_____
12/16/22	9060290	Emails with J. Rickard and D. Zaro regarding pending case administration and hearing matters (0.5).	Del Castillo, Joshua	0.50	272.50	22,634.00	WO	HD	TR	_____
12/19/22	9061839	Emails and teleconferences with D. Zaro, J. Rickard, and Greenberg team regarding case administration matters (0.4); review docket (0.2); attention to outstanding case administration issues (0.7); review and respond to correspondence regarding opposition to motion for reconsideration and additional legal analysis in connection with same (1.0).	Del Castillo, Joshua	2.30	1,253.50	23,887.50	WO	HD	TR	_____
12/20/22	9063555	Emails with SEC and J. Rickard regarding opposition to motion for reconsideration on motion to intervene (0.3); complete final revisions to opposition and transmit to J. Rickard for final review and filing (0.3).	Del Castillo, Joshua	0.60	327.00	24,214.50	WO	HD	TR	_____
12/22/22	9065333	Prepare emails to Receiver, D. Zaro, and M. Pham regarding pending and critical	Del Castillo, Joshua	0.80	436.00	24,650.50	WO	HD	TR	_____

02/13/23 10:29:30 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Fees for Matter 392775.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		near-term case and estate administration issues (0.5) review minutes from videoconference between Receiver and counsel and prepare follow-up inquiries regarding same (0.3).								
12/22/22	9073421	Virtually attend weekly meeting with client's team, Allen Matkins, and Greenberg Traurig regarding case updates and outstanding tasks	Pham, Matt D.	0.70	311.50	24,962.00	WO	HD	TR	_____
12/23/22	9066481	Review K. Dean and SEC filings regarding motions for reconsideration of Magistrate Judge orders (0.6).	Del Castillo, Joshua	0.60	327.00	25,289.00	WO	HD	TR	_____
12/29/22	9070639	Review materials and prepare for and videoconference with Receiver and GT attorneys (0.8).	Del Castillo, Joshua	0.80	436.00	25,725.00	WO	HD	TR	_____
12/29/22	9073440	Virtually attend weekly meeting with client and his team, Allen Matkins, and Greenberg Traurig regarding case updates and outstanding tasks	Pham, Matt D.	0.60	267.00	25,992.00	WO	HD	TR	_____

Disbursements for Matter 392775.00002 (General Receivership)

Trans Date	Index	Type	Quantity	Amt	Circle	Action		
10/01/22	2787284	EDISC – CS Disco, Inc. - Monthly Hosting for October 2022	0.00	150.00	WO	HD	TR	_____
10/05/22	2786664	RECORD – Nationwide Legal, LLC - CR/ORANGE COUNTY RECORDER, NOTICE OF PENDENCY OF RECEIVERSHIP	0.00	228.34	WO	HD	TR	_____
10/07/22	2795887	DCSRCH – Document Search - - PACER - Usage 3RD QTR	0.00	15.30	WO	HD	TR	_____

02/13/23 10:29:30 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Disbursements for Matter 392775.00002 (General Receivership)

Trans Date	Index	Type	Quantity	Amt				
10/07/22	2795888	DCSRCH – Document Search - - PACER - Usage 3RD QTR	0.00	19.40	WO	HD	TR	_____
10/28/22	2797523	ODS – City National Bank - Production of Records	0.00	60.00	WO	HD	TR	_____
11/01/22	2790468	EDISC – CS Disco, Inc. - Monthly Hosting for November 2022	0.00	150.00	WO	HD	TR	_____
11/11/22	2790602	POS – Nationwide Legal, LLC - One Nevada Credit Union, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	305.00	WO	HD	TR	_____
11/11/22	2790603	POS – Nationwide Legal, LLC - Citibank, National Association, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	305.00	WO	HD	TR	_____
11/11/22	2790604	POS – Nationwide Legal, LLC - Mountain America Credit Union, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	305.00	WO	HD	TR	_____
11/11/22	2790605	POS – Nationwide Legal, LLC - Bank of America, National Association, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	175.80	WO	HD	TR	_____
11/11/22	2790606	POS – Nationwide Legal, LLC - Enterprise Bank & Trust, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	110.00	WO	HD	TR	_____
11/11/22	2790607	POS – Nationwide Legal, LLC - Bank of the West, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	305.00	WO	HD	TR	_____
11/11/22	2790608	POS – Nationwide Legal, LLC - Washington Trust Bank, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	305.00	WO	HD	TR	_____
11/11/22	2790609	POS – Nationwide Legal, LLC - Zions Bancorporation, National Association, SUBPOENA TO PRODUCE DOCUMENTS,	0.00	305.00	WO	HD	TR	_____

02/13/23 10:29:30 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Disbursements for Matter 392775.00002 (General Receivership)

Trans Date	Index	Type	Quantity	Amt				
11/11/22	2790610	INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION POS – Nationwide Legal, LLC - JPMorgan Chase Bank, National Association, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	110.00	WO	HD	TR	_____
11/11/22	2790611	POS – Nationwide Legal, LLC - Credit Union, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	225.00	WO	HD	TR	_____
11/11/22	2790612	POS – Nationwide Legal, LLC - Western Alliance Bank, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	225.00	WO	HD	TR	_____
11/11/22	2796480	POS – Service of Process - Nationwide Legal LLC - One Nevada Credit Union Attn: Representative for Service of Process, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	305.00	WO	HD	TR	_____
11/11/22	2796481	POS – Service of Process - Nationwide Legal LLC - Credit Union 1 Attn: General Counsel, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	225.00	WO	HD	TR	_____
11/11/22	2796482	POS – Service of Process - Nationwide Legal LLC - Boulder Dam Credit Union Attn: Eric D. Estes, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	305.00	WO	HD	TR	_____
11/11/22	2796483	POS – Service of Process - Nationwide Legal LLC - Western Alliance Bank, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	225.00	WO	HD	TR	_____
11/21/22	2790238	BW – Duplication - Black & White Copies	262.00	49.78	WO	HD	TR	_____
11/21/22	2791667	MSNGR – Federal Express - Ship To: Ori Katz - Sheppard, Mullin, Richter et a	0.00	26.82	WO	HD	TR	_____
12/01/22	2795739	EDISC – CS Disco, Inc. - Monthly Hosting for December 2022	0.00	150.00	WO	HD	TR	_____

02/13/23 10:29:30 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Disbursements for Matter 392775.00002 (General Receivership)

Trans Date	Index	Type	Quantity	Amt				
12/28/22	2796002	BW – Duplication - Black & White Copies	210.00	39.90	WO	HD	TR	_____
12/29/22	2797964	COURT – -Utah Department Of Commerce, Fee for UCC Search and copy of document.	0.00	0.60	WO	HD	TR	_____

Proforma Summary

Timekeeper

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	2.60	545.00	1,417.00
000820	Kaup, John	0.20	350.00	70.00
001842	Del Castillo, Joshua	35.90	545.00	19,565.50
002475	Ahmar, Gina	0.60	445.00	267.00
002510	Pham, Matt D.	10.00	445.00	4,450.00
002592	Robichaud, James	0.50	445.00	222.50
		49.80		\$25,992.00
Subtotal Fees				\$25,992.00
Discount				0.00
Total Fees				25,992.00
Total Disbursements				4,625.94

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 02/13/23

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	83,062.19	82,682.00	380.19	10,346.50	10,346.50	0.00	110,943.76	101,235.00	9,708.76

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Unbilled Adj	874.09	573.09	301.00	0.00	0.00	0.00	1,278.59	934.59	344.00
Billed	68,767.73	63,684.91	5,082.82	0.00	0.00	0.00	63,684.91	63,684.91	5,082.82
Collected	68,767.73	63,684.91	5,082.82	0.00	0.00	0.00	68,767.73	63,684.91	5,082.82
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	Fees	Costs						
WIP	45,205.79	36,833.50	8,372.29						
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									
Client Trust	0.00								
Balance									

Billing Address

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

02/13/23 10:29:31 PROFORMA STATEMENT FOR MATTER 392775.00003 (Winkler, Geoff - Receiver for J&J Consul) (Asset Recovery & Management)

Preliminary Billing FormBilling Atty: 001842 - Del Castillo,
Joshua

Matter #: 392775.00003

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

Date of Last Billing: 12/29/22

Matter Name: Asset Recovery & Management

Proforma Number: 1202620

Client/Matter Joint Group # 392775.1

Client Matter Number:

Fees for Matter 392775.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
10/01/22	8986100	Review documents in connection with pending asset recovery efforts and prepare update to counsel and Receiver regarding same (1.4).	Del Castillo, Joshua	1.40	763.00	763.00	WO	HD	TR	_____
10/03/22	8984371	Emails and teleconference with U.S. Bank regarding anticipated stipulation to release funds (0.3); emails with D. Zaro regarding related real property and necessary recordation of Notice of Pending Receivership (0.3); review title documents and prepare notice and confer with staff regarding recordation (1.1); review correspondence and documents forwarded by K. Hendricks regarding condo sale proceeds (0.5); review documents and legal analysis regarding turnover in connection with pending asset recovery effort (1.3).	Del Castillo, Joshua	3.50	1,907.50	2,670.50	WO	HD	TR	_____
10/03/22	8986555	Analysis of issues related to the real estate turnovers and follow-up meeting with title company representative (.7). Prepare for/attend call with Receiver related to real property turnovers (.2). Emails with	Zaro, David	2.60	1,417.00	4,087.50	WO	HD	TR	_____

02/13/23 10:29:31 PROFORMA STATEMENT FOR MATTER 392775.00003 (Winkler, Geoff - Receiver for J&J Consul) (Asset Recovery & Management)

Fees for Matter 392775.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		Receiver and counsel to advise as to legal requirements related to attorneys, vendors and claims (.6). Analysis of notice of receivership, the lis pendens, the recorded notice, revisions to draft and email advice to counsel (.7). Several emails related to U.S. Bank turnover stipulation, call/advice to Receiver and counsel (.4).								
10/03/22	9012718	Review and analyze client's email regarding bank accounts and client's spreadsheet regarding US Bank accounts and draft email in response thereto seeking clarification (0.4); Prepare document subpoena to Flavocure (0.8)	Pham, Matt D.	1.20	534.00	4,621.50	WO	HD	TR	_____
10/04/22	8985091	Review title documents for Judd properties and confer with D. Zaro regarding same (1.5); confer with M. Ensburry regarding recordation and property description matters (0.5); teleconference with counsel for U.S. Bank (0.1).	Del Castillo, Joshua	2.10	1,144.50	5,766.00	WO	HD	TR	_____
10/04/22	8987396	Several calls with Receiver and Mr. McGraw re: real properties/turnover and title issues (.4). Analysis of legal issues concerning transfer of title, tracing issues and title insurance (.8).	Zaro, David	1.20	654.00	6,420.00	WO	HD	TR	_____
10/04/22	9012726	Confer with Josh del Castillo regarding bank accounts	Pham, Matt D.	0.20	89.00	6,509.00	WO	HD	TR	_____
10/05/22	8986475	Confer with Receiver regarding Charles Schwab (Jeffrey) account and margin agreement (0.2); voicemail to Charles Schwab counsel regarding same (0.1);	Del Castillo, Joshua	1.10	599.50	7,108.50	WO	HD	TR	_____

02/13/23 10:29:31 PROFORMA STATEMENT FOR MATTER 392775.00003 (Winkler, Geoff - Receiver for J&J Consul) (Asset Recovery & Management)

Fees for Matter 392775.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		emails regarding same (0.3); review documents in connection with same (0.5).								
10/05/22	9012744	Phone call with Horizon Trust's counsel regarding retirement accounts	Pham, Matt D.	0.10	44.50	7,153.00	WO	HD	TR	_____
10/06/22	8987309	Emails and teleconference with bank representatives regarding information requests and review documents in connection with same (1.0).	Del Castillo, Joshua	1.00	545.00	7,698.00	WO	HD	TR	_____
10/06/22	8987370	Teleconference with D. Zaro regarding real property turnover issues and review correspondence regarding same (0.3); teleconferences and emails with counsel for U.S. Bank and finalize turnover stipulation for filing (0.5); confirm recordation associated with defendant property (0.2).	Del Castillo, Joshua	1.00	545.00	8,243.00	WO	HD	TR	_____
10/06/22	8988645	Emails with the Receiver and counsel related to the Tower 18 investment and liquidation process (.6). Email with Receiver regarding real estate transfers and follow-up with Stewart Title (.4). Evaluate process to transfer title and email regarding Stewart Title and transfer of the properties, emails with Receiver (.6). Several emails related to U.S. Bank/stipulation and turnover (.3).	Zaro, David	1.90	1,035.50	9,278.50	WO	HD	TR	_____
10/07/22	8988787	Emails with bank representatives regarding pending turnover requests and review materials in connection with same (0.6).	Del Castillo, Joshua	0.60	327.00	9,605.50	WO	HD	TR	_____
10/07/22	8991420	Several conferences with Receiver counsel and email to title company to follow-up on	Zaro, David	0.80	436.00	10,041.50	WO	HD	TR	_____

02/13/23 10:29:31 PROFORMA STATEMENT FOR MATTER 392775.00003 (Winkler, Geoff - Receiver for J&J Consul) (Asset Recovery & Management)

Fees for Matter 392775.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		transfers (.4). Advice to counsel related to the new defendant letters/turnover of accounts, investigations of assets (.4).								
10/10/22	8989568	Correspondence with M. Pham regarding turnover demands to banks and related, outstanding subpoenas; review documents in connection with same (0.5); emails with Receiver's office regarding account turnover issues (0.3); teleconference and emails with R. Garriott at Schwab regarding same (0.3).	Del Castillo, Joshua	1.10	599.50	10,641.00	WO	HD	TR	_____
10/10/22	8992208	Email communications with Stewart Title related to property transfers/title issues (.4). Several conferences with Stewart Tile and counsel to work on title issues as to properties, documentary transfer tax issues, HOAs and follow-up (.6). Email to Receiver as to the title issues, policies and transfers (.4). Follow-up on the Tanner property turnover with Ms. Deering (.2).	Zaro, David	1.60	872.00	11,513.00	WO	HD	TR	_____
10/10/22	9012777	Review correspondence from various banks in response to turnover letters; create spreadsheet tracking their responses, turnovers, and productions (2.2); Review and analyze defendants' and banks' certified statements; continue compiling information for spreadsheet tracking such certified statements (1.3); Continue drafting subpoena to Flavocure (0.5)	Pham, Matt D.	4.00	1,780.00	13,293.00	WO	HD	TR	_____
10/11/22	8993434	Analysis of the basis for withdrawal of the investment in Tower 18 Fund and advice to counsel related to Tower 18 (.5). Call with counsel for Receiver and follow-up with	Zaro, David	0.80	436.00	13,729.00	WO	HD	TR	_____

02/13/23 10:29:31 PROFORMA STATEMENT FOR MATTER 392775.00003 (Winkler, Geoff - Receiver for J&J Consul) (Asset Recovery & Management)

Fees for Matter 392775.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		Stewart Title as to real estate (.3).								
10/11/22	9012787	Phone call with Tower 18's representative and attorneys regarding turnover and draft email to client regarding same (0.3); Revise and finalize subpoena to Flavocure per David Zaro's comments (0.7)	Pham, Matt D.	1.00	445.00	14,174.00	WO	HD	TR	_____
10/12/22	9012791	Review and analyze individual defendants' certified statements and asset disclosures (1.6); Update spreadsheet tracking status of individual defendants' assets (1.3); Continue reviewing and analyzing financial institutions' certified statements and responses to turnover letters (1.4); Update spreadsheet tracking status of defendants' bank accounts (2.6)	Pham, Matt D.	6.90	3,070.50	17,244.50	WO	HD	TR	_____
10/13/22	8993517	Review order on turnover stipulation and correspondence with Receiver and counsel for U.S. Bank regarding same (0.5); attention to outstanding asset recovery matters and review turnover inventory schedule (0.8).	Del Castillo, Joshua	1.30	708.50	17,953.00	WO	HD	TR	_____
10/13/22	8996228	Email with Receiver, evaluate document concerning investment in Bitcoin mining entity/space station mining (.8). Follow-up on the turnover of funds from banks, advice to counsel as to related entity, family trust accounts (.4). Email to Flavocure counsel related to subpoena as to convertible debentures (.4).	Zaro, David	1.60	872.00	18,825.00	WO	HD	TR	_____
10/13/22	9012797	Draft email to John Hall regarding US Bank and Wells Fargo bank accounts (0.2); Draft	Pham, Matt D.	0.90	400.50	19,225.50	WO	HD	TR	_____

02/13/23 10:29:31 PROFORMA STATEMENT FOR MATTER 392775.00003 (Winkler, Geoff - Receiver for J&J Consul) (Asset Recovery & Management)

Fees for Matter 392775.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		email to Geoff Winkler regarding Nevada State bank cashier's check (0.1); Confer with David Zaro regarding bitcoin mining investment and tracking banks' document production (0.6)								
10/13/22	9012798	Begin drafting stipulated protective order to be used with all nonparties producing documents	Pham, Matt D.	1.60	712.00	19,937.50	WO	HD	TR	_____
10/14/22	8996269	Call with Receiver counsel related to bank account turnover as to the attorneys/advice to counsel.	Zaro, David	0.40	218.00	20,155.50	WO	HD	TR	_____
10/17/22	8996018	Review bank demand, subpoena, and turnover schedule and prepare inquiries to M. Pham regarding same (0.6); review and respond to correspondence from K. Hendricks regarding Mountain America account freeze (0.2); review Madsen motion to retain attorneys' fees (0.5).	Del Castillo, Joshua	1.30	708.50	20,864.00	WO	HD	TR	_____
10/17/22	9001462	Follow-up on the process for the withdrawal of investment in Tower 18, review of records (.3). Several emails with other Flavocure investors and follow-up on the discovery, monetizing the interest (.6).	Zaro, David	0.90	490.50	21,354.50	WO	HD	TR	_____
10/17/22	9012840	Phone call with Robinhood's counsel regarding accounts and process for liquidating accounts	Pham, Matt D.	0.30	133.50	21,488.00	WO	HD	TR	_____
10/17/22	9012841	Continue drafting universal form of stipulated protective order	Pham, Matt D.	0.50	222.50	21,710.50	WO	HD	TR	_____

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Fees for Matter 392775.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
10/18/22	8997525	Emails and teleconferences with K. Hendricks and D. Zaro regarding asset turnover and contemplated motions to compel / OSC (1.1); review schedule of outstanding assets and confer regarding status of bank responses and turnover (0.5); emails to counsel for U.S. Bank regarding same (0.2).	Del Castillo, Joshua	1.80	981.00	22,691.50	WO	HD	TR	_____
10/18/22	9001483	Emails with Stewart Title and follow-up to assess the closing statements, report drafts from Stewart Title related to real properties (.6). Call with Stewart Title related to closing statement and PTRs, next steps (.4). Call with Receiver and counsel related to the asset turnover (.4).	Zaro, David	1.40	763.00	23,454.50	WO	HD	TR	_____
10/18/22	9012856	Review and analyze stipulated protective order exemplars and continue drafting stipulated protective order (2.2).	Pham, Matt D.	2.20	979.00	24,433.50	WO	HD	TR	_____
10/19/22	8999040	Emails with Receiver's office, M. Pham, and other regarding pending asset recovery matters and review demand letters in connection with same (0.7).	Del Castillo, Joshua	0.70	381.50	24,815.00	WO	HD	TR	_____
10/19/22	9001515	Analysis and respond to several emails regarding property transfers, title issues, insurance and follow-up (.6). Call/email with the Receiver, Josh McGraw, and Ms. Henry related to title transfers (.5).	Zaro, David	1.10	599.50	25,414.50	WO	HD	TR	_____
10/19/22	9012877	Draft email to Wells Fargo's counsel regarding document production (0.3); Draft email to US Bank's counsel regarding document production (0.2)	Pham, Matt D.	0.50	222.50	25,637.00	WO	HD	TR	_____

02/13/23 10:29:31 PROFORMA STATEMENT FOR MATTER 392775.00003 (Winkler, Geoff - Receiver for J&J Consul) (Asset Recovery & Management)

Fees for Matter 392775.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
10/20/22	9000381	Emails with Receiver and various banks regarding turnover of funds and related matters (0.6).	Del Castillo, Joshua	0.60	327.00	25,964.00	WO	HD	TR	_____
10/20/22	9012879	Confer with Josh del Castillo and David Zaro regarding Wells Fargo document production and forensic accounting (0.6); Review and revise proposed stipulated protective order (2.5); Phone call with John Hall and Josh del Castillo regarding forensic accounting process and triage of Wells Fargo document production (0.4)	Pham, Matt D.	3.50	1,557.50	27,521.50	WO	HD	TR	_____
10/20/22	9012880	Review and analyze individual defendants' asset disclosures relating to bank accounts; update spreadsheet tracking bank accounts	Pham, Matt D.	0.50	222.50	27,744.00	WO	HD	TR	_____
10/21/22	9001469	Emails and teleconferences with bank representatives regarding turnover demands (0.5); confer with M. Pham and Receiver's office regarding subpoenas regarding same (0.3); review materials provided in connection therewith and review and respond to inquiry from Receiver's office regarding same (1.4).	Del Castillo, Joshua	2.20	1,199.00	28,943.00	WO	HD	TR	_____
10/21/22	9012907	Review and revise Tower 18 redemption request form; draft email to Tower 18 regarding redemption	Pham, Matt D.	0.40	178.00	29,121.00	WO	HD	TR	_____
10/21/22	9012909	Continue revising stipulated protective order	Pham, Matt D.	0.40	178.00	29,299.00	WO	HD	TR	_____
10/22/22	9007036	Review all emails, notes, and correspondence regarding pending asset	Del Castillo, Joshua	2.90	1,580.50	30,879.50	WO	HD	TR	_____

02/13/23 10:29:31 PROFORMA STATEMENT FOR MATTER 392775.00003 (Winkler, Geoff - Receiver for J&J Consul) (Asset Recovery & Management)

Fees for Matter 392775.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		recovery efforts, investigations, and demands, and prepare detailed summary for internal use (2.9).								
10/24/22	9003347	Review motion to compel regarding G-Wagon and confer with counsel regarding remedies for freeze and receivership violation (0.4); legal analysis in connection with anticipated additional motions (0.6); review and respond to correspondence from U.S. Bank regarding timing of turnover and email Receiver regarding same (0.3).	Del Castillo, Joshua	1.30	708.50	31,588.00	WO	HD	TR	_____
10/24/22	9004590	Several emails related to transfer of the real properties with Stewart, review the property reports/statements (.6). Prepare for/attend meeting with several Stewart Title officers, Receiver and follow-up (.7). Email with counsel for Flavocure related to the stock/convertible securities (.3).	Zaro, David	1.60	872.00	32,460.00	WO	HD	TR	_____
10/24/22	9012922	Confer with Josh del Castillo regarding form of stipulated protective order (0.2); Virtually meet with Wells Fargo's counsel regarding document production (0.3); Make revisions to stipulated protective order per comments from Josh del Castillo (1.4); Revise stipulated protective order for use with Wells Fargo and US Bank (0.6)	Pham, Matt D.	2.50	1,112.50	33,572.50	WO	HD	TR	_____
10/24/22	9012924	Review and analyze latest certified statements filed by banks; begin preparing next subpoenas to banks	Pham, Matt D.	1.80	801.00	34,373.50	WO	HD	TR	_____
10/25/22	9004459	Emails and teleconferences with Receiver's office, Greenberg Traurig team, and M.	Del Castillo, Joshua	3.00	1,635.00	36,008.50	WO	HD	TR	_____

02/13/23 10:29:31 PROFORMA STATEMENT FOR MATTER 392775.00003 (Winkler, Geoff - Receiver for J&J Consul) (Asset Recovery & Management)

Fees for Matter 392775.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		Pham regarding turnover issues, outstanding demands for turnover, and follow-up subpoenas to banks and financial institutions (2.5); legal analysis of lis pendens matters under Arizona law (0.5).								
10/25/22	9012925	Continue preparing document subpoenas to 11 financial institutions (2.2).	Pham, Matt D.	2.20	979.00	36,987.50	WO	HD	TR	_____
10/25/22	9012926	Draft email to client regarding additional banks and bank accounts identified for subpoenas (0.1); Review and analyze banks' certified statements and update bank accounting tracking spreadsheet (1.9)	Pham, Matt D.	2.00	890.00	37,877.50	WO	HD	TR	_____
10/26/22	9006487	Review and respond to telephonic inquiries from bank representatives regarding turnover demands (0.6); follow-up emails regarding same (0.5).	Del Castillo, Joshua	1.10	599.50	38,477.00	WO	HD	TR	_____
10/26/22	9012994	Review and analyze SEC's spreadsheet regarding identified bank accounts, cross-reference with banks' certified statements, and update bank account tracking spreadsheet accordingly (2.0); Draft email to co-counsel with detailed schedule on status of individual defendants' certified statements (0.9); Phone call with Zions Bancorporation's representative regarding Nevada State Bank cashier's check (0.2); Draft email to Zions Bancorporation's representative regarding issuing new cashier's check (0.2); Draft email to Robinhood's counsel regarding bank accounts and document requests (0.4)	Pham, Matt D.	3.70	1,646.50	40,123.50	WO	HD	TR	_____

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Fees for Matter 392775.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
10/26/22	9012996	Draft detailed email to Wells Fargo's counsel addressing her issues with stipulated protective order	Pham, Matt D.	0.60	267.00	40,390.50	WO	HD	TR	_____
10/27/22	9013022	Confer with client regarding update on next round of bank account spreadsheets	Pham, Matt D.	0.10	44.50	40,435.00	WO	HD	TR	_____
10/28/22	9008306	Review and respond to correspondence from counsel for defendants and Receiver regarding turnover of specific accounts and confer with bank representatives regarding same (0.3).	Del Castillo, Joshua	0.30	163.50	40,598.50	WO	HD	TR	_____
10/31/22	9013030	Draft email to co-counsel with detailed schedule of status of relief defendants' certified statements	Pham, Matt D.	0.70	311.50	40,910.00	WO	HD	TR	_____
10/31/22	9013032	Virtually meet with Wells Fargo's counsel regarding protective order and other issues relating to document production	Pham, Matt D.	1.40	623.00	41,533.00	WO	HD	TR	_____
10/31/22	9014705	Several emails from Swanson/McCombs and email response as to the Flavocure convertible debentures.	Zaro, David	0.40	218.00	41,751.00	WO	HD	TR	_____
11/03/22	9020704	Evaluate legal issues as to turnover, property transfer tax issues including research and analysis of the exemptions (.7). emails to Stewart Title and local counsel as to exemption issues/strategy (.8).	Zaro, David	1.50	817.50	42,568.50	WO	HD	TR	_____
11/04/22	9019663	Review C. Madsen Reply ISO Motion for Attorneys' Fees and notes regarding same (0.2).	Del Castillo, Joshua	0.20	109.00	42,677.50	WO	HD	TR	_____

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Fees for Matter 392775.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
11/04/22	9045063	Review bank account spreadsheet from client, update subpoenas to eight banks to list additional accounts, and update internal subpoena tracking spreadsheet	Pham, Matt D.	1.60	712.00	43,389.50	WO	HD	TR	_____
11/07/22	9025432	Emails with counsel for Receiver and Flavocure to address the records produced by Flavocure, follow-up.	Zaro, David	0.60	327.00	43,716.50	WO	HD	TR	_____
11/08/22	9022733	Review Beasley/Grigsby response to motion to compel turnover and emails to Allen Matkins team regarding same (0.4).	Del Castillo, Joshua	0.40	218.00	43,934.50	WO	HD	TR	_____
11/08/22	9025466	Email/call with counsel as to the Flavocure asset.	Zaro, David	0.40	218.00	44,152.50	WO	HD	TR	_____
11/09/22	9023328	Emails with Receiver, attorney D. Clukey, and Chase bank regarding turnover of funds and frozen accounts (0.6).	Del Castillo, Joshua	0.60	327.00	44,479.50	WO	HD	TR	_____
11/10/22	9024589	Review filings regarding turnover from P. Beasley (0.2); attention to pending asset recovery matters and review and respond to emails regarding cryptocurrency liquidation (0.9).	Del Castillo, Joshua	1.10	599.50	45,079.00	WO	HD	TR	_____
11/10/22	9025564	Emails with counsel, Mr. Swanson, and third party investor as to convertible debenture interests.	Zaro, David	0.30	163.50	45,242.50	WO	HD	TR	_____
11/11/22	9025468	Review and respond to correspondence to U.S. Bank counsel regarding turnovers (0.2).	Del Castillo, Joshua	0.20	109.00	45,351.50	WO	HD	TR	_____
11/14/22	9027582	Review documents and confer with GT and AM counsel regarding pending asset	Del Castillo, Joshua	1.40	763.00	46,114.50	WO	HD	TR	_____

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Fees for Matter 392775.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		recovery efforts (0.6); review and respond to inquiries from defendant counsel R. Clukey (0.2); follow-up emails with banks (0.6).								
11/16/22	9030161	Review documents and emails with Receiver's office regarding lis pendens issues (0.3).	Del Castillo, Joshua	0.30	163.50	46,278.00	WO	HD	TR	_____
11/17/22	9030884	Emails with Receiver's office regarding outstanding turnovers and recovery efforts and prepare follow-up turnover demands and inquiries to banks and other financial institutions (1.5); review order regarding K. Dean turnover and emails to M. Pham regarding attorneys' fee briefing (0.3).	Del Castillo, Joshua	1.80	981.00	47,259.00	WO	HD	TR	_____
11/17/22	9034074	Evaluate the Flavocure documents and analysis of Receiver's options/prospects for monetizing the conventional debentures (.8). Emails with counsel, third party creditors/Swanson concerning recovery and strategy, evaluate prospects/legal issues and follow-up (1.1).	Zaro, David	1.90	1,035.50	48,294.50	WO	HD	TR	_____
11/18/22	9032392	Confer with G. Ahmar and transmit documents in connection with K. Dean attorneys' fees sanction (0.2); emails with bank representatives regarding pending turnover requests (0.4); follow-up telephone calls regarding turnovers (1.1); confer with D. Zaro and A. Deering regarding turnover matters (0.4).	Del Castillo, Joshua	2.10	1,144.50	49,439.00	WO	HD	TR	_____
11/18/22	9037115	Several conferences with counsel related to the investment recovery, call/email with Mr.	Zaro, David	0.60	327.00	49,766.00	WO	HD	TR	_____

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Fees for Matter 392775.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
11/21/22	9033999	Review and respond to correspondence from Receiver's office regarding pending turnover demands and status of same (0.6); review materials transmitted by Receiver's office (0.5); attention to turnover matters and emails and teleconferences with bank representatives regarding same (1.3). Swanson.	Del Castillo, Joshua	2.40	1,308.00	51,074.00	WO	HD	TR	_____
11/21/22	9039365	Evaluate emails from Swanson and related documents as to Flavocure, attend call with Swanson/counsel as to strategy to monetize the convertible debentures.	Zaro, David	0.80	436.00	51,510.00	WO	HD	TR	_____
11/22/22	9035714	Review and respond to correspondence from Receiver's office and GT counsel regarding pending turnover demands, funds to be released, and related matters, and follow up emails and voicemails to banks in connection with same (1.5).	Del Castillo, Joshua	1.50	817.50	52,327.50	WO	HD	TR	_____
11/22/22	9045345	Phone call with Mountain America Credit Union representative regarding unfrozen account	Pham, Matt D.	0.10	44.50	52,372.00	WO	HD	TR	_____
11/23/22	9037321	Emails and teleconferences with bank representatives regarding pending turnover and account release issues (1.0); review documents in connection with same (0.6).	Del Castillo, Joshua	1.60	872.00	53,244.00	WO	HD	TR	_____
11/28/22	9038460	Review and respond to correspondence from banks regarding pending and anticipated turnovers of funds (0.8).	Del Castillo, Joshua	0.80	436.00	53,680.00	WO	HD	TR	_____

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Fees for Matter 392775.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
11/28/22	9047722	Follow-up on Dean turnover order and work with counsel/address declaration on support of fees (.6); call related to Flavocure recovery and address reports from Flavocure (.3); call with counsel as to Tower 18 payment/recovery by receiver and follow-up (.3).	Zaro, David	1.20	654.00	54,334.00	WO	HD	TR	_____
11/29/22	9040659	Review and respond to inquiries from Receiver's office regarding funds turnover issues and confer with M. Pham regarding same (0.8); review documents in connection with pending asset recovery efforts and prepare updates to Receiver and co-counsel (1.0).	Del Castillo, Joshua	1.80	981.00	55,315.00	WO	HD	TR	_____
11/29/22	9045392	Review and analyze bank account spreadsheet for accounts identified by client	Pham, Matt D.	0.20	89.00	55,404.00	WO	HD	TR	_____
12/01/22	9047990	Review and respond to correspondence from Receiver's office and co-counsel regarding pending asset recovery efforts (0.5); review and respond to correspondence from D. Cousineau regarding apportionment of RI III CVL interest (0.1).	Del Castillo, Joshua	0.60	327.00	55,731.00	WO	HD	TR	_____
12/02/22	9048309	Review K. Dean "appeal" of Magistrate Judge order and confer with D. Zaro, M. Pham, and Greenberg co-counsel regarding same (1.9); review disciplinary history of declarant Jaroscak regarding Dean "appeal" and download copies of relevant State Bar decisions (0.9); revise template AZ lis pendens and circulate for comment (0.4); review and respond to	Del Castillo, Joshua	3.40	1,853.00	57,584.00	WO	HD	TR	_____

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Fees for Matter 392775.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		correspondence regarding release of Jongeward account (0.2).								
12/05/22	9050028	Teleconferences and emails with D. Zaro and K. Hendricks regarding response to K. Dean "appeal" of turnover order (0.5); assemble materials and transmit to K. Hendricks for use in same (0.2).	Del Castillo, Joshua	0.70	381.50	57,965.50	WO	HD	TR	_____
12/06/22	9051127	Review correspondence from Receiver's office regarding administration of real property assets (0.2).	Del Castillo, Joshua	0.20	109.00	58,074.50	WO	HD	TR	_____
12/06/22	9052022	Several emails/call with Receiver, Ms. Deering and counsel related to quit claims, property transfers and title (.5). Call with counsel related to turnover of real estate and review draft deed (.2).	Zaro, David	0.70	381.50	58,456.00	WO	HD	TR	_____
12/07/22	9052051	Confer with D. Zaro regarding proposed revisions to elisor motion and review written comments regarding same (0.5); emails to Receiver and co-counsel regarding potential expansion of relief requested in motion and analysis of issues regarding same (0.9); teleconference with Receiver regarding same (0.3).	Del Castillo, Joshua	1.70	926.50	59,382.50	WO	HD	TR	_____
12/07/22	9053915	Analysis of ongoing failures by defendants to comply with the turnover orders and follow-up advice to Receiver counsel related to strategy (.4). Follow-up on the title transfer issues, deed form and order to sow cause (.4).	Zaro, David	0.80	436.00	59,818.50	WO	HD	TR	_____

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Fees for Matter 392775.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
12/08/22	9053154	Review and substantially expand Beasley elisor motion and confer with Receiver and counsel regarding same (2.5).	Del Castillo, Joshua	2.50	1,362.50	61,181.00	WO	HD	TR	_____
12/08/22	9053957	Emails with Ms. Deering and counsel regarding title transfers/issues (.3). Several emails/call regarding warranty deed form for Utah property (.2). Work on turnover motion related to Beasley real properties and brief research as to contempt, advice as to strategy/scope of relief (.7).	Zaro, David	1.20	654.00	61,835.00	WO	HD	TR	_____
12/09/22	9054426	Review and respond to emails from lender representatives regarding turnover of and release of funds (0.4); legal analysis of issue raised by lender (1.1).	Del Castillo, Joshua	1.50	817.50	62,652.50	WO	HD	TR	_____
12/09/22	9054431	Additional legal analysis in connection with Beasley elisor motion and attention to issues regarding expansion of motion (0.9).	Del Castillo, Joshua	0.90	490.50	63,143.00	WO	HD	TR	_____
12/12/22	9055814	Emails with Receiver's office, K. Hendricks, and AM team regarding contemplated elisor motion, additional facts and background to add to same, and anticipated filing of same (0.8); prepare additional revisions to motion (0.5).	Del Castillo, Joshua	1.30	708.50	63,851.50	WO	HD	TR	_____
12/12/22	9056478	Analysis regarding transfer tax regarding California properties.	Graham, Susan	0.30	163.50	64,015.00	WO	HD	TR	_____
12/12/22	9056977	Analysis of legal issues concerning defendants failure to comply with court orders, review of draft motion, memo of points and authorities related to elisor/turnover (.7). Several emails with	Zaro, David	1.30	708.50	64,723.50	WO	HD	TR	_____

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Fees for Matter 392775.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		counsel and advice related to the prospective turnover motion (.6).								
12/13/22	9058138	Analysis of evidence related to Beasley turnover of assets, the approach to community property and advice to counsel as to scope of motion (.6). Evaluate/further revise the draft of the motion concerning Receiver's remedies as to transfers, OSC and elisor (.7).	Zaro, David	1.30	708.50	65,432.00	WO	HD	TR	_____
12/14/22	9060355	Emails related to the turnover of properties by Jager, Humphrey and Beasley, follow-up advice to counsel as to the motion.	Zaro, David	0.60	327.00	65,759.00	WO	HD	TR	_____
12/15/22	9059318	Revise and circulate draft motion to compel turnover / designate elisor and emails with Receiver's office and Greenberg Traurig regarding same (1.6); review documents in connection with same (0.5).	Del Castillo, Joshua	2.10	1,144.50	66,903.50	WO	HD	TR	_____
12/16/22	9060216	Review opposition and supporting documents filed by K. Dean in connection with Receiver's professionals' request for fees and review and respond to correspondence from Receiver and K. Hendricks regarding same (0.8).	Del Castillo, Joshua	0.80	436.00	67,339.50	WO	HD	TR	_____
12/19/22	9062346	Review emails from Receiver's office and file regarding outstanding attorney turnover demands and teleconference with M. Pham regarding same (0.5).	Del Castillo, Joshua	0.50	272.50	67,612.00	WO	HD	TR	_____
12/20/22	9063198	Review and respond to emails from Receiver's office, D. Zaro, and M. Pham regarding asset recovery and administration	Del Castillo, Joshua	3.40	1,853.00	69,465.00	WO	HD	TR	_____

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Fees for Matter 392775.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		matters and attention to same (0.9); review notes and documents regarding atty W. Gameros and emails with Receiver regarding same (0.8); review documents from Receiver and confer with counsel regarding turnover demand to atty J. Bell (0.4); video conference with Receiver and D. Zaro regarding receivership interest in Eco Battery and recent developments regarding same (0.4); review Eco Battery materials transmitted by Receiver and complete initial analysis of prospective response to Eco Battery planned course of action and emails to D. Zaro regarding same (0.9).								
12/20/22	9067894	Evaluate documents related to EcoBattery matter, the accounting-bank records and follow-up (.8). Call with Receiver as to Eco Battery's conduct, Receiver response and follow-up with counsel (.6).	Zaro, David	1.40	763.00	70,228.00	WO	HD	TR	_____
12/21/22	9064337	Review documents and emails to D. Zaro and M. Farrell regarding EcoBattery and potential injunction violation (0.7); review and revise follow-up letter to att J. Bell and confer with J. Robichaud regarding same (0.2).	Del Castillo, Joshua	0.90	490.50	70,718.50	WO	HD	TR	_____
12/21/22	9066421	Draft letter requesting accounting from attorney J. Bell of money retained from Receivership Defendant S. Jager's client trust account.	Robichaud, James	1.30	578.50	71,297.00	WO	HD	TR	_____
12/21/22	9067917	Call with the Receiver related to EcoBattery and vendor agreement, advice to counsel	Zaro, David	2.40	1,308.00	72,605.00	WO	HD	TR	_____

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Fees for Matter 392775.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		(.4). Commence work on contract with consultant/vendor and then follow-up (.9). Review/analysis of the proposed contract forms and assess legal issues for Receiver, scope and follow-up (.8). Call with Receiver/Mr. Hall related to the contract/issues with third party vendor (.3).								
12/21/22	9067929	Research/analysis of the EcoBattery corporate documents, loan documents and assess impact of court order, follow-up as to collection options (1.4). Conferences with Receiver and counsel related to strategy (.4).	Zaro, David	1.80	981.00	73,586.00	WO	HD	TR	_____
12/22/22	9070041	Work on the EcoBattery letter with Receiver counsel, emails with client/counsel and follow-up.	Zaro, David	0.70	381.50	73,967.50	WO	HD	TR	_____
12/23/22	9066522	Review correspondence from U.S. Bank counsel regarding turnover and related asset management issues (0.1); review documents forwarded by U.S. Bank counsel (0.1); analysis of issues raised in inquiry (0.4).	Del Castillo, Joshua	0.60	327.00	74,294.50	WO	HD	TR	_____
12/28/22	9068885	Emails with J. Robichaud, Receiver's office, and third parties regarding status of pending turnovers and turnover requests (1.1); review documents forwarded by counsel (0.5); emails to U.S. Bank counsel regarding additional turnover (0.2).	Del Castillo, Joshua	1.80	981.00	75,275.50	WO	HD	TR	_____
12/28/22	9070146	Several emails and conferences with Receiver counsel to evaluate/analysis of Receiver's rights/interests in EcoBattery	Zaro, David	0.70	381.50	75,657.00	WO	HD	TR	_____

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Fees for Matter 392775.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered and follow-up.	Timekeeper	Hours	Fees	Sum	Circle	Action		
12/28/22	9073436	Confer with Mike Farrell regarding subpoenas relating to Eco Battery transaction (0.3); Review and analyze Eco Battery-related documents provided by client and research information regarding Eco Battery and related entities (1.4); Begin drafting subpoenas to Eco Battery and Eco Capital (1.3)	Pham, Matt D.	3.00	1,335.00	76,992.00	WO	HD	TR	_____
12/29/22	9069929	Review and respond to emails from third parties regarding pending turnover requests and attention to administrative issues regarding same (1.1); confer with M. Pham regarding EcoBattery status, demands, and prospective claims (0.5); review materials in connection with same (0.7).	Del Castillo, Joshua	2.30	1,253.50	78,245.50	WO	HD	TR	_____
12/29/22	9073528	Review and respond to emails and research regarding UCC filings with Eco Battery as debtor.	Kaup, John	0.50	175.00	78,420.50	WO	HD	TR	_____
12/29/22	9074784	Call/follow-up with Receiver and counsel related to cease/desist letter (.6). Analysis of potential strategies to collect/follow-up on the equity interest transfers (.3).	Zaro, David	0.90	490.50	78,911.00	WO	HD	TR	_____
12/30/22	9071368	Prepare follow-up inquiries to banks regarding turnover requests and associated matters (0.5); review notes regarding prior correspondence (0.2); emails to M. Farrell and D. Zaro regarding EcoBattery (0.2).	Del Castillo, Joshua	0.90	490.50	79,401.50	WO	HD	TR	_____
12/30/22	9074889	Several emails/analysis of Eco Battery response to cease/desist demand and	Zaro, David	1.70	926.50	80,328.00	WO	HD	TR	_____

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Fees for Matter 392775.00003.(Asset Recovery & Management)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action
		Receiver's options (.6). follow-up to review LLC related agreement, brief research as to fiduciary duties and follow-up (1.1).					

Proforma Summary

Timekeeper

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	39.10	545.00	21,309.50
000820	Kaup, John	0.50	350.00	175.00
000857	Graham, Susan	0.30	545.00	163.50
001842	Del Castillo, Joshua	70.60	545.00	38,477.00
002510	Pham, Matt D.	44.10	445.00	19,624.50
002592	Robichaud, James	1.30	445.00	578.50
		155.90		\$80,328.00
Subtotal Fees				\$80,328.00
Discount				0.00
Total Fees				80,328.00
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

Account Summary – As Of 02/13/23

	Fiscal YTD		Calendar YTD			LTD			
Worked	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
	137,243.00	137,243.00	0.00	10,470.50	10,470.50	0.00	161,812.00	161,812.00	0.00

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Unbilled Adj	926.50	926.50	0.00	0.00	0.00	0.00	3,555.07	3,555.07	0.00
Billed	67,611.57	67,611.57	0.00	0.00	0.00	0.00	67,611.57	67,611.57	0.00
Collected	67,611.57	67,611.57	0.00	0.00	0.00	0.00	67,611.57	67,611.57	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	Fees	Costs						
WIP	91,021.82	90,976.50	45.32						
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									
Client Trust	0.00								
Balance									

Billing Address

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

02/13/23 10:29:33 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Preliminary Billing FormBilling Atty: 001842 - Del Castillo,
Joshua

Matter #: 392775.00004

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

Date of Last Billing: 12/29/22

Matter Name: Investigation & Reporting

Proforma Number: 1202620

Client/Matter Joint Group # 392775.1

Client Matter Number:

Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
10/05/22	8988505	Call with counsel to address further issues related to forensic accounting (.5). Email/call to address Receiver's tax related questions and research concerning conflict issues, advice to counsel (.7).	Zaro, David	1.20	654.00	654.00	WO	HD	TR	_____
10/07/22	8988788	Confer with M. Pham regarding pending information requests and contemplated subpoenas (0.2); confer with D. Zaro regarding same (0.2); review and respond to email from counsel for U.S. Bank regarding same (0.1).	Del Castillo, Joshua	0.50	272.50	926.50	WO	HD	TR	_____
10/07/22	8991421	Conference/advice related to investigation/accounting and third party subpoenas (.4). Call related to Flavocure subpoena with Receiver counsel (.2). Research/investigation as to third party claims, the attorneys, CPAs involved in the scheme (1.2).	Zaro, David	1.80	981.00	1,907.50	WO	HD	TR	_____
10/10/22	8990220	Review documents and emails with M. Pham regarding outstanding subpoena and draft stipulated protective order (0.6).	Del Castillo, Joshua	0.60	327.00	2,234.50	WO	HD	TR	_____

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Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
10/10/22	8992212	Several emails and follow-up conference with counsel concerning the records subpoenas and follow-up.	Zaro, David	0.40	218.00	2,452.50	WO	HD	TR	_____
10/10/22	9010424	Analysis, review of documents and exchange of e-mails re: form protective order for use in recovery of bank documents.	Farrell, Michael	0.40	218.00	2,670.50	WO	HD	TR	_____
10/11/22	8993431	Evaluate/analysis of the draft of the Flavocure deposition and document production, revise draft (.8). Conference with Receiver's counsel regarding reports, accounting and third party subpoenas, emails as to strategy (.6).	Zaro, David	1.40	763.00	3,433.50	WO	HD	TR	_____
10/12/22	8992071	Emails with Receiver's office and counsel regarding pending and anticipated bank subpoenas (0.6); teleconference with U.S. Bank counsel regarding document subpoena (0.2); confer with D. Zaro and M. Pham regarding anticipated stipulated protective order and follow-up emails and inquiries (0.7).	Del Castillo, Joshua	1.50	817.50	4,251.00	WO	HD	TR	_____
10/12/22	8992261	Emails with Receiver's office and M. Pham regarding additional bank subpoenas (0.6); confer with M. Pham regarding same (0.2).	Del Castillo, Joshua	0.80	436.00	4,687.00	WO	HD	TR	_____
10/12/22	8993666	Evaluate subpoenas, emails/calls with Receiver counsel related as to the defendant bank records and follow-up.	Zaro, David	0.70	381.50	5,068.50	WO	HD	TR	_____
10/13/22	8993519	Emails with J. Hall and M. Pham regarding preparation and service of additional	Del Castillo, Joshua	1.00	545.00	5,613.50	WO	HD	TR	_____

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Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		subpoenas (0.5); review subpoena and information demand schedule and prepare inquiries regarding same (0.5).								
10/13/22	8996249	Evaluate the charts concerning the bank and financial institution subpoenas and meeting with counsel as to the accounting (.4). Investigate/evaluate scope of bank productions and structure for discovery/records retention approach, follow-up advice to counsel (1.0).	Zaro, David	1.40	763.00	6,376.50	WO	HD	TR	_____
10/14/22	8996257	Prepare for/attend meeting with Ms. Deering, Mr. Winkler, Mr. Hall and counsel concerning real and personal property assets, recovery and sale (.8). Follow-up meeting to address the subpoenas to banks and financial institutions (.6). Follow-up on subpoena to Flavocure and emails regarding auction (.4).	Zaro, David	1.80	981.00	7,357.50	WO	HD	TR	_____
10/17/22	8996521	Emails and teleconferences with Receiver's office and counsel (GT, M. Pham) regarding Receiver's forthcoming interim report and necessary sections and additions to same; prepare draft language for report (1.9).	Del Castillo, Joshua	1.90	1,035.50	8,393.00	WO	HD	TR	_____
10/17/22	9001460	Several emails with Receiver counsel and review of the Receiver report on subpoenas and outstanding records turnover (.6). Conference and advice to counsel for Receiver as to additional subpoenas (.3).	Zaro, David	0.90	490.50	8,883.50	WO	HD	TR	_____
10/18/22	8997529	Emails with Receiver's office and confer with counsel regarding sections for interim report (0.5); review, revise, and edit	Del Castillo, Joshua	1.10	599.50	9,483.00	WO	HD	TR	_____

02/13/23 10:29:33 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		
		proposed additions to interim report and deliver to Receiver's office for comment (0.6).								
10/18/22	9001486	Work on issues related to the Receiver Report and narrative related to legal actions/advice to counsel (.6). Prepare for/attend the meeting with Receiver, John Hall, Amanda Deering, Ms. Hendricks, and J. del Castillo (1.2). Follow-up conferences and emails with Receiver counsel related to investigation of third party litigation claims/strategy (.4).	Zaro, David	2.20	1,199.00	10,682.00	WO	HD	TR	_____
10/18/22	9012853	Draft bankruptcy-related additions to interim report	Pham, Matt D.	1.20	534.00	11,216.00	WO	HD	TR	_____
10/19/22	9001495	Analysis of the legal issues and strategy as to third party litigation, including review of current action/filing (.6). Several emails, attend meeting with Receiver and prospective litigation counsel, address strategy and approach to Receiver's third party actions, follow-up with counsel (1.1).	Zaro, David	1.70	926.50	12,142.50	WO	HD	TR	_____
10/20/22	9000388	Confer extensively with M. Pham regarding document productions from subpoenaed banks in relation to Receiver's forensic accounting efforts (0.5); review documents in connection with same (0.6); emails with Receiver's office (0.2); prepare for and teleconference with J. Hall regarding document productions notice of default confer with M. Pham regarding same (0.7).	Del Castillo, Joshua	2.00	1,090.00	13,232.50	WO	HD	TR	_____

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Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
10/20/22	9003443	Research/analysis of the third party litigation, follow-up on the issues related to the legal elements (1.1). Meeting with Receiver and class action counsel (.6). Follow-up meeting to address Wells Fargo's response to forensic accounting and discovery issues (.4).	Zaro, David	2.10	1,144.50	14,377.00	WO	HD	TR	_____
10/21/22	9001730	Review and respond to correspondence from Receiver's office and counsel regarding materials and information for interim report (0.5).	Del Castillo, Joshua	0.50	272.50	14,649.50	WO	HD	TR	_____
10/24/22	9003217	Review and prepare proposed revisions to template stipulated protective order (0.8); analysis of legal issues presented by protective order and competing litigation imperatives (1.2); confer with M. Pham regarding same (0.3).	Del Castillo, Joshua	2.30	1,253.50	15,903.00	WO	HD	TR	_____
10/24/22	9004594	Several emails related to the records production by the banks/third parties, address approach to documents/accounting.	Zaro, David	0.60	327.00	16,230.00	WO	HD	TR	_____
10/25/22	9004463	Additional review, prepare comments, and emails with M. Pham and D. Zaro regarding proposed template stipulated protective order (0.6).	Del Castillo, Joshua	0.60	327.00	16,557.00	WO	HD	TR	_____
10/25/22	9008559	Research/analysis related to third party claims litigation and evaluate memorandum, research cases and analysis of stay claims (1.4). Call with counsel related to stay analysis as to third party claims (.3). Prepare for/attend meeting with Mr.	Zaro, David	2.90	1,580.50	18,137.50	WO	HD	TR	_____

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Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action				
		Winkler, Ms.Deering, McGraw, Ms. Hendricks and counsel as to outstanding receivership matters and follow-up (1.2).									
10/26/22	9006168	Emails with Allen Matkins team and Receiver's office regarding pending and anticipated subpoenas and discovery request, status of document review, and related investigation matters (0.6); prepare memo regarding same (0.3); review and confer regarding correspondence regarding summary of certified statements filed by defendants (0.3); review correspondence and confer with M. Pham regarding Wells comments regarding protective order (0.6).	Del Castillo, Joshua	1.80	981.00	19,118.50	WO	HD	TR	_____	
10/27/22	9007545	Email inquiries regarding draft interim report (0.2); emails with M. Pham regarding protective order and scheduling discussion with counsel for Wells Fargo regarding same (0.2); review revised draft order and Wells Fargo comments (0.2).	Del Castillo, Joshua	0.60	327.00	19,445.50	WO	HD	TR	_____	
10/28/22	9008311	Review and respond to correspondence from K. Hendricks and emails with M. Pham regarding interim report (0.4).	Del Castillo, Joshua	0.40	218.00	19,663.50	WO	HD	TR	_____	
10/31/22	9010388	Prepare for and teleconference with counsel for Wells Fargo regarding outstanding document requests and anticipated protective order and production (0.6).	Del Castillo, Joshua	0.60	327.00	19,990.50	WO	HD	TR	_____	
11/02/22	9017492	Confer with M. Pham regarding bank requests for revisions to proposed protective order and attention to issues	Del Castillo, Joshua	0.50	272.50	20,263.00	WO	HD	TR	_____	

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Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
11/02/22	9020691	Work with Receiver's office and Receiver's counsel to address the subpoena progress, accounting records and advice to counsel. regarding same (0.5).	Zaro, David	0.60	327.00	20,590.00	WO	HD	TR	_____
11/04/22	9045057	Draft email to client responding to question regarding deposition of defendants	Pham, Matt D.	0.20	89.00	20,679.00	WO	HD	TR	_____
11/08/22	9025477	Evaluate the corporate status of receivership entities, the Judd trust entities and emails with counsel/Receiver/Ms. Deering.	Zaro, David	0.60	327.00	21,006.00	WO	HD	TR	_____
11/08/22	9045093	Review client's updated bank account spreadsheet and update subpoenas to 12 banks (1.8); Begin preparing drafts of subpoenas for next round of subpoenas to banks (0.8)	Pham, Matt D.	2.60	1,157.00	22,163.00	WO	HD	TR	_____
11/09/22	9025491	Analysis of pending tasks and Receiver report, attend meeting with Receiver, Ms. Deering, Mr. Hall, Ms. Hendricks.	Zaro, David	1.10	599.50	22,762.50	WO	HD	TR	_____
11/10/22	9025559	Analysis of the document management contract and evaluate alternatives, the issues depository for accounting and prospective litigation records, email/advice to Receiver and follow-up.	Zaro, David	1.20	654.00	23,416.50	WO	HD	TR	_____
11/11/22	9045172	Draft email to US Bank's counsel regarding stipulated protective order	Pham, Matt D.	0.20	89.00	23,505.50	WO	HD	TR	_____
11/15/22	9030094	Analysis of the property tax issues related to the transfer of assets, assess approach and email to Receiver/counsel.	Zaro, David	0.40	218.00	23,723.50	WO	HD	TR	_____

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Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
11/16/22	9030115	Review/analysis of documents, proposals concerning discovery and call with Receiver counsel as to strategy, emails with litigation tech specialists and assess strategy (.9). Attend meeting with the Receiver/Ms. Deering and Ms. Hendricks to address discovery, accounting, sales, and related issues (1.0). Evaluate the subpoenas to financial institutions, follow-up on productions (.4).	Zaro, David	2.30	1,253.50	24,977.00	WO	HD	TR	_____
11/17/22	9031488	Review and respond to correspondence from Receiver's office and counsel for Wells Fargo regarding pending document subpoenas and productions and attention to issues regarding same (0.6).	Del Castillo, Joshua	0.60	327.00	25,304.00	WO	HD	TR	_____
11/18/22	9032274	Teleconference with D. Zaro regarding accounting issues and follow-up emails with Receiver's office regarding same (0.8); confer with M. Pham regarding funds turned over by various institutions (0.2).	Del Castillo, Joshua	1.00	545.00	25,849.00	WO	HD	TR	_____
11/18/22	9037095	Evaluate the emails from Ms. Deering and counsel concerning the records/production and management (.2). Email communications concerning the document management issues with Mr. Nittel/Peng, analysis of the proposals and spreadsheet (.8).	Zaro, David	1.00	545.00	26,394.00	WO	HD	TR	_____
11/21/22	9034426	Review and respond to correspondence regarding pending document requests and productions; teleconference regarding same (1.1).	Del Castillo, Joshua	1.10	599.50	26,993.50	WO	HD	TR	_____

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Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
11/23/22	9036546	Videoconference with Receiver's office, GT attorneys, and ediscovery specialist regarding document review issues (0.5); internal AM. teleconferences and emails regarding same (0.3).	Del Castillo, Joshua	0.80	436.00	27,429.50	WO	HD	TR	_____
11/23/22	9040341	Evaluate issues and excel report concerning document compilation, storage and approach, cost issues, emails with counsel as to Aitheras and follow-up.	Zaro, David	0.80	436.00	27,865.50	WO	HD	TR	_____
11/23/22	9045358	Phone call with Chase Bank representative regarding document subpoena	Pham, Matt D.	0.10	44.50	27,910.00	WO	HD	TR	_____
11/28/22	9039430	Emails with Receiver's office and M. Pham regarding accounting inquiries (0.5); review notes and documents in connection with same (1.0).	Del Castillo, Joshua	1.50	817.50	28,727.50	WO	HD	TR	_____
11/28/22	9047723	Several conferences/emails with counsel related to document management issues, subpoena and follow-up thereon.	Zaro, David	0.70	381.50	29,109.00	WO	HD	TR	_____
11/29/22	9047719	Work on further analysis of records provided and proposed vendors/analysis of capabilities (.4); evaluate draft letter to clerk county district attorney and draft edits to letter and communications with receiver/counsel (1.1)	Zaro, David	1.50	817.50	29,926.50	WO	HD	TR	_____
11/30/22	9047729	Several calls with Mr. Nittel related to electronic data storage options/litigation support and follow-up with Ms. Hendricks as to class action discovery and records (.7); prepare for and attend meeting with	Zaro, David	1.80	981.00	30,907.50	WO	HD	TR	_____

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Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
		receiver, counsel, Ms. Deering, Mr. Hall, Ms. Hendricks related to accounting, subpoenas, defendant turnovers and related title issues (1.1).								
12/01/22	9047989	Review Wells Fargo comments regarding proposed protective order and confer with M. Pham regarding same (0.5); prepare inquiry to J. Rickard regarding same (0.1); prepare for and teleconference with counsel for Wells Fargo (0.6).	Del Castillo, Joshua	1.20	654.00	31,561.50	WO	HD	TR	_____
12/01/22	9063225	Phone call with Molly White and Josh del Castillo regarding stipulated protective order	Pham, Matt D.	0.30	133.50	31,695.00	WO	HD	TR	_____
12/02/22	9048756	Emails and teleconferences with M. Pham and atty M. White regarding Wells Fargo production and anticipated revisions to draft protective order (0.5).	Del Castillo, Joshua	0.50	272.50	31,967.50	WO	HD	TR	_____
12/02/22	9063232	Review emails from various subpoenaed parties regarding document production, compile documents for transmission to client, update spreadsheet tracking subpoena status	Pham, Matt D.	1.60	712.00	32,679.50	WO	HD	TR	_____
12/07/22	9052054	Review and revise draft proposed protective order and transmit to counsel for Wells Fargo for review and comment (1.5).	Del Castillo, Joshua	1.50	817.50	33,497.00	WO	HD	TR	_____
12/13/22	9056976	Review and respond to correspondence from M. White regarding WF protective order (0.2).	Del Castillo, Joshua	0.20	109.00	33,606.00	WO	HD	TR	_____

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Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
12/15/22	9062333	Prepare for/attend the Receiver meeting, with Mr. McGraw, McDeering, Ms. Hendricks and follow-up (.7). Review outstanding issues with Receiver counsel/document productions, protective order and advice to counsel (.7).	Zaro, David	1.40	763.00	34,369.00	WO	HD	TR	_____
12/15/22	9063291	Review emails and letters from various subpoenaed banks regarding document production, review such productions, update internal spreadsheet regarding subpoenas	Pham, Matt D.	1.00	445.00	34,814.00	WO	HD	TR	_____
12/19/22	9063033	Begin drafting newest round of subpoenas to banks/financial institutions	Pham, Matt D.	1.60	712.00	35,526.00	WO	HD	TR	_____
12/19/22	9063034	Continue drafting newest round of subpoenas to banks/financial institutions	Pham, Matt D.	1.10	489.50	36,015.50	WO	HD	TR	_____
12/19/22	9067673	Evaluate order and follow-up on the accounting and recommendations, call with counsel related to subpoenas.	Zaro, David	0.40	218.00	36,233.50	WO	HD	TR	_____
12/21/22	9064327	Attention to revisions to draft protective orders in connection with pending subpoenas and legal analysis of issue raised by producing bank (1.1); prepare additional proposed language (0.5).	Del Castillo, Joshua	1.60	872.00	37,105.50	WO	HD	TR	_____
12/22/22	9070047	Prepare for/attend the meeting with Receiver, Ms. Hendricks, Mr. Hall, Ms. Deering to coordinate the work as to forensic accounting, discovery and follow-up.	Zaro, David	0.80	436.00	37,541.50	WO	HD	TR	_____

02/13/23 10:29:33 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action
12/28/22	9069191	Emails and teleconferences with AM team regarding pending and anticipated document subpoenas and related investigation efforts (0.5).	Del Castillo, Joshua	0.50	272.50	37,814.00	WO	HD TR
12/29/22	9073437	Continue drafting subpoenas to Eco Battery and Eco Capital	Pham, Matt D.	1.50	667.50	38,481.50	WO	HD TR
12/29/22	9073438	Phone call with American First Credit Union regarding subpoena	Pham, Matt D.	0.10	44.50	38,526.00	WO	HD TR
12/30/22	9071179	Internal emails regarding EcoBattery subpoenas and anticipated additional requests for materials and revise final draft subpoenas (0.5).	Del Castillo, Joshua	0.50	272.50	38,798.50	WO	HD TR

Proforma Summary

Timekeeper

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	33.70	545.00	18,366.50
000739	Farrell, Michael	0.40	545.00	218.00
001842	Del Castillo, Joshua	27.70	545.00	15,096.50
002510	Pham, Matt D.	11.50	445.00	5,117.50
		<u>73.30</u>		<u>\$38,798.50</u>
Subtotal Fees				\$38,798.50
Discount				0.00
Total Fees				38,798.50
Total Disbursements				0.00

Attorney Billing Instructions

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

02/13/23 10:29:33 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Billing Instructions

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

Account Summary – As Of 02/13/23

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	85,975.50	85,975.50	0.00	21,162.50	21,162.50	0.00	113,819.50	113,819.50	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	2,892.50	2,892.50	0.00
Billed	50,857.00	50,857.00	0.00	0.00	0.00	0.00	50,857.00	50,857.00	0.00
Collected	50,857.00	50,857.00	0.00	0.00	0.00	0.00	50,857.00	50,857.00	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	Fees	Costs						
WIP	60,070.00	60,070.00	0.00						
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									
Client Trust	0.00								
Balance									

Billing Address

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

02/13/23 10:29:34 PROFORMA STATEMENT FOR MATTER 392775.00005 (Winkler, Geoff - Receiver for J&J Consul) (Investor Issues & Communications)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo, Matter #: 392775.00005 Client Name: Winkler, Geoff - Receiver for J&J Consul
 Joshua
 Date of Last Billing: 12/29/22 Matter Name: Investor Issues & Communications
 Proforma Number: 1202620
 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	
11/21/22	9034425	Review and respond to inquiry from A. Deering regarding investor update (0.3); review and respond to inquiry from J. Rickard regarding prospective creditor inquiry (0.2).	Del Castillo, Joshua	0.50	272.50	272.50	WO	HD	TR
12/19/22	9062341	Review and revise Receiver's proposed investor update (0.2); emails regarding pending meeting with investors (0.2).	Del Castillo, Joshua	0.40	218.00	490.50	WO	HD	TR

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	0.90	545.00	490.50
		0.90		\$490.50
	Subtotal Fees			\$490.50
	Discount			0.00
	Total Fees			490.50
	Total Disbursements			0.00

Attorney Billing Instructions

() BILL ALL () Hold

02/13/23 10:29:34 PROFORMA STATEMENT FOR MATTER 392775.00005 (Winkler, Geoff - Receiver for J&J Consul) (Investor Issues & Communications)

() 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 02/13/23

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	3,045.50	3,045.50	0.00	634.00	634.00	0.00	6,160.50	6,160.50	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	5,036.00	5,036.00	0.00	0.00	0.00	0.00	5,036.00	5,036.00	0.00
Collected	5,036.00	5,036.00	0.00	0.00	0.00	0.00	5,036.00	5,036.00	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>WIP Balance</i>	1,124.50	1,124.50	0.00						
<i>AR Balance</i>	0.00	0.00	0.00						
<i>Unalloc Payment</i>	0.00								
<i>Client Trust Balance</i>	0.00								

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

02/13/23 10:29:35 PROFORMA STATEMENT FOR MATTER 392775.00006 (Winkler, Geoff - Receiver for J&J Consul) (Sale, Disposition & Transfer of Assets)

Preliminary Billing FormBilling Atty: 001842 - Del Castillo,
Joshua

Matter #: 392775.00006

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

Date of Last Billing: 12/29/22

Matter Name: Sale, Disposition & Transfer of Assets

Proforma Number: 1202620

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		
10/03/22	8984445	Finalize aircraft stipulation and order and emails to J. Rickard regarding same (0.5); emails with Receiver and buyer's counsel regarding same (0.4).	Del Castillo, Joshua	0.90	490.50	490.50	WO	HD	TR	_____
10/03/22	8986557	Evaluate the final draft of the stipulation, emails and order related to the aircraft sale, call with Receiver counsel.	Zaro, David	0.40	218.00	708.50	WO	HD	TR	_____
10/04/22	8985385	Review court order approving sale (0.1); emails with Receiver, buyer's counsel, and escrow regarding sale and delivery of aircraft (0.7).	Del Castillo, Joshua	0.80	436.00	1,144.50	WO	HD	TR	_____
10/05/22	8985945	Review and respond to correspondence from buyer and buyer's representatives regarding aircraft purchase (0.4); emails and teleconference with Receiver and buyer and escrow representatives regarding pending sale (0.7); emails to local counsel regarding certified copy of order and attention to issues re same (0.4).	Del Castillo, Joshua	1.50	817.50	1,962.00	WO	HD	TR	_____

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Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
10/07/22	8988612	Emails with D. Zaro and Receiver's office and attention to asset administration and sale issues (0.9).	Del Castillo, Joshua	0.90	490.50	2,452.50	WO	HD	TR	_____
10/10/22	8989837	Review and respond to inquiries regarding status of aircraft sale stipulation (0.3); emails with bank representatives regarding status of turnover and information requests (0.5); email to M. Pham regarding same (0.1); review acct statement transmitted by Schwab and confer regarding same (0.2); review and respond to emails regarding anticipated real property sales (0.5).	Del Castillo, Joshua	1.60	872.00	3,324.50	WO	HD	TR	_____
10/11/22	8990857	Review and respond to correspondence from aircraft buyer's counsel and escrow (0.7); emails and teleconferences with Receiver and local counsel regarding escrow request for additional materials (0.5); attention to related aircraft sale matters, including bill of sale, additional orders required by escrow, and delivery coordination (1.0)	Del Castillo, Joshua	2.20	1,199.00	4,523.50	WO	HD	TR	_____
10/12/22	8992074	Emails with Receiver, escrow, and buyer's counsel regarding aircraft sale closing (0.5).	Del Castillo, Joshua	0.50	272.50	4,796.00	WO	HD	TR	_____
10/15/22	8996015	Emails regarding aircraft sale post-closing accounting and review notes regarding same (0.5).	Del Castillo, Joshua	0.50	272.50	5,068.50	WO	HD	TR	_____
10/18/22	8997840	Review emails from D. Zaro and J. McGraw regarding real property sales (0.4); review correspondence regarding aircraft post-closing matters (0.2).	Del Castillo, Joshua	0.60	327.00	5,395.50	WO	HD	TR	_____

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Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
10/18/22	8998637	Attend to matters regarding title insurance.	Shapiro, Maxwell	0.30	163.50	5,559.00	WO	HD	TR	_____
10/24/22	9003542	Prepare for and attend teleconference with Stewart Title representatives regarding real property title and sales (0.6); assemble materials requested by Stewart Title and transmit (0.3).	Del Castillo, Joshua	0.90	490.50	6,049.50	WO	HD	TR	_____
10/25/22	9004861	Confer with D. Zaro regarding pending real property sales (0.5).	Del Castillo, Joshua	0.50	272.50	6,322.00	WO	HD	TR	_____
10/25/22	9008561	Analysis of the real estate sale process, email and call with Receiver and Ms. Deering regarding sale.	Zaro, David	0.40	218.00	6,540.00	WO	HD	TR	_____
10/26/22	9008569	Analysis of the motion/order related to real property sales, then work on the sale process memorandum, including addressing court rules and notice issues (1.2). Finalize memorandum/email to Receiver and Ms. Deering as to sale (.6). Follow-up on the stipulated sale of the property with title company (3.). Email regarding property transfer taxes (.2).	Zaro, David	2.30	1,253.50	7,793.50	WO	HD	TR	_____
10/27/22	9007142	Review and respond to correspondence regarding sale of real property from Receiver's office and D. Zaro (0.5); confer regarding same (0.4); assemble and transmit sale-related materials (0.5).	Del Castillo, Joshua	1.40	763.00	8,556.50	WO	HD	TR	_____
10/27/22	9010425	Emails with Receiver and counsel related to the sale strategy, follow-up (.4). Call/emal with Receiver's counsel and Receiver as to title issues/stipulated sale (.4).	Zaro, David	0.80	436.00	8,992.50	WO	HD	TR	_____

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10/28/22	9010432	Evaluate draft of sale stipulations and email/call with counsel for Receiver and Ms. Deering related to the sale process and follow-up to advise as to process issues.	Zaro, David	0.60	327.00	9,319.50	WO	HD	TR	_____
10/31/22	9010423	Emails and teleconferences with Receiver's office and D. Zaro regarding stipulation to permit sale of Sky Arc property (0.6); records search regarding purported lienholder (0.2); confer with D. Zaro and review and respond to emails to J. Rickard regarding transfer tax inquiry (0.2); review Johnson stipulation and confer with M. Pham regarding recordation of lis pendens against AZ properties (0.3).	Del Castillo, Joshua	1.30	708.50	10,028.00	WO	HD	TR	_____
10/31/22	9014608	Several emails with Ms. Deering and call with Receiver counsel as to the sale of 9 Sky Arc/follow-up (.6). Several emails with Receiver related to sale notice, process, and form of sale publication (.7)	Zaro, David	1.30	708.50	10,736.50	WO	HD	TR	_____
11/01/22	9016397	Emails and teleconferences with D. Zaro and Receiver's office regarding pending sales of real property assets (1.0); legal analysis of title issues presented in Receiver inquiry and emails regarding same (1.5); attention to lis pendens issues (0.5); review memorandum and cited authority from J. Rickard on title issues (0.3).	Del Castillo, Joshua	3.30	1,798.50	12,535.00	WO	HD	TR	_____
11/01/22	9018177	Follow-up on the issues concerning loan encumbering the 9 sky Arc property sale information, address loan/title issue and follow-up (.8). Work on revisions to both	Zaro, David	2.60	1,417.00	13,952.00	WO	HD	TR	_____

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		the notice to be published for sale/overbid and detailed instructions for the sales (.6). Draft the Receiver/Judd stipulation to sell the 9 Arc property and emails related to terms (1.2).								
11/02/22	9017481	Review and revise template sale stipulation (0.5); confer regarding same (0.2); attention to pending real property sale matters and prepare inquiries to counsel and Receiver's office regarding same (0.7).	Del Castillo, Joshua	1.40	763.00	14,715.00	WO	HD	TR	_____
11/02/22	9020690	Analysis of loan documents and title issues related to 9 Sky Arc property, emails to/from Receiver/Ms. Deering (.5). Follow-up on the transfer tax issues, evaluate local counsel analysis and email communications as to transfer and property taxes (.6). Revise draft stipulation of the sale of Sky Arc property (.7). Call regarding the drafts of the forms for publication for real property/auction process (.3). Revise draft forms of notice for the publication of sales and detailed sale process (1.1).	Zaro, David	3.20	1,744.00	16,459.00	WO	HD	TR	_____
11/03/22	9018139	Emails and teleconferences with D. Zaro and Receiver's office regarding pending real property sales (0.5); review and revise documents in connection therewith (0.9); legal analysis and follow-up with Receiver's office and NV counsel regarding sales (1.2).	Del Castillo, Joshua	2.40	1,308.00	17,767.00	WO	HD	TR	_____
11/03/22	9020709	Further revisions to and evaluate the stipulation form with regard to waiver of 2001 et eq and advice to Receiver (.7). Email to Receiver, Ms. Deering related tot	Zaro, David	1.90	1,035.50	18,802.50	WO	HD	TR	_____

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		he sale of the Sky Arc (.3). Work on the form of notice of sale for publication/auction process details and advice to Receiver/counsel, follow-up revisions to draft (.9).								
11/04/22	9020743	Further revisions to the stipulation concerning the sale of the real estate and email to Receiver concerning escrow/title issues (.4). work on the sale issues related to the adequacy of notice under Section 2001, revise notices and email to Receiver (.8). Emails/call with Mr. McGraw related to the Utah property sales/legal process and evaluate approach (.6).	Zaro, David	1.80	981.00	19,783.50	WO	HD	TR	_____
11/06/22	9020801	Several emails from Receiver/Ms. Deering and counsel, follow-up analysis of title issues, sales and auction matters, legal advice regarding same.	Zaro, David	0.90	490.50	20,274.00	WO	HD	TR	_____
11/07/22	9025422	Evaluate the sale documents related to Regina sale and email to Receiver (.8). Analysis of issues regarding sale documents as to canvas, email advice to Receiver/Ms. Deering as to terms and process (.7). Follow-up on the sale stipulation and advice to counsel as to Sky Arc sale, follow-up (.4).	Zaro, David	1.90	1,035.50	21,309.50	WO	HD	TR	_____
11/08/22	9021833	Teleconference and emails with D. Zaro regarding anticipated sales of real property and related QSF and assignment matters (0.5); review documents and prepare updates in response to inquiries from Receiver's office (0.8).	Del Castillo, Joshua	1.30	708.50	22,018.00	WO	HD	TR	_____

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11/08/22	9025465	Several emails/advice to Receiver and Ms. Deering regarding title issues as to Regina property, evaluate title policy PTR/PSA and follow-up (.7). Analysis of the Sky Arc title report, address purchase and sale agreement and legal issues as to title transfers, (.8). Several emails related to canvas property sale issues and follow-up (.4).	Zaro, David	1.90	1,035.50	23,053.50	WO	HD	TR	_____
11/08/22	9045096	Review title report and dockets for adversary proceedings and draft notice of withdrawal of lis pendens relating to 9 Sky Arc property	Pham, Matt D.	0.40	178.00	23,231.50	WO	HD	TR	_____
11/09/22	9025484	Further issues related to title and transfers, evaluate title commitment and Ms. Deering/Receiver emails (.5). Evaluate Sky Arc revisions to the stipulation, the FATCO accounting/statement (.5). Revise draft form of purchase and sale agreement for residential assets (.7). Follow-up with Ms. Deering as to Regina lis pendens removal and closing issues (.4).	Zaro, David	2.10	1,144.50	24,376.00	WO	HD	TR	_____
11/09/22	9045127	Continue drafting notice of withdrawal of lis pendens against 9 Sky Arc property (0.7); Draft second notice of withdrawal of lis pendens against 9 Sky Arc property (0.7)	Pham, Matt D.	1.40	623.00	24,999.00	WO	HD	TR	_____
11/10/22	9025561	Several emails/calls with Receiver and counsel related to sale agreements and terms/proposed stipulation, follow-up (.6). emails with counsel/client as to the crypto sale (.2).	Zaro, David	0.80	436.00	25,435.00	WO	HD	TR	_____

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11/10/22	9045159	Phone call with Stewart Title representative regarding release of lis pendens against 9 Sky Arc property (0.1); Update and revise notices of withdrawal of lis pendens based on instructions provided by Stewart Title (0.4)	Pham, Matt D.	0.50	222.50	25,657.50	WO	HD	TR	_____
11/11/22	9025354	Review correspondence from Receiver's office and D. Zaro and review and revise real property sales materials and stipulations (0.8); teleconference with D. Zaro regarding Sky Arc property and transmit proposed stipulation to SEC for review and comment (0.4).	Del Castillo, Joshua	1.20	654.00	26,311.50	WO	HD	TR	_____
11/11/22	9030017	Draft the stipulation for sale of assets, the canvas property and follow-up with counsel (.7). Email/call with Receiver and counsel regarding sale (.4). Email to Receiver, McGraw and Deering as to the sales, follow-up on title, taxes and transfers (.4). Several emails/calls with Receiver/Ms. Deering as to the Sky Arc matter, sale and follow-up on the stipulation (.8).	Zaro, David	2.30	1,253.50	27,565.00	WO	HD	TR	_____
11/11/22	9045173	Draft email to Robinhood's counsel regarding liquidating account (0.2); Draft email and have follow up phone call with state court receiver's counsel regarding withdrawal of lis pendens (0.2)	Pham, Matt D.	0.40	178.00	27,743.00	WO	HD	TR	_____
11/14/22	9027315	Review and revise real property related sale and order documents and emails and teleconferences with Receiver's office, SEC, and D. Zaro regarding same (1.1).	Del Castillo, Joshua	1.10	599.50	28,342.50	WO	HD	TR	_____

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11/14/22	9030034	Evaluate communications with FATCO and Ms. Deering, follow-up response, advice as to stipulation (.5). Several emails related to sale of the residential properties and Sky Arc closing issues (.4)	Zaro, David	0.90	490.50	28,833.00	WO	HD	TR	_____
11/14/22	9045198	Draft email to First American representative regarding title questions relating to lis pendens (0.3); Draft email to client regarding status of withdrawal of lis pendens against 9 Sky Arc property (0.1); Email correspondence with First American regarding lis pendens releases (0.2); Revise and finalize notices of withdrawal of lis pendens and draft email to state court receiver's counsel regarding same (0.4)	Pham, Matt D.	1.00	445.00	29,278.00	WO	HD	TR	_____
11/15/22	9028578	Emails and teleconferences with Receiver's office, D. Zaro, and local counsel regarding pending and anticipated asset disposition matters (0.9); review documents in connection with same (0.7); legal analysis in connection with title and tax issues (1.0).	Del Castillo, Joshua	2.60	1,417.00	30,695.00	WO	HD	TR	_____
11/15/22	9030089	Analysis of settlement statement from FATCO and emails related to stipulation and settlement statement, lis pendens, follow-up advice to Receiver/Ms. Deering (.6). Several emails and advice related to bidding/residential purchase agreement terms and follow-up (.8).	Zaro, David	1.40	763.00	31,458.00	WO	HD	TR	_____
11/16/22	9029631	Review and transmit order on sale stipulation (0.2); attention to multiple pending real property sale matters, review	Del Castillo, Joshua	1.70	926.50	32,384.50	WO	HD	TR	_____

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		associated materials, and teleconferences and emails with D. Zaro and SEC regarding same (1.5).								
11/16/22	9030138	Work on draft stipulation for the sale/transfer of the Regina, Las Vegas property (.6). Email with Receiver counsel related to canvas/Regina stipulations (.3).	Zaro, David	0.90	490.50	32,875.00	WO	HD	TR	_____
11/17/22	9031467	Review and respond to correspondence from local counsel regarding releases of lis pendens in connection with anticipated sales; attention to issues regarding same (0.6).	Del Castillo, Joshua	0.60	327.00	33,202.00	WO	HD	TR	_____
11/17/22	9034089	Several emails with Ms. Deering and counsel as to records analysis, investigation of vendors.	Zaro, David	0.60	327.00	33,529.00	WO	HD	TR	_____
11/18/22	9032806	Review and respond to correspondence from Receiver's office and D. Zaro regarding anticipated real property sales and associated procedures (0.5); review documents in connection with same (0.5).	Del Castillo, Joshua	1.00	545.00	34,074.00	WO	HD	TR	_____
11/21/22	9034232	Review and respond to emails from Receiver's office and D. Zaro regarding pending real property sales matters (0.3); confer with D. Zaro in-person regarding same (0.2).	Del Castillo, Joshua	0.50	272.50	34,346.50	WO	HD	TR	_____
11/21/22	9039312	Emails with client Receiver re: Regina stipulation, revisions and title/advice to Receiver (.4). Follow-up on the revisions to the draft canvas stipulation to address title matters, legal description (.3). Emails	Zaro, David	1.70	926.50	35,273.00	WO	HD	TR	_____

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		related to the Utah property sale strategy and auction process, advice to Receiver (.6). Several emails related to Beasley/authority of Receiver (.4).								
11/22/22	9035392	Review and respond to correspondence from Receiver's office and GT counsel regarding pending sale issues and extent of Receiver's authority regarding Defendant Beasley (0.6); legal analysis regarding same (0.7); review draft stipulations and sale materials in connection with anticipated forthcoming sales (1.0); assemble and transmit materials to Receiver's office at Receiver's request (0.5).	Del Castillo, Joshua	2.80	1,526.00	36,799.00	WO	HD	TR	_____
11/22/22	9040265	Several emails/revise notice and PSA documents concerning sale of Utah property (.8). Emails/call related to the sale of Regina property/ownership and power of attorney, advice to counsel and Receiver (.9).	Zaro, David	1.70	926.50	37,725.50	WO	HD	TR	_____
11/23/22	9036552	Attention to title inquiries, review and prepare document summaries, and emails to Receiver's office and local counsel regarding pending and contemplated real property sales matters (1.3).	Del Castillo, Joshua	1.30	708.50	38,434.00	WO	HD	TR	_____
11/25/22	9038017	Review and respond to follow-up emails regarding final closing payment for aircraft and review notes and prior correspondence regarding same (0.6); review documents in connection with anticipated real property sales and prepare revised template stipulation (1.3); prepare email inquiries to	Del Castillo, Joshua	2.50	1,362.50	39,796.50	WO	HD	TR	_____

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		Receiver's office, local counsel, and D. Zaro (0.6).								
11/29/22	9040384	Review and respond to correspondence from Receiver's office and D. Zaro regarding pending and anticipated real property sales and revise stipulation regarding same (1.1).	Del Castillo, Joshua	1.10	599.50	40,396.00	WO	HD	TR	_____
11/29/22	9047715	Email related to the sale of canvas property sale stipulation follow-up (.4); review and edit draft of canvas stipulation and emails to receiver/counsel (.4); call regarding sky HOA issues and emails with HOA as to fees/claim (.4).	Zaro, David	1.20	654.00	41,050.00	WO	HD	TR	_____
11/29/22	9056729	Follow-up research regarding property tax issues related to clark county property transfers (.6).	Zaro, David	0.60	327.00	41,377.00	WO	HD	TR	_____
11/30/22	9041823	Confer with D. Zaro regarding real property sales and funds owed out of escrow in connection with same (0.3); review documents regarding pending sales and stipulations (0.3); emails and confer with Receiver's office regarding title issues and review materials in connection with same (0.6).	Del Castillo, Joshua	1.20	654.00	42,031.00	WO	HD	TR	_____
11/30/22	9045416	Prepare notice of withdrawal of lis pendens re Via Regina property	Pham, Matt D.	0.20	89.00	42,120.00	WO	HD	TR	_____
11/30/22	9047731	Evaluate notices for several properties in Heber City, Utah and advice as to edits (.5); follow-up emails with receiver and HOA regarding Sky Arc sale and issues related	Zaro, David	1.40	763.00	42,883.00	WO	HD	TR	_____

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		to HOA/claims and payment (.4); email recommendations related to Heber City property sales strategy and title issues/Jager transfer (.4).								
12/01/22	9063226	Phone call with client regarding title issues with various real properties	Pham, Matt D.	0.20	89.00	42,972.00	WO	HD	TR	_____
12/02/22	9048524	Attention to title issues and correspondence with Receiver's office and title insurer regarding same (0.9).	Del Castillo, Joshua	0.90	490.50	43,462.50	WO	HD	TR	_____
12/05/22	9049878	Emails with Receiver's office regarding pending sales of real property and title issues associated with same (0.5); prepare for and teleconference with Stewart Title representatives regarding same (0.5); prepare for and teleconference with A. Deering regarding same (0.4); legal analysis of issues associated with anticipated motion to permit Receiver to sign transfer and sale documents in defendant Beasley's stead (1.1); emails regarding necessary instruments to restore title to Receivership Entities, teleconference with D. Zaro, and prepare draft forms and transmit to A. Deering for review in connection therewith (1.9).	Del Castillo, Joshua	4.40	2,398.00	45,860.50	WO	HD	TR	_____
12/05/22	9051132	Evaluate client emails related to the sale of the Canvas property/Regina property and several Raffian properties (.4). Advice concerning Receiver strategy to complete the turnover and enforcement of appointment order and motion (.7).	Zaro, David	1.10	599.50	46,460.00	WO	HD	TR	_____

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12/06/22	9051119	Complete outline for and commence formal draft of motion to designate Receiver as equitable elisor in connection with Beasley properties (3.9); emails and teleconferences with D. Zaro, K. Hendricks, and J. Rickard regarding same (1.5).	Del Castillo, Joshua	5.40	2,943.00	49,403.00	WO	HD	TR	_____
12/08/22	9053039	Emails and teleconferences with D. Zaro, A. Deering, and GT counsel regarding pending real property sale issues (0.9); review documents and legal analysis of transfer questions (1.1).	Del Castillo, Joshua	2.00	1,090.00	50,493.00	WO	HD	TR	_____
12/09/22	9053989	Review and respond to correspondence from D. Zaro and Receiver's office regarding pending real property sales and title matters (0.6); emails to title insurer regarding lis pendens (0.3).	Del Castillo, Joshua	0.90	490.50	50,983.50	WO	HD	TR	_____
12/09/22	9056953	Analysis of title issues concerning form of transfer documents, warranty deeds, quit claims, related issues and email advice to Receiver/Mr. McGraw.	Zaro, David	0.80	436.00	51,419.50	WO	HD	TR	_____
12/10/22	9055361	Review and respond to correspondence regarding pending real property sales subpoenas and continued analysis of pending title issues (1.2).	Del Castillo, Joshua	1.20	654.00	52,073.50	WO	HD	TR	_____
12/12/22	9056980	Several emails and advice to Receiver, Mr. McGraw related to the Huntington Beach Property sale, PSA, stipulation and follow-up (.5). Call related to California transfer tax issues with real estate tax counsel (.3).	Zaro, David	0.80	436.00	52,509.50	WO	HD	TR	_____

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
12/13/22	9058140	Further review of tax issue, financing contingency and advice to Receiver/Mr. McGraw concerning the terms of purchase and sale agreement taxes, transfer related to the Huntington Beach property and follow-up with counsel (.7). Call with Mr. McGraw concerning sales of Hebar property (.2).	Zaro, David	0.90	490.50	53,000.00	WO	HD	TR	_____
12/14/22	9058301	Review emails from Receiver's office and associated documents in connection with pending and anticipated real property sale efforts and correspondence regarding same (0.8); review and respond to correspondence from title insurer regarding lis pendens (0.2).	Del Castillo, Joshua	1.00	545.00	53,545.00	WO	HD	TR	_____
12/15/22	9059471	Conference with D. Zaro regarding pending sales of real properties (0.3); review proposed sale materials and comment regarding same (0.7).	Del Castillo, Joshua	1.00	545.00	54,090.00	WO	HD	TR	_____
12/15/22	9062323	Call/several emails regarding Huntington Beach sale, email response to Receiver and Mr. McGraw (.4). Emails related to the Heber City property sale, follow-up response to the Receiver questions as to the sale (.4). Follow-up on the Heber City sale and revise the PSA/addendum (.5).	Zaro, David	1.30	708.50	54,798.50	WO	HD	TR	_____
12/20/22	9065806	Review preliminary reports and lis pendens against Heber City and Ruffian properties, and draft email to email regarding resolving lis pendens issue	Pham, Matt D.	0.50	222.50	55,021.00	WO	HD	TR	_____

02/13/23 10:29:35 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		
12/20/22	9067889	Evaluate status of purchase/title and follow-up to work on issues, draft stipulation related to sale of Heber City (.6). Evaluate emails, address contact, sale, title issues and follow-up on Regina (.3). Analysis of the emails/issues related to Huntington Beach sale/stipulation (.6). Analysis of the email to/from Mr. McGraw as to property sale issues/title (.4).	Zaro, David	1.90	1,035.50	56,056.50	WO	HD	TR	_____
12/21/22	9064483	Review and respond to correspondence from A. Deering regarding elisor motion and transmit materials in connection with same (0.3); confer with D. Zaro regarding property disposition and title issues (0.2); prepare follow-up inquiries regarding same and review title company correspondence (0.5).	Del Castillo, Joshua	1.00	545.00	56,601.50	WO	HD	TR	_____
12/21/22	9065865	Draft email to Stewart Title regarding lis pendens issue relating to Heber City and Ruffian properties	Pham, Matt D.	0.20	89.00	56,690.50	WO	HD	TR	_____
12/21/22	9067936	Call with Receiver/email with Mr. Palazzo/Mr. Winkler as to the sale of Heber City, follow-up (.3). Analysis of several emails related to the Huntington Beach asset sale and title company issues (.6).	Zaro, David	0.90	490.50	57,181.00	WO	HD	TR	_____
12/22/22	9070030	Analysis of several title issues raised by Stewart regarding California property sale, several emails with Mr. McGraw/Receiver related to Stewart Title, underwriting issues (.8). Several emails and call with Mr. McGraw, email related to Heber City transfer/sale (.3). Call with Mr. Palazzo/Jaeger related to the sale transfer	Zaro, David	1.40	763.00	57,944.00	WO	HD	TR	_____

02/13/23 10:29:35 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 of the properties (.3).	Timekeeper	Hours	Fees	Sum	Circle	Action		
12/22/22	9073419	Phone call with Stewart Title representatives regarding lis pendens issue, and draft email to client regarding follow-up questions (0.2); Draft notices of termination of lis pendens with respect to Heber City properties and Via Regina property (1.)	Pham, Matt D.	1.20	534.00	58,478.00	WO	HD	TR	_____
12/23/22	9066482	Review title documents and related materials in connection with pending sales and prepare follow-up inquiries to Receiver's office and title regarding same (0.9).	Del Castillo, Joshua	0.90	490.50	58,968.50	WO	HD	TR	_____
12/23/22	9070074	Several emails/call with counsel and Receiver/Mr. McGraw related to the sale and title issues, quit claim (.6). Work on draft stipulation to sell the two Heber City properties (1.1). Call with Mr. Jager's counsel related to the transfer to Receiver of properties and follow-up emails (.4).	Zaro, David	2.10	1,144.50	60,113.00	WO	HD	TR	_____
12/26/22	9067712	Review and assemble documents and prepare summary of outstanding real estate disposition issues (0.9); emails to title insurer regarding same (0.2).	Del Castillo, Joshua	1.10	599.50	60,712.50	WO	HD	TR	_____
12/27/22	9067630	Review title materials and finalize draft lis pendens (0.9); transmit to counsel at GT for final review and recordation (0.1); review correspondence and documents forwarded by A. Deering regarding Beasley titled properties and prepare responses and inquiries regarding same (1.1); prepare	Del Castillo, Joshua	3.40	1,853.00	62,565.50	WO	HD	TR	_____

02/13/23 10:29:35 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		
		revision to elisor motion (0.6); teleconference with A. Deering and prepare follow-up emails forwarding documents to title insurer (0.5); teleconference with D. Zaro regarding title issues (0.2).								
12/27/22	9070118	Several emails with Receiver/Mr. McGraw, Stewart Title and counsel related to the sale of Huntington Beach and title insurance.	Zaro, David	0.60	327.00	62,892.50	WO	HD	TR	_____
12/28/22	9069296	Emails with GT team regarding lis pendens (0.2); teleconference with M. Pham regarding release of notice of pendency of state court receivership (0.2); follow-up emails regarding elisor motion to title (0.2).	Del Castillo, Joshua	0.60	327.00	63,219.50	WO	HD	TR	_____
12/28/22	9070143	Several emails with Stewart Title and counsel (.3). Follow-up on sale of Huntington Beach property/title issues (.7). Call with Stewart Title and Mr. McGraw related to the sales of property/transactions insurance (.4). Calls with counsel for Receiver/Mr. McGraw related to the title transfers in Nevada/Utah (.3). Revise the stipulation to sell the Heber City properties, email to Receiver (1.1).	Zaro, David	2.80	1,526.00	64,745.50	WO	HD	TR	_____
12/28/22	9073435	Update and revise notice of termination of Via Regina property's lis pendens and draft email to First American regarding form of notice (0.3); Update and revise notices of termination of Heber City properties' lis pendens and draft email to Stewart Title regarding form of notice (0.3); Draft notices of termination of Ruffian properties' lis pendens (0.6)	Pham, Matt D.	1.20	534.00	65,279.50	WO	HD	TR	_____

02/13/23 10:29:35 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			
12/29/22	9070335	Review correspondence from GT team regarding lis pendens, along with associated revised documents (0.2); legal analysis regarding issues presented by same (0.6); review and respond to correspondence from Receiver's office and D. Zaro regarding stipulations for pending real property sales and review documents regarding same (1.0).	Del Castillo, Joshua	1.80	981.00	66,260.50	WO	HD	TR	_____
12/29/22	9071674	Draft declarations of K. Hendricks and G. Winkler re: Motion of Receiver to Compel Turnover of Assets or Appoint Elisor.	Robichaud, James	1.90	845.50	67,106.00	WO	HD	TR	_____
12/29/22	9073439	Draft email to Stewart Title regarding lis pendens issue relating to Ruffian properties and form of notice of withdrawal thereof (1.2); Draft notices of withdrawal of notice of pendency of state court receivership with respect to Ruffian properties (0.8)	Pham, Matt D.	2.00	890.00	67,996.00	WO	HD	TR	_____
12/29/22	9074799	Analysis of further title issues regarding Huntington Beach property sale, transfer and form of transaction (.6). Email with Receiver/McGraw as to the next steps (.3).	Zaro, David	0.90	490.50	68,486.50	WO	HD	TR	_____
12/30/22	9074930	Several emails/call with counsel related to Heber city sales and stipulation , follow-up.	Zaro, David	0.40	218.00	68,704.50	WO	HD	TR	_____

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	51.50	545.00	28,067.50
001842	Del Castillo, Joshua	65.20	545.00	35,534.00

02/13/23 10:29:35 PROFORMA STATEMENT FOR MATTER 392775.00006 (Winkler, Geoff - Receiver for J&J Consul) (Sale, Disposition & Transfer of Assets)

Proforma Summary

Timekeeper

Number	Timekeeper	Hours	Rate	Amounts
002149	Shapiro, Maxwell	0.30	545.00	163.50
002510	Pham, Matt D.	9.20	445.00	4,094.00
002592	Robichaud, James	1.90	445.00	845.50
		128.10		\$68,704.50
Subtotal Fees				\$68,704.50
Discount				0.00
Total Fees				68,704.50
Total Disbursements				0.00

Attorney Billing Instructions

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

Billing Instructions

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

Account Summary – As Of 02/13/23

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	142,579.00	142,579.00	0.00	31,781.50	31,781.50	0.00	156,381.00	156,381.00	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	545.00	545.00	0.00
Billed	55,270.00	55,270.00	0.00	0.00	0.00	0.00	55,270.00	55,270.00	0.00
Collected	55,270.00	55,270.00	0.00	0.00	0.00	0.00	55,270.00	55,270.00	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WIP	100,567.50	100,566.00	Costs	1.50					
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									
Client Trust	0.00								
Balance									

02/13/23 10:29:35 PROFORMA STATEMENT FOR MATTER 392775.00006 (Winkler, Geoff - Receiver for J&J Consul) (Sale, Disposition & Transfer of Assets)

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

02/13/23 10:29:37 PROFORMA STATEMENT FOR MATTER 392775.00007 (Winkler, Geoff - Receiver for J&J Consul) (Pending Litigation)

Preliminary Billing FormBilling Atty: 001842 - Del Castillo,
Joshua

Matter #: 392775.00007

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

Date of Last Billing: 12/29/22

Matter Name: Pending Litigation

Proforma Number: 1202620

Client/Matter Joint Group # 392775.1

Client Matter Number:

Fees for Matter 392775.00007.(Pending Litigation)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
10/05/22	9012742	Phone call with investors' counsel regarding claims and bankruptcy cases	Pham, Matt D.	0.10	44.50	44.50	WO	HD	TR	_____
10/11/22	9012790	Draft memorandum of points and authorities in support of motion to dismiss bankruptcy cases (0.8); Draft motion to dismiss bankruptcy cases, request for judicial notice, declaration, and proposed order (1.9); Continue drafting memorandum of points and authorities in support of motion to dismiss bankruptcy cases (0.9)	Pham, Matt D.	3.60	1,602.00	1,646.50	WO	HD	TR	_____
10/13/22	9012799	Continue drafting memorandum of points and authorities in support of motion to remand Murphy action (1.1); Continue drafting memorandum of points and authorities in support of motion to dismiss bankruptcy cases (1.0)	Pham, Matt D.	2.10	934.50	2,581.00	WO	HD	TR	_____
10/19/22	8998692	Review documents and teleconferences with Receiver, D. Zaro, and K. Hendricks regarding pending WF class action and implications of same for receivership (1.3).	Del Castillo, Joshua	1.30	708.50	3,289.50	WO	HD	TR	_____

02/13/23 10:29:37 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		
10/20/22	9000520	Prepare for and attend call with Receiver, K. Hendricks, D. Zaro and WF class counsel regarding status of WF litigation and implications for receivership and confer regarding same (0.6).	Del Castillo, Joshua	0.60	327.00	3,616.50	WO	HD	TR	_____
11/13/22	9045194	Continue drafting motion for remand Murphy action and proposed order (0.6); Continue drafting memorandum of points and authorities in support of motion to remand Murphy action (1.9); Continue drafting motion to dismiss bankruptcy cases and memorandum of points and authorities (0.8)	Pham, Matt D.	3.30	1,468.50	5,085.00	WO	HD	TR	_____
11/14/22	9045200	Draft declaration of Geoff Winkler in support of motion to dismiss bankruptcy cases (0.9); Continue drafting motion to dismiss bankruptcy cases - factual and procedural background (1.0); Continue drafting motion to dismiss bankruptcy cases - argument section (0.9).	Pham, Matt D.	2.80	1,246.00	6,331.00	WO	HD	TR	_____
11/18/22	9045282	Revise and finalize motion to remand Murphy action, memorandum of points and authorities, request for judicial notice, and proposed order (1.1); Revise and finalize motion to dismiss bankruptcy cases, memorandum of points and authorities, request for judicial notice, Winkler declaration, and proposed order (2.0).	Pham, Matt D.	3.10	1,379.50	7,710.50	WO	HD	TR	_____
12/01/22	9063223	Multiple phone calls with Greg Garman regarding debtors' counsel's fees from bankruptcy cases	Pham, Matt D.	0.20	89.00	7,799.50	WO	HD	TR	_____

02/13/23 10:29:37 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	
12/02/22	9063234	Review and analyze proposed stipulation from Greg Garman regarding dismissal of bankruptcy cases, draft follow-up email to Greg Garman regarding questions relating thereto	Pham, Matt D.	0.30	133.50	7,933.00	WO	HD	TR
12/16/22	9063304	Prepare for hearing on motion to dismiss bankruptcy cases, motion to remand Murphy adversary proceeding (0.5); Virtually attend hearing on motion to dismiss bankruptcy cases, motion to remand Murphy adversary proceeding, and other matters (1.3)	Pham, Matt D.	1.80	801.00	8,734.00	WO	HD	TR
12/19/22	9063032	Draft email to US Trustee attorney regarding hearing on motion to dismiss bankruptcy cases	Pham, Matt D.	0.10	44.50	8,778.50	WO	HD	TR

Proforma Summary

Timekeeper

Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	1.90	545.00	1,035.50
002510	Pham, Matt D.	17.40	445.00	7,743.00
		<u>19.30</u>		<u>\$8,778.50</u>
Subtotal Fees				\$8,778.50
Discount				0.00
Total Fees				8,778.50
Total Disbursements				0.00

Attorney Billing Instructions

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

02/13/23 10:29:37 PROFORMA STATEMENT FOR MATTER 392775.00007 (Winkler, Geoff - Receiver for J&J Consul) (Pending Litigation)

Billing Instructions

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

Account Summary – As Of 02/13/23

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	18,739.50	18,739.50	0.00	578.50	578.50	0.00	26,260.00	26,260.00	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	16,280.00	16,280.00	0.00	0.00	0.00	0.00	16,280.00	16,280.00	0.00
Collected	16,280.00	16,280.00	0.00	0.00	0.00	0.00	16,280.00	16,280.00	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	Fees	Costs						
WIP	9,980.00	9,980.00	0.00						
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									
Client Trust	0.00								
Balance									

Billing Address

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

02/13/23 10:29:38 PROFORMA STATEMENT FOR MATTER 392775.00009 (Winkler, Geoff - Receiver for J&J Consul) (Third Party Claims & Recoveries)

Preliminary Billing FormBilling Atty: 001842 - Del Castillo,
Joshua

Matter #: 392775.00009

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

Date of Last Billing: 12/29/22

Matter Name: Third Party Claims & Recoveries

Proforma Number: 1202620

Client/Matter Joint Group # 392775.1

Client Matter Number:

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
10/25/22	9004509	Emails with D. Zaro, M. Pham, and Greenberg regarding Interim Report (0.4).	Del Castillo, Joshua	0.40	218.00	218.00	WO	HD	TR	_____
10/25/22	9004683	Analyze and advise on issues and arguments in support of potential stay of investor action against Wells Fargo	Fates, Edward (Ted)	1.10	599.50	817.50	WO	HD	TR	_____
10/28/22	9008617	Emails with D. Zaro and M. Pham regarding pending WF class action and Receiver's contemplated motions in connection therewith (0.4); legal analysis in connection of same (0.9).	Del Castillo, Joshua	1.30	708.50	1,526.00	WO	HD	TR	_____
10/28/22	9010435	Analysis of the prospective motion to stay, tolling issues and emails with Receiver, Receiver's counsel related to strategy, next steps.	Zaro, David	0.70	381.50	1,907.50	WO	HD	TR	_____
10/29/22	9008896	Review documents in connection with prospective motion to stay third party litigation (1.9); additional legal analysis regarding same (1.3).	Del Castillo, Joshua	3.20	1,744.00	3,651.50	WO	HD	TR	_____

02/13/23 10:29:38 PROFORMA STATEMENT FOR MATTER 392775.00009 (Winkler, Geoff - Receiver for J&J Consul) (Third Party Claims & Recoveries)

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
10/30/22	9010607	Additional legal analysis in connection with contemplated motion for stay (1.7).	Del Castillo, Joshua	1.70	926.50	4,578.00	WO	HD	TR	_____
10/31/22	9010426	Confer with D. Zaro and M. Pham regarding contemplated motion to stay pending action (0.5); review and respond to correspondence from Receiver's office regarding same (0.3).	Del Castillo, Joshua	0.80	436.00	5,014.00	WO	HD	TR	_____
10/31/22	9014633	Analysis of prospective litigation stay, advice to Receiver and counsel as to strategy and additional case analysis as to stays of third party action.	Zaro, David	1.60	872.00	5,886.00	WO	HD	TR	_____
11/02/22	9017483	Complete initial analysis in connection with contemplated motion to stay litigation (0.9); prepare outline for same (0.7); commence drafting motion to stay litigation (1.9).	Del Castillo, Joshua	3.50	1,907.50	7,793.50	WO	HD	TR	_____
11/02/22	9020696	Evaluate issues related to the joint prosecution of third party action and email related to prospective joint agreement with class counsel (.4). Further analysis and brief research related to stay motion as to third party/investor action and advice as to outline of legal issues (.8).	Zaro, David	1.20	654.00	8,447.50	WO	HD	TR	_____
11/02/22	9046209	Initial review and analysis of memorandum re: potential causes of action against third party and exchanged e-mails re: same (.5); preliminary review of materials re: lender liability issues (.6).	Farrell, Michael	1.10	599.50	9,047.00	WO	HD	TR	_____
11/04/22	9019406	Additional analysis of issues in connection with motion to stay class action (1.7); continue drafting motion to stay and confer	Del Castillo, Joshua	5.60	3,052.00	12,099.00	WO	HD	TR	_____

02/13/23 10:29:38 PROFORMA STATEMENT FOR MATTER 392775.00009 (Winkler, Geoff - Receiver for J&J Consul) (Third Party Claims & Recoveries)

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		with D. Zaro regarding same (3.9).								
11/06/22	9020217	Prepare additional revisions to draft motion to stay WF litigation (0.4).	Del Castillo, Joshua	0.40	218.00	12,317.00	WO	HD	TR	_____
11/07/22	9020951	Confer with D. Zaro regarding draft motion for stay and prepare revisions to motion based on D. Zaro comments (0.6).	Del Castillo, Joshua	0.60	327.00	12,644.00	WO	HD	TR	_____
11/07/22	9025423	Work on efforts related to the motion for stay of third party so-called class action matters and follow-up revisions to draft of the brief.	Zaro, David	0.90	490.50	13,134.50	WO	HD	TR	_____
11/07/22	9047557	Reviewed materials re: lender liability claims (.9); telephone conference, analysis and exchange of e-mails re: potential applicability of lender liability claims here (.8).	Farrell, Michael	1.70	926.50	14,061.00	WO	HD	TR	_____
11/17/22	9044479	Review, analysis and revision of draft memorandum on third party claims and exchanged e-mails re: same.	Farrell, Michael	1.60	872.00	14,933.00	WO	HD	TR	_____
11/18/22	9044550	Telephone conference, analysis and exchange of e-mails re: revisions to draft memorandum on third party claims.	Farrell, Michael	0.80	436.00	15,369.00	WO	HD	TR	_____
11/30/22	9042238	Review draft special counsel engagement agreement, JPA, and common interest agreement and confer with D. Zaro regarding same (1.4); prepare notes and recommended revisions to agreements and deliver to D. Zaro for discussion with K. Hendricks and Receiver (0.7).	Del Castillo, Joshua	2.10	1,144.50	16,513.50	WO	HD	TR	_____

02/13/23 10:29:38 PROFORMA STATEMENT FOR MATTER 392775.00009 (Winkler, Geoff - Receiver for J&J Consul) (Third Party Claims & Recoveries)

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
11/30/22	9044209	Telephone conference and analysis re: Receiver representation in third party litigation and potential joint prosecution and related agreements (.6); review and analysis of various draft documents (.6); outlined issues to be addressed re: proposed terms (.4); telephone conference and analysis re: potential issues and strategy for joint prosecution (.7).	Farrell, Michael	2.30	1,253.50	17,767.00	WO	HD	TR	_____
11/30/22	9047733	Analysis of proposed common interest agreement, engagement agreement and joint prosecution agreement and follow-up thereon.	Zaro, David	1.80	981.00	18,748.00	WO	HD	TR	_____
11/30/22	9056731	Review and analysis of receivership claims related to third parties/class claims and current and required records concerning damage calculation/follow-up thereon (.4).	Zaro, David	0.40	218.00	18,966.00	WO	HD	TR	_____
12/01/22	9047848	Confer with D. Zaro and review documents in connection with anticipated lender litigation matter (1.1).	Del Castillo, Joshua	1.10	599.50	19,565.50	WO	HD	TR	_____
12/01/22	9049776	Further review and analysis of strategy/risk and costs, evaluate further issues concerning coordination with class action counsel, claimants and follow-up (1.7). Prepare for/attend conference call with Receiver as to the joint prosecution agreement, strategy and related matters (.8). Work on the revisions to the engagement agreement (.8).	Zaro, David	3.30	1,798.50	21,364.00	WO	HD	TR	_____
12/01/22	9073501	Various conferences and analysis re: class action issues and counsel arrangements	Farrell, Michael	0.80	436.00	21,800.00	WO	HD	TR	_____

02/13/23 10:29:38 PROFORMA STATEMENT FOR MATTER 392775.00009 (Winkler, Geoff - Receiver for J&J Consul) (Third Party Claims & Recoveries)

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

Trans Date	Index	Description of Service Rendered and strategy for same.	Timekeeper	Hours	Fees	Sum	Circle Action			
12/02/22	9048893	Confer with D. Zaro regarding proposed revisions to engagement of special counsel for third party litigation and commence review of proposed revisions to same (1.1).	Del Castillo, Joshua	1.10	599.50	22,399.50	WO	HD	TR	_____
12/02/22	9049874	Research/analysis and further review of claims as to third parties, then work on the related engagement letter with third party/counsel, revise draft and address legal issues (1.6). Analysis of numerous legal issues as to third party claims and then emails with counsel (1.1). Revise the joint prosecution agreement and re-draft narrative, research the joint/common interest issues (2.6).	Zaro, David	5.30	2,888.50	25,288.00	WO	HD	TR	_____
12/03/22	9049220	Review, analysis and revision of draft Joint Prosecution Agreement and exchanged e-mails re: same.	Farrell, Michael	1.30	708.50	25,996.50	WO	HD	TR	_____
12/03/22	9049228	Review and prepare additional recommended revisions to draft special counsel engagement agreement and emails to D. Zaro regarding same (1.0).	Del Castillo, Joshua	1.00	545.00	26,541.50	WO	HD	TR	_____
12/04/22	9049324	Review and prepare additional recommended revisions to draft joint prosecution agreement and emails to D. Zaro regarding same (1.0).	Del Castillo, Joshua	1.00	545.00	27,086.50	WO	HD	TR	_____
12/05/22	9049764	Teleconference with D. Zaro and prepare additional revisions to proposed special counsel engagement documents and JPA (0.6).	Del Castillo, Joshua	0.60	327.00	27,413.50	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			
12/05/22	9051129	Call with counsel related to the proposed coop/joint prosecution of claims, revisions to agreement (.4). Work on further revisions, finalize joint prosecution agreement, follow-up (1.2). Work on agreement with special counsel (.8).	Zaro, David	2.40	1,308.00	28,721.50	WO	HD	TR	_____
12/06/22	9052023	Research/analysis of issues concerning attorney work product, common interest privilege and evidence rules applicable to parties/counsel (1.1). Revise draft of the common interest agreement (.8).	Zaro, David	1.90	1,035.50	29,757.00	WO	HD	TR	_____
12/08/22	9053119	Advise counsel on issues relating to joint prosecution agreement	Fates, Edward (Ted)	0.30	163.50	29,920.50	WO	HD	TR	_____
12/08/22	9053763	Confer with D. Zaro and review correspondence from K. Hendricks regarding discovery management considerations for prospective third party litigation by Receiver (0.5).	Del Castillo, Joshua	0.50	272.50	30,193.00	WO	HD	TR	_____
12/08/22	9053963	Analysis of proposed revisions to the common interest agreement, the joint prosecution agreement and letter, finalize Receiver drafts proposal (1.4). Prepare for/attend the call with Receiver, McGraw, Deering and follow-up on open issues (.8).	Zaro, David	2.20	1,199.00	31,392.00	WO	HD	TR	_____
12/09/22	9056950	Revise the draft common interest agreement (.4). Review final draft of Receiver's proposed agreements and several email communications with class counsel related to investigation/litigation matters (.8). Attend meeting with class	Zaro, David	1.60	872.00	32,264.00	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			
		counsel and prospective Receiver counsel as to approach to joint prosecution and follow-up with Receiver counsel (.4).								
12/13/22	9058134	Prepare for/attend conference call with prospective litigation counsel related to terms of engagement, joint prosecution agreement, common interest.	Zaro, David	0.70	381.50	32,645.50	WO	HD	TR	_____
12/14/22	9060337	Evaluate the court's orders concerning motion to dismiss, follow-up to address impact on investigation of clawbacks, related recovery approaches (.6). Prepare for/attend the meeting with Aetheris and Receiver, Mr. Hall, Ms. Milstein and Hendricks (1.3). Follow-up call with vendor and litigation analyst, analysis of contract and related issues (.7).	Zaro, David	2.60	1,417.00	34,062.50	WO	HD	TR	_____
12/16/22	9062353	Emails/evaluate the draft contracts related to the retention of the Aitheras (.7). Prepare for/attend hearing related to the motion to dismiss bankruptcy and the related hearings, the Madsen turnover and follow-up (.8).	Zaro, David	1.50	817.50	34,880.00	WO	HD	TR	_____
12/20/22	9067897	Emails with counsel for class action investors to address draft agreements (.3). Evaluate draft revisions by counsel to the joint prosecution agreement, engagement, follow-up with Receiver and counsel (1.1).	Zaro, David	1.40	763.00	35,643.00	WO	HD	TR	_____
12/20/22	9071554	Review and analysis of redlined joint prosecution agreement and related document (.8); conference and analysis re: strategy for response to same (.4).	Farrell, Michael	1.20	654.00	36,297.00	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			
12/20/22	9071555	Conference, analysis and initial review of documents re: Eco Battery matter (1.1); analysis re: potential strategies to address recent developments (.2).	Farrell, Michael	1.30	708.50	37,005.50	WO	HD	TR	_____
12/21/22	9067935	Conferences with the Receiver and counsel related to joint prosecution agreement and the engagement agreement.	Zaro, David	0.70	381.50	37,387.00	WO	HD	TR	_____
12/21/22	9071523	Continued review and analysis of Eco Battery documents and outlining of potential issues/strategies (1.5); multiple telephone conferences, analysis and exchange of e-mails re: potential letter to Eco Battery members (.7).	Farrell, Michael	2.20	1,199.00	38,586.00	WO	HD	TR	_____
12/22/22	9070043	Prepare for/attend meeting with Receiver and prospective litigation counsel to review revisions to agreements (.4). Revise the drafts of the agreements and email to counsel (.4).	Zaro, David	0.80	436.00	39,022.00	WO	HD	TR	_____
12/22/22	9071459	Conference, analysis and review of documents re: cease and desist strategy for Eco Battery (.7); continued drafting cease and desist letter and exchanged various e-mails re: same (1.1); revised, finalized and arranged for delivery of letter (.4).	Farrell, Michael	2.20	1,199.00	40,221.00	WO	HD	TR	_____
12/23/22	9070079	Emails with Mr. Kellog related to the engagement, joint representation agreements, review documents and follow-up.	Zaro, David	0.40	218.00	40,439.00	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		
12/28/22	9070157	Several emails with counsel related to the joint prosecution and engagement agreements, follow-up.	Zaro, David	0.50	272.50	40,711.50	WO	HD	TR	_____
12/28/22	9071326	Reviewed correspondence from counsel for Eco Battery and exchanged e-mails re: same (.3); telephone conference and analysis re: strategy to address Eco Battery's position (.4); telephone conference, analysis and exchange of e-mails re: preparation of subpoenas and identification of applicable parties (.9); drafted correspondence to M. McAfee re: cease and desist demand (.3); analysis re: potential contempt motion re: liquidation of Eco Battery (.3).	Farrell, Michael	2.20	1,199.00	41,910.50	WO	HD	TR	_____
12/29/22	9071309	Review and analysis of draft subpoenas/document requests re: Eco Battery (.8); telephone conference, analysis and exchange of e-mails re: same (.4).	Farrell, Michael	1.20	654.00	42,564.50	WO	HD	TR	_____

Proforma Summary**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	31.90	545.00	17,385.50
000739	Farrell, Michael	19.90	545.00	10,845.50
001665	Fates, Edward (Ted)	1.40	545.00	763.00
001842	Del Castillo, Joshua	24.90	545.00	13,570.50
		<u>78.10</u>		<u>\$42,564.50</u>
Subtotal Fees				\$42,564.50
Discount				0.00
Total Fees				42,564.50
Total Disbursements				0.00

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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 02/13/23

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	72,648.50	72,648.50	0.00	23,598.50	23,598.50	0.00	75,319.00	75,319.00	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	9,156.00	9,156.00	0.00	0.00	0.00	0.00	9,156.00	9,156.00	0.00
Collected	9,156.00	9,156.00	0.00	0.00	0.00	0.00	9,156.00	9,156.00	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WIP Balance	66,163.00	66,163.00	0.00						
AR Balance	0.00	0.00	0.00						
Unalloc Payment	0.00								
Client Trust Balance	0.00								

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