

SEMENZA RICKARD LAW
10161 Park Run Drive, Suite 150
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14 *Attorneys for Receiver Geoff Winkler*

15 **UNITED STATES DISTRICT COURT**

16 **DISTRICT OF NEVADA**

17
18 SECURITIES AND EXCHANGE
COMMISSION,

19 Plaintiff,

20 vs.

21 MATTHEW WADE BEASLEY, *et al.*,

22 Defendants,

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

24 Relief Defendants.
25
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27
28

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

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

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

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1 I, JARROD L. RICKARD, hereby declare as follows:

2 1. I am a Partner with Semenza Rickard Law. I make the following Declaration in
3 support of the Receiver’s Fifteenth Quarterly Application for Allowance and Payment of Fees and
4 Costs for the Period between October 1, 2025 and December 31, 2025 (the “Application”). My
5 firm is counsel of record for Geoff Winkler (the "Receiver"), the Court-appointed receiver in
6 CASE NO. 2:22-cv-00612-CDS-EJY pending before this Court. I have personal knowledge of
7 the facts contained in this Declaration and if called to do so, would testify competently thereto.

8 2. As reflected in the concurrently filed Application, Semenza Rickard Law has
9 endeavored to staff all tasks undertaken in this matter efficiently, using paralegals wherever
10 appropriate. In addition, as reflected in prior submissions to the Court, Semenza Rickard Law
11 agreed to a significant discount from its ordinary billing rates for this matter. Accordingly, the
12 fees identified in the Application were billed at rates reflecting significant discounts, thereby
13 resulting in a substantial savings for the receivership estate.

14 3. Attached hereto as **Exhibit A** is a true and correct copy of the invoices containing
15 the billing entries detailing the tasks performed by Semenza Rickard Law’s attorneys and
16 paralegals during the Application Period. Semenza Rickard Law respectfully requests that the
17 Court approve the fees and costs reflected in the invoice and approve payment in the amounts
18 reflected in the Application.

19 4. In accordance with the Billing Guidelines promulgated by the plaintiff Securities
20 and Exchange Commission (the "Commission"), on behalf of Semenza Rickard Law, I certify as
21 follows:

- 22 a. I have read the Application;
- 23 b. To the best of my knowledge, information and belief formed after reasonable
24 inquiry, the Application and all fees and expenses therein are true and accurate
25 and comply with the Billing Instructions for Receivers in Civil Actions
26 Commenced by the plaintiff Securities and Exchange Commission;
- 27 c. Semenza Rickard Law’s fees reflected in the Application are based on the rates
28 listed in Semenza Rickard Law’s fee schedule for this matter, subject to

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1 increases disclosed to the Securities and Exchange Commission, and approved
2 by the Court prior to any such increase. All fees contained in the Application
3 are reasonable, necessary and commensurate with the skill and experience
4 required for the activity performed and are subject to Court approval. Indeed,
5 as reflected in the Application, Semenza Rickard Law has discounted its hourly
6 rates for all timekeepers staffed on this matter. In addition, and in order to
7 maximize the value of its services to the receivership estate, Semenza Rickard
8 Law has endeavored to avoid duplication of effort with the Receiver and co-
9 counsel, and consistently strives to staff all matters in as efficient a manner as
10 possible, utilizing personnel best suited to each task, consistent with the
11 complexity and demands of the task;

12 d. Semenza Rickard Law has not included in the amount for which
13 reimbursement is sought the amortization of the cost of any investment,
14 equipment, or capital outlay (except to the extent that any such amortization is
15 included within the permitted allowable amounts set forth herein for
16 photocopies and facsimile transmission);

17 e. In seeking reimbursement for a service which Semenza Rickard Law
18 justifiably purchased or contracted for from a third party (such as copying,
19 imaging, bulk mail, messenger service, overnight courier, computerized
20 research, or title and lien searches), Semenza Rickard Law requests
21 reimbursement only for the amount billed to Semenza Rickard Law by the
22 third-party vendor and paid by Semenza Rickard Law to such vendor. If such
23 services are performed by the Semenza Rickard Law or its retained personnel,
24 the Semenza Rickard Law or its retained personnel, as appropriate, will certify
25 that it is not making a profit on such reimbursable service.

26 f. Semenza Rickard Law remains sensitive to comments received from the
27 Commission in connection with the fees and expenses requested in the
28 Application. Likewise, Semenza Rickard Law remains committed to

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satisfying, to the best of its ability, this Court's directives in connection with applications for fees and reimbursement of expenses. To that end, and in addition to the substantial discounts S Semenza Rickard Law is applying to all timekeepers in this matter, as detailed in the Application, Semenza Rickard Law has implemented additional procedures to further improve and maximize the clarity of its billing entries.

g. Semenza Rickard Law’s prebills have been submitted to the Commission's staff, which has read and reviewed the prebills, and provided comments. The Commission's staff has further indicated that the Commission does not oppose the interim approval and payment of the fees requested in the Application.

5. I declare under penalty of perjury under the laws of the State of Nevada that the foregoing is true and correct.

DATED this 18th day of February, 2026.

/s/ Jarrod L. Rickard
JARROD L. RICKARD, ESQ.

CERTIFICATE OF SERVICE

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

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

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

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

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

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

Dean Y. Kajioka attorneys@kajiokalawlv.com

Garrett T Ogata (Terminated) court@gtogata.com

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

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

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

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- 15 Michael E. Welsh welshmi@sec.gov
- 16 John Giardino jgiardino@pryorcashman.com
- 17 David Baddley baddleyd@sec.gov
- 18 Kamille Dean Kamille@kamilledean.com

19 b. **BY U.S. MAIL.** I deposited such envelope in the mail at Las Vegas, Nevada. The
20 envelope(s) were mailed with postage thereon fully prepaid. I am readily familiar with Semenza
21 Rickard Law’s practice of collection and processing correspondence for mailing. Under that
22 practice, documents are deposited with the U.S. Postal Service on the same day, which is stated
23 in the proof of service, with postage fully prepaid at Las Vegas, Nevada in the ordinary course of
24 service.

25 c. **BY PERSONAL SERVICE.**

26 d. **BY DIRECT EMAIL.**

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e. **BY FACSIMILE TRANSMISSION.**

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

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

EXHIBIT A

EXHIBIT A

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

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

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

RE: Receiver in Nevada Actions

BILL THROUGH DATE 10/31/2025

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

Total Current Invoice \$232.00

LAWRENCE J SEMENZA, III, P.C.
 dba SEMENZA RICKARD LAW
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 Las Vegas, Nevada 89145
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 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
 RE: Receiver in Nevada Actions

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

BILL THROUGH DATE 11/30/2025

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

Total Current Invoice \$101.50

Statement

LAWRENCE J SEMENZA, III, P.C.
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 Las Vegas, Nevada 89145
 Telephone: (702) 835-6803
 Facsimile: (702) 920-8669

Date: 1/30/2026

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

Open Invoices Now Due \$12,633.40

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

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

RE: Receiver in Nevada Actions

BILL THROUGH DATE 12/31/2025

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

Total Current Invoice \$174.00