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

17 SECURITIES AND EXCHANGE
18 COMMISSION,

19 Plaintiff,

20 vs.

21 MATTHEW WADE BEASLEY, *et al.*,

22 Defendants,

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

24 Relief Defendants.
25

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

Judge Hon. Cristina D. Silva

**FOURTH 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**

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

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

2 **PLEASE TAKE NOTICE THAT** Allen Matkins Leck Gamble Mallory & Natsis LLP
3 ("Allen Matkins"), general receivership counsel for Geoff Winkler (the "Receiver"), the Court-
4 appointed receiver for J&J Consulting Services, Inc., an Alaska corporation; J&J Consulting
5 Services, Inc., a Nevada corporation; J and J Purchasing LLC; The Judd Irrevocable Trust; and BJ
6 Holdings LLC, and over the Wells Fargo Interest on Lawyers' Trust Account ending in 5598 and
7 held in the name of Beasley Law Group PC, along with the personal assets of certain individual
8 defendants in the above-entitled action, along with Semenza Kircher Rickard ("SKR"), the
9 Receiver's local counsel, hereby submit this Fourth Quarterly Application for Payment of Fees and
10 Reimbursement of Expenses (the "Application").

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

17 **I. INTRODUCTION.**

18 Allen Matkins and SKR serve as Court-approved counsel to the Receiver, who was
19 appointed pursuant to this Court's June 5, 2022 *Order Appointing Receiver* (the "Appointment
20 Order") [ECF No. 88], and whose appointment was reaffirmed via the Court's July 28, 2022 *Order*
21 *Amending Receivership Order (Dkt. No. 88)* (the "Amended Appointment Order") [ECF No. 207].
22 Pursuant to the terms of the Appointment Order and Amended Appointment Order, the Receiver is
23 vested with authority and control over J&J Consulting Services, Inc., an Alaska corporation; J&J
24 Consulting Services, Inc., a Nevada corporation; J and J Purchasing LLC; The Judd Irrevocable
25 Trust; and BJ Holdings LLC, and over the Wells Fargo Interest on Lawyers' Trust Account ending
26 in 5598 and held in the name of Beasley Law Group PC, along with the personal assets of certain
27 individual defendants in the above-entitled action (all, collectively, the "Receivership
28 Defendants") and authorized, subject to the approval of this Court, to "engage and employ persons

1 in his discretion ... to assist him in carrying out his duties and responsibilities [as Receiver],
 2 including, but not limited to ... attorneys" and other professionals. (See Appointment Order at
 3 ¶ 7(F).)

4 This Application represents the fourth quarterly application for payment of fees and
 5 reimbursement of expenses submitted by Allen Matkins and SKR in accordance with Paragraph
 6 62 of the Appointment Order, and covers fees and expenses incurred between January 1, 2023 and
 7 March 31, 2023 (the "Application Period").

8 By way of this Application, Allen Matkins and SKR request the Court's approval of 100%
 9 of its fees and expenses incurred during the Application Period and further requests the interim
 10 payment of 80% of such fees and 100% of such expenses, to be paid from the funds of the
 11 receivership estate established in the above-entitled action (the "Receivership Estate" or "Estate").
 12 Specifically, the amounts of the Applicants' fees and expenses sought to be approved and paid
 13 under this Fee Application are as follows:

<u>Applicant</u>	<u>Total Fees</u>	<u>Interim Payment Requested (Fees)</u>	<u>Expenses</u>	<u>Interim Payment Requested (Expenses)</u>
Allen Matkins	\$197,881.00	\$158,304.80	\$1,501.36	\$1,501.36
SKR	\$7,728.50	\$6,182.80	\$55.00	\$55.00
<u>TOTAL:</u>	\$205,609.50	\$164,487.60	\$1,556.36	\$1,556.36

14 In accordance with the commitment made to the Receiver by Allen Matkins and SKR in
 15 connection with their engagement as counsel in this matter, the fees identified above were billed at
 16 rates significantly discounted from Allen Matkins' and SKR's standard hourly rates, in certain
 17 cases reflecting discounts in excess of 40% from standard rates. Consistent with the billing
 18 guidelines of the plaintiff SEC, and Allen Matkins' and SKR's commitment in this federal
 19 receivership, the remaining, unpaid 20% "holdback" of Allen Matkins' and SKR's approved fees
 20 will be subject to final review and payment at the conclusion of this receivership.
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1 **II. GENERAL SUMMARY.**

2 During the Application Period, and with assistance from Allen Matkins and SKR, the
3 Receiver made substantial progress on critical elements of Estate administration, including in
4 securing the turnover of additional funds in accordance with his authority under the Appointment
5 Order and Amended Appointment Order, personal, and real property, and subsequently
6 monetizing certain of those assets for the benefit of the receivership estate, along with attending to
7 his filing obligations arising in connection with, among other things, responding to an intervention
8 effort by two receivership entity investors, asset monetization, required turnovers of funds and
9 other assets, and regularly reporting on his progress to this Court.

10 As reflected in prior applications for payment of fees and reimbursement of expenses in
11 this matter, the Receiver and his professionals have been required to expend significant time and
12 effort to preserve the *status quo*, pursue the recovery of receivership assets, and undertake efforts
13 to obtain financial documents and other information that will likely prove critical to the
14 administration of the Receiver's administration of the Estate, his evaluation of prospective creditor
15 claims, and any clawback or disgorgement litigation that the Receiver ultimately determines, in his
16 reasonable business judgment, is required to recover assets for the benefit of the Estate and its
17 creditors. While a full accounting of the Receiver's efforts and success is impracticable here, as
18 reflected in the Receiver's contemporaneously submitted interim reporting, his asset recovery
19 efforts have been remarkably successful. Indeed, as of the date of this Application, the Receiver's
20 efforts have resulted in the recovery of assets – including cash, financial instruments, vehicles, a
21 private aircraft, cryptocurrency, real property, and other assets – with an estimated aggregate value
22 of more than \$72 million.¹

23 In addition, in coordination with Allen Matkins and SKR, the Receiver has continued to
24 attend to critical case administration deadlines and other matters of importance to the receivership,
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27 ¹ As reflected in the Receiver's concurrently submitted Standardized Fund Accounting Report,
28 the Receiver's valuation of the assets in his possession and control has been revised
downwards from approximately \$81 million to reflect the distinction between gross and net
values, after accounting for outstanding associated debts.

1 and continued his efforts to obtain and review essential documents relating to the business and
2 financial activities of the Receivership Defendants.

3 Given the amount and significance of the work completed by Allen Matkins and SKR, and
4 the significant benefit of their efforts to the Estate, Allen Matkins and SKR respectfully submit –
5 as further detailed in the accompanying motion to approve the Application (filed under separate
6 cover, with a proposed order) that the fees and expenses incurred during the Application Period
7 are reasonable and appropriate and should be approved and paid, on an interim basis, in the
8 amounts indicated above. Again, as an accommodation to the Estate, and consistent with the
9 SEC's billing guidelines and the ordinary practice in federal receiverships, Allen Matkins and SKR
10 request that the Court approve 100% of the fees and expenses incurred during the Application
11 Period but authorize payment, on an interim basis, of only 80% of such fees and 100% of such
12 expenses, at this time.

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

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

15 Allen Matkins was retained by the Receiver in June 2022. The Receiver selected Allen
16 Matkins as one of two firms serving as general receivership counsel due to the firm's decades-long
17 experience and expertise in federal equity receivership matters, as well as in creditors' rights,
18 litigation, and personal and real property disposition matters. Allen Matkins has served as counsel
19 to federal equity receivers in dozens of cases, has represented a variety of constituents in hundreds
20 of bankruptcy matters, and has significant substantive experience in related areas, such as
21 securities, corporate, and real estate.

22 **B. The Receiver's Retention Of SKR.**

23 SKR was initially retained by the Receiver in June 2022. The Receiver selected SKR as
24 his local Nevada counsel due to SKR's extraordinary reputation in the Las Vegas legal community,
25 its prior working relationship with the Receiver's other general receivership counsel, Greenberg
26 Traurig, LLP, and its familiarity with local policies and procedures essential to the administration
27 of the Estate.
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1 **C. Services Rendered By Allen Matkins During The Application Period.**

2 During the Application Period, Allen Matkins extensively assisted the Receiver in the
3 performance of his duties under the Appointment Order, primarily by attending to critical
4 Receivership Estate administration, asset recovery and disposition, and pending and anticipated
5 litigation matters.

6 In all, on account of its services rendered to the Receiver during the Application Period,
7 Allen Matkins billed 379.7 hours, and incurred \$197,881.00 in fees and \$1,501.36 in expenses,
8 across the following categories²:

<u>Category</u>	<u>Hours</u>	<u>Fees</u>	<u>Expenses</u>
General Receivership	45.7	\$23,802.00	\$1,501.36
Asset Recovery & Management	125.7	\$63,047.00	\$0.00
Investigation & Reporting	75.6	\$39,480.50	\$0.00
Investor Issues & Communications	1.2	\$634.00	\$0.00
Sale, Disposition & Transfer of Assets	78.2	\$41,999.00	\$0.00
Pending Litigation	1.3	\$578.50	\$0.00
Claims & Distributions	0.8	\$436.00	\$0.00
Third Party Claims & Recoveries	51.2	\$27,904.00	\$0.00
<u>TOTAL:</u>	379.7	\$197,881.00	\$1,501.36

22 Provided below are narrative summaries of the work performed under each of the
23 categories, and attached hereto as **Exhibit 1** are Allen Matkins' invoices, containing the billing
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26 ² A very limited number of Allen Matkins' entries reflect discussions between counsel. These
27 entries include language referencing "advice to counsel", "confer with counsel", or similar
28 discussions in connection with a particular issue. In accordance with applicable billing
guidelines, such discussions have been kept to a minimum. Where they occur, Allen Matkins
respectfully submits they are necessary and appropriate; on occasion, Allen Matkins attorneys
will seek out the expertise of other personnel in the firm to avoid costly research or otherwise
to expedite required work, in order to minimize the expense to the receivership.

1 entries detailing the tasks performed by the firm's attorneys and paralegals during the Application
2 Period.

3 As it has since the inception of this matter, Allen Matkins endeavored to staff each task
4 efficiently, using a core team of attorneys, with specialized assistance as necessary. As the Court
5 and interested parties may recall, Allen Matkins also agreed to a significant discount from its
6 ordinary billing rates for this matter, as well as not to charge the Estate for any travel time
7 associated with services provided to the Receiver. Accordingly the fees identified below were
8 billed at rates reflecting discounts of as much as 40% or more for Allen Matkins timekeepers,
9 thereby resulting in a substantial savings for the Estate.³ In addition, and as noted above and
10 further detailed in the Declarations submitted in support of this Application, Allen Matkins' fee
11 and expense records were transmitted to the SEC for review on a monthly basis, and have drawn
12 no objection.

13 **1. General Receivership.**

14 During the Application period, Allen Matkins attorneys billed 45.7 hours to the "General
15 Receivership" work category, and incurred \$1,501.36 in expenses, largely in connection with
16 attending to critical case and estate administration matters, conferring regarding case filings,
17 coordinating with the Receiver and co-counsel, and attending Court hearings. Allen Matkins
18 personnel billed the following time and fees during the Application Period:

<u>Timekeeper</u>	<u>Position</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
David Zaro	Partner	\$545	1.4	\$763.00
Joshua del Castillo	Partner	\$545	34.3	\$18,693.50
Matthew Pham	Associate	\$445	10.0	\$4,450.00
Simona Peng	Paralegal	\$350	1.1	\$385.00
<u>TOTAL:</u>			45.7	\$23,802.00

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27 ³ Indeed, had Allen Matkins billed at its standard rates, its fees for the Application Period would
28 be tens of thousands of dollars more than the amount requested in the Application. In
addition, and over and above the savings to the Estate realized from rate discounts, Allen
Matkins has written off thousands of dollars in time entries, in accordance with its
commitment to minimizing the Estate's expenses.

1 Work performed in this category related to critical case and Estate administration matters,
 2 including, among other things: (1) attending to outstanding case administration tasks, (2)
 3 developing strategic plans for the administration of the Estate with the Receiver and co-counsel;
 4 (3) responding to a motion for reconsideration filed by prospective intervenors; and (4) preparing
 5 for and attending meetings of counsel and Court hearings. As a result of these efforts, the
 6 Receiver has streamlined his case and Estate administration strategy, timely responded (in
 7 opposition) to numerous pleadings that directly implicated the viability of the Court's receivership,
 8 and satisfied his ongoing obligations to the Court and all interested parties.

9 **2. Asset Recovery & Management.**

10 During the Application period, Allen Matkins attorneys billed 125.7 hours to the "Asset
 11 Recovery & Management" work category, and incurred \$0.0 in expenses. Allen Matkins
 12 personnel billed the following time and fees during the Application Period:

<u>Timekeeper</u>	<u>Position</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
David Zaro	Partner	\$545	20.2	\$11,009.00
Michael Farrell	Partner	\$545	11.6	\$6,322.00
Joshua del Castillo	Partner	\$545	38.4	\$20,928.00
Matthew Ertman	Partner	\$545	1	\$545.00
Matthew Pham	Associate	\$445	50.9	\$22,650.50
James Robichaud	Associate	\$445	3.5	\$1,557.50
John Kaup	Paralegal	\$350	0.1	\$35.00
<u>TOTAL:</u>			125.7	\$63,047.00

23 Work performed in this category related to the Receiver's efforts to recover from third
 24 parties assets subject to the turnover provisions of the Appointment Order and Amended
 25 Appointment Order, which require all third parties in possession of assets of the Receivership
 26 Defendants to turn such assets over to the Receiver. During the Application Period, and among
 27 other things, Allen Matkins' attorneys: (1) engaged in an extensive analysis of a third party in
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1 possession of receivership investment assets and communicated with that party's counsel
 2 concerning discovery; (2) prepared and followed up regarding written turnover demands;
 3 (3) issued turnover demands to third parties and conferred extensively with those parties regarding
 4 the status of turnover; (4) communicated with third parties, including financial institutions, to
 5 ensure ongoing compliance with turnover demands; (5) reviewed asset lists and conferred with the
 6 Receiver and co-counsel at Greenberg Traurig regarding which assets to pursue; (6) investigated
 7 and analyzed the status and value of prospective receivership assets, critically including real
 8 property and equity assets; (7) attended to resolving real title property issues vital to the Receiver's
 9 ability to market and sell those properties, including by filing and terminating *lis pendens* in
 10 connection with such sales; (8) reviewed materials and prepared subpoenas in connection with the
 11 Receiver's asset recovery efforts; (9) communicated with financial institutions to clarify the scope
 12 of issued subpoenas; (10) obtained and reviewed UCC filings as necessary; and (11) developed
 13 strategies to maximize the recovery obtained via the disposition of real property. As noted above,
 14 these efforts have contributed to the Receiver's recovery of more than approximately \$72 million
 15 in cash, vehicles, a private aircraft, cryptocurrency, real property, and other assets for the benefit
 16 of the Estate and its creditors.

17 **3. Investigation and Reporting.**

18 During the Application period, Allen Matkins attorneys billed 75.6 hours to the
 19 "Investigation & Reporting" work category, and incurred \$0.0 in expenses. Allen Matkins
 20 personnel billed the following time and fees during the Application Period:

21 <u>Timekeeper</u>	<u>Position</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
22 David Zaro	Partner	\$545	32.4	\$17,658.00
23 Michael Farrell	Partner	\$545	0.4	\$218.00
24 Joshua del Castillo	Partner	\$545	27.2	\$14,824.00
25 Matthew Pham	Associate	\$445	13.9	\$6,185.50
26 Simona Peng	Paralegal	\$350	1.7	\$595.00
27 <u>TOTAL:</u>			75.6	\$39,480.50

1 Work performed in this category related largely to the Receiver's ongoing document
 2 recovery and review efforts, as well as to the Receiver's reporting obligations to the Court. During
 3 the Application Period, and among other things, Allen Matkins attorneys: (1) assisted with the
 4 satisfaction of the Receiver's reporting obligations to the Court; (2) engaged in ongoing and
 5 extensive discovery efforts in coordination with financial institutions believed to be in possession
 6 of relevant receivership and Receivership Defendant records, including the negotiation and
 7 preparation of proposed protective orders, where appropriate; (3) identified and investigated the
 8 nature of debt instruments issued by third party and held by Receivership Defendants; (4) sought
 9 to identify additional persons who may be in possession of relevant documents; and (5) prepared
 10 formal subpoenas and document requests. As of the date of this Application, Allen Matkins has
 11 issued dozens of document requests and subpoenas, covering hundreds of accounts, and is in the
 12 process of coordinating the production of records from multiple financial institutions.

13 **4. Investor Issues & Communications.**

14 During the Application period, Allen Matkins attorneys billed 1.2 hours to the "Investor
 15 Issues & Communications" work category, and incurred \$0.0 in expenses.

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

<u>Timekeeper</u>	<u>Position</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
Joshua del Castillo	Partner	\$545	1.0	\$545.00
Matthew Pham	Associate	\$445	0.2	\$89.00
<u>TOTAL:</u>			1.2	\$634.00

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 22 Work performed in this category related to the Receiver's actual and anticipated
 23 communications – including formal investor updates – with investors and other putative creditors
 24 of the Estate. During the Application Period, Allen Matkins spoke with an investor's counsel
 25 regarding that investor's inclusion in the Receiver's investor database, and communicated with the
 26 Receiver concerning the administration of a potential claims process. It should be noted that these
 27 communications were not "intake" communications in which investors merely registered their
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1 standing as prospective claimants; any such "intake" efforts undertaken by Allen Matkins will
2 continue to be attended to by paralegals, billing at a paralegal rate.

3 **5. Sale, Disposition & Transfer of Assets.**

4 During the Application period, Allen Matkins attorneys billed 78.2 hours to the "Sale,
5 Disposition & Transfer of Assets" work category, and incurred \$0.0 in expenses.

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

<u>Timekeeper</u>	<u>Position</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
David Zaro	Partner	\$545	36.7	\$20,001.50
Joshua del Castillo	Partner	\$545	35.3	\$19,238.50
Matthew Pham	Associate	\$445	6.2	\$2,759.00
<u>TOTAL:</u>			78.2	\$41,999.00

13 Work performed in this category related to the Receiver's ongoing and successful asset
14 disposition efforts, including with respect to some of the Estate's most valuable personal and real
15 property assets. Among other things, during the Application Period, Allen Matkins attorneys:
16 (1) drafted documents necessary to effectuate the sale of real property; (2) communicated
17 extensively with title insurers regarding property descriptions, clear title, and other issues relevant
18 to pending sales; (3) filed successful pleadings on the Receiver's behalf in order to secure critical
19 relief relating to the Receiver's proposed asset disposition efforts, including the sale of numerous
20 high-value luxury real properties; (4) met and conferred with the SEC regarding the Receiver's
21 anticipated sales of receivership assets; (5) investigated and attended to extensive and challenging
22 issues relating to the transfer of title to real property assets contemplated for sale by the Receiver,
23 and thereafter prepared and submitted appropriate sale-related materials to the Court for approval;
24 and (6) updated state court receiver's counsel as appropriate. As a result of these efforts, the
25 Receiver has recovered tens of millions of dollars in net sales proceeds of personal and real
26 property assets, with likely millions of dollars in additional sales expected in the coming months.

1 **6. Pending Litigation.**

2 During the Application period, Allen Matkins attorneys billed 1.3 hours to the "Pending
3 Litigation" work category.

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

<u>Timekeeper</u>	<u>Position</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
Matthew Pham	Associate	\$445	1.3	\$578.50
<u>TOTAL:</u>			1.3	\$578.50

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9 Work performed in this category related to the preparation for, and attendance of, the
10 January 17, 2022 hearing on the Receiver's *Motion for Order Remanding Action to State Court*
11 filed in the matter of *In re J&J Consulting Services, Inc.*, and bearing Case No. 2:22-cv-01325-
12 CDS-EJY, in which the Receiver requested that this Court remand to state court a pending civil
13 action by Defendant Murphy against Defendant Beasley.

14 **7. Claims & Distributions.**

15 During the Application period, Allen Matkins attorneys billed 0.8 hours to the "Claims &
16 Distributions" work category.

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

<u>Timekeeper</u>	<u>Position</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
Joshua del Castillo	Partner	\$550	0.8	\$436.00
<u>TOTAL:</u>			0.8	\$436.00

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22 Work performed in this category related to an analysis of a prospective claim submission
23 methodology conducted in anticipation of a future motion to establish claims procedures.

24 **8. Third Party Claims & Recoveries.**

25 During the Application period, Allen Matkins attorneys billed 51.2 hours to the "Third
26 Party Claims & Recoveries" work category, and incurred \$0.0 in expenses.

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

<u>Timekeeper</u>	<u>Position</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
David Zaro	Partner	\$545	18.0	\$9,810.00
Michael Farrell	Partner	\$545	16.0	\$8,720.00
Joshua del Castillo	Partner	\$545	17.2	\$9,374.00
<u>TOTAL:</u>			51.2	\$27,904.00

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8 During the Application Period, Allen Matkins worked extensively with the Receiver in
9 connection with examining and evaluating third party claims or actionable conduct appearing to
10 implicate the interests of the Estate. Of particular import was as an investigation into an effort by
11 an entity holding a receivership investment asset to recapitalize in a manner that would dilute or
12 otherwise compromise the value of that asset. Allen Matkins engaged in extensive
13 communications with the entity and is conducting a preliminary investigation aimed at
14 determining the Receiver's potential claims and causes of action.

15 In addition, Allen Matkins: (1) negotiated and drafted protective orders in furtherance of
16 the Receiver's discovery efforts; (2) worked on the preparation of prospective joint prosecution
17 and common interest agreements relating to claims arising from or in connection with the
18 receivership; (3) reviewed the actions of third parties in possession of receivership investment
19 assets and conducted an ongoing litigation analysis; and (4) and prepared and transmitted claims-
20 specific document and associated demands. Allen Matkins also identified qualified litigation
21 counsel to pursue the Receiver's claims against several financial institutions, and drafted and filed
22 motions in support of the appointment of such counsel.

23 **D. Services Rendered By SKR During The Application Period.**

24 During the Application Period, SKR provided critical local counsel support to the
25 Receiver, including in connection with the preparation, finalization, and filing of key documents in
26 the above-entitled action. Among other things, SKR attorneys and staff: (1) worked with Allen
27 Matkins to facilitate the Receiver's discovery efforts, including by corresponding with various
28 financial institutions concerning the scope of documents responsive to the Receiver's subpoenas

1 and potential protective orders; (2) coordinated with Allen Matkins in filing and terminating *lis*
 2 *pendens* as appropriate, including in connection with the disposition of several real properties;
 3 (3) attended to claim and pending litigation issues, including asset freezes; (4) participated in
 4 conference calls relating to pending litigation implicating the Receivership Estate; and (5) assisted
 5 Allen Matkins with the preparation and filing of pleadings in the above-entitled action. A
 6 complete description of the services rendered by SKR can be found in the invoices collectively
 7 appended hereto as **Exhibit 2**.

8 By way of summary, SKR attorneys and staff billed the following amounts each month
 9 during the Application Period:

<u>Month</u>	<u>Total Fees Billed</u>
January 2023	\$2,249.00
February 2023	\$1,891.00
March 2023	\$3,588.50
<u>TOTAL:</u>	<u>\$7,728.50</u>

16 **IV. THE FEES AND EXPENSES INCURRED ARE REASONABLE AND SHOULD BE**
 17 **ALLOWED.**

18 Allen Matkins and SKR respectfully submit that the fees and expenses incurred during the
 19 Application Period were fair, reasonable, necessary, and significantly benefited the Estate.
 20 Specifically, and as reflected in **Exhibits 1** and **2**, Allen Matkins and SKR have endeavored to
 21 staff this matter appropriately, billing their time at substantially discounted rates, and steadfastly
 22 attempted to avoid duplication of effort by, among other things, coordinating with the Receiver
 23 and co-counsel regarding a formal division of labor and participating in regular discussions
 24 regarding work in progress to minimize the likelihood of duplication. In addition, and as reflected
 25 in the Receiver's prior submissions to this Court, Allen Matkins and SKR are providing an
 26 extremely high quality of work in a matter involving dozens of relevant parties and hundreds of
 27 millions of dollars in assets. Their efforts are bearing fruit: the Receiver has recovered more than
 28 \$72 million in personal and real property assets. He has consistently succeeded in securing

1 necessary and appropriate relief from the Court, the turnover of cash and other assets, and the sales
2 of personal and real property. Put simply, in a highly complex receivership, and while the
3 Receiver continues to develop a comprehensive knowledge and understanding the underlying
4 facts, critical players, and assets, the Receiver – with the help of Allen Matkins and SKR – is
5 recovering millions of dollars in cash, obtaining the turnover of millions of dollars in personal and
6 real property, and has already secured Court approval of procedures aimed at monetizing those
7 assets in a manner intended to maximize the recovery for the benefit of the Estate and its investors
8 and creditors. The fees and expenses incurred by Allen Matkins and SKR during the Application
9 Period are minimal when compared to these results⁴, and Allen Matkins and SKR respectfully
10 request that the Court approve 100% of their fees and expenses, and also authorize the payment of
11 those fees and expenses on a percentage, interim basis, as requested herein.

12 Allen Matkins' and SKR's invoices have been submitted to the SEC for review prior to the
13 filing of this Application, and as of the date of the filing of this Application, the SEC has not
14 indicated that it has substantive questions regarding, or will oppose, the Application.

15 **V. CONCLUSION.**

16 For the foregoing reasons, Allen Matkins and SKR respectfully requests that the Court
17 enter an order:

- 18 1. Granting this Application in its entirety;
- 19 2. Approving Allen Matkins' fees and expenses incurred during the Application
20 Period, in the respective amounts of \$197,881.00 and \$1,501.36;
- 21 3. Authorizing the Receiver to pay Allen Matkins, on an interim basis, 80% of its
22 approved fees incurred during the Application Period, in the amount of \$158,304.80, and 100% of
23 its approved expenses incurred during the Application Period, in the amount of \$1,501.36, from
24 the funds of the Receivership Estate;
- 25 4. Approving SKR's fees and expenses incurred during the Application Period, in the
26 respective amounts of \$7,728.50 and \$55.00; and

27
28 ⁴ Indeed, the approximately \$206,000 requested in this application reflects less than one third of
one percent of the approximately \$72 million in assets already recovered by the Receiver.

1 5. Authorizing the Receiver to pay SKR, on an interim basis, 80% of its approved fees
2 incurred during the Application Period, in the amount of \$6,182.80, and 100% of its approved
3 expenses incurred during the Application Period, in the amount of \$55.00; and

4 6. Providing such other and further relief as the Court deems just and proper under the
5 circumstances.

6
7 Dated: May 15, 2023

SEMENZA KIRCHER RICKARD

8 */s/ Jarrod L. Rickard*

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

11 ALLEN MATKINS LECK GAMBLE
12 MALLORY & NATSIS LLP
13 David R. Zaro (admitted *pro hac vice*)
14 Joshua A. del Castillo (admitted *pro hac vice*)
15 Matthew D. Pham (admitted *pro hac vice*)
865 South Figueroa Street, Suite 2800
Los Angeles, California 90017-2543

16 *Attorneys for Receiver Geoff Winkler*

17
18
19
20
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28

CERTIFICATE OF SERVICE

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

On the 15th day of May, 2023, I served the document(s), described as:

FOURTH 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

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

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

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

Aaron Grigsby aaron@grigsbylawgroup.com

Cami Perkins cperkins@howardandhoward.com, jwsd@h2law.com, vla@h2law.com

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11 miriam@palazzolawfirm.com, office@palazzolawfirm.com

12 Timothy C. Pittsenbarger chase@lcpfirm.com

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

14 b. **BY U.S. MAIL.** I deposited such envelope in the mail at Las Vegas, Nevada. The
15 envelope(s) were mailed with postage thereon fully prepaid. I am readily familiar with
16 Semenza Kircher Rickard's practice of collection and processing correspondence for
17 mailing. Under that practice, documents are deposited with the U.S. Postal Service on the
18 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.

19 c. **BY PERSONAL SERVICE.**

20 d. **BY DIRECT EMAIL.**

21 e. **BY FACSIMILE TRANSMISSION.**

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

23
24 /s/ Olivia A. Kelly

25 An Employee of Semenza Kircher Rickard

EXHIBIT 1

EXHIBIT 1

05/11/23 13:14:26 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo, Joshua Matter #: 392775.00002 Client Name: Winkler, Geoff - Receiver for J&J Consul
 Date of Last Billing: 02/24/23 Matter Name: General Receivership
 Proforma Number: 1217280
 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		
01/03/23	9075594	Review notes and outstanding task list (0.3); prepare for and teleconference with D. Zaro regarding pending case and asset administration matters (0.3); review docket, including updated entries, and attend to case administration issues (0.8).	Del Castillo, Joshua	1.40	763.00	763.00	WO	HD	TR	_____
01/05/23	9077562	Prepare for and attend videoconference with Receiver's office, GT team, and attend to administrative matters discussed at same (1.8).	Del Castillo, Joshua	1.80	981.00	1,744.00	WO	HD	TR	_____
01/05/23	9080099	Attend meeting with Receiver team and counsel to address open matters, status of receivership work related to sales, discovery and turnover issues.	Zaro, David	0.70	381.50	2,125.50	WO	HD	TR	_____
01/05/23	9080740	Virtually attend weekly meeting with client and his team, Allen Matkins, and Greenberg Traurig regarding case updates and outstanding tasks	Pham, Matt D.	1.50	667.50	2,793.00	WO	HD	TR	_____
01/12/23	9083539	Prepare for and attend videoconference with Receiver's office and GT attorneys (1.0).	Del Castillo, Joshua	1.00	545.00	3,338.00	WO	HD	TR	_____

05/11/23 13:14:26 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			
01/12/23	9091387	Virtually attend weekly meeting with client and his team, Allen Matkins, and Greenberg Traurig regarding case updates and outstanding tasks	Pham, Matt D.	1.10	489.50	3,827.50	WO	HD	TR	_____
01/17/23	9086354	Review documents, prepare for, and attend hearing in district court (1.1); review miscellaneous orders entered by district court (0.4).	Del Castillo, Joshua	1.50	817.50	4,645.00	WO	HD	TR	_____
01/18/23	9087949	Emails and confer with D. Zaro and M. Pham regarding case administration issues and review materials provided by M. Pham in connection with same (0.7).	Del Castillo, Joshua	0.70	381.50	5,026.50	WO	HD	TR	_____
01/18/23	9101147	Draft updates for weekly client meeting	Pham, Matt D.	0.20	89.00	5,115.50	WO	HD	TR	_____
01/19/23	9088968	Prepare for and attend videoconference with Receiver's office and co-counsel at GT (0.9).	Del Castillo, Joshua	0.90	490.50	5,606.00	WO	HD	TR	_____
01/20/23	9089994	Review docket and recent court orders, including stipulated discovery plan, and emails to M. Pham regarding case administration matters (0.3).	Del Castillo, Joshua	0.30	163.50	5,769.50	WO	HD	TR	_____
01/30/23	9100017	Confer with D. Zaro and M. Pham regarding case administration issues and review materials in connection with same (0.8).	Del Castillo, Joshua	0.80	436.00	6,205.50	WO	HD	TR	_____
01/30/23	9101238	Virtually attend weekly meeting with client and his team, Allen Matkins, and Greenberg Traurig regarding case updates and outstanding tasks	Pham, Matt D.	0.70	311.50	6,517.00	WO	HD	TR	_____

05/11/23 13:14:26 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
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Disbursements for Matter 392775.00002 (General Receivership)

Trans Date	Index	Type	Quantity	Amt	WO	HD	TR	_____
12/28/22	2799563	POS – Nationwide Legal, LLC - The Capital Group Companies, Inc., SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	147.30	WO	HD	TR	_____
12/28/22	2800604	POS – Service of Process - Nationwide Legal LLC - Barclays Bank Delaware Attn: Subpoena Processing, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	305.00	WO	HD	TR	_____
12/28/22	2800605	POS – Service of Process - Nationwide Legal LLC - Tesla Motors NV, Inc., SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	110.00	WO	HD	TR	_____
12/28/22	2800606	POS – Service of Process - Nationwide Legal LLC - Bank of Utah Attn: Douglas L. Defries, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	305.00	WO	HD	TR	_____
12/28/22	2800607	POS – Service of Process - Nationwide Legal LLC - Coinbase, Inc., SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	110.00	WO	HD	TR	_____
12/28/22	2800608	POS – Service of Process - Nationwide Legal LLC - America First Credit Union Attn: Denise Mora, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	145.00	WO	HD	TR	_____
12/28/22	2800609	POS – Service of Process - Nationwide Legal LLC - East West Bank c/o Douglas Krause, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	145.00	WO	HD	TR	_____
12/28/22	2800612	POS – Service of Process - Nationwide Legal LLC - Farmers	0.00	205.70	WO	HD	TR	_____

05/11/23 13:14:26 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					
		and Merchants Bank of Long Beach Attn: John W.H. Hinrichs, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION							
12/28/22	2800613	POS – Service of Process - Nationwide Legal LLC - National Financial Services LLC, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	175.80	WO	HD	TR	_____	
12/28/22	2800614	POS – Service of Process - Nationwide Legal LLC - First International Bank & Trust Attn: Erik Stenehjem, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	305.00	WO	HD	TR	_____	
12/28/22	2800615	POS – Service of Process - Nationwide Legal LLC - Ally 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	_____	
12/30/22	2800610	POS – Service of Process - Nationwide Legal LLC - Eco Capital, Inc./o Capital Corporate Services, Inc, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	304.00	WO	HD	TR	_____	
12/30/22	2800611	POS – Service of Process - Nationwide Legal LLC - Eco Battery, LLC, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	305.00	WO	HD	TR	_____	
01/01/23	2800178	EDISC – CS Disco, Inc. - Monthly Hosting for January 2023	0.00	150.00	WO	HD	TR	_____	
01/06/23	2797823	ODS – Farmers & Merchants Bank of Long Beach - Document production in response to subpoena issued by Receiver	0.00	192.00	WO	HD	TR	_____	
01/09/23	2798010	BW – Duplication - Black & White Copies	12.00	2.28	WO	HD	TR	_____	
01/09/23	2798648	MSNGR – Federal Express - Ship To: Attn Lost Securities - American Funds Service Company	0.00	16.98	WO	HD	TR	_____	
01/17/23	2798469	ODS – East West Bank - Document production In Response to Subpoena Issued by the Receiver	0.00	112.60	WO	HD	TR	_____	

05/11/23 13:14:26 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		
01/17/23	2804515	ODS – Bank of Utah - Document production in response to a subpoena issued by the Receiver, Geoff Winkler	0.00	90.00	WO	HD TR
01/20/23	2799866	ODS – -Creditunion1, Fee for doc production by Credit Union 1 in response to Receiver subpoena for documents/things.	0.00	404.69	WO	HD TR
01/31/23	2804278	MSNGR – Nationwide Legal, LLC - Stewart Title, Deliver Courtesy	0.00	77.50	WO	HD TR

Proforma Summary

Timekeeper

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	0.70	545.00	381.50
001842	Del Castillo, Joshua	8.40	545.00	4,578.00
002510	Pham, Matt D.	3.50	445.00	1,557.50
		12.60		\$6,517.00
Subtotal Fees				\$6,517.00
Discount				0.00
Total Fees				6,517.00
Total Disbursements				3,913.85

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 6/30/2024: Partners @ 545; Assoc @ 445; Paralegals @ 350

Account Summary – As Of 05/11/23

	Fiscal YTD		Calendar YTD			LTD			
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	105,050.92	104,762.50	288.42	34,366.74	32,427.00	1,939.74	137,831.80	123,315.50	14,516.30
Unbilled Adj	1,369.09	1,068.09	301.00	0.00	0.00	0.00	1,773.59	1,429.59	344.00

05/11/23 13:14:26 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Billed	99,385.67	89,676.91	9,708.76	30,617.94	25,992.00	4,625.94	89,676.91	89,676.91	9,708.76
Collected	99,385.67	89,676.91	9,708.76	30,617.94	25,992.00	4,625.94	99,385.67	89,676.91	9,708.76
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	37,689.40	32,427.00	5,262.40						
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

05/11/23 13:14:27 PROFORMA STATEMENT FOR MATTER 392775.00003 (Winkler, Geoff - Receiver for J&J Consul) (Asset Recovery & Management)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo,
Joshua

Matter #: 392775.00003

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

Date of Last Billing: 02/24/23

Matter Name: Asset Recovery & Management

Proforma Number: 1217280

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		
01/03/23	9076680	Evaluate several emails communications and brief review of document from Eco Battery, follow-up.	Zaro, David	0.40	218.00	218.00	WO	HD	TR	_____
01/03/23	9080717	Review and analyze debt exchange agreement between Eco Battery and Eco Capital	Pham, Matt D.	0.20	89.00	307.00	WO	HD	TR	_____
01/04/23	9078253	Revise draft declarations of K. Hendricks and G. Winkler re: Motion of Receiver to Compel Turnover of Assets (1).	Robichaud, James	1.00	445.00	752.00	WO	HD	TR	_____
01/05/23	9080115	Several email communications as to attorney turnover issues, including with Ms. Dean and counsel (.6). Conference with counsel related to the real estate title issues, turnover strategy and follow-up as to legal arguments/requirements (.8).	Zaro, David	1.40	763.00	1,515.00	WO	HD	TR	_____
01/06/23	9080145	Check status of request for UCC-1 filings from Utah.	Kaup, John	0.10	35.00	1,550.00	WO	HD	TR	_____
01/06/23	9080744	Phone call with Eco Capital's counsel regarding subpoena and background of	Pham, Matt D.	1.20	534.00	2,084.00	WO	HD	TR	_____

05/11/23 13:14:27 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			
		relevant transactions concerning Eco Battery (0.2); Confer with Mike Farrell regarding Eco Capital's proposal relating to document production (0.6); Review and analyze documents produced by Eco Battery (0.4)								
01/06/23	9080954	Several emails with Receiver counsel related to attorney turnover of account funds, including Ms. Dean (.5).	Zaro, David	0.50	272.50	2,356.50	WO	HD	TR	_____
01/13/23	9084688	Review correspondence from Receiver's office and attend to outstanding asset recovery follow-ups and demands, and confer with Allen Matkins staff regarding same (1.1).	Del Castillo, Joshua	1.10	599.50	2,956.00	WO	HD	TR	_____
01/17/23	9086212	Review and respond to Receiver's office and confer with M. Pham regarding Receiver's asset recovery efforts and accounts outstanding and potentially subject to turnover (1.0); review materials in connection with same (1.1).	Del Castillo, Joshua	2.10	1,144.50	4,100.50	WO	HD	TR	_____
01/17/23	9088626	Review several emails, address the Eco-Battery discovery/timing and call with counsel (.4). Evaluate the Dean filings and emails related to Dean claims and objection to Magistrate decision, call to advise counsel regarding strategy (.5).	Zaro, David	0.90	490.50	4,591.00	WO	HD	TR	_____
01/18/23	9088713	Review correspondence from Defendant Jager's former attorney, J. Bell, concerning legal fees charged against the retainer paid to Bell by Jager (.1), discussed correspondence with J. del Castillo (.1).	Robichaud, James	0.20	89.00	4,680.00	WO	HD	TR	_____

05/11/23 13:14:27 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			
01/20/23	9089841	Review emails, notes, and prior demands to defendant attorneys for turnover of funds and confer with J. Robichaud regarding outstanding demands (1.1).	Del Castillo, Joshua	1.10	599.50	5,279.50	WO	HD	TR	_____
01/26/23	9096152	Review and provide comments to co-counsel at GT regarding response to K. Dean "opposition" and related materials (0.3); correspondence regarding same (0.1).	Del Castillo, Joshua	0.40	218.00	5,497.50	WO	HD	TR	_____
01/26/23	9101206	Draft email to Eco Capital's counsel regarding document production extension request	Pham, Matt D.	0.20	89.00	5,586.50	WO	HD	TR	_____
01/27/23	9097234	Review documents and correspondence regarding estate equity investment assets (0.9).	Del Castillo, Joshua	0.90	490.50	6,077.00	WO	HD	TR	_____
01/27/23	9099470	Several emails and call related to the Flavocure investment (.3). Review of the subpoena, records from Flavocure and follow-up.	Zaro, David	0.70	381.50	6,458.50	WO	HD	TR	_____
01/30/23	9101240	Draft email to client regarding Wells Fargo document production protocol	Pham, Matt D.	0.30	133.50	6,592.00	WO	HD	TR	_____
01/30/23	9106772	Follow-up on the Receiver's claims re: Flavocure convertible debentures and follow-up (.4). Several emails related to the production by Eco Battery and assess scope produced and follow-up on discovery issues (.8).	Zaro, David	1.20	654.00	7,246.00	WO	HD	TR	_____

05/11/23 13:14:27 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	
01/31/23	9101894	Confer with banks and follow-up emails with Receiver's office regarding outstanding bank account turnovers (0.6); review documents in connection with same (0.4); confer with J. Robichaud regarding Jager funds retained by attorneys J. Bell and W. Gameros and review notes regarding prior discussions regarding same (0.3).	Del Castillo, Joshua	1.30	708.50	7,954.50	WO	HD	TR
01/31/23	9106798	Work on the assignment of Eco Battery interests and the recovery of the loan/equity interests and follow-up with Mr. Farrell.	Zaro, David	0.40	218.00	8,172.50	WO	HD	TR

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	5.50	545.00	2,997.50
000820	Kaup, John	0.10	350.00	35.00
001842	Del Castillo, Joshua	6.90	545.00	3,760.50
002510	Pham, Matt D.	1.90	445.00	845.50
002592	Robichaud, James	1.20	445.00	534.00
		15.60		\$8,172.50
Subtotal Fees				\$8,172.50
Discount				0.00
Total Fees				8,172.50
Total Disbursements				0.00

Attorney Billing Instructions

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

Billing Instructions

expires 6/30/2024: Partners @ 545; Assoc @ 445; Paralegals @ 350

05/11/23 13:14:27 PROFORMA STATEMENT FOR MATTER 392775.00003 (Winkler, Geoff - Receiver for J&J Consul) (Asset Recovery & Management)

Account Summary – As Of 05/11/23

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	189,419.00	189,419.00	0.00	94,680.00	94,680.00	0.00	213,988.00	213,988.00	0.00
Unbilled Adj	1,105.82	1,104.50	1.32	0.00	0.00	0.00	3,734.39	3,733.07	1.32
Billed	115,906.07	115,906.07	0.00	48,294.50	48,294.50	0.00	115,906.07	115,906.07	0.00
Collected	115,906.07	115,906.07	0.00	48,294.50	48,294.50	0.00	115,906.07	115,906.07	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	94,724.00	94,680.00	44.00						
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

05/11/23 13:14:28 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo, Matter #: 392775.00004 Client Name: Winkler, Geoff - Receiver for J&J Consul
 Joshua
 Date of Last Billing: 02/24/23 Matter Name: Investigation & Reporting
 Proforma Number: 1217280
 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		
01/04/23	9076570	Follow-up correspondence with counsel for Wells Fargo regarding stipulated protective order and attention to WF-related production issues (0.5); follow-up emails regarding pending subpoenas and document requests (0.5).	Del Castillo, Joshua	1.00	545.00	545.00	WO	HD	TR	_____
01/04/23	9080720	Phone call with Bank of Utah representative regarding subpoena	Pham, Matt D.	0.10	44.50	589.50	WO	HD	TR	_____
01/06/23	9112152	Draft multiple emails to Citibank regarding document productions produced in response to subpoenas (0.2); Draft email to client regarding bank documents received (0.1); Phone call with Capital Group representative regarding subpoena (0.1).	Pham, Matt D.	0.40	178.00	767.50	WO	HD	TR	_____
01/09/23	9080755	Review email from Capital Group regarding subpoena (0.1); Review email from Ally Bank regarding subpoena and review document production (0.2); Phone call with Eco Capital's counsel regarding subpoena (0.1)	Pham, Matt D.	0.40	178.00	945.50	WO	HD	TR	_____

05/11/23 13:14:28 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
01/09/23	9080756	Draft inserts regarding updates on bankruptcy cases for interim report	Pham, Matt D.	0.50	222.50	1,168.00	WO	HD	TR	_____
01/09/23	9080956	Analysis of contract terms, work on the draft Aitheras consulting contract (1.7). Several emails with Receiver/Mr. Hall and counsel regarding Aitheras (.4). Emails with counsel and Receiver/Mr. Hall as to the motion (.2).	Zaro, David	2.30	1,253.50	2,421.50	WO	HD	TR	_____
01/09/23	9102987	Telephone conference, analysis and exchange of e-mails re: Eco subpoena and Eco request for narrowing of same.	Farrell, Michael	0.40	218.00	2,639.50	WO	HD	TR	_____
01/10/23	9080965	Review WF new comments to draft protective order and confer with counsel for WF regarding same (0.6); legal analysis of issues raised by comments (0.5).	Del Castillo, Joshua	1.10	599.50	3,239.00	WO	HD	TR	_____
01/10/23	9091371	Draft email to Eco Capital's counsel to meet and confer regarding subpoena	Pham, Matt D.	0.30	133.50	3,372.50	WO	HD	TR	_____
01/11/23	9082284	Review initial accounting materials and emails and emails and teleconference with D. Zaro regarding same (0.7).	Del Castillo, Joshua	0.70	381.50	3,754.00	WO	HD	TR	_____
01/11/23	9086495	Evaluate preliminary accounting results, Mr. Hall and Receiver emails (.4). Follow-up conference call with Receiver and counsel, emails with counsel concerning the accounting results, next steps and follow-up to review revised report (1.1).	Zaro, David	1.50	817.50	4,571.50	WO	HD	TR	_____
01/12/23	9083222	Finalize WF draft protective order for execution and confer with Receiver and D. Zaro regarding same (0.7); confer with M.	Del Castillo, Joshua	1.10	599.50	5,171.00	WO	HD	TR	_____

05/11/23 13:14:28 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		Farrell regarding proposed protective order regarding EcoBattery (0.2); emails regarding same (0.2).								
01/12/23	9086503	Several emails and analysis of outstanding subpoenas, review the draft protective order, follow-up advice to Receiver/counsel (.7). Attend meeting with counsel, Receiver, Mr. Hall, Ms. Deering to address receivership accounting, report, sales, investigation and follow-up (.8).	Zaro, David	1.50	817.50	5,988.50	WO	HD	TR	_____
01/13/23	9084464	Finalize execution copy of WF protective order and transmit to counsel for signature (0.5); assemble document for filing and transmit to local counsel (0.2); review draft EcoBattery protective order and emails with M. Farrell and M. Pham regarding same, and transmit to SEC and meet and confer (0.7); review and respond to correspondence and calls from A. Deering and M. Pham regarding additional sections for interim report and prepare requested language for same (1.1).	Del Castillo, Joshua	2.50	1,362.50	7,351.00	WO	HD	TR	_____
01/13/23	9086516	Follow-up on the investigation and subpoenas with counsel including review of remaining issues as to the protective order, follow-up with counsel (.5). Evaluate email communications and final draft of Eco Battery protective order (.4).	Zaro, David	0.90	490.50	7,841.50	WO	HD	TR	_____
01/13/23	9091390	Revise and finalize stipulated protective order with Eco Battery (0.6); Draft email to Eco Battery regarding stipulated protective order (0.2); Prepare stipulated protective	Pham, Matt D.	1.30	578.50	8,420.00	WO	HD	TR	_____

05/11/23 13:14:28 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		order for Eco Capital and draft email to Eco Capital's counsel regarding same (0.5)								
01/16/23	9085583	Review correspondence from Receiver's office regarding document subpoenas and prepare inquiries to D. Zaro and M. Pham regarding same (0.5).	Del Castillo, Joshua	0.50	272.50	8,692.50	WO	HD	TR	_____
01/16/23	9088612	Follow-up to review/evaluate the subpoena and protective orders to address bank records required for accounting and email with counsel.	Zaro, David	0.80	436.00	9,128.50	WO	HD	TR	_____
01/17/23	9086223	Emails with Receiver's office and M. Pham regarding outstanding subpoenas and document productions (0.7); review correspondence regarding follow-ups to subpoenas and document turnover demands (0.5); review protective order and transmit to Wells Fargo (0.2).	Del Castillo, Joshua	1.40	763.00	9,891.50	WO	HD	TR	_____
01/17/23	9088627	Several emails, evaluate the subpoenas and prospective disputes as to turnover of records (.4). Call with counsel re: investigation as to third party claims (.2).	Zaro, David	0.60	327.00	10,218.50	WO	HD	TR	_____
01/17/23	9101075	Review new productions from banks responding to subpoenas (0.7); Update subpoena tracking spreadsheet and determine outstanding productions and other related issues (0.4)	Pham, Matt D.	1.10	489.50	10,708.00	WO	HD	TR	_____
01/18/23	9088674	Conferences with Receiver counsel re: accounting tax issues, qualified settlement funds.	Zaro, David	0.70	381.50	11,089.50	WO	HD	TR	_____

05/11/23 13:14:28 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
01/18/23	9092698	Analysis and determination of document productions in preparation for attorney review.	Peng, Simona	0.80	280.00	11,369.50	WO	HD	TR	_____
01/18/23	9101143	Review documents produced by Barclays pursuant to subpoena (0.2); Phone call with Tesla's representative regarding document subpoena (0.3); Phone call with Capital Group's representative regarding document subpoena (0.1)	Pham, Matt D.	0.60	267.00	11,636.50	WO	HD	TR	_____
01/19/23	9091927	Work on the investigation of Eco Battery claims, discovery issues and protective order, follow-up with counsel (.4). Review Receiver memo/report and then attend meeting with Mr. Winkler, Ms. Deering, Mr. McGraw, and Mr. del Castillo (.8).	Zaro, David	1.20	654.00	12,290.50	WO	HD	TR	_____
01/20/23	9089986	Follow-up emails and teleconferences regarding entry of WF protective order, EcoBattery protective order, and status of document productions (0.9).	Del Castillo, Joshua	0.90	490.50	12,781.00	WO	HD	TR	_____
01/20/23	9101156	Draft email to client regarding new document productions from third parties	Pham, Matt D.	0.20	89.00	12,870.00	WO	HD	TR	_____
01/23/23	9092184	Emails with Receiver's office and M. Pham regarding Wells Fargo and other third party document production issues and attention to inquiries regarding same (0.6).	Del Castillo, Joshua	0.60	327.00	13,197.00	WO	HD	TR	_____
01/23/23	9101166	Draft email to Eco Battery's counsel regarding stipulated protective order (0.2); Draft email to Wells Fargo's counsel regarding coordinating production (0.2)	Pham, Matt D.	0.40	178.00	13,375.00	WO	HD	TR	_____

05/11/23 13:14:28 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
01/24/23	9093454	Emails and voicemail follow-ups to lenders regarding pending and anticipated document productions (0.7).	Del Castillo, Joshua	0.70	381.50	13,756.50	WO	HD	TR	_____
01/24/23	9096015	Several emails/conference related to the document productions, the third party vendor agreement as to document storage, follow-up.	Zaro, David	0.40	218.00	13,974.50	WO	HD	TR	_____
01/24/23	9101175	Draft email to client regarding Eco Battery meeting and agreement on document production	Pham, Matt D.	0.20	89.00	14,063.50	WO	HD	TR	_____
01/25/23	9094895	Confer with D. Zaro and M. Pham regarding document production, storage, review, and processing matters in connection with completed and forthcoming document productions (0.5).	Del Castillo, Joshua	0.50	272.50	14,336.00	WO	HD	TR	_____
01/25/23	9101189	Prepare spreadsheet of individuals and entities requested by Tesla's representative in responding to subpoena (0.2); Phone conference with Wells Fargo's counsel regarding document production process (0.2)	Pham, Matt D.	0.40	178.00	14,514.00	WO	HD	TR	_____
01/26/23	9096151	Confer with M. Pham regarding WF production and US Bank proposed stipulated protective order (0.3); confer with M. Farrell regarding Eco Capital and Eco Battery document productions and review (0.2); attention to issues regarding document sharing with co-counsel and pending doc productions (0.5).	Del Castillo, Joshua	1.00	545.00	15,059.00	WO	HD	TR	_____

05/11/23 13:14:28 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
01/26/23	9099445	Evaluate the issues related to the document production from books and individual defendant accounts (.4). Follow-up on the Receiver email related to the document compilation and productions (.4).	Zaro, David	0.80	436.00	15,495.00	WO	HD	TR	_____
01/26/23	9099456	Call with counsel related to the Eco Battery discovery and production, follow-up.	Zaro, David	0.20	109.00	15,604.00	WO	HD	TR	_____
01/27/23	9097188	Emails regarding document discovery and management with D. Zaro and M. Pham (0.3); follow-up emails regarding WF production and US Bank protective order (0.6).	Del Castillo, Joshua	0.90	490.50	16,094.50	WO	HD	TR	_____
01/27/23	9099460	Further communication with Mr. Hall/Receiver counsel related to investigations, document productions, subpoenas and review of the recovered records (.8). Call with counsel related to the records, retention and coordination issues (.3).	Zaro, David	1.10	599.50	16,694.00	WO	HD	TR	_____
01/30/23	9106770	Follow-up to review issues re: the outstanding subpoenas and Receiver's options to enforce (.4). Email related to the Receiver's motion to employ Aitheras, the draft revisions to the brief/points and authorities and advice to counsel (1.4). Follow-up emails/call related to the motion to engage special litigation counsel (.4). Prepare for/attend meeting with Receiver, Ms. Hall, Ms. Deering, Ms. Barkhanoy and counsel (.8).	Zaro, David	3.00	1,635.00	18,329.00	WO	HD	TR	_____

05/11/23 13:14:28 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action
01/31/23	9101844	Emails with M. Pham and producing banks regarding protective orders and pending and anticipated document productions (0.5).	Del Castillo, Joshua	0.50	272.50	18,601.50	WO	HD TR
01/31/23	9103567	Analysis and determination of document productions in preparation for attorney review.	Peng, Simona	0.10	35.00	18,636.50	WO	HD TR
01/31/23	9104756	Update and revise stipulated protective order with US Bank (0.7); Draft email to US Bank's counsel regarding stipulated protective order (0.2)	Pham, Matt D.	0.90	400.50	19,037.00	WO	HD TR

Proforma Summary

Timekeeper		Hours	Rate	Amounts
Number	Timekeeper			
000313	Zaro, David	15.00	545.00	8,175.00
000739	Farrell, Michael	0.40	545.00	218.00
001842	Del Castillo, Joshua	13.40	545.00	7,303.00
002307	Peng, Simona	0.90	350.00	315.00
002510	Pham, Matt D.	6.80	445.00	3,026.00
		<u>36.50</u>		<u>\$19,037.00</u>
Subtotal Fees				\$19,037.00
Discount				0.00
Total Fees				19,037.00
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 6/30/2024: Partners @ 545; Assoc @ 445; Paralegals @ 350

05/11/23 13:14:28 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Account Summary – As Of 05/11/23

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	133,342.00	133,342.00	0.00	68,529.00	68,529.00	0.00	161,186.00	161,186.00	0.00
Unbilled Adj	109.00	109.00	0.00	0.00	0.00	0.00	3,001.50	3,001.50	0.00
Billed	89,655.50	89,655.50	0.00	38,798.50	38,798.50	0.00	89,655.50	89,655.50	0.00
Collected	89,655.50	89,655.50	0.00	38,798.50	38,798.50	0.00	89,655.50	89,655.50	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	68,529.00	68,529.00	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

05/11/23 13:14:30 PROFORMA STATEMENT FOR MATTER 392775.00005 (Winkler, Geoff - Receiver for J&J Consul) (Investor Issues & Communications)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo, Joshua Matter #: 392775.00005 Client Name: Winkler, Geoff - Receiver for J&J Consul
 Date of Last Billing: 02/24/23 Matter Name: Investor Issues & Communications
 Proforma Number: 1217280
 Client/Matter Joint Group # 392775.1 Client Matter Number:

Fees for Matter 392775.00005.(Investor Issues & Communications)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action	TR
01/19/23	9089171	Review correspondence from A. Deering regarding investor questionnaire and attention to same (0.5).	Del Castillo, Joshua	0.50	272.50	272.50	WO	HD	TR
01/25/23	9094574	Confer with D Zaro regarding prospective third party claims and related issues (0.5).	Del Castillo, Joshua	0.50	272.50	545.00	WO	HD	TR
01/25/23	9101190	Phone call with investor's counsel regarding case update and draft email to client regarding investor's inclusion in investor database	Pham, Matt D.	0.20	89.00	634.00	WO	HD	TR

Proforma Summary

Timekeeper		Hours	Rate	Amounts
Number	Timekeeper			
001842	Del Castillo, Joshua	1.00	545.00	545.00
002510	Pham, Matt D.	0.20	445.00	89.00
		<u>1.20</u>		<u>\$634.00</u>
Subtotal Fees				\$634.00
Discount				0.00
Total Fees				634.00
Total Disbursements				0.00

05/11/23 13:14:30 PROFORMA STATEMENT FOR MATTER 392775.00005 (Winkler, Geoff - Receiver for J&J Consul) (Investor Issues & Communications)

Attorney Billing Instructions

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

Billing Instructions

expires 6/30/2024: Partners @ 545; Assoc @ 445; Paralegals @ 350

Account Summary – As Of 05/11/23

	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	5,526.50	5,526.50	0.00	490.50	490.50	0.00	5,526.50	5,526.50	0.00
Collected	5,526.50	5,526.50	0.00	490.50	490.50	0.00	5,526.50	5,526.50	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 Balance	634.00	634.00	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

05/11/23 13:14:31 PROFORMA STATEMENT FOR MATTER 392775.00006 (Winkler, Geoff - Receiver for J&J Consul) (Sale, Disposition & Transfer of Assets)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo, Joshua

Matter #: 392775.00006

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

Date of Last Billing: 02/24/23

Matter Name: Sale, Disposition & Transfer of Assets

Proforma Number: 1217280

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		
01/03/23	9075579	Review and revise draft stipulations and associated materials for sale of real properties (1.4); emails with Receiver's office, D. Zaro, and SEC regarding same (1.2); finalize for filing and deliver to K. Hendricks (0.2); review and prepare edits regarding declarations in support of elisor motion and confer with J. Robichaud regarding revisions and expansions to same (1.0).	Del Castillo, Joshua	3.80	2,071.00	2,071.00	WO	HD	TR	_____
01/03/23	9076681	Evaluate several emails/call with counsel as to sale and status of transfers.	Zaro, David	0.30	163.50	2,234.50	WO	HD	TR	_____
01/04/23	9076399	Follow-up email to title insurer regarding elisor motion and property description issues, review title and other materials forwarded by Receiver's office and attention to related pending sale issues (2.7).	Del Castillo, Joshua	2.70	1,471.50	3,706.00	WO	HD	TR	_____
01/04/23	9080081	Emails concerning analysis and review/revise drafts of personal property sale motion, real property sale procedures motion and follow-up.	Zaro, David	1.20	654.00	4,360.00	WO	HD	TR	_____

05/11/23 13:14:31 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		
01/04/23	9080719	Update notices of lis pendens termination relating to Heber City and Ruffian properties per comments from title companies	Pham, Matt D.	0.50	222.50	4,582.50	WO	HD	TR	_____
01/05/23	9077328	Emails and teleconferences with Receiver's office, D. Zaro, and title insurer regarding pending and anticipated sales and elisor motion (2.9).	Del Castillo, Joshua	2.90	1,580.50	6,163.00	WO	HD	TR	_____
01/05/23	9080091	Further email communications and calls with counsel to advise as to the real property sale motion and strategy, follow-up as to expedited sale process.	Zaro, David	0.80	436.00	6,599.00	WO	HD	TR	_____
01/06/23	9078430	Teleconference with D. Zaro regarding results of discussion with title insurer regarding Beasley properties (0.3); review and respond to emails from Receiver's office regarding same (0.7); review documents forwarded by Receiver's office (0.5); draft and revise stipulation regarding Beasley assignment of properties to receivership and confer regarding same (1.5); prepare draft alternative stipulation (0.6).	Del Castillo, Joshua	3.60	1,962.00	8,561.00	WO	HD	TR	_____
01/06/23	9080950	Analysis of case law, research issues related to Section 2001, real property sales, proposed draft stipulation and follow-up (.8). Conference with counsel to address draft stipulation and assess the approach (1.2). Further advice related to title transfers/for of deed (.4).	Zaro, David	2.40	1,308.00	9,869.00	WO	HD	TR	_____

05/11/23 13:14:31 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		
01/06/23	9112153	Several emails/call with Receiver counsel related to the transfers of title to real/personal property (.4).	Zaro, David	0.40	218.00	10,087.00	WO	HD	TR	_____
01/08/23	9083624	Review title documents and prepare follow-up inquires to title insurer and counsel (0.4).	Del Castillo, Joshua	0.40	218.00	10,305.00	WO	HD	TR	_____
01/09/23	9079641	Review correspondence and materials forwarded by A. Deering in connection with contemplated sales of Beasley properties and review notes of prior discussions regarding same (2.1); review and respond to correspondence regarding pending stipulations (0.3); teleconference with D. Zaro (0.1).	Del Castillo, Joshua	2.50	1,362.50	11,667.50	WO	HD	TR	_____
01/09/23	9080959	Several emails with Stewart Title, Receiver and call with counsel as to Beasley transfers (.4). Review emails regarding Regina Property sale, stipulation and then attend meeting with FATCO and Receiver to address closing/underwriting issues (.5). Evaluate the Ruffian sale documents (.3).	Zaro, David	1.20	654.00	12,321.50	WO	HD	TR	_____
01/10/23	9080966	Teleconference with D. Zaro regarding Ruffian Road sale stipulations (0.2); review and revise draft stipulation and transmit to SEC for review and comment (0.5); review and respond to inquiries from Receiver's office regarding pending real property sales issues (0.5); revise documents and transmit to Receiver's office for review and comment (0.7).	Del Castillo, Joshua	1.90	1,035.50	13,357.00	WO	HD	TR	_____
01/10/23	9086268	Draft the stipulation to sell the two Ruffian Road properties, evaluate PSAs, follow-up	Zaro, David	2.10	1,144.50	14,501.50	WO	HD	TR	_____

05/11/23 13:14:31 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		
		(1.1). Call/email with counsel, revise draft stipulation and email to Ms. Deering (.6). Emails related to FATCO/Stewart Title underwriting issues (.4).								
01/11/23	9086490	Review vacant land sale contracts, title documents and related records as to the 5686 Ruffian, SWC Ruffian and Stephen Rd. properties (.7). Draft stipulation to sell/transfer the additional Ruffian Road lots and revise same (1.1). Emails with Ms. Deering related to several real estate sales, follow-up with Receiver counsel (.8).	Zaro, David	2.60	1,417.00	15,918.50	WO	HD	TR	_____
01/11/23	9091379	Draft emails to Brett Axelrod and co-counsel regarding lis pendens releases	Pham, Matt D.	0.40	178.00	16,096.50	WO	HD	TR	_____
01/12/23	9086496	Call with counsel related to the sales of Ruffian properties and revisions to draft stipulation.	Zaro, David	0.40	218.00	16,314.50	WO	HD	TR	_____
01/12/23	9091384	Phone call with Kara Hendricks and Josh McGraw regarding lis pendens release on Heber City properties	Pham, Matt D.	0.10	44.50	16,359.00	WO	HD	TR	_____
01/13/23	9084886	Review title documents for anticipated near term sales (0.6); emails and teleconference with D. Zaro regarding same (0.6); review and respond to urgent request for A. Deering for additional stipulations and review, revise, and transmit stipulations (1.0).	Del Castillo, Joshua	2.20	1,199.00	17,558.00	WO	HD	TR	_____
01/13/23	9086511	Call/email communications with Mr. McGraw regarding Tahoe sale, Beasley and indemnity issues (.6). Evaluate the issues	Zaro, David	1.40	763.00	18,321.00	WO	HD	TR	_____

05/11/23 13:14:31 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		
		related to stipulations related to Ruffian, email communications with Ms. Deering and counsel (.8).								
01/16/23	9085584	Review correspondence from Receiver's office regarding pending real property sales and emails to D. Zaro regarding same (0.5).	Del Castillo, Joshua	0.50	272.50	18,593.50	WO	HD	TR	_____
01/16/23	9088610	Evaluate title company issues, including proposed order, appeal of stipulated orders, Regina sale documents and follow-up email communication (.7). Work on draft of the Lucerne/Tahoe property stipulation to sell/escrow proceeds (.7). Evaluate the Lucerne/Tahoe purchase and sale agreement and related documents (.6). Email related to the sales/review of personal property schedule/chron (.3).	Zaro, David	2.30	1,253.50	19,847.00	WO	HD	TR	_____
01/17/23	9086373	Review and respond to emails from Receiver's office and K. Hendricks regarding pending real property sales issues (0.5).	Del Castillo, Joshua	0.50	272.50	20,119.50	WO	HD	TR	_____
01/17/23	9088621	Several emails concerning the draft Lucerne/Tahoe stipulation, review/revise draft (.4). Call with Mr. McGraw related to the Tahoe property sale, terms and contingent issues, stipulation and follow-up (.5).	Zaro, David	0.90	490.50	20,610.00	WO	HD	TR	_____
01/19/23	9088602	Review title company comments regarding elisor motion and prepare follow-up inquiries regarding same (0.5); analysis of title issues associated with pending or contemplated sales (0.8); review	Del Castillo, Joshua	1.70	926.50	21,536.50	WO	HD	TR	_____

05/11/23 13:14:31 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		
		correspondence and documents from M. Pham regarding lis pendens (0.2); review and respond to inquiry from Humphries counsel regarding sale stipulation (0.2).								
01/20/23	9090026	Review and respond to correspondence from GT and defendants' counsel regarding stipulations to sell real property (0.5); follow-up inquiries to M. Pham and title regarding releases of lis pendens (0.5).	Del Castillo, Joshua	1.00	545.00	22,081.50	WO	HD	TR	_____
01/23/23	9091687	Teleconference with K. Hendricks regarding pending and contemplated real property sales (0.3); emails with K. Hendricks, D. Zaro, and Receiver's office regarding same (0.7); review documents and confer with Receiver's office regarding Beasley sales (1.3); review order approving sale (0.1).	Del Castillo, Joshua	2.40	1,308.00	23,389.50	WO	HD	TR	_____
01/23/23	9093035	Several conferences and emails with Receiver and counsel related to the Beasley transfers, follow-up (.7). Email with Ms. Deering related to revised stipulations as to sale of Beasley properties (.5).	Zaro, David	1.20	654.00	24,043.50	WO	HD	TR	_____
01/24/23	9096003	Several emails with Ms. Deering related to the sale process, stipulations and follow-up (.4). Work to conform certain stipulations to changes to the transactions (.8).	Zaro, David	1.20	654.00	24,697.50	WO	HD	TR	_____
01/24/23	9101187	Phone call and follow-up email with First American regarding lis pendens release issue for Via Regina property	Pham, Matt D.	0.10	44.50	24,742.00	WO	HD	TR	_____
01/25/23	9095057	Review and respond to inquiries from D. Zaro, Receiver's office, and GT regarding	Del Castillo, Joshua	1.30	708.50	25,450.50	WO	HD	TR	_____

05/11/23 13:14:31 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		
		pending sale-related materials and filings and review same, and orders on same (0.9); review draft stipulations regarding Beasley sales and correspondence regarding same (0.4).								
01/25/23	9097165	Revise the draft stipulations for the Regina and Ruffian Road properties to address changes to the transaction (1.2). Further revisions to the stipulation related to Lucerne property (.4). Revise the stipulations to reflect changes to title and emails with Receiver, Ms. Deering and counsel (.6).	Zaro, David	2.20	1,199.00	26,649.50	WO	HD	TR	_____
01/26/23	9096373	Review draft stipulations and orders and associated documents and emails and confer with D. Zaro, Receiver's office, and co-counsel at GT regarding same (0.9).	Del Castillo, Joshua	0.90	490.50	27,140.00	WO	HD	TR	_____
01/26/23	9099423	Emails related to the Beasley transfer order and follow-up with counsel (.3). Several emails related to Stewart title and Ruffian sale (.4). Revisions to Ruffian stipulations related to the sales and email with Receiver, Ms. Deering, and counsel regarding sales (.9).	Zaro, David	1.60	872.00	28,012.00	WO	HD	TR	_____
01/27/23	9097545	Review sale stipulations and attention to anticipated closing issues (0.7).	Del Castillo, Joshua	0.70	381.50	28,393.50	WO	HD	TR	_____
01/27/23	9099462	Follow-up on several email communications related to Ruffian sales, the SEC meet and confer, and title company issues (1.20). Emails with Receiver and counsel related to the Regina property stipulation and sale	Zaro, David	1.60	872.00	29,265.50	WO	HD	TR	_____

05/11/23 13:14:31 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 (.4).	Timekeeper	Hours	Fees	Sum	Circle	Action		
01/27/23	9101227	Draft email to state court receiver's counsel regarding follow up on request to file notices of withdrawal of notice of pendency of receivership (0.1); Phone call with First American regarding release of lis pendens against Via Regina property (0.1); Draft email to co-counsel regarding notarization of lis pendens release on Via Regina property (0.1); Update state court receiver's notices of withdrawal of notice of pendency of receivership encumbering Ruffian properties (0.2)	Pham, Matt D.	0.50	222.50	29,488.00	WO	HD	TR	_____
01/30/23	9101242	Draft and respond to multiple emails with state court counsel's counsel and Stewart Title regarding withdrawal of notice of pendency of receivership encumbering Ruffian properties	Pham, Matt D.	0.30	133.50	29,621.50	WO	HD	TR	_____
01/31/23	9102014	Review and respond to inquiries regarding title and real property sales (0.5).	Del Castillo, Joshua	0.50	272.50	29,894.00	WO	HD	TR	_____
01/31/23	9104770	Multiple emails with state court receiver's counsel regarding withdrawal of notice of pendency of receivership	Pham, Matt D.	0.20	89.00	29,983.00	WO	HD	TR	_____

Proforma Summary**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	23.80	545.00	12,971.00
001842	Del Castillo, Joshua	29.50	545.00	16,077.50
002510	Pham, Matt D.	2.10	445.00	934.50
		<u>55.40</u>		<u>\$29,983.00</u>

05/11/23 13:14:31 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
	Subtotal Fees			\$29,983.00
	Discount			0.00
	Total Fees			29,983.00
	Total Disbursements			0.00

Attorney Billing Instructions

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

Billing Instructions

expires 6/30/2024: Partners @ 545; Assoc @ 445; Paralegals @ 350

Account Summary – As Of 05/11/23

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	137,413.50	137,413.50	0.00	45,868.50	45,868.50	0.00	151,215.50	151,215.50	0.00
Unbilled Adj	237.30	235.80	1.50	0.00	0.00	0.00	782.30	780.80	1.50
Billed	104,566.20	104,566.20	0.00	49,296.20	49,296.20	0.00	104,566.20	104,566.20	0.00
Collected	104,566.20	104,566.20	0.00	49,296.20	49,296.20	0.00	104,566.20	104,566.20	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WIP	45,868.50	45,868.50	0.00						
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									
Client Trust	0.00								
Balance									

Billing Address

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

05/11/23 13:14:31 PROFORMA STATEMENT FOR MATTER 392775.00006 (Winkler, Geoff - Receiver for J&J Consul) (Sale, Disposition & Transfer of Assets)

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

05/11/23 13:14:32 PROFORMA STATEMENT FOR MATTER 392775.00007 (Winkler, Geoff - Receiver for J&J Consul) (Pending Litigation)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo, Matter #: 392775.00007 Client Name: Winkler, Geoff - Receiver for J&J Consul
 Joshua
 Date of Last Billing: 02/24/23 Matter Name: Pending Litigation
 Proforma Number: 1217280
 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
01/17/23	9101076	Prepare for hearing on Receiver's motion to remand Murphy action (0.4); Virtually attend hearing on Receiver's motion to remand Murphy action and other matters (0.9)	Pham, Matt D.	1.30	578.50	578.50	WO	HD TR

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
002510	Pham, Matt D.	1.30	445.00	578.50
		1.30		\$578.50
Subtotal Fees				\$578.50
Discount				0.00
Total Fees				578.50
Total Disbursements				0.00

Attorney Billing Instructions

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

Billing Instructions

expires 6/30/2024: Partners @ 545; Assoc @ 445; Paralegals @ 350

05/11/23 13:14:32 PROFORMA STATEMENT FOR MATTER 392775.00007 (Winkler, Geoff - Receiver for J&J Consul) (Pending Litigation)

Account Summary – As Of 05/11/23

	Fiscal YTD		Disb.	Calendar YTD			LTD		
	Total	Fees		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	623.00	623.00	0.00	0.00	0.00	0.00	623.00	623.00	0.00
Billed	25,058.50	25,058.50	0.00	8,778.50	8,778.50	0.00	25,058.50	25,058.50	0.00
Collected	25,058.50	25,058.50	0.00	8,778.50	8,778.50	0.00	25,058.50	25,058.50	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	578.50	578.50	0.00						
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									
Client Trust	0.00								
Balance									

Billing Address

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

05/11/23 13:14:33 PROFORMA STATEMENT FOR MATTER 392775.00009 (Winkler, Geoff - Receiver for J&J Consul) (Third Party Claims & Recoveries)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo,
Joshua

Matter #: 392775.00009

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

Date of Last Billing: 02/24/23

Matter Name: Third Party Claims & Recoveries

Proforma Number: 1217280

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		
01/03/23	9085598	Analysis and exchange of e-mails with Eco Battery counsel re: documents and phone call (.3); review and analysis of debt exchange agreement and exchanged e-mails re: same (.9); analysis and exchange of e-mails re: service of document subpoenas (.2).	Farrell, Michael	1.40	763.00	763.00	WO	HD	TR	_____
01/05/23	9093881	Preparation for and participation in conference call with counsel for Eco Battery re: recent transaction and issues to be addressed (.9); follow up calls and analysis re: results of discussion and strategy going forward (.5); review and analysis of various documents provided by Eco Battery counsel (1.1); analysis and exchange of e-mails with Eco Battery counsel re: subpoena, site visit and protective order issues (.4); drafted protective order and exchanged e-mails re: same (1.4); analysis and exchange of e-mails with Eco Battery counsel re: draft protective order (.2).	Farrell, Michael	4.50	2,452.50	3,215.50	WO	HD	TR	_____

05/11/23 13:14:33 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		
01/06/23	9093945	Call/email from J. Freel re: Eco Capital subpoena and exchanged e-mails re: same (.3); telephone conference and analysis re: discussion with Eco Capital counsel on subpoena issues (.4); analysis and exchange of e-mails with counsel and client re: Eco Battery issues and site visit (.2).	Farrell, Michael	0.90	490.50	3,706.00	WO	HD	TR	_____
01/09/23	9079591	Review and prepare revisions and comments to proposed Aitheras engagement for prospective litigation and emails to D. Zaro regarding same (0.9).	Del Castillo, Joshua	0.90	490.50	4,196.50	WO	HD	TR	_____
01/09/23	9080964	Evaluate engagement/joint prosecution agreements, then draft motion and memorandum of points and authorities to engage Levine Kellog firm as special litigation counsel.	Zaro, David	1.60	872.00	5,068.50	WO	HD	TR	_____
01/10/23	9086330	Work on the issues concerning the pending class action cases and the follow-up to revise draft of the motion to engage special litigation counsel (2.1). Email with proposed litigation counsel (.2).	Zaro, David	2.30	1,253.50	6,322.00	WO	HD	TR	_____
01/10/23	9103045	Analysis and exchange of e-mails re: response to Eco Capital counsel on subpoena issues (.5); review and analysis of e-mail and attached marked up draft Protective Order from Eco Battery counsel (.7); analysis and exchange of e-mails re: positions taken in markup and strategy for response to same (.3).	Farrell, Michael	1.50	817.50	7,139.50	WO	HD	TR	_____
01/11/23	9082426	Teleconference with D. Zaro regarding and review and revise draft motion to employ	Del Castillo, Joshua	1.80	981.00	8,120.50	WO	HD	TR	_____

05/11/23 13:14:33 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			
		special litigation counsel (1.8).								
01/12/23	9083224	Emails and confer with Receiver and D. Zaro regarding motion to engage special counsel (0.5).	Del Castillo, Joshua	0.50	272.50	8,393.00	WO	HD	TR	_____
01/12/23	9086501	Evaluate Receiver and counsel revisions to the draft motion to employ litigation counsel, follow-up to address issues/revisions (.8). Emails with Receiver and counsel, next steps in litigation (.4). Emails with regard to witness interview (.4).	Zaro, David	1.60	872.00	9,265.00	WO	HD	TR	_____
01/12/23	9103136	Further review and analysis of Eco Battery counsel's proposed revisions to Protective Order (.4); drafted correspondence to counsel re: response to same, including proposed language revisions (.9).	Farrell, Michael	1.30	708.50	9,973.50	WO	HD	TR	_____
01/13/23	9103174	Analysis, review of documents and exchange of numerous e-mails re: Eco Battery protective order issues, revisions and approval.	Farrell, Michael	0.80	436.00	10,409.50	WO	HD	TR	_____
01/17/23	9103894	Conference and analysis re: Eco subpoena and potential claims.	Farrell, Michael	0.60	327.00	10,736.50	WO	HD	TR	_____
01/19/23	9104083	Analysis and exchange of e-mails re: Eco Battery protective order (.2); analysis re: timing of production of Eco Battery documents and strategy re: review of same (.2); outlined issues to be addressed in review (.3).	Farrell, Michael	0.70	381.50	11,118.00	WO	HD	TR	_____
01/20/23	9090654	Analysis and review of e-mails/materials re; Eco Battery subpoena response issues.	Farrell, Michael	0.40	218.00	11,336.00	WO	HD	TR	_____

05/11/23 13:14:33 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			
01/20/23	9091943	Evaluate counsel's revisions to the draft motion, points and authorities (.7). Follow-up with Receiver, then email response/further revisions to counsel and assess the next steps (.6).	Zaro, David	1.30	708.50	12,044.50	WO	HD	TR	_____
01/23/23	9093027	Further email communications and work on draft declarations to support the motion and follow-up revisions to draft declarations (1.8). Several emails with prospective counsel related to the motion, points and authorities and evaluate changes (.9).	Zaro, David	2.70	1,471.50	13,516.00	WO	HD	TR	_____
01/23/23	9104291	Analysis and exchange of various e-mails re: Eco Battery/Capital protective order and subpoena production issues (.4); analysis re: ECO asset preservation issues (.2)	Farrell, Michael	0.60	327.00	13,843.00	WO	HD	TR	_____
01/24/23	9093053	Emails and confer with D. Zaro regarding prospective third party litigation matter and motion regarding same (0.7); review and revise draft pleadings and legal analysis in connection with same (1.3).	Del Castillo, Joshua	2.00	1,090.00	14,933.00	WO	HD	TR	_____
01/24/23	9096012	Analysis of draft and further revisions to finalize the declaration of Mr. Winkler, the draft of the motion and follow-up (.9). Call/emails with Receiver and Receiver's counsel related to declaration/brief and SEC meeting (.8).	Zaro, David	1.70	926.50	15,859.50	WO	HD	TR	_____
01/24/23	9104597	Conference, analysis and exchange of various e-mails re: Eco Battery/Capital protective order and production issues and timing.	Farrell, Michael	0.80	436.00	16,295.50	WO	HD	TR	_____

05/11/23 13:14:33 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			
01/25/23	9104922	Analysis and exchange of various e-mails re: Eco Battery/Capital subpoena issues and strategy.	Farrell, Michael	0.70	381.50	16,677.00	WO	HD	TR	_____
01/26/23	9105316	Conference and analysis re: Eco Capital position on subpoena and response to same (.3); reviewed new correspondence with counsel (.1).	Farrell, Michael	0.40	218.00	16,895.00	WO	HD	TR	_____
01/30/23	9099363	Confer with D. Zaro regarding prospective third party claims and email follow-up to SEC regarding motion (0.8); review additional materials in connection with same (0.4); deliver requested materials to Receiver (0.1).	Del Castillo, Joshua	1.30	708.50	17,603.50	WO	HD	TR	_____
01/30/23	9106782	Emails/call with the Receiver counsel related to the motion to engage counsel, follow-up with Receiver (.4). Call/email to respond to the SEC inquiry as to the motion to engage counsel and terms of engagement (.5).	Zaro, David	0.90	490.50	18,094.00	WO	HD	TR	_____
01/31/23	9101389	Emails with SEC and Receiver's office (0.5); confer with D. Zaro and assemble and transmit materials to local counsel (0.5); confer with D. Zaro regarding prospective EB fraudulent transfer claim and review correspondence regarding same (0.4).	Del Castillo, Joshua	1.40	763.00	18,857.00	WO	HD	TR	_____
01/31/23	9102419	Telephone conference, analysis, review of documents and exchange of various e-mails re: Eco Battery/Capital subpoena and potential claim issues and strategy.	Farrell, Michael	1.40	763.00	19,620.00	WO	HD	TR	_____

05/11/23 13:14:33 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
01/31/23	9106796	Evaluate several emails/client comments to the brief and declarations (.4). Revise declarations, email with Mr. Kellogg, work on order (1.1). Follow-up on the joint prosecution and common interest agreements and approach to Receiver's oversight/document confidentiality issues, advice to counsel (.7).	Zaro, David	2.20	1,199.00	20,819.00	WO	HD TR

Proforma Summary

Timekeeper		Hours	Rate	Amounts
Number	Timekeeper			
000313	Zaro, David	14.30	545.00	7,793.50
000739	Farrell, Michael	16.00	545.00	8,720.00
001842	Del Castillo, Joshua	7.90	545.00	4,305.50
		<u>38.20</u>		<u>\$20,819.00</u>
Subtotal Fees				\$20,819.00
Discount				0.00
Total Fees				20,819.00
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 6/30/2024: Partners @ 545; Assoc @ 445; Paralegals @ 350

Account Summary – As Of 05/11/23

Fiscal YTD	Calendar YTD	LTD
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05/11/23 13:14:33 PROFORMA STATEMENT FOR MATTER 392775.00009 (Winkler, Geoff - Receiver for J&J Consul) (Third Party Claims & Recoveries)

	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	77,866.50	77,866.50	0.00	30,506.00	30,506.00	0.00	80,537.00	80,537.00	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	50,031.00	50,031.00	0.00	40,875.00	40,875.00	0.00	50,031.00	50,031.00	0.00
Collected	50,031.00	50,031.00	0.00	40,875.00	40,875.00	0.00	50,031.00	50,031.00	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	30,506.00	30,506.00	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

04/05/23 15:53:21 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo, Joshua

Matter #: 392775.00002

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

Date of Last Billing: 02/24/23

Matter Name: General Receivership

Proforma Number: 1211714

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		
02/01/23	9106801	Emails with Receiver's office and counsel and attention to case administration and scheduling matters (0.5).	Del Castillo, Joshua	0.50	272.50	272.50	WO	HD	TR	_____
02/03/23	9108753	Review docket and emails with local counsel regarding filing issues (0.2); update Receiver's office regarding same (0.1).	Del Castillo, Joshua	0.30	163.50	436.00	WO	HD	TR	_____
02/06/23	9109666	Confer with Receiver and local counsel regarding press inquiries regarding recent filings (0.5); review docket and notes and prepare emails to AM and GT counsel, and Receiver, regarding pending case administration matters (0.6); teleconferences regarding same (0.4).	Del Castillo, Joshua	1.50	817.50	1,253.50	WO	HD	TR	_____
02/07/23	9111232	Review list of outstanding case administration matters and emails with D. Zaro, M. Pham, and local counsel regarding same (0.6); review Receiver's opposition to motion for reconsideration on motion to intervene and confer regarding same (0.8).	Del Castillo, Joshua	1.40	763.00	2,016.50	WO	HD	TR	_____
02/08/23	9112282	Review client notes regarding estate administration matters and prepare follow-	Del Castillo, Joshua	1.40	763.00	2,779.50	WO	HD	TR	_____

04/05/23 15:53:21 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		
		up inquiries to Receiver's office and local counsel (0.9); review update to hearing date and confer with counsel regarding matters scheduled for hearing on 2/15/23 (0.5).								
02/09/23	9135465	Virtually attend weekly meeting with client and his team, Allen Matkins, and Greenberg Traurig regarding case updates and outstanding tasks	Pham, Matt D.	1.10	489.50	3,269.00	WO	HD	TR	_____
02/14/23	9135509	Review and analyze stipulation between SEC and Mark Murphy regarding applicability of receivership order	Pham, Matt D.	0.10	44.50	3,313.50	WO	HD	TR	_____
02/15/23	9118734	Review pleadings in advance of hearing and prepare for hearing (1.1); attend hearing before USDC, D. Nev. (0.3); emails with counsel re results of hearing and next steps for pending motions (0.3).	Del Castillo, Joshua	1.70	926.50	4,240.00	WO	HD	TR	_____
02/16/23	9119820	Review notes and follow-up with M. Pham and GT counsel re pending and anticipated motions and numerous case administration issues (0.7); confer with D. Zaro re matters for discussion with counsel group (0.2); review documents, prepare for conference with Receiver and counsel (0.7) attend videoconference with Receiver's staff and GT counsel (0.8).	Del Castillo, Joshua	2.40	1,308.00	5,548.00	WO	HD	TR	_____
02/16/23	9135627	Virtually attend weekly meeting with client and his team, Allen Matkins, and Greenberg Traurig regarding case updates and outstanding tasks	Pham, Matt D.	0.70	311.50	5,859.50	WO	HD	TR	_____

04/05/23 15:53:21 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	
02/21/23	9123122	Review recently entered Court orders and confer with Receiver's office and GT counsel re pending case administration matters (0.4).	Del Castillo, Joshua	0.40	218.00	6,077.50	WO	HD	TR
02/23/23	9126453	Review documents and prepare for and attend videoconference with Receiver and GT counsel re pending case administration matters (0.8).	Del Castillo, Joshua	0.80	436.00	6,513.50	WO	HD	TR

Disbursements for Matter 392775.00002 (General Receivership)

Trans Date	Index	Type	Quantity	Amt	Circle	Action	
02/01/23	2803887	EDISC – CS Disco, Inc. - Monthly Hosting for February 2023	0.00	200.98	WO	HD	TR

Proforma Summary

Timekeeper		Hours	Rate	Amounts
Number	Timekeeper			
001842	Del Castillo, Joshua	10.40	545.00	5,668.00
002510	Pham, Matt D.	1.90	445.00	845.50
		<u>12.30</u>		<u>\$6,513.50</u>
Subtotal Fees				\$6,513.50
Discount				0.00
Total Fees				6,513.50
Total Disbursements				200.98

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

04/05/23 15:53:21 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

expires 6/30/2024: Partners @ 545; Assoc @ 445; Paralegals @ 350

Account Summary – As Of 04/05/23

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	97,567.61	97,554.50	13.11	26,719.91	25,219.00	1,500.91	127,317.17	116,107.50	11,209.67
Unbilled Adj	1,369.09	1,068.09	301.00	0.00	0.00	0.00	1,773.59	1,429.59	344.00
Billed	99,385.67	89,676.91	9,708.76	30,617.94	25,992.00	4,625.94	89,676.91	89,676.91	9,708.76
Collected	99,385.67	89,676.91	9,708.76	30,617.94	25,992.00	4,625.94	99,385.67	89,676.91	9,708.76
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 Balance	29,587.71	25,219.00	4,368.71						
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									
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

04/05/23 15:53:23 PROFORMA STATEMENT FOR MATTER 392775.00003 (Winkler, Geoff - Receiver for J&J Consul) (Asset Recovery & Management)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo,
Joshua

Matter #: 392775.00003

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

Date of Last Billing: 02/24/23

Matter Name: Asset Recovery & Management

Proforma Number: 1211714

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		
02/01/23	9107653	Work on the issues concerning the recovery of assets purchased by individual defendants, the assignment of Eco Battery interest.	Zaro, David	0.80	436.00	436.00	WO	HD	TR	_____
02/01/23	9117034	Draft email to client regarding Eco Capital document production (0.3); Phone call with John Hall regarding priority of accounts for Wells Fargo's document production and protocol for document productions (0.4)	Pham, Matt D.	0.70	311.50	747.50	WO	HD	TR	_____
02/01/23	9133934	Analysis and review of memorandum to client re: issues and strategy for Eco Battery/Capital claim (.2); outlined potential hurdles and resolutions (.3).	Farrell, Michael	0.50	272.50	1,020.00	WO	HD	TR	_____
02/02/23	9108790	Several emails concerning Eco Battery, research/evaluate records, advice to Receiver/counsel (.6). Research/analysis of the convertible debenture documents/records from Flavocure per the subpoena (1.1).	Zaro, David	1.70	926.50	1,946.50	WO	HD	TR	_____

04/05/23 15:53:23 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		
02/02/23	9117049	Draft email to Eco Capital's counsel regarding document production (0.3); Draft email to Wells Fargo's counsel regarding document production (0.2); Review and analyze Eco Battery's document production (1.9)	Pham, Matt D.	2.40	1,068.00	3,014.50	WO	HD	TR	_____
02/02/23	9134427	Telephone conference, analysis and exchange of e-mails with Eco Capital counsel re: further extension of time and scope of document production.	Farrell, Michael	0.40	218.00	3,232.50	WO	HD	TR	_____
02/03/23	9117080	Draft email to client regarding person searches and Eco Battery document production	Pham, Matt D.	0.30	133.50	3,366.00	WO	HD	TR	_____
02/03/23	9134554	Analysis and review of e-mails re: Eco document production issues and strategy to address same.	Farrell, Michael	0.30	163.50	3,529.50	WO	HD	TR	_____
02/06/23	9135319	Review and analyze documents produced by Eco Battery (2.7); Begin drafting notes regarding transactions with Eco Battery and continue reviewing documents produced by Eco Battery (2.0); Prepare spreadsheet for Wells Fargo's counsel regarding account priority (0.6)	Pham, Matt D.	5.30	2,358.50	5,888.00	WO	HD	TR	_____
02/07/23	9134904	Review, analysis and exchange of e-mails re: recent developments with Eco Battery (.4); conference, analysis and review of materials re: potential courses of action and claims to pursue (.8).	Farrell, Michael	1.20	654.00	6,542.00	WO	HD	TR	_____
02/07/23	9135361	Confer with Mike Farrell regarding potential claims against Eco Battery and Eco Capital	Pham, Matt D.	1.70	756.50	7,298.50	WO	HD	TR	_____

04/05/23 15:53:23 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			
		(0.4); Begin preparing outline regarding relevant facts and claims against Eco Battery and Eco Capital (1.3)								
02/08/23	9112103	Confer with D. Zaro and M. Pham regarding EcoBattery transaction, status of document review, and prospective fraudulent transfer matter (0.9).	Del Castillo, Joshua	0.90	490.50	7,789.00	WO	HD	TR	_____
02/08/23	9113883	Various conferences, analysis and review of documents/materials re: potential actions and claims against Eco Battery/Eco Capital (2.1); reviewed timeline and party summary document (.3).	Farrell, Michael	2.40	1,308.00	9,097.00	WO	HD	TR	_____
02/08/23	9117099	Several emails, research/analysis of the Eco Battery documents, follow-up on the prospective issues to assess Receiver strategy, possible causes of action and chron/alter ego issues (.4). Follow-up meeting with counsel to develop the strategy/causes of action and claims, further issues, develop research (1.5).	Zaro, David	1.90	1,035.50	10,132.50	WO	HD	TR	_____
02/08/23	9135394	Continue preparing outline regarding possible claims against Eco Battery and Eco Capital (1.3); Continue preparing outline regarding relevant facts relating to Eco Battery/Eco Capital (0.8); Phone call with West One Capital Group regarding funds transfers (0.1); Continue preparing outline with relevant facts and potential Eco Battery/Eco Capital claims (1.1); Continue reviewing and analyzing documents produced by Eco Battery (1.4)	Pham, Matt D.	4.70	2,091.50	12,224.00	WO	HD	TR	_____

04/05/23 15:53:23 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		
02/08/23	9135395	Meet with David Zaro and Mike Farrell regarding possible claims against Eco Battery and Eco Capital (1.5); Continue preparing outline of relevant facts and timeline of relevant events relating to Eco Battery/Eco Capital (1.4); Continue preparing outline of possible claims against Eco Battery/Eco Capital (1.7)	Pham, Matt D.	4.60	2,047.00	14,271.00	WO	HD	TR	_____
02/09/23	9135093	Conference, analysis and exchange of e-mails re: Eco Capital extension request and response to same (.3); preparation for and participation in team meeting re: potential pursuit of claims and strategy for same (1.4); conference and analysis re: next steps and timing for collection of information and pursuit of claims (.6).	Farrell, Michael	2.30	1,253.50	15,524.50	WO	HD	TR	_____
02/09/23	9135436	Continue reviewing and analyzing documents produced by Eco Battery (4.3); Confer with Mike Farrell regarding issues with claims against Eco Battery (0.2)	Pham, Matt D.	4.50	2,002.50	17,527.00	WO	HD	TR	_____
02/10/23	9114618	Legal analysis in connection with prospective fraudulent transfer action and prepare updates and inquiries to M. Pham and M. Farrell regarding same (2.1).	Del Castillo, Joshua	2.10	1,144.50	18,671.50	WO	HD	TR	_____
02/10/23	9135474	Compile and review transactional documents relating to Eco Battery and draft email to Kara Hendricks regarding such documents and possible courses of action against Eco Battery (0.9); Draft email to Kara Hendricks regarding assignment of Jager's equity interest in Eco Battery (0.2); Continue reviewing and analyzing	Pham, Matt D.	6.60	2,937.00	21,608.50	WO	HD	TR	_____

04/05/23 15:53:23 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			
		documents produced by Eco Battery (5.5)								
02/10/23	9135730	Review and analysis of draft assignment documents and exchanged various e-mails re: same.	Farrell, Michael	0.80	436.00	22,044.50	WO	HD	TR	_____
02/13/23	9116123	Review correspondence from Wells Fargo re account turnover (0.1); review documents and prepare and respond to follow-up inquires re turnover directive to Receiver and co-counsel at GT (0.5).	Del Castillo, Joshua	0.60	327.00	22,371.50	WO	HD	TR	_____
02/13/23	9119756	Research/analysis as to assignment of corporate interests impact on rights of Receiver (.6). Conference to address the prospective claims arising out of so-called debt exchange agreement (.6). Review of additional documents concerning the grounds for and targets of the Receiver's fraudulent conveyance claims, follow-up (.7).	Zaro, David	1.90	1,035.50	23,407.00	WO	HD	TR	_____
02/13/23	9135965	Conference, analysis and exchange of e-mails re: assignment, document and resolution issues and strategy for Eco matter.	Farrell, Michael	0.80	436.00	23,843.00	WO	HD	TR	_____
02/15/23	9118428	Review memorandum re Eco Battery issues and confer with M. Pham re prospective recovery claims (0.8).	Del Castillo, Joshua	0.80	436.00	24,279.00	WO	HD	TR	_____
02/15/23	9118641	Review and respond to emails from GT counsel re asset recovery matters (0.2).	Del Castillo, Joshua	0.20	109.00	24,388.00	WO	HD	TR	_____
02/15/23	9135549	Begin drafting outline of complaint/possible claims against Eco Battery and Eco Capital	Pham, Matt D.	1.80	801.00	25,189.00	WO	HD	TR	_____

04/05/23 15:53:23 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 (1.8)	Timekeeper	Hours	Fees	Sum	Circle Action			
02/16/23	9119899	Review inquiry from Receiver's office re turnover of bank accounts and compare to previous lists provided by same (0.3); review notes from discussion with Wells Fargo counsel re turnover (0.5); review emails with Wells Fargo counsel and review Court orders in connection with same (0.7); emails and confer with M. Pham re follow-up with Wells Fargo (0.3).	Del Castillo, Joshua	1.80	981.00	26,170.00	WO	HD	TR	_____
02/16/23	9120805	Review convertible debenture documents.	Ertman, Matthew	1.00	545.00	26,715.00	WO	HD	TR	_____
02/16/23	9137646	Conference, analysis and review of materials re: issues and strategy for pursuit of claims against Eco parties.	Farrell, Michael	0.80	436.00	27,151.00	WO	HD	TR	_____
02/21/23	9126061	Several emails and follow-up conference call with potential purchaser/broker as to convertible debentures for Flavocure.	Zaro, David	0.60	327.00	27,478.00	WO	HD	TR	_____
02/22/23	9124746	Correspond with attorney for J. Bell re: return of retainer paid by Jager to Bell (.2).	Robichaud, James	0.20	89.00	27,567.00	WO	HD	TR	_____
02/22/23	9125392	Conference, analysis and review of materials re: discovery and potential claims against third parties on Eco loan/investment.	Farrell, Michael	0.40	218.00	27,785.00	WO	HD	TR	_____
02/22/23	9135711	Confer with Mike Farrell regarding Eco Battery claims (0.1); Draft detailed email to Kara Hendricks explaining JL2/Eco Battery facts for note assignment agreement (0.9)	Pham, Matt D.	1.00	445.00	28,230.00	WO	HD	TR	_____

04/05/23 15:53:23 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	
02/23/23	9126454	Review materials in connection with EcoBattery investment and prospective claims arising from same (0.8).	Del Castillo, Joshua	0.80	436.00	28,666.00	WO	HD	TR
02/23/23	9141606	Investigation of the issues evidence related to the Eco Battery issues and email with Receiver/Mr. Hall (.5).	Zaro, David	0.50	272.50	28,938.50	WO	HD	TR
02/28/23	9131718	Review and respond to correspondence from Receiver's office re pending and requested turnover of bank accounts (0.5); emails and teleconferences with bank representatives re same, and provide follow-up update to Receiver (1.6).	Del Castillo, Joshua	2.10	1,144.50	30,083.00	WO	HD	TR
02/28/23	9132736	Review several emails as to Eco Battery, follow-up on the legal issues, standing to address claims and recovery from Eco Battery.	Zaro, David	0.60	327.00	30,410.00	WO	HD	TR

Proforma Summary

Timekeeper

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	8.00	545.00	4,360.00
000739	Farrell, Michael	9.90	545.00	5,395.50
001039	Ertman, Matthew	1.00	545.00	545.00
001842	Del Castillo, Joshua	9.30	545.00	5,068.50
002510	Pham, Matt D.	33.60	445.00	14,952.00
002592	Robichaud, James	0.20	445.00	89.00
		<u>62.00</u>		<u>\$30,410.00</u>
Subtotal Fees				\$30,410.00
Discount				0.00
Total Fees				30,410.00
Total Disbursements				0.00

04/05/23 15:53:23 PROFORMA STATEMENT FOR MATTER 392775.00003 (Winkler, Geoff - Receiver for J&J Consul) (Asset Recovery & Management)

Attorney Billing Instructions

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

Billing Instructions

expires 6/30/2024: Partners @ 545; Assoc @ 445; Paralegals @ 350

Account Summary – As Of 04/05/23

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	159,421.00	159,421.00	0.00	64,682.00	64,682.00	0.00	183,990.00	183,990.00	0.00
Unbilled Adj	1,105.82	1,104.50	1.32	0.00	0.00	0.00	3,734.39	3,733.07	1.32
Billed	115,906.07	115,906.07	0.00	48,294.50	48,294.50	0.00	115,906.07	115,906.07	0.00
Collected	115,906.07	115,906.07	0.00	48,294.50	48,294.50	0.00	115,906.07	115,906.07	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	64,726.00	64,682.00	44.00						
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

04/05/23 15:53:24 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo,
Joshua

Matter #: 392775.00004

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

Date of Last Billing: 02/24/23

Matter Name: Investigation & Reporting

Proforma Number: 1211714

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		
02/01/23	9107656	Follow-up on email communications, meeting with counsel as to Aitheras document production and advice to counsel related to processing of records.	Zaro, David	0.70	381.50	381.50	WO	HD	TR	_____
02/02/23	9107750	Emails with M. Pham and teleconference with D. Zaro regarding pending and anticipated document productions and document management issues (0.6); review materials transmitted by M. Pham regarding results of EB document review and suspected additional promotional agent (0.6); emails with M. Pham regarding same (0.2); research into potential agent (0.3).	Del Castillo, Joshua	1.70	926.50	1,308.00	WO	HD	TR	_____
02/03/23	9110209	Follow-up with Receiver/Mr. Hall and counsel concerning subpoenas, production and records analysis (.4). Emails with counsel concerning motion to engage counsel/order and follow-up (.4).	Zaro, David	0.80	436.00	1,744.00	WO	HD	TR	_____
02/03/23	9122230	Analysis and determination of document productions in preparation for attorney review.	Peng, Simona	0.30	105.00	1,849.00	WO	HD	TR	_____

04/05/23 15:53:24 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		
02/09/23	9117119	Evaluate further records, including emails/agreements and assess prospective causes of action, analysis of legal issues, advice to counsel.	Zaro, David	1.20	654.00	2,503.00	WO	HD	TR	_____
02/10/23	9117126	Evaluate the status of accounting related to subpoenas, review several emails with counsel, call to address enforcement strategy.	Zaro, David	0.60	327.00	2,830.00	WO	HD	TR	_____
02/13/23	9135486	Continue reviewing and analyzing documents produced by Eco Battery	Pham, Matt D.	0.90	400.50	3,230.50	WO	HD	TR	_____
02/14/23	9119844	Follow-up on the Receiver subpoena to Bank of Nevada, Western and emails with counsel.	Zaro, David	0.40	218.00	3,448.50	WO	HD	TR	_____
02/14/23	9122681	Analysis and determination of document productions in preparation for attorney review.	Peng, Simona	0.50	175.00	3,623.50	WO	HD	TR	_____
02/14/23	9135505	Continue reviewing and analyzing documents produced by Eco Battery (2.0); Draft email to Farmer & Merchant Bank regarding subpoena (0.1)	Pham, Matt D.	2.10	934.50	4,558.00	WO	HD	TR	_____
02/15/23	9118735	Review notes and correspondence and prepare follow-up emails with M. Pham and bank representatives re proposed stipulated protective orders and status of anticipated productions (0.7); prepare update re discovery to Receiver's office (0.2).	Del Castillo, Joshua	0.90	490.50	5,048.50	WO	HD	TR	_____
02/15/23	9119855	Follow-up on several email communications concerning the Nevada State Bar, records/	Zaro, David	1.10	599.50	5,648.00	WO	HD	TR	_____

04/05/23 15:53:24 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		
		production re: subpoena and follow-up to review documents, respond to email.								
02/15/23	9141604	Review and analyze documents produced by Eco Capital (1.7).	Pham, Matt D.	1.70	756.50	6,404.50	WO	HD	TR	_____
02/16/23	9120823	Several emails concerning the records production and call with Receiver/counsel (.3). Attend meeting with Ms. Deering, Mr. Winkler and Receiver team to address discovery, accounting, the asset turnover and follow-up (.7). Analysis of convertible debentures/valuation (.2).	Zaro, David	1.20	654.00	7,058.50	WO	HD	TR	_____
02/16/23	9135631	Draft detailed email to Wells Fargo's counsel regarding priority of document production	Pham, Matt D.	0.40	178.00	7,236.50	WO	HD	TR	_____
02/17/23	9123194	Review/evaluate the Flavocure records, download and review of background documents, transmit to Receiver (.6). Call with potential buyer broker as to the convertible debentures (.2).	Zaro, David	0.80	436.00	7,672.50	WO	HD	TR	_____
02/17/23	9135638	Draft email to client regarding scope of Wells Fargo's production	Pham, Matt D.	0.20	89.00	7,761.50	WO	HD	TR	_____
02/21/23	9123123	Review and respond to correspondence from Receiver's office and M. Pham re bank document productions, including Wells Fargo and U.S. Bank (0.5).\; teleconference with M. Pham re bank follow-up (0.2); attention to issues re inventory of outstanding subpoenas and review correspondence from SKR counsel re bank subpoena (0.4).	Del Castillo, Joshua	1.10	599.50	8,361.00	WO	HD	TR	_____

04/05/23 15:53:24 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		
02/21/23	9135652	Draft email to John Hall regarding status of US Bank production (0.1); Phone call with US Bank's counsel regarding stipulated protective order (0.2); Revise stipulated protective order with US Bank (1.3)	Pham, Matt D.	1.60	712.00	9,073.00	WO	HD	TR	_____
02/23/23	9132186	Prepare for/attend meeting with Ms. Deering, Mr. Hall, Receiver and counsel related to the accounting, investigation of assets, turnover, the real estate issues and follow-up (.7).	Zaro, David	0.70	381.50	9,454.50	WO	HD	TR	_____
02/27/23	9130116	Review and respond to emails from banks re status of document productions (0.6); review email from U.S. Bank counsel re stipulated protective order and confer with M. Pham re same (0.3); attention to issues re enforcement of Eco Battery subpoena and confer with M. Pham re same (0.3).	Del Castillo, Joshua	1.20	654.00	10,108.50	WO	HD	TR	_____

Proforma Summary

Timekeeper

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	7.50	545.00	4,087.50
001842	Del Castillo, Joshua	4.90	545.00	2,670.50
002307	Peng, Simona	0.80	350.00	280.00
002510	Pham, Matt D.	6.90	445.00	3,070.50
		20.10		\$10,108.50
Subtotal Fees				\$10,108.50
Discount				0.00
Total Fees				10,108.50
Total Disbursements				0.00

Attorney Billing Instructions

04/05/23 15:53:24 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

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

Billing Instructions

expires 6/30/2024: Partners @ 545; Assoc @ 445; Paralegals @ 350

Account Summary – As Of 04/05/23

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	106,364.50	106,364.50	0.00	41,551.50	41,551.50	0.00	134,208.50	134,208.50	0.00
Unbilled Adj	109.00	109.00	0.00	0.00	0.00	0.00	3,001.50	3,001.50	0.00
Billed	89,655.50	89,655.50	0.00	38,798.50	38,798.50	0.00	89,655.50	89,655.50	0.00
Collected	89,655.50	89,655.50	0.00	38,798.50	38,798.50	0.00	89,655.50	89,655.50	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WIP	41,551.50	41,551.50	0.00						
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									
Client Trust	0.00								
Balance									

Billing Address

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

04/05/23 15:53:25 PROFORMA STATEMENT FOR MATTER 392775.00006 (Winkler, Geoff - Receiver for J&J Consul) (Sale, Disposition & Transfer of Assets)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo,
Joshua

Matter #: 392775.00006

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

Date of Last Billing: 02/24/23

Matter Name: Sale, Disposition & Transfer of Assets

Proforma Number: 1211714

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		
02/02/23	9107393	Review and respond to correspondence from K. Hendricks and D. Zaro regarding pending property sales and lender demands (0.3); legal analysis of lender demand (0.6).	Del Castillo, Joshua	0.90	490.50	490.50	WO	HD	TR	_____
02/02/23	9108783	Analysis of Lucerne sale, email communication with Receiver/counsel to address/research default interest, late charge claim and email advice.	Zaro, David	0.80	436.00	926.50	WO	HD	TR	_____
02/02/23	9117050	Phone call with and draft email to Stewart Title regarding lis pendens releases with respect to 5485 Ruffian property (0.2); Prepare notices regarding releases of lis pendens with respect to 5485 Ruffian property (1.0)	Pham, Matt D.	1.20	534.00	1,460.50	WO	HD	TR	_____
02/03/23	9108478	Confer with M. Pham regarding release of lis pendens in connection with pending real property sales (0.5); review documents in connection with additional contemplated asset sales (0.4); emails regarding same (0.2).	Del Castillo, Joshua	1.10	599.50	2,060.00	WO	HD	TR	_____

04/05/23 15:53:25 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		
02/03/23	9117077	Draft multiple emails to state court receiver's counsel and Stewart title regarding notices of release of lis pendens with respect to 5485 Ruffian property (0.4); Confer with Josh del Castillo regarding outstanding real property sales (0.2)	Pham, Matt D.	0.60	267.00	2,327.00	WO	HD	TR	_____
02/06/23	9110328	Emails with M. Pham regarding lis pendens and attention to issues regarding same (0.5).	Del Castillo, Joshua	0.50	272.50	2,599.50	WO	HD	TR	_____
02/13/23	9116447	Review purchase and sale agreement and addenda re anticipated real property sale and confer with D. Zaro re buyer's prospective cancellation and rights re same (0.9).	Del Castillo, Joshua	0.90	490.50	3,090.00	WO	HD	TR	_____
02/13/23	9119767	Several calls with Mr. McGraw related to the sale of Hammer Lane and Mr. Driggs as to Buyer claims (.6). Evaluate orders concerning the sale and review of documents from buyer counsel (.5). Follow-up calls with Ms. Deering, draft email, review contracts and addendum (1.1).	Zaro, David	2.20	1,199.00	4,289.00	WO	HD	TR	_____
02/14/23	9117121	Review and respond to correspondence from D. Zaro re real property sale issues and review sale documents and third party emails re same (0.8); legal analysis of liquidated damages issue (0.3).	Del Castillo, Joshua	1.10	599.50	4,888.50	WO	HD	TR	_____
02/14/23	9119816	Analysis of proposed form of PSA/RSA and sale terms, extension issues and follow-up.	Zaro, David	0.60	327.00	5,215.50	WO	HD	TR	_____
02/16/23	9119821	Review and respond to inquiry re title matter in connection with sale of property	Del Castillo, Joshua	0.50	272.50	5,488.00	WO	HD	TR	_____

04/05/23 15:53:25 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 (0.5).	Timekeeper	Hours	Fees	Sum	Circle Action			
02/17/23	9123177	Email with Ms. Deering re: language for form of PSA, evaluate the issues and follow-up (.4). Review/evaluate the issues raised in emails related to re-sale of Hammer Lane property and respond to Receiver and counsel (.5).	Zaro, David	0.90	490.50	5,978.50	WO	HD	TR	_____
02/21/23	9126066	Evaluate purchase and sale agreement title related documents, then draft proposed stipulation/order as to Hammer Lane property (1.4). Email concerning sales (.2).	Zaro, David	1.60	872.00	6,850.50	WO	HD	TR	_____
02/21/23	9135683	Draft email to client regarding lis pendens releases as to Twisted Rock property	Pham, Matt D.	0.10	44.50	6,895.00	WO	HD	TR	_____
02/22/23	9130123	Evaluate the purchase and sale agreement, title documents, and client emails concerning the sale of Twisted Rock property, emails with Ms. Deering (.7). Draft/revise stipulation for the immediate sale of the Twisted Rock property (1.4).	Zaro, David	2.10	1,144.50	8,039.50	WO	HD	TR	_____
02/22/23	9135687	Draft notice of termination of lis pendens and notice of withdrawal of notice of pendency of receivership with respect to Twisted Rock property (0.6); Draft email to Stewart Title regarding lis pendens releases (0.2)	Pham, Matt D.	0.80	356.00	8,395.50	WO	HD	TR	_____
02/24/23	9132236	Evaluate form RPA/PSA and addendum, draft language to address Court approval process, closing date and follow-up email.	Zaro, David	0.70	381.50	8,777.00	WO	HD	TR	_____

04/05/23 15:53:25 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		
02/27/23	9132259	Analysis of the issues/terms for the RSA/PSA and email concerning the form terms, contract (.4). Email related to the sale of the Twisted Rock property, email to Receiver/Ms. Deering (.4).	Zaro, David	0.80	436.00	9,213.00	WO	HD	TR	_____
02/27/23	9135756	Finalize lis pendens release as to Twisted Rock property and draft email to co-counsel regarding same (0.2); Draft multiple emails to co-counsel regarding status of remanded Murphy Action for purposes of updating state court receiver's notice of withdrawal of notice of pending receivership (0.3); Revise state court receiver's notice of withdrawal of notice of pending receivership as to Twisted Rock property (0.5); Draft email to state court receiver's counsel regarding status of Murphy Action and request regarding notice of withdrawal of notice of pending receivership (0.4)	Pham, Matt D.	1.40	623.00	9,836.00	WO	HD	TR	_____
02/28/23	9132734	Email communications with Receiver/Ms. Deering, revise stipulation to sell the Twisted Rock property (.4). Emails concerning dispute with Mr. Anuncion as to purchase and sale agreement closing/cancellation, advice as to strategy (.6). Follow-up on Ms. Deering email related to Hammer Loan/Ruffian sale, revise stipulation and responsive emails (.8).	Zaro, David	1.80	981.00	10,817.00	WO	HD	TR	_____

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
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04/05/23 15:53:25 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
000313	Zaro, David	11.50	545.00	6,267.50
001842	Del Castillo, Joshua	5.00	545.00	2,725.00
002510	Pham, Matt D.	4.10	445.00	1,824.50
		20.60		\$10,817.00
Subtotal Fees				\$10,817.00
Discount				0.00
Total Fees				10,817.00
Total Disbursements				0.00

Attorney Billing Instructions

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

Billing Instructions

expires 6/30/2024: Partners @ 545; Assoc @ 445; Paralegals @ 350

Account Summary – As Of 04/05/23

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	134,252.50	134,252.50	0.00	42,707.50	42,707.50	0.00	148,054.50	148,054.50	0.00
Unbilled Adj	237.30	235.80	1.50	0.00	0.00	0.00	782.30	780.80	1.50
Billed	104,566.20	104,566.20	0.00	49,296.20	49,296.20	0.00	104,566.20	104,566.20	0.00
Collected	104,566.20	104,566.20	0.00	49,296.20	49,296.20	0.00	104,566.20	104,566.20	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WIP	42,707.50	42,707.50	0.00						
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									
Client Trust	0.00								
Balance									

04/05/23 15:53:25 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

04/05/23 15:53:27 PROFORMA STATEMENT FOR MATTER 392775.00009 (Winkler, Geoff - Receiver for J&J Consul) (Third Party Claims & Recoveries)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo,
Joshua

Matter #: 392775.00009

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

Date of Last Billing: 02/24/23

Matter Name: Third Party Claims & Recoveries

Proforma Number: 1211714

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		
02/01/23	9106802	Emails with D. Zaro and local counsel regarding prospective third party claims and review and assemble documents in connection with same (1.3); review and revise draft materials regarding recovery claims (0.9)	Del Castillo, Joshua	2.20	1,199.00	1,199.00	WO	HD	TR	_____
02/01/23	9107655	Draft/revise order concerning the investigation of claims and retention of counsel (.7). Emails to counsel as to motion/order and filing (.5).	Zaro, David	1.20	654.00	1,853.00	WO	HD	TR	_____
02/02/23	9107643	Emails and teleconference with local counsel regarding prospective third party claims (0.5).	Del Castillo, Joshua	0.50	272.50	2,125.50	WO	HD	TR	_____
02/03/23	9108728	Confer with counsel regarding pending issues relating to prospective claims and emails to local counsel regarding same (0.5).	Del Castillo, Joshua	0.50	272.50	2,398.00	WO	HD	TR	_____
02/06/23	9111351	Follow-up on court filing, expedited consideration and several emails with class counsel.	Zaro, David	0.70	381.50	2,779.50	WO	HD	TR	_____

04/05/23 15:53:27 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
Proforma Summary							
Timekeeper							
Number		Timekeeper		Hours	Rate	Amounts	
000313		Zaro, David		1.90	545.00	1,035.50	
001842		Del Castillo, Joshua		3.20	545.00	1,744.00	
				<u>5.10</u>		<u>\$2,779.50</u>	
Subtotal Fees						\$2,779.50	
Discount						0.00	
Total Fees						2,779.50	
Total Disbursements						0.00	

Attorney Billing Instructions

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

Billing Instructions

expires 6/30/2024: Partners @ 545; Assoc @ 445; Paralegals @ 350

Account Summary – As Of 04/05/23

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	75,264.50	75,264.50	0.00	27,904.00	27,904.00	0.00	77,935.00	77,935.00	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	50,031.00	50,031.00	0.00	40,875.00	40,875.00	0.00	50,031.00	50,031.00	0.00
Collected	50,031.00	50,031.00	0.00	40,875.00	40,875.00	0.00	50,031.00	50,031.00	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	27,904.00	27,904.00	0.00						

04/05/23 15:53:27 PROFORMA STATEMENT FOR MATTER 392775.00009 (Winkler, Geoff - Receiver for J&J Consul) (Third Party Claims & Recoveries)

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

04/05/23 14:23:09 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo, Joshua

Matter #: 392775.00002

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

Date of Last Billing: 02/24/23

Matter Name: General Receivership

Proforma Number: 1210623

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		
03/01/23	9138457	Review court orders and emails to AM and GT counsel re same (0.3).	Del Castillo, Joshua	0.30	163.50	163.50	WO	HD	TR	_____
03/02/23	9139394	Review documents, prepare for, and attend videoconference with Receiver's office and counsel regarding pending and critical case and estate administration issues (1.0).	Del Castillo, Joshua	1.00	545.00	708.50	WO	HD	TR	_____
03/02/23	9161313	Analysis and determination of document productions in preparation for attorney review.	Peng, Simona	0.10	35.00	743.50	WO	HD	TR	_____
03/02/23	9172570	Virtually attend weekly meeting with Geoff Winkler and his team, Allen Matkins, and Greenberg Traurig regarding case updates and outstanding tasks	Pham, Matt D.	0.90	400.50	1,144.00	WO	HD	TR	_____
03/03/23	9140323	Emails and teleconference with D. Zaro regarding outstanding case administration deadlines and matters (0.3); review correspondence from third parties regarding same (0.2).	Del Castillo, Joshua	0.50	272.50	1,416.50	WO	HD	TR	_____
03/04/23	9161344	Analysis and determination of document productions in preparation for attorney	Peng, Simona	1.00	350.00	1,766.50	WO	HD	TR	_____

04/05/23 14:23:09 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			
03/08/23	9144240	review. Review recently entered orders and recent filings and respond to correspondence from Receiver's office and co-counsel regarding same (0.7).	Del Castillo, Joshua	0.70	381.50	2,148.00	WO	HD	TR	_____
03/09/23	9145670	Prepare for and attend videoconference with Receiver's office and co-counsel at GT (0.8).	Del Castillo, Joshua	0.80	436.00	2,584.00	WO	HD	TR	_____
03/09/23	9172695	Virtually attend weekly meeting with Geoff Winkler and his team, Allen Matkins, and Greenberg Traurig regarding case updates and outstanding tasks	Pham, Matt D.	0.70	311.50	2,895.50	WO	HD	TR	_____
03/10/23	9146936	Review litigants' stipulated protective order (0.3).	Del Castillo, Joshua	0.30	163.50	3,059.00	WO	HD	TR	_____
03/13/23	9148182	Review Receiver filing regarding special counsel (0.3); teleconference with D. Zaro regarding pending and anticipated Receiver filings (0.2); follow-up email regarding same (0.2).	Del Castillo, Joshua	0.70	381.50	3,440.50	WO	HD	TR	_____
03/14/23	9149834	Review initial disclosures and emails to AM team regarding same (0.6).	Del Castillo, Joshua	0.60	327.00	3,767.50	WO	HD	TR	_____
03/15/23	9150431	Review correspondence from litigants regarding pending proposed protective order (0.2).	Del Castillo, Joshua	0.20	109.00	3,876.50	WO	HD	TR	_____
03/16/23	9151947	Prepare for and attend videoconference with Receiver's office and co-counsel regarding pending hearing and other case and estate administration matters (0.9);	Del Castillo, Joshua	1.20	654.00	4,530.50	WO	HD	TR	_____

04/05/23 14:23:09 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		
		follow-up emails and teleconferences with D. Zaro and M. Pham (0.3).								
03/16/23	9172786	Virtually attend weekly meeting with Geoff Winkler and his team, Allen Matkins, and Greenberg Traurig regarding case updates and outstanding tasks	Pham, Matt D.	0.50	222.50	4,753.00	WO	HD	TR	_____
03/17/23	9152991	Review and respond to emails from counsel regarding case administration matters (0.5).	Del Castillo, Joshua	0.50	272.50	5,025.50	WO	HD	TR	_____
03/21/23	9156399	Review docket, outstanding motions and anticipated issues for upcoming hearing, and confer with J. Rickard and K. Hendricks regarding appearance at hearing (0.7).	Del Castillo, Joshua	0.70	381.50	5,407.00	WO	HD	TR	_____
03/22/23	9157534	Emails with local counsel and GT regarding 3/22/23 hearing and limiting appearances to minimize estate fees (0.2).	Del Castillo, Joshua	0.20	109.00	5,516.00	WO	HD	TR	_____
03/23/23	9159323	Prepare for and attend videoconference with Receiver's office and GT attorneys (0.7).	Del Castillo, Joshua	0.70	381.50	5,897.50	WO	HD	TR	_____
03/23/23	9172858	Virtually attend weekly meeting with Geoff Winkler and his team, Allen Matkins, and Greenberg Traurig regarding case updates and outstanding tasks	Pham, Matt D.	0.60	267.00	6,164.50	WO	HD	TR	_____
03/27/23	9162713	Review recent filings and court orders and emails with counsel and Receiver's office regarding pending case and estate administration matters (1.0).	Del Castillo, Joshua	1.00	545.00	6,709.50	WO	HD	TR	_____
03/29/23	9165713	Review docket and recent stipulation and order (0.2); review documents and emails	Del Castillo, Joshua	1.70	926.50	7,636.00	WO	HD	TR	_____

04/05/23 14:23:09 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		
		and teleconferences with GT counsel, Receiver's office, and AM counsel regarding pending case and estate administration matters (1.5).								
03/30/23	9168238	Review notes and documents from Receiver's office and attention to upcoming case administration matters (0.7); review recent Court orders and filings from prospective intervenor plaintiffs and prepare notes and strategy outline regarding same (1.1); initial analysis regarding intervenor appeal (0.5).	Del Castillo, Joshua	2.30	1,253.50	8,889.50	WO	HD	TR	_____
03/30/23	9172950	Virtually attend weekly meeting with Geoff Winkler and his team, Allen Matkins, and Greenberg Traurig regarding case updates and outstanding tasks	Pham, Matt D.	0.80	356.00	9,245.50	WO	HD	TR	_____
03/31/23	9168484	Confer extensively with counsel regarding intervenor appeal (0.7); commence legal analysis in connection with same (1.4).	Del Castillo, Joshua	2.10	1,144.50	10,390.00	WO	HD	TR	_____
03/31/23	9173526	Evaluate the appeal of intervention order, assess role of Receiver as respondent (.4). Call/email with counsel as to the intervention and subpoena matter (.3).	Zaro, David	0.70	381.50	10,771.50	WO	HD	TR	_____

Disbursements for Matter 392775.00002 (General Receivership)

Trans Date	Index	Type	Quantity	Amt	Circle	Action		
03/01/23	2809655	EDISC – CS Disco, Inc. - Monthly Hosting for March 2023	0.00	253.88	WO	HD	TR	_____

Proforma Summary

04/05/23 14:23:09 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Timekeeper

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	0.70	545.00	381.50
001842	Del Castillo, Joshua	15.50	545.00	8,447.50
002307	Peng, Simona	1.10	350.00	385.00
002510	Pham, Matt D.	3.50	445.00	1,557.50
		20.80		\$10,771.50
Subtotal Fees				\$10,771.50
Discount				0.00
Total Fees				10,771.50
Total Disbursements				253.88

Attorney Billing Instructions

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

Billing Instructions

expires 6/30/2024: Partners @ 545; Assoc @ 445; Paralegals @ 350

Account Summary – As Of 04/03/23

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	96,150.61	96,137.50	13.11	24,055.88	23,802.00	253.88	124,653.14	114,690.50	9,962.64
Unbilled Adj	1,369.09	1,068.09	301.00	0.00	0.00	0.00	1,773.59	1,429.59	344.00
Billed	99,385.67	89,676.91	9,708.76	30,617.94	25,992.00	4,625.94	89,676.91	89,676.91	9,708.76
Collected	99,385.67	89,676.91	9,708.76	30,617.94	25,992.00	4,625.94	99,385.67	89,676.91	9,708.76
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WIP	28,170.71	23,802.00	4,368.71						
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									
Client Trust	0.00								
Balance									

04/05/23 14:23:09 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

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

04/05/23 14:23:10 PROFORMA STATEMENT FOR MATTER 392775.00003 (Winkler, Geoff - Receiver for J&J Consul) (Asset Recovery & Management)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo,
Joshua

Matter #: 392775.00003

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

Date of Last Billing: 02/24/23

Matter Name: Asset Recovery & Management

Proforma Number: 1210623

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		
03/02/23	9139399	Analysis of issues regarding Receiver proposal to "secure" funds from defendants in amounts certain in context of uncertain judgment and liability apportionment (1.3).	Del Castillo, Joshua	1.30	708.50	708.50	WO	HD	TR	_____
03/02/23	9166501	Analysis and review of e-mails with client and attached documents re: Eco Battery/Capital information production (.4); conference and analysis re: strategy to address open issues and potential recovery issues (.5); analysis and review of e-mails with Eco counsel (.2).	Farrell, Michael	1.10	599.50	1,308.00	WO	HD	TR	_____
03/02/23	9172568	Confer with Mike Farrell regarding approach to Eco Battery and Eco Capital issues (0.2); Draft detailed email to Eco Battery's counsel regarding financial documents (0.7); Draft email to Eco Capital's counsel regarding document production (0.3)	Pham, Matt D.	1.20	534.00	1,842.00	WO	HD	TR	_____
03/03/23	9168061	Analysis and review of correspondence re: Eco Battery financial information issues.	Farrell, Michael	0.20	109.00	1,951.00	WO	HD	TR	_____

04/05/23 14:23:10 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			
03/03/23	9172586	Phone call with Wells Fargo's counsel regarding document categories	Pham, Matt D.	0.20	89.00	2,040.00	WO	HD	TR	_____
03/06/23	9141928	Spoke with J. Bell's attorney, Bill Gameros, regarding amount retained by Bell against Jager's retainer (.2).	Robichaud, James	0.20	89.00	2,129.00	WO	HD	TR	_____
03/08/23	9144344	Correspond with B. Gameros, attorney for Jager's former counsel, J. Bell, further detailing information sought by Receiver relating to the retainer paid by Jager to Bell (.3).	Robichaud, James	0.30	133.50	2,262.50	WO	HD	TR	_____
03/09/23	9146023	Teleconference with D. Zaro regarding pending turnover demands and related matters (0.3); review documents and prior emails/demands regarding same and prepare summary for use by Receiver and co-counsel (0.8).	Del Castillo, Joshua	1.10	599.50	2,862.00	WO	HD	TR	_____
03/10/23	9147346	Analysis and review of e-mails re: Eco Battery production and potential effect on recovery strategy.	Farrell, Michael	0.20	109.00	2,971.00	WO	HD	TR	_____
03/13/23	9148478	Review analysis regarding prospective Eco Battery claims, follow-up on demand to Eco Battery regarding document production, and emails to M. Pham regarding same (0.9); review summary of status of turnover demands and responses and follow-up emails to Wells Fargo regarding outstanding account turnovers (0.9); review stipulation proposal in connection with same (0.4).	Del Castillo, Joshua	2.20	1,199.00	4,170.00	WO	HD	TR	_____

04/05/23 14:23:10 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		
03/16/23	9152009	Review and respond to correspondence from Wells Fargo regarding remaining account turnover issues and confer with counsel and Receiver regarding same (0.6).	Del Castillo, Joshua	0.60	327.00	4,497.00	WO	HD	TR	_____
03/16/23	9152834	Research/analysis of the issues concerning third party liability for the fraudulent conveyances and accounting related issues (.8). Several emails related to the Receiver report and attend meeting with Receiver, Ms. Deering, Mr. Hall, Ms. Barkhanoy as to accounting investigation into assets, recoveries and follow-up (.5).	Zaro, David	1.30	708.50	5,205.50	WO	HD	TR	_____
03/16/23	9170145	Conference and analysis re: status and strategy for pursuit of recovery from Eco Battery.	Farrell, Michael	0.20	109.00	5,314.50	WO	HD	TR	_____
03/16/23	9172788	Discuss with John Hall regarding details for Wells Fargo bank accounts and draft follow-up email to John Hall regarding same (0.2); Phone call with US Bank's counsel regarding stipulated protective order (0.4); Revise and finalize stipulated protective order with US Bank (0.3)	Pham, Matt D.	0.90	400.50	5,715.00	WO	HD	TR	_____
03/21/23	9156402	Review correspondence from Wells Fargo regarding account turnovers and associated matters and confer with counsel and Wells Fargo counsel regarding same (0.6); review notes regarding prior turnover demands and attention to follow-up issues regarding same (0.6); review and respond to correspondence from A. Deering regarding turnovers and attention to revised, third-round turnover demands and follow-ups	Del Castillo, Joshua	3.10	1,689.50	7,404.50	WO	HD	TR	_____

04/05/23 14:23:10 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 (1.9).	Timekeeper	Hours	Fees	Sum	Circle Action			
03/21/23	9172832	Review and analyze US Bank's revisions to stipulated protective order, update stipulated protective order, and draft email to US Bank's counsel regarding final version thereof	Pham, Matt D.	0.20	89.00	7,493.50	WO	HD	TR	_____
03/22/23	9157535	Emails and teleconferences with M. Pham, J. Robichaud, and outside counsel for banks regarding pending and renewed turnover requests (1.1); legal analysis in connection with requested relief defendant stipulations (0.9).	Del Castillo, Joshua	2.00	1,090.00	8,583.50	WO	HD	TR	_____
03/23/23	9159324	Confer with J. Robichaud regarding additional round of turnover letters (0.3); review notes and prior correspondence from bank counsel and deliver relevant materials to J. Robichaud for reference in renewed letters (0.7).	Del Castillo, Joshua	1.00	545.00	9,128.50	WO	HD	TR	_____
03/23/23	9159345	Review materials in connection with real estate holdings of receivership estate in connection with contemplated additional and pending sales (0.5); attention to stipulations regarding turnover (0.3).	Del Castillo, Joshua	0.80	436.00	9,564.50	WO	HD	TR	_____
03/24/23	9160518	Review and respond to inquiries from Receiver's office regarding turnover of defendant bank accounts and review prior correspondence, notes, and documents regarding same (1.3); email follow-up to counsel regarding same (0.5); prepare updated turnover stipulation (0.9).	Del Castillo, Joshua	2.70	1,471.50	11,036.00	WO	HD	TR	_____

04/05/23 14:23:10 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		
03/24/23	9176886	Emails with Receiver counsel related to Flavocure, the assignment of interest and SEC filings, and liquidation options (.4).	Zaro, David	0.40	218.00	11,254.00	WO	HD	TR	_____
03/27/23	9162291	Email follow-up with counsel for Wells Fargo regarding account turnover matters (0.3); confer with J. Robichaud regarding status of additional round of turnover demand letters (0.3); review and comment regarding draft letter (0.2); review and response to correspondence from bank counsel regarding same (0.9); teleconferences regarding same (0.5).	Del Castillo, Joshua	2.20	1,199.00	12,453.00	WO	HD	TR	_____
03/27/23	9162668	Draft turnover letters to Wells Fargo and US Bank, highlighting their obligations with respect to defendants named in order amending appointment order and requesting compliance (1.4).	Robichaud, James	1.40	623.00	13,076.00	WO	HD	TR	_____
03/27/23	9172893	Continue reviewing and analyzing document production from Eco Battery (2.5); Begin drafting complaint against Eco Battery, Eco Capital, and its principals (4.2)	Pham, Matt D.	6.70	2,981.50	16,057.50	WO	HD	TR	_____
03/28/23	9163945	Review materials and prepare inquiries to Receiver's office regarding additional bank accounts subject to turnover (0.7); confer with M. Pham and J. Robichaud regarding pending demands (0.7); follow-up calls to bank counsel (0.5).	Del Castillo, Joshua	1.90	1,035.50	17,093.00	WO	HD	TR	_____
03/28/23	9171952	Revise turnover letter to Bank of America and transmit to M. Pham for further review (.2).	Robichaud, James	0.20	89.00	17,182.00	WO	HD	TR	_____

04/05/23 14:23:10 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		
03/28/23	9173673	Work on Flavocure assignment forms and investigation and analysis of recent activities/enforcement of claims/follow-up as the Receiver recovery strategy (1.4); review and evaluate the draft turnover stipulation (.4).	Zaro, David	1.80	981.00	18,163.00	WO	HD	TR	_____
03/29/23	9165712	Review correspondence to and from bank counsel regarding additional turnover requests (0.6); legal analysis in connection with issues raised by same (1.3).	Del Castillo, Joshua	1.90	1,035.50	19,198.50	WO	HD	TR	_____
03/29/23	9172931	Continue drafting Eco Battery/Eco Capital complaint - allegations regarding transactions with Jager and Jongeward (2.5); Continue drafting Eco Battery/Eco Capital complaint - allegations regarding misrepresentations/omissions at time of Jager investments (2.7); Continue drafting Eco Battery/Eco Capital complaint - allegations regarding concurrent operations of Eco Battery and Eco Capital (1.0)	Pham, Matt D.	6.20	2,759.00	21,957.50	WO	HD	TR	_____
03/29/23	9173915	Research/analysis of the sale contracts, evaluate the current contract terms and draft/develop alternative approaches regarding closing and filing (.9). Emails with the Receiver/Ms. Deering (.2). Follow-up with counsel related for Stipulation related to sale/turnover and call with counsel (.8).	Zaro, David	1.90	1,035.50	22,993.00	WO	HD	TR	_____
03/29/23	9173945	Prepare for call with counsel for Flavocure and call concerning assignment/monetizing investment and follow-up (.6). Address additional issues related to the convertible debenture holdings and the impact of the	Zaro, David	1.30	708.50	23,701.50	WO	HD	TR	_____

04/05/23 14:23:10 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
		issuance of new securities by Flavocure and research same issues (.7).						
03/31/23	9168337	Teleconference with M. Pham regarding prospective EcoBattery settlement or alternative contemplated litigation and follow-up issues regarding same (0.5); review and respond to correspondence from US Bank and Wells Fargo counsel regarding turnovers (0.50; review correspondence from and responses to Receiver's office regarding same, and confer regarding same (0.4).	Del Castillo, Joshua	1.40	763.00	24,464.50	WO	HD TR

Proforma Summary**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	6.70	545.00	3,651.50
000739	Farrell, Michael	1.70	545.00	926.50
001842	Del Castillo, Joshua	22.20	545.00	12,099.00
002510	Pham, Matt D.	15.40	445.00	6,853.00
002592	Robichaud, James	2.10	445.00	934.50
		48.10		\$24,464.50
Subtotal Fees				\$24,464.50
Discount				0.00
Total Fees				24,464.50
Total Disbursements				0.00

Attorney Billing Instructions

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

Billing Instructions

04/05/23 14:23:10 PROFORMA STATEMENT FOR MATTER 392775.00003 (Winkler, Geoff - Receiver for J&J Consul) (Asset Recovery & Management)

expires 6/30/2024: Partners @ 545; Assoc @ 445; Paralegals @ 350

Account Summary – As Of 04/03/23

	Fiscal YTD			Calendar YTD				LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements	
Worked	158,876.00	158,876.00	0.00	64,137.00	64,137.00	0.00	183,445.00	183,445.00	0.00	
Unbilled Adj	1,105.82	1,104.50	1.32	0.00	0.00	0.00	3,734.39	3,733.07	1.32	
Billed	115,906.07	115,906.07	0.00	48,294.50	48,294.50	0.00	115,906.07	115,906.07	0.00	
Collected	115,906.07	115,906.07	0.00	48,294.50	48,294.50	0.00	115,906.07	115,906.07	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 Balance	64,181.00	64,137.00	44.00							
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

04/05/23 14:23:12 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: 02/24/23

Matter Name: Investigation & Reporting

Proforma Number: 1210623

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		
03/02/23	9141753	Evaluate the outstanding subpoenas/records to be produced by Eco Battery and Eco Capital, follow-up with counsel (.4). Further work/legal analysis of issues, address the investigation and work related to Eco Battery and advice to Receiver/counsel (.8).	Zaro, David	1.20	654.00	654.00	WO	HD	TR	_____
03/08/23	9146775	Evaluate the issues concerning the production of records and subpoenas, follow-up advice to counsel concerning motion to compel production.	Zaro, David	0.40	218.00	872.00	WO	HD	TR	_____
03/09/23	9146781	Several emails and call with counsel for Receiver concerning the pending legal issues (.3). Attend the meeting with Ms. Deering, Receiver, Mr. Hall and counsel related to accounting, document productions, asset recoveries, and pending/prospective litigation (.8).	Zaro, David	1.10	599.50	1,471.50	WO	HD	TR	_____
03/10/23	9146935	Review correspondence from U.S. Bank counsel regarding status of approval of draft protective order and prepare follow-up	Del Castillo, Joshua	0.50	272.50	1,744.00	WO	HD	TR	_____

04/05/23 14:23:12 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			
		emails to counsel regarding same (0.5).								
03/13/23	9149322	Call with Receiver/counsel concerning the Eco-Capital records production (.2).	Zaro, David	0.20	109.00	1,853.00	WO	HD	TR	_____
03/15/23	9150440	Review emails and confer with M. Pham regarding US Bank proposed protective order (0.5); follow-up emails to US Bank counsel regarding same (0.2).	Del Castillo, Joshua	0.70	381.50	2,234.50	WO	HD	TR	_____
03/17/23	9152785	Review emails and confer with D. Zaro regarding production of WF documents (0.5); emails with M. Pham regarding same (0.2); review documents and correspondence from WF counsel and attention to production issues (0.9); follow-up emails regarding US Bank protective order and turnover (0.4); analysis of issues raised in connection with prospective additional stipulated discovery orders (0.9).	Del Castillo, Joshua	2.90	1,580.50	3,815.00	WO	HD	TR	_____
03/17/23	9156310	Emails with Mr. Rickard concerning records/subpoena and follow-up (.4). Investigate/review documents produced pursuant to subpoena (1.8). Email with counsel for Receiver and Mr. Rickard related to the documents, protective order and compliance (.5).	Zaro, David	2.70	1,471.50	5,286.50	WO	HD	TR	_____
03/21/23	9156608	Emails and teleconferences with M. Pham and counsel for banks regarding outstanding protective orders (0.5).	Del Castillo, Joshua	0.50	272.50	5,559.00	WO	HD	TR	_____
03/22/23	9157712	Emails follow-ups to counsel and bank representatives regarding protective orders and status of document productions (0.6).	Del Castillo, Joshua	0.60	327.00	5,886.00	WO	HD	TR	_____

04/05/23 14:23:12 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			
03/23/23	9162552	Prepare for/attend the meeting with Mr. Winkler, Ms. Deering, Mr. del Castillo and counsel to address ongoing/pending issues related to turnover/records and subpoenas, follow-up.	Zaro, David	0.60	327.00	6,213.00	WO	HD	TR	_____
03/24/23	9160662	Review and respond to inquiry from D. Zaro and Receiver's office regarding status of document recovery and management matter (0.8).	Del Castillo, Joshua	0.80	436.00	6,649.00	WO	HD	TR	_____
03/24/23	9173420	Prepare for and attend the meeting with Receiver counsel concerning accounting, assets and recovery issues, sales and filings (.6). Communication with Mr. Pham and follow up on prior emails with Mr. Hall/Receiver related to accounting/records retention issues and follow-up (.3).	Zaro, David	0.90	490.50	7,139.50	WO	HD	TR	_____
03/27/23	9162286	Emails and teleconferences with M. Pham and bank attorneys regarding status of proposed protective orders and document productions (1.1); review and respond to document management inquiries from D. Zaro and J. Hall (0.3).	Del Castillo, Joshua	1.40	763.00	7,902.50	WO	HD	TR	_____
03/27/23	9172891	Phone call with and draft follow up email to US Bank's counsel regarding stipulated protective order	Pham, Matt D.	0.20	89.00	7,991.50	WO	HD	TR	_____
03/28/23	9173840	Follow-up on the subpoena and address Receiver additional requirements for accounting and claims process.	Zaro, David	0.20	109.00	8,100.50	WO	HD	TR	_____

04/05/23 14:23:12 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		
03/29/23	9165735	Review and respond to correspondence regarding stipulated protective orders and attention to document requests in connection with same (0.7).	Del Castillo, Joshua	0.70	381.50	8,482.00	WO	HD	TR	_____
03/29/23	9173959	Call with counsel, evaluate the pending bank subpoenas and assess email communications with counsel for defendants and records production/evaluate email/records.	Zaro, David	0.80	436.00	8,918.00	WO	HD	TR	_____
03/30/23	9168245	Review emails regarding Grigsby production of documents and correspondence with counsel regarding necessary follow-up subpoenas (0.6); review correspondence from Receiver's office regarding same (0.2).	Del Castillo, Joshua	0.80	436.00	9,354.00	WO	HD	TR	_____
03/30/23	9174006	Evaluate the indictment and assess impact on discovery, actions against 3rd parties for recoveries (.5). Emails with counsel to address subpoenas/accounts at US Bank, follow-up thereon (.4). Prepare for the meeting including evaluating Receiver communications and attend the meeting with Ms. Deering/Receiver/counsel as to progress on accounting, recoveries, discovery, criminal proceeding and follow-up (.9)	Zaro, David	1.80	981.00	10,335.00	WO	HD	TR	_____

Proforma Summary**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	9.90	545.00	5,395.50
001842	Del Castillo, Joshua	8.90	545.00	4,850.50

04/05/23 14:23:12 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Proforma Summary

Timekeeper

Number	Timekeeper	Hours	Rate	Amounts
002510	Pham, Matt D.	0.20	445.00	89.00
		19.00		\$10,335.00
Subtotal Fees				\$10,335.00
Discount				0.00
Total Fees				10,335.00
Total Disbursements				0.00

Attorney Billing Instructions

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

Billing Instructions

expires 6/30/2024: Partners @ 545; Assoc @ 445; Paralegals @ 350

Account Summary – As Of 04/03/23

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	105,002.00	105,002.00	0.00	40,189.00	40,189.00	0.00	132,846.00	132,846.00	0.00
Unbilled Adj	109.00	109.00	0.00	0.00	0.00	0.00	3,001.50	3,001.50	0.00
Billed	89,655.50	89,655.50	0.00	38,798.50	38,798.50	0.00	89,655.50	89,655.50	0.00
Collected	89,655.50	89,655.50	0.00	38,798.50	38,798.50	0.00	89,655.50	89,655.50	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WIP	40,189.00	40,189.00	0.00						
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									
Client Trust	0.00								
Balance									

04/05/23 14:23:12 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

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

04/05/23 14:23:14 PROFORMA STATEMENT FOR MATTER 392775.00006 (Winkler, Geoff - Receiver for J&J Consul) (Sale, Disposition & Transfer of Assets)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo, Matter #: 392775.00006 Client Name: Winkler, Geoff - Receiver for J&J Consul
 Joshua
 Date of Last Billing: 02/24/23 Matter Name: Sale, Disposition & Transfer of Assets
 Proforma Number: 1210623
 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	
03/28/23	9164342	Review real property recorded documents and follow-up with Receiver's office regarding pending and anticipated real property sales (0.8).	Del Castillo, Joshua	0.80	436.00	436.00	WO	HD	TR
03/30/23	9173952	Review several emails. Prepare for and call with Ms. Deering related to sale terms/follow-up (.5). Work on new language concerning the sale, draft/revise new terms for sale closing and related issues, email to/from Receiver (.9).	Zaro, David	1.40	763.00	1,199.00	WO	HD	TR

Proforma Summary

Timekeeper		Hours	Rate	Amounts
Number	Timekeeper			
000313	Zaro, David	1.40	545.00	763.00
001842	Del Castillo, Joshua	0.80	545.00	436.00
		<u>2.20</u>		<u>\$1,199.00</u>
Subtotal Fees				\$1,199.00
Discount				0.00
Total Fees				1,199.00
Total Disbursements				0.00

04/05/23 14:23:14 PROFORMA STATEMENT FOR MATTER 392775.00006 (Winkler, Geoff - Receiver for J&J Consul) (Sale, Disposition & Transfer of Assets)

Attorney Billing Instructions

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

Billing Instructions

expires 6/30/2024: Partners @ 545; Assoc @ 445; Paralegals @ 350

Account Summary – As Of 04/03/23

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	133,544.00	133,544.00	0.00	41,999.00	41,999.00	0.00	147,346.00	147,346.00	0.00
Unbilled Adj	237.30	235.80	1.50	0.00	0.00	0.00	782.30	780.80	1.50
Billed	104,566.20	104,566.20	0.00	49,296.20	49,296.20	0.00	104,566.20	104,566.20	0.00
Collected	104,566.20	104,566.20	0.00	49,296.20	49,296.20	0.00	104,566.20	104,566.20	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	41,999.00	41,999.00	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

04/05/23 14:23:15 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&J Consul) (Claims & Distribution)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo, Matter #: 392775.00008 Client Name: Winkler, Geoff - Receiver for J&J Consul
 Joshua
 Date of Last Billing: 12/29/22 Matter Name: Claims & Distribution
 Proforma Number: 1210623
 Client/Matter Joint Group # 392775.1 Client Matter Number:

Fees for Matter 392775.00008.(Claims & Distribution)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action
03/16/23	9152008	Legal analysis of prospective claims approaches in connection with anticipated motion to establish claims procedures (0.6); teleconference with D. Zaro regarding same (0.2).	Del Castillo, Joshua	0.80	436.00	436.00	WO	HD TR

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	0.80	545.00	436.00
		0.80		\$436.00
Subtotal Fees				\$436.00
Discount				0.00
Total Fees				436.00
Total Disbursements				0.00

Attorney Billing Instructions

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

Billing Instructions

04/05/23 14:23:15 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&J Consul) (Claims & Distribution)

expires 6/30/2024: Partners @ 545; Assoc @ 445; Paralegals @ 350

Account Summary – As Of 04/03/23

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	545.00	545.00	0.00	436.00	436.00	0.00	545.00	545.00	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	109.00	109.00	0.00	0.00	0.00	0.00	109.00	109.00	0.00
Collected	109.00	109.00	0.00	0.00	0.00	0.00	109.00	109.00	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	436.00	436.00	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

04/05/23 14:23:16 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: 02/24/23

Matter Name: Third Party Claims & Recoveries

Proforma Number: 1210623

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		
03/01/23	9137997	Legal analysis of potentially novel third party recovery claims and confer with M. Pham re same (2.2).	Del Castillo, Joshua	2.20	1,199.00	1,199.00	WO	HD	TR	_____
03/02/23	9139351	Review correspondence regarding prosecution of third party claims and emails to D. Zaro and M. Pham regarding same (0.8).	Del Castillo, Joshua	0.80	436.00	1,635.00	WO	HD	TR	_____
03/06/23	9143441	Follow-up with counsel concerning the selection of prospective litigation counsel as to claims against financial institutions.	Zaro, David	0.40	218.00	1,853.00	WO	HD	TR	_____
03/08/23	9146776	Emails concerning the retention motion, the conflicts issues and analysis of Receiver obligations under the existing protective order and follow-up (.4). Call with counsel related to Eco Capital/Eco Battery action and draft complaint (.3).	Zaro, David	0.70	381.50	2,234.50	WO	HD	TR	_____
03/09/23	9145386	Teleconferences and emails with D. Zaro and M. Pham regarding prospective EcoBattery complaint and associated standing analysis (0.8).	Del Castillo, Joshua	0.80	436.00	2,670.50	WO	HD	TR	_____

04/05/23 14:23:16 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
03/13/23	9176884	Evaluate issues concerning the motion to approve counsel and assess Wells Fargo objections (.4).	Zaro, David	0.40	218.00	2,888.50	WO	HD TR
03/15/23	9150851	Legal analysis of prospective third party liability claims and calculations (1.8); confer with AM counsel regarding status of turnover of related documents (0.5).	Del Castillo, Joshua	2.30	1,253.50	4,142.00	WO	HD TR
03/24/23	9173453	Conference with Receiver counsel related to the Eco Battery discovery and the draft complaint and advice as to the causes of action (.3).	Zaro, David	0.30	163.50	4,305.50	WO	HD TR

Proforma Summary

Timekeeper

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	1.80	545.00	981.00
001842	Del Castillo, Joshua	6.10	545.00	3,324.50
		7.90		\$4,305.50
Subtotal Fees				\$4,305.50
Discount				0.00
Total Fees				4,305.50
Total Disbursements				0.00

Attorney Billing Instructions

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

Billing Instructions

expires 6/30/2024: Partners @ 545; Assoc @ 445; Paralegals @ 350

04/05/23 14:23:16 PROFORMA STATEMENT FOR MATTER 392775.00009 (Winkler, Geoff - Receiver for J&J Consul) (Third Party Claims & Recoveries)

Account Summary – As Of 04/03/23

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	75,264.50	75,264.50	0.00	27,904.00	27,904.00	0.00	77,935.00	77,935.00	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	50,031.00	50,031.00	0.00	40,875.00	40,875.00	0.00	50,031.00	50,031.00	0.00
Collected	50,031.00	50,031.00	0.00	40,875.00	40,875.00	0.00	50,031.00	50,031.00	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	27,904.00	27,904.00	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

EXHIBIT 2

EXHIBIT 2

LAWRENCE J SEMENZA, III, P.C.
 dba SEMENZA KIRCHER RICKARD
 10161 Park Run Drive, Suite 150

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

Las Vegas, Nevada 89145
 Telephone: (702) 835-6803
 Facsimile: (702) 920-8669
 Federal I.D. # 27-4465751

Date 2/28/2023
 Invoice Number 7092-01_08
 Client Number 7092
 Matter Number 01

RE: Receiver in Nevada Actions

BILL THROUGH DATE 1/31/2023

Date	Employee	Description	Hours	Rate	Amount
1/3/2023	O Kelly	PROFESSIONAL FEES Review minutes re transcript of proceeding for hearing on 12/16/2022 in USDC case 22-00612 (0.1); review order dismissing bankruptcy and related cases in USBC case 22-10942 (0.1)	0.2	145.00	29.00
1/6/2023	J Rickard	Prepare for and call into Rule 26(f) conference	0.4	375.00	150.00
1/10/2023	J Rickard	Begin reviewing draft discovery plan	0.3	375.00	112.50
1/11/2023	O Kelly	Review e-mail from client re lis pendens recordings	0.1	145.00	14.50
1/11/2023	J Rickard	E-mail regarding execution of lis pendens releases for Heber City and Nevada properties	0.2	375.00	75.00
1/12/2023	O Kelly	Work with J Rickard re notices of termination of lis pendens documents in case 2:22-cv-01352 (0.3); review/revise notices of termination of lis pendens documents in case 2:22-cv-01352 (0.4); e-mail to courtroom administrator re Zoom information for upcoming hearings in 2:22-cv-00612/2:22-CV-01352/2:22-CV-01549 (0.1)	0.8	145.00	116.00
1/12/2023	J Rickard	Review K. Dean objection to Magistrate order; e-mail regarding termination of notice of lis pendens	0.3	375.00	112.50
1/13/2023	A Barreras	Work on stipulated protective order	0.9	145.00	130.50
1/13/2023	O Kelly	Review Dean's request for de novo review and appeal from order in 2:22-cv-00612 (0.1); review notices of termination of notice of lis pendens for K Cannata signature in case 2:22-cv-01352 (0.1); deliver executed/notarized copies of notices of termination of notice of lis pendens to Stewart Title (0.7); e-mails with courtroom administrator re Zoom link for upcoming hearings in 2:22-cv-00612/2:22-CV-01352/2:22-CV-01549 (0.1)	1.0	145.00	145.00
1/17/2023	J Rickard	Prepare for and attend hearing on motions and status check	1.2	375.00	450.00
1/19/2023	O Kelly	Review minute orders re hearing outcome in cases 2:22-cv-00612 and 2:22-cv-01549	0.1	145.00	14.50
1/20/2023	O Kelly	Review order remanding case 2:22-cv-01549-CDS-EJY back to state court (0.1); review order granting discovery plan and scheduling order, calendar deadlines for same for case 2:22-cv-00612 (0.4)	0.5	145.00	72.50
1/23/2023	O Kelly	Review/file stipulated protective order (Eco Battery) in case 2:22-cv-00612 (0.3); review order granting stipulated protective order (Eco Battery) in case 2:22-cv-00612 (0.1)	0.4	145.00	58.00
1/23/2023	J Rickard	Review ECO Battery stipulated protective order (0.2)	0.2	375.00	75.00
1/24/2023	O Kelly	Review/file stipulated protective order (Eco Capital) in case 2:22-cv-00612 (0.3); review orders granting stipulated protective order (Eco Capital) in case 2:22-cv-00612 (0.1)	0.4	145.00	58.00
1/24/2023	J Rickard	Review draft motion to employ ancillary counsel	0.3	375.00	112.50
1/24/2023	J Rickard	Review stipulated protective order with Eco Capital (0.2)	0.2	375.00	75.00
1/25/2023	O Kelly	Review e-mail re upcoming filings in case 2:22-cv-00612 (0.1)	0.1	145.00	14.50
1/27/2023	J Rickard	E-mail regarding notice of removal of lis pendens for Via Regina property	0.3	375.00	112.50
1/30/2023	O Kelly	Work on notice of termination of notice of lis pendens for Via Regina Coeli Street for case #2:22-cv-01352-CDS-EJY (0.2); review e-mails re status of notice of termination of notice of lis pendens for Via Regina Coeli Street for case #2:22-cv-01352-CDS-EJY (0.1); work with J Rickard/K Cannata re signing of notice of termination of notice of lis pendens for Via Regina Coeli Street for case #2:22-cv-01352-CDS-EJY (0.1)	0.4	145.00	58.00

Total Current Invoice

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

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

Date 2/28/2023
 Invoice Number 7092-01_08
 Client Number 7092
 Matter Number 01

RE: Receiver in Nevada Actions

BILL THROUGH DATE 1/31/2023

Date	Employee	Description	Hours	Rate	Amount
1/30/2023	J Rickard	E-mail regarding termination of lis pendens	0.2	375.00	75.00
1/31/2023	O Kelly	Meeting with K Cannata to execute notice of termination of notice of lis pendens/deliver same to First American Title Company	1.3	145.00	188.50
		Subtotal			2,249.00

Total Current Invoice \$2,249.00

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

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

Date 3/29/2023
 Invoice Number 7092-01_09
 Client Number 7092
 Matter Number 01

RE: Receiver in Nevada Actions

BILL THROUGH DATE 2/28/2023

Date	Employee	Description	Hours	Rate	Amount
		PROFESSIONAL FEES			
2/1/2023	O Kelly	Review e-mail from client re motion for engagement of special counsel (0.1)	0.1	145.00	14.50
2/1/2023	J Rickard	Review revised motion to employ ancillary litigation counsel and e-mail regarding same	0.3	375.00	112.50
2/2/2023	O Kelly	Work on motion to employ ancillary litigation counsel documents for filing(22-cv-00612)	1.0	145.00	145.00
2/2/2023	J Rickard	E-mail regarding additional release of lis pendens	0.3	375.00	112.50
2/3/2023	O Kelly	Meeting with J Rickard to execute notice of termination of notice of lis pendens re Ruffian property/deliver same to Stewart Title Company(22-cv01352)	1.1	145.00	159.50
2/3/2023	O Kelly	Finalize/file motion to employ ancillary litigation counsel documents (22-cv-00612)	1.0	145.00	145.00
2/3/2023	J Rickard	Meeting regarding withdrawal of lis pendens; finalize motion to retain ancillary litigation counsel	0.5	375.00	187.50
2/7/2023	O Kelly	Review e-mail/file re Bank of Nevada subpoena	0.1	145.00	14.50
2/7/2023	J Rickard	Research regarding Bank of Nevada subpoena	0.3	375.00	112.50
2/8/2023	O Kelly	Review minute order rescheduling objections status check hearing and emailing remaining same (2:22-cv-00612)	0.1	145.00	14.50
2/13/2023	J Rickard	E-mail regarding Bank of Nevada subpoena; review same	0.3	375.00	112.50
2/14/2023	J Rickard	Review stipulation and order with Mark Murphy regarding motion for asset freeze and emailing regarding the same	0.3	375.00	112.50
2/21/2023	O Kelly	Work on/send out notice of subpoena for Western Alliance Bank to all counsel via e-mail (2:22-cv-00612-CDS-EJY) (1.0); send out Western Alliance Bank subpoena for service on registered agent via Legal Wings (2:22-cv-00612-CDS-EJY) (0.3)	1.3	145.00	188.50
2/21/2023	J Rickard	Review subpoena to Western Alliance Bank; e-mail regarding same	0.8	375.00	300.00
2/22/2023	O Kelly	Review order granting receiver's motions related to the third quarterly report and emailing regarding same (22-cv-00612)	0.1	145.00	14.50
2/24/2023	O Kelly	Review e-mail from Legal Wings re service executed on Western Alliance Bank (22-cv-00612)	0.1	145.00	14.50
2/27/2023	O Kelly	Work on notice of termination of notice of lis pendens re 8 Twisted Rock and emailing regarding same (2:22-cv-01352)	0.2	145.00	29.00
2/28/2023	O Kelly	Review proof of service of subpoena on Western Alliance Bank (22-cv-00612) (0.1); notarize notice of termination of notice of lis pendens and deliver to Stewart Title re 8 Twisted Rock (2:22-cv-01352) (0.6)	0.7	145.00	101.50
		Subtotal			1,891.00
		EXPENSES/COSTS			
2/24/2023		Legal Wings Invoice P-1980202		55.00	55.00
		Subtotal			55.00

Total Current Invoice \$1,946.00

LAWRENCE J SEMENZA, III, P.C.
 dba SEMENZA KIRCHER RICKARD
 10161 Park Run Drive, Suite 150

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

Las Vegas, Nevada 89145
 Telephone: (702) 835-6803
 Facsimile: (702) 920-8669
 Federal I.D. # 27-4465751

Date 4/6/2023
 Invoice Number 7092-01_10
 Client Number 7092
 Matter Number 01

RE: Receiver in Nevada Actions

BILL THROUGH DATE 3/31/2023

Date	Employee	Description	Hours	Rate	Amount
3/1/2023	O Kelly	PROFESSIONAL FEES Review minute orders re status conference and order/briefs (2:22-cv-00612) (0.3); e-mail to client with copy of notice of termination of notice of lis pendens re 8 Twisted Rock (2:22-cv-01352) (0.1)	0.4	145.00	58.00
3/2/2023	J Rickard	Review McGuire Woods correspondence regarding stipulated protective order in class action matter	0.2	375.00	75.00
3/6/2023	O Kelly	Listen to voicemail from Western Alliance Bank re subpoena (0.1) (22-cv-00612); telephone calls with K Mindlin re same(0.2) (22-cv-00612); work with J Rickard/J Kellogg re same (0.2) (22-cv-00612)	0.5	145.00	72.50
3/6/2023	J Rickard	Review correspondence responding to suggestion of conflict from Wells Fargo counsel; e-mail regarding questions from Western Alliance bank regarding scope of subpoena; review order overruling objection to magistrate order denying motion to intervene by Young and Shahabe	0.9	375.00	337.50
3/7/2023	O Kelly	E-mails with J Kellogg/K Mindlin re Western Alliance Bank subpoena (0.2) (22-cv-00612); telephone call with K Mindlin re same (0.1) (22-cv-00612)	0.3	145.00	43.50
3/7/2023	J Rickard	Review Wells Fargo objection to order appointing special litigation counsel	0.3	375.00	112.50
3/8/2023	J Rickard	Review objection to order approving special counsel to pursue Wells Fargo claims	0.3	375.00	112.50
3/10/2023	O Kelly	Review e-mails re filing of response to objection (22-cv-00612) (0.1); review e-mail/documents from Western Alliance Bank in response to subpoena (22-cv-00612)(0.2)	0.3	145.00	43.50
3/10/2023	J Rickard	Review draft opposition to objection to special master order appointing special litigation counsel for Wells Fargo; e-mail regarding same	0.8	375.00	300.00
3/13/2023	O Kelly	E-mails with K Mindlin at Western Alliance Bank re responsive documents to subpoena (0.2)(22-cv-00612); file response to Well's Fargo objections to order authorizing receiver to employ special litigation counsel (0.7) (22-cv-00612)	0.9	145.00	130.50
3/13/2023	J Rickard	E-mail regarding documents produced by Western Alliance Bank	0.3	375.00	112.50
3/14/2023	J Rickard	E-mail regarding Wells Fargo subpoena	0.2	375.00	75.00
3/15/2023	J Rickard	Additional e-mail regarding Wells Fargo subpoena	0.2	375.00	75.00
3/16/2023	J Rickard	Additional e-mail regarding Wells Fargo subpoena	0.3	375.00	112.50
3/17/2023	J Rickard	Review wells Fargo documents; review Wells Fargo subpoena; review wells Fargo protective order; e-mail regarding same	1.0	375.00	375.00
3/20/2023	J Rickard	Phone calls and e-mail regarding status check hearing and objection to application to retain special litigation counsel	0.5	375.00	187.50
3/21/2023	O Kelly	E-mails with D Saavedra/J Schneider re status hearing call-in information for J Schneider (0.2) (22-cv-00612)	0.2	145.00	29.00
3/21/2023	J Rickard	Conference call with special litigation regarding status check (.3); begin preparing for possible oral argument on objection to order appointing special litigation counsel (1.2)	1.5	375.00	562.50
3/22/2023	O Kelly	E-mails with J Schneider re Zoom status check (0.1) (22-cv-00612)	0.1	145.00	14.50
3/22/2023	J Rickard	Prepare for and attend status check hearing	0.8	375.00	300.00
3/27/2023	O Kelly	File proposed stipulated protective order re US Bank (0.3) (2:22-cv-00612); review order granting stipulated protective order re US Bank (0.1) (2:22-cv-00612)	0.4	145.00	58.00
3/27/2023	J Rickard	Review draft turnover stipulation and e-mail regarding same	0.3	375.00	112.50

Total Current Invoice

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American Financial Services
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 2300 West Sahara Avenue, Suite 822
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 Receiver for J&J Consulting Services, Inc
 RE: Receiver in Nevada Actions

Date 4/6/2023
 Invoice Number 7092-01_10
 Client Number 7092
 Matter Number 01

BILL THROUGH DATE 3/31/2023

Date	Employee	Description	Hours	Rate	Amount
3/28/2023	O Kelly	Draft/send out notice of subpoena and subpoena for Wells Fargo Bank (2:22-cv-00612) (0.5)	0.5	145.00	72.50
3/28/2023	J Rickard	Review draft subpoena to Wells Fargo and e-mail regarding same	0.3	375.00	112.50
3/29/2023	J Rickard	Review minute order regarding stipulated protective order; e-mail regarding same	0.2	375.00	75.00
3/30/2023	O Kelly	Review minutes of status conference on 3/22/23 (0.1) (2:22-cv-00612); review e-mail from Legal Wings re service of subpoena on Wells Fargo Bank (0.1) (2:22-cv-00612)	0.2	145.00	29.00
		Subtotal			3,588.50

Total Current Invoice \$3,588.50