	Case 2:22-cv-00612-CDS-EJY Docum	ent 607	Filed 11/15/23	Page 1 of 15			
1 2 3 4 5 6	KARA B. HENDRICKS, Bar No. 07743 hendricksk@gtlaw.com KYLE A. EWING, Bar No 014051 ewingk@gtlaw.com CHRISTIAN T. SPAULDING, Bar No. 014277 spauldingc@gtlaw.com <b>GREENBERG TRAURIG, LLP</b> 10845 Griffith Peak Drive, Suite 600 Las Vegas, Nevada 89135 Telephone: (702) 792-3773	dzaro@a JOSHUA jdelcasti MATTH <u>mpham@</u> *admitte ALLEN MALLO	DAVID R. ZARO* dzaro@allenmatkins.com JOSHUA A. del CASTILLO* jdelcastillo@allenmatkins.com MATTHEW D. PHAM* <u>mpham@allenmatkins.com</u> *admitted <i>pro hac vice</i> ALLEN MATKINS LECK GAMBLE MALLORY & NATSIS LLP 865 South Figueroa Street				
6 7 8 9 10 11 12	Facsimile: (702) 792-9002 JARROD L. RICKARD, Bar No. 10203 jlr@skrlawyers.com KATIE L. CANNATA, Bar No. 14848 klc@skrlawyers.com <b>SEMENZA KIRCHER RICKARD</b> 10161 Park Run Drive, Suite 150 Las Vegas, Nevada 89145 Telephone: (702) 835-6803 Facsimile: (702) 920-8669	Suite 28 Los Ang Telephor		00017-2543 55			
13 14	Attorneys for Receiver, Geoff Winkler IN THE UNITED STATES DISTRICT COURT						
15	FOR THE DISTRICT OF NEVADA						
16	SECURITIES AND EXCHANGE COMMISSION, CASE NO. 2:22-cv-00612-CDS-EJY						
17	Plaintiff,	OM	INIBUS MOTIO	N TO APPROVE			
18	vs.		SIXTH QUARTERLY APPLICATIONS FOR FEES AND				
19	MATTHEW WADE BEASLEY, et al.,		REIMBURSEMENT OF EXPENSES FOR RECEIVER AND RECEIVER'S				
20	Defendants,	PRO	PROFESSIONALS FOR THE PERIOD FROM JULY 1, 2023				
21	THE JUDD IRREVOCABLE TRUST, et al.,		ROUGH SEPTE	-			
22 23	Relief Defendants.						
24							
25	Geoff Winkler, the Court-appointed Red	ceiver (th	e "Receiver"), su	ıbmits this Omnibu			

Geoff Winkler, the Court-appointed Receiver (the "Receiver"), submits this Omnibus
Motion to Approve Sixth Quarterly Applications for Fees and Reimbursement of Expenses for
Receiver and Receiver's Professionals for the Period from July 1, 2023 through September 30,
2023 ("Motion").

**GREENBERG TRAURIG, LLP** 10845 Griffith Peak Drive, Suite 600, Las Vegas, Nevada 89135 Telephone: (702) 792-3773 Facsimile: (702) 792-9002

1 This Motion is based on the below memorandum of points and authorities, the Sixth 2 Quarterly Application for Payment of Fees and Reimbursement of Expenses for Receiver and 3 Receiver's Professionals Greenberg Traurig, LLP, Aitherias, LLC, and Baker Tilly US, LLP, for 4 the Period July 1, 2023 Through September 30, 2023 (ECF No. 606) ("Sixth Quarterly Fee App, 5 ECF No. 606"), Sixth Quarterly Application for Payment of Fees and Reimbursement of Expenses 6 of Receiver's Counsel: (1) Allen Matkins Leck Gamble Mallory & Natsis, LLP; and (2) Semenza 7 Kircher Rickard (ECF No. 603) ("Sixth Quarterly Fee App, ECF No. 603") (together, the "Sixth 8 Quarterly Fee Applications"), filed concurrently herewith, the pleadings and papers on file herein, 9 and such other and further information as may be presented to the Court at the time of any hearing. DATED this 15<sup>th</sup> day of November 2023. 10

## **GREENBERG TRAURIG**, LLP

Kara B. Hendricks

KARA B. HENDRICKS Nevada Bar No. 07743 KYLE A. EWING Nevada Bar No. 014051 CHRISTIAN T. SPAULDING Nevada Bar No. 014277

Attorneys for Receiver Geoff Winkler

#### MEMORANDUM OF POINTS AND AUTHORITIES

#### I. INTRODUCTION

By and through the subject Motion, the Receiver respectfully requests the allowance and payment of his fees and costs and the fees and costs of the professionals he employed to assist him in fulfilling his duties under the Receiver Order, incurred for the period from July 1, 2023 through September 30, 2023 (the "Application Period"). The Receiver and his counsel timely provided a draft and copies of billing entries to counsel for the Securities & Exchange Commission ("SEC") and SEC staff has reviewed and provided comments on the fee statements and does not oppose the interim approval and payment of the fees and costs sought herein.

Because the Receiver is not a licensed attorney, does not have in-house counsel, and due to
the scope of service needed during the Application Period he employed professionals to assist him

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#### Case 2:22-cv-00612-CDS-EJY Document 607 Filed 11/15/23 Page 3 of 15

1 in fulfilling his duties as the Receiver. Specifically, pursuant to Section 7(F) of the Receiver Order, 2 the Receiver proposed retaining Greenberg Traurig LLP ("Greenberg Traurig"), Allen Matkins 3 Leck Gamble Mallory & Natsis LLP ("Allen Matkins"), as counsel (ECF No. 90) and the law firm of Semenza Kircher Rickard ("Semenza Kircher") as conflicts counsel (ECF No. 108). 4 5 Additionally, the Receiver proposed the retention Baker Tilly US, LLP ("Baker Tilly") as tax 6 consultants, and Aitheras, LLC ("Aitheras") as litigation support consultant (ECF No. 455). As 7 further detailed below, during the Application Period, the Receiver and his professionals 8 endeavored to avoid duplication of efforts, and to undertake required tasks in as efficient a manner 9 as possible, utilizing personnel best suited to the task. Additionally, the complexity of the Receivers tasks, the value of the services provided, the quality of the work performed, the benefits 10 11 obtained on behalf of the receivership estate, and the burden of the fee request on the receivership 12 estate warrant approval of the same.

The Receiver and his professionals seek approval of the following fees and costs for this
Application Period, on an interim basis:

(1) Receiver fees of \$484,611.00 and costs of \$6,832.04;

(2) Greenberg Traurig fees of \$90,337.90 and costs of \$822.50;

- (3) Baker Tilly fees of  $21,260.00^1$ ;
  - (4) Aitheras fees of 660.00;

(5) Allen Matkins fees of \$86,664.50 and costs of \$516.52; and

(6) Semenza Kircher fees of \$7,162.00 and costs of \$368.00.

By way of this Motion, the Receiver requests the Court's interim approval of 100% of the
fees and expenses incurred during the Application Period and further requests the interim payment
of (1) 80% of the fees and 100% of the expenses incurred by the Receiver and the Receiver's
Counsel; and (2) 100% of the fees incurred by Baker Tilly and by Aitheras, each to be paid from
the funds of the receivership estate (the "<u>Receivership Estate</u>").

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 <sup>&</sup>lt;sup>1</sup> This is the cumulative total of all Baker Tilly fees from July 19, 2022 through September 30, 2023. The Sixth Quarterly Application for Fees (ECF No. 606) is the first fee application to which Baker Tilly invoices are being submitted. Going forward, Baker Tilly invoices will be submitted on a quarterly basis.

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#### II. **RELEVANT BACKGROUND**

The SEC initiated this action against J&J Consulting Services, Inc., an Alaska corporation, 3 J&J Consulting Services, Inc., a Nevada corporation, J and J Purchasing LLC, The Judd Irrevocable 4 Trust and BJ Holdings LLC (collectively, the "J&J Receivership Defendants") and others on 5 April 12, 2022 (ECF No. 1) and concurrently with the Complaint filed an ex parte motion for 6 temporary restraining order seeking, among other things, the freezing of defendants' assets, an 7 accounting, an order prohibiting the destruction of documents seeking the appointment of a receiver 8 over the J&J Receivership Defendants (ECF No. 2). The Court granted the ex parte temporary 9 restraining order, in part, by allowing the asset freeze to proceed but set the motion for a hearing in order to provide defendants an opportunity to be heard on the temporary receivership request 10 (ECF No. 3). On April 21, 2022, a hearing was held and the Court found grounds to enter a 12 preliminary injunction, asset freeze, and other equitable relief. (ECF No. 56). Thereafter, on 13 May 3, 2022 the SEC filed a motion to appoint receiver and requested related relief. (ECF No. 67). 14 On June 3, 2022 an Order was entered appointing Geoff Winkler as Receiver ("Receiver Order" or "Appointment Order"). (ECF No. 88).<sup>2</sup> 15

16 Upon his appointment, the Receiver immediately began a diligent review of the business and financial affairs of the Receivership Defendants and undertook efforts to marshal assets for the 17 18 Receivership Estate in furtherance of his Court-ordered duties and responsibilities. The Receiver 19 has made substantial progress, particularly in connection with his efforts to assert control over the 20 Receivership Entities and identify and marshal their assets for the benefit of the receivership estate, 21 investors, and other creditors. These efforts are further detailed in the Sixth Quarterly Status Report 22 (ECF No. 598) which details the Receiver's and his counsel efforts to:

> 1) continue discussions with Defendants, their respective counsel, and third parties believed to be in possession of Receivership Entity assets or records, to arrange for the turnover of same;

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On July 29, 2022, this Court entered an order expanding the original receivership order to apply to additional defendants (see ECF No. 207).

- secure and review critical documentation relating to the business and financial activities of the Receivership Entities (including bank statements and other financial documents);
- work with special litigation counsel to assemble evidence in support of the Receiver's claims;
- 4) communicate with investors, and other information pertinent to the Receiver's duties;
- 5) continue the process of liquidating assets;
- 6) evaluate and assess certain Defendant's business assets;
- 7) communicate with counsel for the SEC;
  - 8) evaluate third party recovery potential; and
- 9) preparation and filing of matters with the Court for the benefit of the Receivership Estate.

14 As is common in a complex receivership involving hundreds of millions of dollars in assets 15 - here, the Receiver and his professionals were required to expend significant time and effort to 16 pursue the recovery of receivership assets, and undertake efforts to obtain and analyze financial 17 documents and other information that will likely prove critical to the administration of the Estate, 18 the Receiver's evaluation of prospective creditor claims, and any claw-back or disgorgement 19 litigation that the Receiver ultimately determines, in his reasonable business judgment, is required 20 to recover assets for the benefit of the Estate and its creditors. Specific details regarding efforts of 21 the Receiver and his team from American Fiduciary Services ("AFS") and Greenberg Traurig are 22 further detailed in the Sixth Quarterly Fee App, ECF No. 606. Additional details regarding the 23 activities and services provided by Allen Matkins Leck Gamble Mallory & Natsis, LLP and Semenza Kircher Rickard are set forth in their Sixth Quarterly Fee App, ECF No. 603. 24

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## III. LEGAL AUTHORITY

"The power of a district court to impose a receivership ... derives from the inherent power
of a court of equity to fashion effective relief."<sup>3</sup> "The primary purpose of equity receiverships is
to promote orderly and efficient administration of the Receivership Estate by the district court for
the benefit of creditors."<sup>4</sup> "[T]he practice in administering an estate by a receiver ... must accord
with the historical practice in federal courts or with a local rule."<sup>5</sup>

As the Ninth Circuit explained:

A district court's power to supervise an equity receivership and to determine the appropriate action to be taken in the administration of the receivership is extremely broad. The district court has broad powers and wide discretion to determine the appropriate relief in an equity receivership. The basis for this broad deference to the district court's supervisory role in equity receiverships arises out of the fact that most receiverships involve multiple parties and complex transactions.<sup>6</sup>

Decisions regarding the timing and amount of an award of fees and expenses to the Receiver
and his or her professionals are committed to the sound discretion of the Court.<sup>7</sup> In determining
the reasonableness of fees and expenses requested in this context, the Court should consider the
time records presented, the quality of the work performed, the complexity of the problems faced,
and the benefit of the services rendered to the Estate, along with the SEC's position on the request,
which is entitled to "great weight."<sup>8</sup>

- 20 ////
- 21 ///
- 22 3 SEC v. Wencke, 622 F.2d 1363, 1369 (9th Cir. 1980).
- 23 4 SEC v. Hardy, 803 F.2d 1034, 1038 (9th Cir. 1986.)
- 24 <sup>5</sup> Fed. R. Civ. P. 66.
- <sup>6</sup> SEC v. Capital Consultants, LLC, 397 F.3d 733, 738 (9th Cir. 2005) (citations omitted); see also CFTC v. Topworth Int'l, Ltd., 205 F.3d 1107, 1115 (9th Cir. 1999) ("This court affords 'broad deference' to the court's supervisory role, and 'we generally uphold reasonable procedures instituted by the district court that serve th[e] purpose of orderly and efficient administration of the receivership for the benefit of creditors.").
- 27 <sup>7</sup> See *SEC v. Elliot*, 953 F.2d 1560, 1577 (11th Cir. 1992) (rev'd in part on other grounds, 998 F.2d 922 (11th Cir. 1993)).
- <sup>28</sup> 8 SEC v. Fifth Ave. Coach Lines, Inc., 364 F. Supp. 1220, 1222 (S.D.N.Y. 1973).

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# 1 IV. THE FEES AND EXPENSES INCURRED ARE REASONABLE AND SHOULD 2 BE ALLOWED.

The Receiver and his counsel respectfully submit that the fees and expenses incurred during the Application Period were fair, reasonable, necessary, and significantly benefited the Estate. Importantly, efforts were taken to avoid duplication of efforts and to undertake required tasks in as efficient manner as possible, utilizing personnel best suited to the task consistent with the complexity of the tasks required with the goal of providing high quality work that benefits the receivership estate.

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#### a. Efforts to Avoid Duplication.

During the Application Period, the Receiver and his professionals endeavored to avoid 10 11 duplication of efforts, and to undertake required tasks in as efficient a manner as possible, utilizing 12 personnel best suited to the task. Among other things, the Receiver and select representatives 13 among his professionals held weekly videoconference meetings to identify outstanding tasks, 14 assign to each outstanding task a measure of urgency or importance, and determine which of the 15 Receiver's professionals would be responsible for completing the task, and when. As reflected in 16 the invoices submitted in support of the Sixth Quarterly Fee Applications, many of the tasks 17 undertaken by the Receiver and his professionals required immediate attention.

18 As was the case in previous reporting periods, and by way of example, Allen Matkins 19 devoted efforts to the appeal filed by two investors seeking to intervene in the receivership action 20 and worked with financial institutions to obtain records while Greenberg Traurig took the lead on 21 working with Defendants and their counsel to facilitate the turnover of assets and filing related 22 motions. This division of work has significantly benefitted the estate, as reflected in the Court's 23 prior favorable orders on the Receiver's motion and stipulations filed for the sale and/or turnover 24 of property, motions relating to the turnover of attorney fees, and in the progress made by the 25 Receiver to-date in connection with the identification and marshaling of valuable receivership 26 assets.

Although, on occasion, the Receiver and his professionals were required to engage in efforts
that overlapped to a degree (again, particularly given the early stage of the receivership case), they

1 consistently endeavored to limit such overlap, and to ensure that each task was undertaken by the 2 appropriate, and smallest, group of professionals necessary and sufficient to maximize the 3 likelihood of a successful outcome. These efforts have continued beyond the Reporting Period.

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#### Complexity of Receivers Tasks and Quality of Work Performed. b.

The complexity of the work performed by the Receiver and his team includes ongoing 6 communication with named Defendants, securing financial records, facilitating the turnover of 7 millions of dollars in cash, personal, and real property and continuing the process of liquidating the 8 same, evaluating and assessing certain Defendant's business assets, attending to critical deadlines and obligations arising in connection with bankruptcy matters, and communicating with investors and creditors of the Receivership Estate. The Receiver's highly successful efforts have resulted in the recovery of assets, including cash, cryptocurrency, personal property, real properties and other with an estimated gross value of more than \$190 million.

13 The Receiver and his professionals were required to expend significant time and effort to 14 preserve the status quo, pursue the recovery of receivership assets, and undertake efforts to obtain 15 financial documents and other information that will likely prove critical to the administration of 16 the Estate, the Receiver's evaluation of prospective creditor claims, and any clawback or 17 disgorgement litigation that the Receiver ultimately determines, in his reasonable business 18 judgment, is required to recover assets for the benefit of the Estate and its creditors.

#### Fair Value of Receiver's Time and Reasonableness of Expenses on c. **Receivership Estate.**

21 As set forth in the applications made to this court to facilitate the Receiver employing 22 counsel (ECF Nos. 90 and 108), and as referenced in the fee applications filed contemporaneously 23 herewith (ECF Nos. 560 and 563) the attorneys working on this matter are doing so at *heavily* discounted rates far below the market or "rack" rates charged in non-receivership matters, 24 25 notwithstanding the complexity of the present receivership case or the amounts in controversy. 26 Additionally, efforts have been taken to avoid duplicate efforts of counsel. Further, AFS is also 27 providing significant discounts and performs a substantial amount of work in-house, saving both 28 time and money, including tasks involving corporate accounting, forensic accounting, case

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administration, claims administration, asset valuation, investor communications and internet
 technology. The significantly reduced rates being charged in this matter, along with efforts to avoid
 duplication and streamline task demonstrate the reasonableness of the fees requested. Additionally,
 as demonstrated in the Receiver's Motion to Employ Litigation Support Consultant (ECF No. 455),
 the fees charged by Aitheras represent a significant savings over other companies offering similar
 services.

7 When it comes to evaluating the burden of the expenses and the ability of the receivership 8 estate to reasonably bear the same, it is important to look at the case as a whole. In its Complaint 9 (as amended), the SEC has alleged causes of action arising from an alleged investment scheme, 10 whereby hundreds of millions of dollars in investments were successfully solicited based on claims 11 that funds invested would be backed by settlements to be paid out in litigation across the country. 12 (ECF No. 118). In addition, the SEC has alleged that investor funds were diverted by certain 13 defendants to purchase luxury homes, a private aircraft, and multiple luxury automobiles, among 14 other things. (Id.) The Receiver's ability to recover cash and assets valued at more than 15 \$190 million dollars is not insignificant and is an important consideration when evaluating the fees 16 requested and their potential impact on the estate.

As compared to the value of the assets recovered, the Receiver's and his professionals' fees in their entirety (to say nothing of the fact that they have requested payment of fees at an interim rate of only 80% of actual fees incurred) are nominal. Moreover, the Receiver and his team continue to recover assets and are in the process of selling the same with proceeds going directly to the Receiver for the benefit of the estate to achieve the most equitable outcome possible for all stakeholders. Accordingly, approval of the fees requested is appropriate.

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#### d. Communication with SEC Counsel

The fees requested by the Receiver and his professionals were reviewed and will continue to be reviewed by the SEC staff prior to their submittal to this Court and where appropriate, additional revisions made. As set forth in the Appointment Order (ECF No. 88), the Receiver and his team provide SEC Counsel a complete copy of the proposed fee application and relevant billing ///

information.<sup>9</sup> The SEC staff then reviews the invoices and can provide comments to the Receiver 1 2 prior to the filing of the fee application. The Receiver and his professionals are sensitive to the feedback received from the staff and received minimal comments for the invoices submitted for 3 4 this Application Period all of which have been incorporated into the invoices submitted at this time.

5 Importantly, for purposes of the current application, SEC counsel has informed the 6 Receiver that the SEC does not oppose the requested allowance and payment of fees and costs, 7 on an interim basis.

8 In addition to discounting rates for this matter and following their own firm best practices 9 for ethical and commercially reasonable billing, the Receiver and his counsel work to ensure that all billing standards meet or exceed both (i) the SEC's Billing Instructions for Receivers in Civil 10 Actions Commenced by the U.S. Securities and Exchange Commission (the "Billing Instructions") and (ii) the U.S. Trustee's Guidelines for Reviewing Applications for Compensation and 12 Reimbursement of Expenses.<sup>10</sup> The Billing Instructions and Trustee's Guidelines have been 13 14 developed iteratively by the SEC and U.S. Trustee specifically to ensure that receivers, trustees, 15 and any professionals or others employed by them charge only reasonable and necessary fees and 16 expenses to a receivership or bankruptcy estate.

17 The Billing Instructions followed by the submitting parties include requirements that each 18 professional and paraprofessional keep contemporaneous billing records and record time in 19 increments of tenths of an hour and that time records provide reasonable detail and narrative.<sup>11</sup> Each entry must also identify an SEC approved category for the work performed.<sup>12</sup> Certain work 20 21 performed by the Receiver and counsel that might otherwise be billable in a different context is not 22 included in the invoices submitted to this Court and written off presumptively by the respective 23 parties. This includes time spent preparing fee applications and documentation in support of the

25 <sup>9</sup> In an effort to provide the SEC ample time to review and comment regarding the same, invoices are now being provided to counsel for the SEC on a monthly basis. 26

28 <sup>12</sup> *Id.* 

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<sup>&</sup>lt;sup>10</sup> The Billing Instructions are available online at www.sec.gov/ojea/Article/billinginstructions.pdf. 27

<sup>&</sup>lt;sup>11</sup> See, www.sec.gov/oiea/Article/billinginstructions.pdf.

same as well as many administrative tasks. Additionally, the Receiver and counsel routinely write
 off time associated with internal communication and training.

Further, consistent with SEC guidelines, only certain types of costs are included in the
invoices submitted. Allowed expenses per SEC guidelines include filing fees, process service fees,
expert witness fees, court reporter fees, lines and title expense, postage, parking, and travel.<sup>13</sup> SEC
guidelines also allow for reimbursement for photo copying and telephone charges. However, such
photocopying and telephone expenses are already voluntarily excluded from the invoices and
applications submitted in this case.

9 When it comes to travel, the Receiver and his team are also limited in what they can seek reimbursement for and are cost conscious. Notably, per SEC guidelines, long distance travel 10 11 outside a twenty (20) mile radius of the applicant's office is reimbursable at fifty percent (50%) of 12 the applicant's regular billing rate, and reimbursement is subject to specific travel restrictions and limitations.<sup>14</sup> The Receiver and his team follow the guidelines, which specify: 1) they seek the 13 14 and use the lowest airfare; 2) luxury accommodations and deluxe meals are not reimbursable; 15 3) personal and incidental charges are not included; and 4) expenses over \$75 require a receipt. In 16 regard to hotel selection, the Receiver books accommodations based on availability and costs, and the Receiver and his team strive to find reasonable accommodations, taking into account fluctuating 17 18 prices due to conferences and events in Las Vegas.

19 Cognizant of the fees and expenses and the impact they can have on the Receivership Estate, 20 Mr. Winkler reviews both the invoices from his team of professionals and American Fiduciary 21 Services ("AFS") on a monthly basis. In so doing, he looks to identify inefficiencies and cuts any 22 time entries and requests for reimbursement he believes are excessive or inconsistent with the 23 Billing Instructions and/or U.S. Trustee's Guidelines. After Mr. Winkler's review, the invoices are sent directly to counsel for the SEC for their review an input under both the Billing Instructions 24 standards and counsel's experience and discretion. Although the Appointment Order (ECF No. 88) 25 26 specifies that the SEC be provide with drafts of quarterly fee applications 30 days prior to the same

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 $28 ||_{14}$  Id.

<sup>13</sup> *Id*.

1 being filed, in this case, the Receiver and his team work to provide the SEC the invoices on a2 monthly basis.

3 In regard to the fees and costs requested in the Sixth Quarterly Fee Applications, the process outlined above was utilized with (1) the professionals responsible reviewing their own invoices on 4 5 a monthly basis, (2) the Receiver then reviewing the invoices on a monthly basis, and (3) the 6 Receiver then providing the same to counsel for the SEC for its review. Staff for the SEC then 7 reviewed the invoices and can (and did) provide comments to the Receiver prior to the filing of the 8 fee application. The Receiver and his professionals are sensitive to the feedback received from 9 SEC staff. For the Sixth Quarterly Fee Applications, minimal concerns relating to the invoices submitted were raised by the SEC. However, the comments made were addressed and/or 10 11 incorporated. At the SEC's request, certain time was written off and not included in the subject 12 submittal.

It is also important to note that, consistent with the billing guidelines of the SEC, the Receiver and the applicable law firms are seeking payment of 80% of their fees with the remaining, unpaid twenty percent (20%) as a "holdback" of approved fees, subject to final review and payment only at the conclusion of this Receivership. This provides additional security, should the Court have any additional concerns not addressed in the amended filings. Indeed, the 20% hold back provides a buffer and an additional opportunity for final consideration when the case is complete.

#### 19 V. CONCLUSION

Based on the foregoing, the Receiver and his counsel request that the Court approve the
fees and expenses as noted herein, and also authorize the payment of those fees and expenses on a
percentage, interim basis. Specifically, the Receiver and his counsel request entry of an order<sup>15</sup>
Granting this Omnibus Motion in its entirety and approving the following fees and costs incurred
for this Application Period as follows:

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- (1) Receiver fees of 484,611.00 and costs of 6,832.04;
- (2) Greenberg Traurig fees of \$90,337.90 and costs of \$822.50;
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<sup>15</sup> The form of the proposed order is attached as **Exhibit 1**.

1	(3)	Baker Tilly fees of \$21,260.00;			
2	(4)	Aitheras fees of \$660.00;			
3	(5) Allen Matkins fees of \$86,664.50 and costs of \$516.52; and				
4	(6) Semenza Kircher fees of \$7,162.00 and costs of \$368.00.				
5	The Receiver respectfully requests the Court's interim approval of 100% of the fees and				
6	expenses incurred during the Application Period and further requests the interim payment of				
7	(1) 80% of the fees and 100% of the expenses incurred by the Receiver and the Receiver's Counsel;				
8	and (2) 100% of the fees incurred by Baker Tilly and Aitheras. The Receiver further requests any				
9	other and further relief as the Court deems just and appropriate.				
10	DATED this 15th day of November 2023.				
11	GREENBERG TRAURIG, LLP				
12		/s/ Kara B. Hendricks			
13		KARA B. HENDRICKS Nevada Bar No. 07743			
14		KYLE A. EWING Nevada Bar No. 014051			
15		CHRISTIAN T. SPAULDING Nevada Bar No. 14277			
16					
17		JARROD L. RICKARD, Bar No. 10203 KATIE L. CANNATA, Bar No. 14848			
18		SEMENZA KIRCHER RICKARD			
19		DAVID R. ZARO* JOSHUA A. del CASTILLO*			
20		MATTHEW D. PHAM* *admitted pro hac vice			
21		ALLEN MATKINS LECK GAMBLE MALLORY & NATSIS LLP			
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23		Attorneys for Receiver Geoff Winkler			
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#### **CERTIFICATE OF SERVICE**

Pursuant to Fed. R. Civ. P. 5(b), I hereby certify that on the **15th day of November 2023**, a true and correct copy of the foregoing <u>OMNIBUS MOTION TO APPROVE SIXTH</u> <u>QUARTERLY APPLICATIONS FOR FEES AND REIMBURSEMENT OF EXPENSES</u> <u>FOR RECEIVER AND RECEIVER'S PROFESSIONALS FOR THE PERIOD FROM</u> <u>JULY 1, 2023 THROUGH SEPTEMBER 30, 2023</u> was filed electronically via the Court's CM/ECF system. Notice of filing will be served on all parties registered to this case by operation of the Court's CM/ECF system, and parties may access this filing through the Court's CM/ECF system.

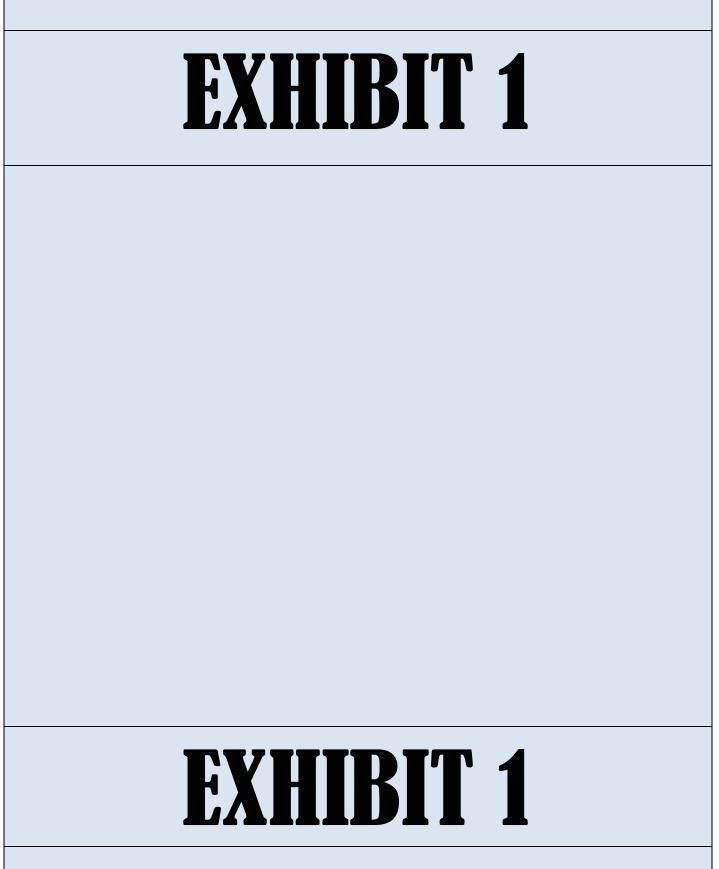
> /s/ Evelyn Escobar-Gaddi An employee of GREENBERG TRAURIG, LLP

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	LIST OF EXHIBITS			
2 <b>EXHIBIT</b>	DESCRIPTION			
B Exhibit 1	[Proposed] Order			
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**GREENBERG TRAURIC, LLP** 10845 Griffith Peak Drive, Suite 600, Las Vegas, Nevada 89135 Telephone: (702) 792-3773 Facsimile: (702) 792-9002



Proposed Order

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13	Attorneys for Receiver, Geoff Winkler						
14	IN THE UNITED STATES DISTRICT COURT						
15	FOR THE DISTRICT OF NEVADA						
16	SECURITIES AND EXCHANGE COMMISSIC	ON, CASE NO. 2:22-cv-00612-CDS-EJY					
17	Plaintiff,	[PROPOSED] ORDER GRANTING					
18	VS.	OMNIBUS MOTION TO APPROVE SIXTH QUARTERLY					
19	MATTHEW WADE BEASLEY, et al.,	APPLICATIONS FOR FEES AND REIMBURSEMENT OF EXPENSES					
20	Defendants,	FOR RECEIVER AND					
21	THE JUDD IRREVOCABLE TRUST, et al.,	<b>RECEIVER'S PROFESSIONALS FOR THE PERIOD FROM JULY 1,</b>					
22	Relief Defendants.	2023 THROUGH SEPTEMBER 30, 2023					
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The Court having reviewed the Omnibus Motion to Approve Sixth Quarterly
Applications for Fees and Reimbursement of Expenses for Receiver and Receiver's
Professionals for the Period from July 1, 2023 through September 30, 2023; the Sixth Quarterly
Application for Payment of Fees and Reimbursement of Expenses for Receiver and Receiver's
Professionals Greenberg Traurig, LLP, Aitherias, LLC, and Baker Tilly US, LLP, for the Period

July 1, 2023 Through September 30, 2023 (ECF No. 606); the Sixth 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 (ECF No. 603) ("Sixth Quarterly Fee App, ECF No.603") (together, the "Sixth Quarterly Fee Applications"); and the Court having found that notice was proper and that good cause exists to approve the same,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED THAT the Omnibus Motion to Approve Sixth Quarterly Applications for Fees and Reimbursement of Expenses for Receiver and Receiver's Professionals for the Period from July 1, 2023 through September 30, 2023 is hereby GRANTED and:

(1) the Receiver fees of \$484,611.00 and costs of \$6,832.04 are allowed;

(2) Greenberg Traurig fees of \$90,337.90 and costs of \$822.50 are allowed;

(3) Baker Tilly fees of \$21,260.00 are allowed;

(4) Aitheras fees of \$660.00 are allowed;

(5) Allen Matkins fees of \$86,664.50 and costs of \$516.52 are allowed; and

(6) Semenza Kircher fees of \$7,162.00 and costs of \$368.00 are allowed.

The Receiver is hereby authorized to pay 80% of the allowed fees and 100% of the allowed costs incurred by the Receiver, Greenberg Traurig, Allen Matkins, and Semenza Kircher from funds on hand in the receivership estate. The Receiver is further authorized to pay 100% of the allowed fees incurred by Baker Tilly and Aitheras from funds on hand in the receivership estate.

IT IS SO ORDERED.

UNITED STATES DISTRICT COURT JUDGE
Dated:

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