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12 Los Angeles, California 90017-2543  
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13 Facsimile: (213) 620-8816

14 *Attorneys for Receiver Geoff Winkler*

15  
16 **UNITED STATES DISTRICT COURT**  
17 **DISTRICT OF NEVADA**

18  
19 SECURITIES AND EXCHANGE  
COMMISSION,

20 Plaintiff,

21 vs.

22 MATTHEW WADE BEASLEY, *et al.*,

23 Defendants,

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

25 Relief Defendants.  
26  
27  
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Case No. 2:22-cv-00612-CDS-EJY

Judge Cristina D. Silva

**DECLARATION OF JOSHUA A. DEL  
CASTILLO 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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DECLARATION OF JOSHUA A. DEL CASTILLO

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

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

2. As reflected in the concurrently filed 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 (the "Application"), which covers the period from October 1, 2025 and December 31, 2025, and in support of which this Declaration is submitted, Allen Matkins has endeavored to staff all tasks undertaken in this matter efficiently, using a core team of attorneys with significant receivership experience, and utilizing specialized assistance only where appropriate. In addition, as reflected in prior submissions to the Court, Allen Matkins has also agreed to a significant discount from its ordinary billing rates for this matter (including supplemental, across-the-board discount applied to the fees at issue in the Application), as well as not to charge the receivership estate for any travel time associated with services provided to the Receiver. Accordingly, the fees identified in the Application were billed at rates reflecting significant discounts approaching 60% for certain Allen Matkins timekeepers – resulting in substantial savings for the receivership estate.

3. Attached hereto as Exhibit A is a true and correct set of Allen Matkins "prebills", or *pro forma* time and billing statements, for the period from October 1, 2025 and December 31, 2025, the time period covered in the Application. Allen Matkins respectfully requests that the Court approve the fees and costs reflected in the prebills, and approve payment in the amounts reflected in the Application.

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

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- a. I have read the Application;
- b. To the best of my knowledge, information and belief formed after reasonable inquiry, the Application and all fees and expenses therein are true and accurate and comply with the Billing Instructions for Receivers in Civil Actions Commenced by the plaintiff Securities and Exchange Commission;
- c. Allen Matkins' fees reflected in the Application are based on the rates listed in Allen Matkins' fee schedule for this matter, subject to increases disclosed to the Securities and Exchange Commission, and approved by the Court prior to any such increase. All fees contained in the Application are reasonable, necessary and commensurate with the skill and experience required for the activity performed and are subject to Court approval. Indeed, as reflected in the Application, Allen Matkins has substantially discounted its hourly rates for all timekeepers staffed on this matter, again, in amounts approaching 60% in some instances. In addition, and in order to maximize the value of its services to the receivership estate, Allen Matkins has endeavored to avoid duplication of effort with the Receiver and co-counsel, and consistently strives to staff all matters in as efficient a manner as possible, utilizing personnel best suited to each task, consistent with the complexity and demands of the task;
- d. Allen Matkins has not included in the amount for which reimbursement is sought the amortization of the cost of any investment, equipment, or capital outlay (except to the extent that any such amortization is included within the permitted allowable amounts set forth herein for photocopies and facsimile transmission);
- e. In seeking reimbursement for a service which Allen Matkins justifiably purchased or contracted for from a third party (such as copying, imaging, bulk mail, messenger service, overnight courier, computerized research, or title and lien searches), Allen Matkins requests reimbursement only for the

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

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

13 6. Allen Matkins' *pro forma* statements / prebills have been submitted to the  
14 Commission's staff, which I understand and believe has read and reviewed the prebills, and has been  
15 provided an opportunity to comment. I understand and believe that the Commission's staff has  
16 indicated that the Commission does not oppose the interim approval and payment of the fees  
17 requested in the Application.

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

19 Executed on February 13, 2026, at Los Angeles, California.

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23 Joshua A. del Castillo

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**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 JOSHUA A. DEL CASTILLO 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

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10 George W. Cochran, III lawchrist@gmail.com

11 Sidhardha Kamaraju skamaraju@pryorcashman.com, docketing@pryorcashman.com

12 Michael E. Welsh welshmi@sec.gov

13 John Giardino jgiardino@pryorcashman.com

14 David Baddley baddleyd@sec.gov

15 Kamille Dean Kamille@kamilledean.com

16  
17  b. **BY U.S. MAIL.** I deposited such envelope in the mail at Las Vegas, Nevada. The  
18 envelope(s) were mailed with postage thereon fully prepaid. I am readily familiar with Semenza  
19 Rickard Law's practice of collection and processing correspondence for mailing. Under that  
20 practice, documents are deposited with the U.S. Postal Service on the same day, which is stated in  
21 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.

22  c. **BY PERSONAL SERVICE.**

23  d. **BY DIRECT EMAIL.**

24  e. **BY FACSIMILE TRANSMISSION.**

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

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

**EXHIBIT A**

**EXHIBIT A**

01/29/26 09:01:37 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&amp;J Consul) (General Receivership)

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

Matter #: 392775.00002

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

Date of Last Billing: 12/10/25

Matter Name: General Receivership

Proforma Number: 1378332

Client/Matter Joint Group # 392775.1

Client Matter Number:

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

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
10/02/25	10253171	Prepare for and attend videoconference with Receiver and GT co-counsel (0.5); attention to Receiver tax inquiry and email to J. Kassan regarding same (0.2); legal analysis regarding same (0.4).	Del Castillo, Joshua	1.10	599.50	599.50	WO	HD	TR	_____
10/02/25	10254000	Follow-up on mediation, settlement terms and opt out issues to be addressed, follow-up thereon with counsel.	Zaro, David	0.60	327.00	926.50	WO	HD	TR	_____
10/03/25	10254357	Emails with J. Kassan regarding tax inquiry (0.2); emails and confer with AM counsel regarding pending case administration matters (0.4).	Del Castillo, Joshua	0.60	327.00	1,253.50	WO	HD	TR	_____
10/03/25	10270920	Analysis regarding tax issues; prepare correspondence regarding same.	Kassan, Jared	0.50	272.50	1,526.00	WO	HD	TR	_____
10/06/25	10255820	Attend to case administration matters (0.5).	Del Castillo, Joshua	0.50	272.50	1,798.50	WO	HD	TR	_____
10/16/25	10269368	Prepare for and attend videoconference with Receiver and GT co-counsel regarding case administration issues	Del Castillo, Joshua	1.10	599.50	2,398.00	WO	HD	TR	_____

01/29/26 09:01:37 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&amp;J Consul) (General Receivership)

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

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle Action</b>			
		(0.7); review and respond to correspondence regarding tax inquiries (0.4).								
10/20/25	10272200	Attention to case administration matters and emails with AM counsel regarding same (0.3).	Del Castillo, Joshua	0.30	163.50	2,561.50	WO	HD	TR	_____
10/23/25	10278967	Prepare for/attend the meeting with counsel and clients to jointly address pending matters, follow-up.	Zaro, David	0.40	218.00	2,779.50	WO	HD	TR	_____
10/27/25	10281063	Emails with AM counsel regarding case administration issues and attend to same (0.5).	Del Castillo, Joshua	0.50	272.50	3,052.00	WO	HD	TR	_____
10/28/25	10284153	Confer with M. Kebeh regarding case administration matters (0.2).	Del Castillo, Joshua	0.20	109.00	3,161.00	WO	HD	TR	_____
10/29/25	10285700	Review K. Ewing analysis and recommendation regarding Grigsby bankruptcy motion to dismiss and emails regarding same (0.2).	Del Castillo, Joshua	0.20	109.00	3,270.00	WO	HD	TR	_____
10/30/25	10286856	Review and respond to emails from AM counsel and GT co-counsel regarding case administration matters (0.6); prepare for and attend videoconference with Receiver and GT co-counsel (0.5).	Del Castillo, Joshua	1.10	599.50	3,869.50	WO	HD	TR	_____
10/31/25	10288320	Review and prepare recommended revisions to Motion to Dismiss Grigsb bankruptcy; correspondence regarding same (0.5).	Del Castillo, Joshua	0.50	272.50	4,142.00	WO	HD	TR	_____

01/29/26 09:01:37 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&amp;J Consul) (General Receivership)

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

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
11/03/25	10291644	Review and respond to emails from Receiver's office and co-counsel and SEC regarding case administration matters and attention to issues regarding same (0.5).	Del Castillo, Joshua	0.50	272.50	4,414.50	WO	HD	TR	_____
11/06/25	10298433	Review recent Grigsby pleadings transmitted by GT co-counsel (0.4); attention to case administration matters (0.3); prepare for and attend videoconference with Receiver and GT co-counsel (0.6).	Del Castillo, Joshua	1.30	708.50	5,123.00	WO	HD	TR	_____
11/10/25	10302176	Attention to case administration matters (0.4).	Del Castillo, Joshua	0.40	218.00	5,341.00	WO	HD	TR	_____
11/13/25	10308230	Prepare for and attend videoconference with Receiver and GT co-counsel regarding case administration matters (0.6); review draft documents and emails with M. Kebeh regarding same (0.3).	Del Castillo, Joshua	0.90	490.50	5,831.50	WO	HD	TR	_____
11/17/25	10313737	Emails with Receiver's office and attention to case administration matters (0.3).	Del Castillo, Joshua	0.30	163.50	5,995.00	WO	HD	TR	_____
11/19/25	10316930	Review documents forwarded by GT co-counsel regarding Grigsby bankruptcy (0.4); review docket and confer with AM counsel regarding upcoming hearing (0.2); review voicemail inquiry from attorney R. Rabbat regarding investor list request, review docket in connection with same, and prepare inquiry to GT co-counsel regarding same (0.4).	Del Castillo, Joshua	1.00	545.00	6,540.00	WO	HD	TR	_____

01/29/26 09:01:37 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&amp;J Consul) (General Receivership)

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

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
11/21/25	10319080	Attention to case administration matters and emails with Receiver's office and GT co-counsel regarding same (0.5).	Del Castillo, Joshua	0.50	272.50	6,812.50	WO	HD	TR	_____
11/24/25	10321331	Review and respond to emails from Receiver's office and GT co-counsel regarding case administration matters and attention to issues regarding same (0.8).	Del Castillo, Joshua	0.80	436.00	7,248.50	WO	HD	TR	_____
12/04/25	10365447	Emails with Receiver and GT co-counsel regarding case administration matters (0.8); prepare for and attend videoconference with Receiver and GT co-counsel (0.3); follow-up emails to Receiver's office and co-counsel regarding same (0.5).	Del Castillo, Joshua	1.60	872.00	8,120.50	WO	HD	TR	_____
12/08/25	10338895	Detailed review of filed documents and correspondence with counsel at Schwartz Law firm in anticipation of afternoon status conference (1.7); legal analysis in connection with same (0.8); attend status conference (0.3).	Del Castillo, Joshua	2.70	1,471.50	9,592.00	WO	HD	TR	_____
12/11/25	10344299	Prepare for and attend videoconference with Receiver and GT co-counsel (0.5).	Del Castillo, Joshua	0.50	272.50	9,864.50	WO	HD	TR	_____
12/15/25	10347824	Emails with AM counsel and Receiver's office regarding case administration (0.3); confer with M. Kebeh and R. Gonzales regarding same (0.5); attention to issues regarding same (0.2).	Del Castillo, Joshua	1.00	545.00	10,409.50	WO	HD	TR	_____
12/18/25	10353315	Prepare for and attend videoconference with Receiver and GT co-counsel (0.8).	Del Castillo, Joshua	0.80	436.00	10,845.50	WO	HD	TR	_____

01/29/26 09:01:37 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&amp;J Consul) (General Receivership)

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
12/22/25	10364628	Review docket and emails with AM counsel and Receiver's office regarding case administration matters (0.5).	Del Castillo, Joshua	0.50	272.50	11,118.00	WO	HD	TR	_____
12/29/25	10363589	Attention to case administration matters and emails to AM counsel regarding upcoming deadlines (0.5).	Del Castillo, Joshua	0.50	272.50	11,390.50	WO	HD	TR	_____
12/31/25	10365541	Review materials received from GT co-counsel regarding conversion of Grigsby bankruptcy to chapter 7; correspondence regarding same (0.3).	Del Castillo, Joshua	0.30	163.50	11,554.00	WO	HD	TR	_____

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

Trans Date	Index	Type	Quantity	Amt	Circle	Action		
09/18/25	2961552	COURT – Other Court Charges - Monique Johnson - SERVEPORT.COM - Document production in response to subpoena.	0.00	541.00	WO	HD	TR	_____
10/01/25	2962722	EDISC – CS Disco, Inc. - Monthly Hosting for October 2025	0.00	257.31	WO	HD	TR	_____
11/01/25	2966724	EDISC – CS Disco, Inc. - Monthly Hosting for November 2025	0.00	257.31	WO	HD	TR	_____
12/01/25	2970661	EDISC – CS Disco, Inc. - Monthly Hosting for December 2025	0.00	257.31	WO	HD	TR	_____

**Proforma Summary**

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	1.00	545.00	545.00
001842	Del Castillo, Joshua	19.70	545.00	10,736.50
002267	Kassan, Jared	0.50	545.00	272.50
		<u>21.20</u>		<u>\$11,554.00</u>

01/29/26 09:01:37 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
				\$11,554.00
				0.00
				11,554.00
				1,312.93

**Attorney Billing Instructions**

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

**Billing Instructions**

expires 6/30/2026: Partners @ 545; Assoc @ 445; Paralegals @ 350

**Account Summary – As Of 01/05/26**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	34,922.44	34,870.00	52.44	1,580.50	1,580.50	0.00	357,962.35	315,439.50	42,522.85
Unbilled Adj	763.00	763.00	0.00	0.00	0.00	0.00	4,788.44	4,391.46	396.98
Billed	59,743.56	56,094.00	3,649.56	0.00	0.00	0.00	298,239.88	298,239.88	41,209.92
Collected	59,743.56	56,094.00	3,649.56	0.00	0.00	0.00	339,449.80	298,239.88	41,209.92
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>WIP</b>	<b>14,704.74</b>	<b>13,134.50</b>	<b>1,570.24</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									

**Billing Address**

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

01/29/26 09:01:37 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

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

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01/29/26 09:01:38 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: 12/10/25      Matter Name: Asset Recovery & Management  
 Proforma Number: 1378332  
 Client/Matter Joint Group # 392775.1      Client Matter Number:

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action	
10/29/25	10292668	Review and analyze co-counsel's proposed approach for Grigsby bankruptcy case	Pham, Matt D.	0.20	89.00	89.00	WO	HD	TR
11/10/25	10303848	Review draft demand letter to profiting investors, analysis of argument presented in same, and prepare and return redlines to Receiver's office (0.5).	Del Castillo, Joshua	0.50	272.50	361.50	WO	HD	TR

**Proforma Summary**

Timekeeper		Hours	Rate	Amounts
Number	Timekeeper			
001842	Del Castillo, Joshua	0.50	545.00	272.50
002510	Pham, Matt D.	0.20	445.00	89.00
		<u>0.70</u>		<u>\$361.50</u>
Subtotal Fees				\$361.50
Discount				0.00
Total Fees				361.50
Total Disbursements				0.00

**Attorney Billing Instructions**

( ) BILL ALL      ( ) Hold



01/29/26 09:01:39 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&amp;J Consul) (Investigation &amp; Reporting)

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

Matter #: 392775.00004

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

Date of Last Billing: 12/10/25

Matter Name: Investigation &amp; Reporting

Proforma Number: 1378332

Client/Matter Joint Group # 392775.1

Client Matter Number:

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

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
10/03/25	10254540	Review correspondence from Receiver's office regarding interim report and follow-up discussions with AM counsel regarding same (0.5).	Del Castillo, Joshua	0.50	272.50	272.50	WO	HD	TR	_____
10/23/25	10277573	Emails with Receiver's office and M. Pham regarding additional subpoena regarding Horizon and review notes of discussion regarding same (0.5).	Del Castillo, Joshua	0.50	272.50	545.00	WO	HD	TR	_____
10/27/25	10281099	Review and respond to correspondence regarding prospective document demands to Horizon Trust (0.2).	Del Castillo, Joshua	0.20	109.00	654.00	WO	HD	TR	_____
11/06/25	10298879	Confer with AM counsel regarding document productions and related matters (0.3); review correspondence from Receiver's office and GT co-counsel regarding Judd production issues (0.2).	Del Castillo, Joshua	0.50	272.50	926.50	WO	HD	TR	_____
11/13/25	10308286	Attention to Horizon Trust subpoena issue and emails regarding same (0.4).	Del Castillo, Joshua	0.40	218.00	1,144.50	WO	HD	TR	_____

01/29/26 09:01:39 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&amp;J Consul) (Investigation &amp; Reporting)

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

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
11/17/25	10312270	Review documents from Receiver's office regarding requested subpoena and confer with Receiver's office and M. Pham regarding same (0.9).	Del Castillo, Joshua	0.90	490.50	1,635.00	WO	HD	TR	_____
11/17/25	10322583	Confer with Josh del Castillo regarding subpoena to Horizon Trust (0.1); Begin preparing subpoena to Horizon Trust (0.4)	Pham, Matt D.	0.50	222.50	1,857.50	WO	HD	TR	_____
11/18/25	10322599	Review information provided by client and continue preparing subpoena to Horizon Trust (1.6); Confer with Josh del Castillo regarding counsel representing Horizon Trust (0.2); Email correspondence with Horizon Trust's counsel regarding subpoena (0.4)	Pham, Matt D.	2.20	979.00	2,836.50	WO	HD	TR	_____
11/20/25	10322623	Confer with Josh del Castillo regarding Horizon Trust subpoena (0.2); Email correspondence with Horizon Trust's counsel regarding lack of response (0.1); Make revisions to Horizon Trust subpoena (0.2)	Pham, Matt D.	0.50	222.50	3,059.00	WO	HD	TR	_____
11/24/25	10321548	Review and respond to emails from Receiver's office and Horizon counsel regarding subpoena (0.3).	Del Castillo, Joshua	0.30	163.50	3,222.50	WO	HD	TR	_____
11/24/25	10327365	Confer with Josh del Castillo regarding Horizon Trust subpoena and counsel's request relating thereto	Pham, Matt D.	0.20	89.00	3,311.50	WO	HD	TR	_____
11/26/25	10325287	Confer regarding subpoena (0.2).	Del Castillo, Joshua	0.20	109.00	3,420.50	WO	HD	TR	_____

01/29/26 09:01:39 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&amp;J Consul) (Investigation &amp; Reporting)

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

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
12/22/25	10357487	Review and respond to correspondence from Receiver's office regarding outstanding document production (0.4); emails with AM counsel and attention to issues regarding same (0.6).	Del Castillo, Joshua	1.00	545.00	3,965.50	WO	HD	TR	_____
12/22/25	10362924	Confer with Josh del Castillo regarding Horizon Trust's request for extension to respond to subpoena (0.1); Email correspondence with Horizon Trust regarding no agreement on extension (0.4)	Pham, Matt D.	0.50	222.50	4,188.00	WO	HD	TR	_____
12/29/25	10363166	Confer with M. Pham regarding Horizon Trust production and attention to issues regarding same (0.5); review notes of discussion regarding Horizon Trust subpoena and attention to issues regarding prospective motion to compel / for sanctions (0.5).	Del Castillo, Joshua	1.00	545.00	4,733.00	WO	HD	TR	_____
12/29/25	10367786	Cursory review of initial document production from Horizon Trust (0.5); Email correspondence with Horizon Trust's counsel regarding timeline for remaining production (0.2); Email correspondence with client's team regarding Horizon Trust's document production so far (0.2)	Pham, Matt D.	0.90	400.50	5,133.50	WO	HD	TR	_____
12/30/25	10364610	Review and respond to correspondence regarding Horizon Trust production and confer with M. Pham regarding demands to Horizon Trust counsel for immediate production of requested materials (0.5); emails with Receiver's office regarding	Del Castillo, Joshua	0.60	327.00	5,460.50	WO	HD	TR	_____

01/29/26 09:01:39 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
		same (0.1).						
12/30/25	10367793	Email correspondence with client's team regarding contents of initial production from Horizon Trust (0.2); Email correspondence with Horizon Trust's counsel regarding follow-up on document production (0.2)	Pham, Matt D.	0.40	178.00	5,638.50	WO	HD TR
12/31/25	10365395	Emails regarding Horizon Trust production and confer with M. Pham regarding same (0.3).	Del Castillo, Joshua	0.30	163.50	5,802.00	WO	HD TR

**Proforma Summary**

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	6.40	545.00	3,488.00
002510	Pham, Matt D.	5.20	445.00	2,314.00
		<u>11.60</u>		<u>\$5,802.00</u>
Subtotal Fees				\$5,802.00
Discount				0.00
Total Fees				5,802.00
Total Disbursements				0.00

**Attorney Billing Instructions**

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

**Billing Instructions**

expires 6/30/2026: Partners @ 545; Assoc @ 445; Paralegals @ 350

**Account Summary – As Of 01/05/26**

01/29/26 09:01:39 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	15,828.50	15,828.50	0.00	4,310.00	4,310.00	0.00	383,891.50	383,891.50	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	7,073.12	7,073.12	0.00
Billed	24,810.40	24,810.40	0.00	0.00	0.00	0.00	366,943.18	366,943.18	0.00
Collected	24,810.40	24,810.40	0.00	0.00	0.00	0.00	366,943.18	366,943.18	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>Fees</b>	<b>Costs</b>						
<b>WIP</b>	<b>10,112.00</b>	<b>10,112.00</b>	<b>0.00</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									

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**Billing Address**

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

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01/29/26 09:01:40 PROFORMA STATEMENT FOR MATTER 392775.00005 (Winkler, Geoff - Receiver for J&J Consul) (Investor Issues & Communications)

**Preliminary Billing Form**

Billing Atty: 001842 - Del Castillo, Matter #: 392775.00005 Client Name: Winkler, Geoff - Receiver for J&J Consul  
 Joshua  
 Date of Last Billing: 12/10/25 Matter Name: Investor Issues & Communications  
 Proforma Number: 1378332  
 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
10/07/25	10258537	Emails with Receiver's office and attention to issues regarding investor outreach (0.5).	Del Castillo, Joshua	0.50	272.50	272.50	WO	HD	TR
11/21/25	10318883	Review and respond to correspondence regarding requests from winning investors to resolve prospective claims (0.2).	Del Castillo, Joshua	0.20	109.00	381.50	WO	HD	TR
12/02/25	10332561	Review and respond to emails from Receiver's office and GT co-counsel regarding town hall meeting with investors and submitted questions (0.3); analysis of disclosure issue (0.3).	Del Castillo, Joshua	0.60	327.00	708.50	WO	HD	TR

**Proforma Summary**

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	1.30	545.00	708.50
		1.30		\$708.50
	Subtotal Fees			\$708.50
	Discount			0.00
	Total Fees			708.50

01/29/26 09:01:40 PROFORMA STATEMENT FOR MATTER 392775.00005 (Winkler, Geoff - Receiver for J&J Consul) (Investor Issues & Communications)

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
Total Disbursements				0.00

**Attorney Billing Instructions**

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

**Billing Instructions**

expires 6/30/2026: Partners @ 545; Assoc @ 445; Paralegals @ 350

**Account Summary – As Of 01/05/26**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	1,090.00	1,090.00	0.00	0.00	0.00	0.00	8,722.00	8,722.00	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	1,417.00	1,417.00	0.00	0.00	0.00	0.00	8,013.50	8,013.50	0.00
Collected	1,417.00	1,417.00	0.00	0.00	0.00	0.00	8,013.50	8,013.50	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>WIP</b>	<b>708.50</b>	<b>708.50</b>	<b>0.00</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									

**Billing Address**

Winkler, Geoff - Receiver for J&J Consulting Services, Inc.; J and J Purchasing LLC; The Judd Irrevocable Trust; BJ Holdings LLC  
 Geoff B. Winkler  
 American Fiduciary Services LLC

01/29/26 09:01:40 PROFORMA STATEMENT FOR MATTER 392775.00005 (Winkler, Geoff - Receiver for J&J Consul) (Investor Issues & Communications)

715 NW Hoyt Street, Suite 4364  
Portland, OR 97208

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01/29/26 09:01:40 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: 12/10/25 Matter Name: Pending Litigation  
 Proforma Number: 1378332  
 Client/Matter Joint Group # 392775.1 Client Matter Number:

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
10/01/25	10252925	Attend mediation in WF litigation to consult on related receivership matters (8.5)	Del Castillo, Joshua	8.50	4,632.50	4,632.50	WO	HD	TR	_____
10/01/25	10295158	Conduct research in connection with Wells Fargo mediation and potential settlement issues, draft memo regarding same	Kebeh, Alphamorlai "Mo"	2.70	1,201.50	5,834.00	WO	HD	TR	_____
10/02/25	10253127	Confer with AM counsel regarding prospective WF litigation settlement and attention to issues regarding same (0.6).	Del Castillo, Joshua	0.60	327.00	6,161.00	WO	HD	TR	_____
10/14/25	10266751	Review correspondence regarding prospective WF litigation settlement and impact upon receivership claims process and respond to same (0.3); legal analysis in connection with same (0.3).	Del Castillo, Joshua	0.60	327.00	6,488.00	WO	HD	TR	_____
11/03/25	10295180	Review proposed term sheet regarding WF action settlement, review notes of attendance at mediation and court orders, and prepare correspondence to Receiver regarding same (0.6).	Del Castillo, Joshua	0.60	327.00	6,815.00	WO	HD	TR	_____

01/29/26 09:01:40 PROFORMA STATEMENT FOR MATTER 392775.00007 (Winkler, Geoff - Receiver for J&J Consul) (Pending Litigation)

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action
11/20/25	10327260	Review voicemail from LV attorney R. Rabbat regarding related litigation and further correspondence with GT co-counsel regarding same (0.3); review docket and Receiver forensic accounting report in connection with voicemail request (0.7); calls to attorney Rabbat (0.1).	Del Castillo, Joshua	1.10	599.50	7,414.50	WO	HD TR

**Proforma Summary**

Timekeeper		Hours	Rate	Amounts
Number	Timekeeper			
001842	Del Castillo, Joshua	11.40	545.00	6,213.00
002661	Kebeh, Alphamorlai "Mo"	2.70	445.00	1,201.50
		<u>14.10</u>		<u>\$7,414.50</u>
Subtotal Fees				\$7,414.50
Discount				0.00
Total Fees				7,414.50
Total Disbursements				0.00

**Attorney Billing Instructions**

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

**Billing Instructions**

expires 6/30/2026: Partners @ 545; Assoc @ 445; Paralegals @ 350

**Account Summary – As Of 01/05/26**

Fiscal YTD                      Calendar YTD                      LTD

01/29/26 09:01:40 PROFORMA STATEMENT FOR MATTER 392775.00007 (Winkler, Geoff - Receiver for J&amp;J Consul) (Pending Litigation)

	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	27,906.00	27,906.00	0.00	218.00	218.00	0.00	57,545.00	57,545.00	0.00
Unbilled Adj	1,535.90	1,535.90	0.00	0.00	0.00	0.00	2,649.40	2,649.40	0.00
Billed	21,153.90	21,153.90	0.00	0.00	0.00	0.00	47,553.90	47,553.90	0.00
Collected	21,153.90	21,153.90	0.00	0.00	0.00	0.00	47,553.90	47,553.90	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	<b>Total</b>	<b>Fees</b>	<b>Costs</b>
<b>WIP</b>	<b>7,632.50</b>	<b>7,632.50</b>	<b>0.00</b>
<b>Balance</b>			
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Unalloc</b>	<b>0.00</b>		
<b>Payment</b>			
<b>Client Trust</b>	<b>0.00</b>		
<b>Balance</b>			

**Billing Address**

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

01/29/26 09:01:41 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: 12/10/25 Matter Name: Claims & Distribution  
 Proforma Number: 1378332  
 Client/Matter Joint Group # 392775.1 Client Matter Number:

**Fees for Matter 392775.00008.(Claims & Distribution)**

<b>Trans</b>										
<b>Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle Action</b>			
10/02/25	10253489	Attention to issues regarding Schwartz Law claim and motion and emails with Receiver and GT co-counsel regarding same (0.9); confer with M. Pham regarding same (0.3); review notes and transmit recommendations for opposition (0.3); review prior emails and notes regarding same, and prepare responsive correspondence to Schwartz Law firm (0.3).	Del Castillo, Joshua	1.80	981.00	981.00	WO	HD	TR	_____
10/02/25	10256953	Attention to continued correspondence from Schwartz law regarding claims process, attention to J. del Castillo response regarding same (.3).	Kebeh, Alphamorlai "Mo"	0.30	133.50	1,114.50	WO	HD	TR	_____
10/02/25	10257059	Review internal memorandum re substantial contribution issue and perform additional legal research (1.2); Review petitioning creditors' proposed application for substantial contribution and begin preparing opposition thereto (2.1)	Pham, Matt D.	3.30	1,468.50	2,583.00	WO	HD	TR	_____

01/29/26 09:01:41 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&amp;J Consul) (Claims &amp; Distribution)

**Fees for Matter 392775.00008.(Claims & Distribution)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
10/03/25	10257070	Continue preparing opposition to petitioning creditors' potential substantial contribution application	Pham, Matt D.	0.90	400.50	2,983.50	WO	HD	TR	_____
10/03/25	10278275	Emails regarding Schwartz law motion with AM counsel and Receiver's office and confer regarding same (0.9).	Del Castillo, Joshua	0.90	490.50	3,474.00	WO	HD	TR	_____
10/07/25	10258259	Attention to Schwartz Law claim and draft motion (0.3); emails to AM counsel regarding same (0.3).	Del Castillo, Joshua	0.60	327.00	3,801.00	WO	HD	TR	_____
10/08/25	10259651	Emails regarding Schwartz Law claim and draft motion with AM counsel (0.5).	Del Castillo, Joshua	0.50	272.50	4,073.50	WO	HD	TR	_____
10/09/25	10260671	Review email from A. Agelakopoulos and confer with AM counsel regarding Schwartz Law motion (0.3).	Del Castillo, Joshua	0.30	163.50	4,237.00	WO	HD	TR	_____
10/09/25	10265212	Review and analyze email from petitioning creditors' counsel regarding their application for substantial contribution claim	Pham, Matt D.	0.30	133.50	4,370.50	WO	HD	TR	_____
10/09/25	10295286	Analyze recent correspondence from Schwartz law and contemplate related issues (.4).	Kebeh, Alphamorlai "Mo"	0.40	178.00	4,548.50	WO	HD	TR	_____
10/13/25	10263592	Confer with M. Pham regarding Schwartz Law firm demand (0.2).	Del Castillo, Joshua	0.20	109.00	4,657.50	WO	HD	TR	_____
10/13/25	10273661	Begin drafting response to Schwartz's email regarding application for substantial contribution claim	Pham, Matt D.	0.60	267.00	4,924.50	WO	HD	TR	_____

01/29/26 09:01:41 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&amp;J Consul) (Claims &amp; Distribution)

**Fees for Matter 392775.00008.(Claims & Distribution)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
10/14/25	10267032	Confer with M. Pham regarding response to Schwartz Law demand (0.2); finalize and transmit same (0.1); review and respond to inquiry from Receiver's office regarding claims communications from investors (0.2).	Del Castillo, Joshua	0.50	272.50	5,197.00	WO	HD	TR	_____
10/14/25	10273677	Confer with Josh del Castillo regarding response to Schwartz's email (0.2); Prepare response to Schwartz's email regarding threatened application for allowance and payment of substantial contribution claim (2.3)	Pham, Matt D.	2.50	1,112.50	6,309.50	WO	HD	TR	_____
10/15/25	10295428	Analyze Schwartz law response to correspondence regarding substantial contribution claim issue (.2).	Kebeh, Alphamorlai "Mo"	0.20	89.00	6,398.50	WO	HD	TR	_____
10/17/25	10270253	Review and respond to emails regarding issues arising in connection with claimants w/ investment accounts administered by Horizon and attention to issues regarding same (0.5).	Del Castillo, Joshua	0.50	272.50	6,671.00	WO	HD	TR	_____
10/22/25	10276424	Attention to claims issues and correspondence with M. Pham and D. Zaro regarding same (0.2).	Del Castillo, Joshua	0.20	109.00	6,780.00	WO	HD	TR	_____
10/22/25	10278953	Analysis of several emails and conference with counsel related to the administrative claim, assess the legal authority and communications among counsel and Receiver, assess Receiver prospective response/options.	Zaro, David	1.60	872.00	7,652.00	WO	HD	TR	_____

01/29/26 09:01:41 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&amp;J Consul) (Claims &amp; Distribution)

**Fees for Matter 392775.00008.(Claims & Distribution)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
10/23/25	10278964	Further analysis of the claims issues as to Schwartz claim/confer with counsel as to other administrative claims and follow-up.	Zaro, David	0.70	381.50	8,033.50	WO	HD	TR	_____
10/24/25	10279407	Review correspondence regarding Horizon claimants (0.2).	Del Castillo, Joshua	0.20	109.00	8,142.50	WO	HD	TR	_____
10/30/25	10286330	Review and respond to claims inquiry from Receiver's office (0.2).	Del Castillo, Joshua	0.20	109.00	8,251.50	WO	HD	TR	_____
11/04/25	10296357	Review and respond to inquiries from Receiver's office and AM counsel regarding outstanding claims issues (0.9).	Del Castillo, Joshua	0.90	490.50	8,742.00	WO	HD	TR	_____
11/04/25	10300085	Review the status of claims processing with counsel, administrative claim by pre-receivership bankruptcy counsel.	Zaro, David	0.30	163.50	8,905.50	WO	HD	TR	_____
11/06/25	10298427	Review claims memo and prepare inquiries to Receiver's office regarding claims review (0.5).	Del Castillo, Joshua	0.50	272.50	9,178.00	WO	HD	TR	_____
11/13/25	10308268	Attention to claims-related inquiries from Receiver's office, confer with AM counsel, and prepare summaries regarding same (1.0); review documents (0.4); legal analysis regarding same (0.3); email to Schwartz law firm (0.1).	Del Castillo, Joshua	1.80	981.00	10,159.00	WO	HD	TR	_____
11/14/25	10309429	Attention to correspondence from Schwartz Law regarding claim process and threatened litigation, contemplate potential issues in connection with same (.2).	Kebeh, Alphamorlai "Mo"	0.20	89.00	10,248.00	WO	HD	TR	_____

01/29/26 09:01:41 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&amp;J Consul) (Claims &amp; Distribution)

**Fees for Matter 392775.00008.(Claims & Distribution)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle Action</b>			
11/14/25	10309665	Review correspondence from Schwartz Law Firm regarding outstanding claim and threatened claim liquidation motion and confer with M. Pham and attention to issues regarding same (0.6).	Del Castillo, Joshua	0.60	327.00	10,575.00	WO	HD	TR	_____
11/14/25	10313215	Perform legal research regarding substantial contribution claims (1.3); Confer with Josh del Castillo regarding approach for addressing petitioning creditors' counsel (0.1); Perform additional legal research and draft insert regarding applicable legal standard on proving substantial contribution claim (0.8)	Pham, Matt D.	2.20	979.00	11,554.00	WO	HD	TR	_____
11/15/25	10311924	Additional legal analysis and draft memo regarding issues presented in connection with pre-receivership claims (2.5).	Del Castillo, Joshua	2.50	1,362.50	12,916.50	WO	HD	TR	_____
11/17/25	10312510	Review and respond to inquiry from Receiver's office regarding investor sales of claims to third parties (0.2); review correspondence from GT co-counsel regarding same (0.2).	Del Castillo, Joshua	0.40	218.00	13,134.50	WO	HD	TR	_____
11/18/25	10315925	Review and respond to correspondence from Receiver's office and co-counsel regarding claims issue (0.9); legal analysis of same (1.4).	Del Castillo, Joshua	2.30	1,253.50	14,388.00	WO	HD	TR	_____
11/25/25	10324048	Emails with Receiver's office and AM counsel regarding claims-related matters and attention to same (0.9).	Del Castillo, Joshua	0.90	490.50	14,878.50	WO	HD	TR	_____

01/29/26 09:01:41 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&amp;J Consul) (Claims &amp; Distribution)

**Fees for Matter 392775.00008.(Claims & Distribution)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
11/27/25	10326449	Review email from A. Agelakoupouls at Schwartz Law regarding "substantial contribution" argument (0.1); review notes of discussion with AM counsel regarding same (0.3); additional analysis of issue raised by M. Pham in connection with same (0.5).	Del Castillo, Joshua	0.90	490.50	15,369.00	WO	HD	TR	_____
12/04/25	10335499	Review and respond to correspondence from Schwartz Law firm (0.3); confer with M. Pham regarding same (0.2); review materials regarding same (0.3).	Del Castillo, Joshua	1.10	599.50	15,968.50	WO	HD	TR	_____
12/05/25	10336873	Confer with AM counsel regarding Schwartz Law Firm claim (0.5); prepare notes for upcoming hearing in the event Schwartz Law appears to argue unripe claims issues (0.5); emails with Receiver and AM counsel regarding pre-receivership professional claims (0.3).	Del Castillo, Joshua	1.30	708.50	16,677.00	WO	HD	TR	_____
12/05/25	10369073	Attention to and analysis of claims materials submitted by pre-receivership professionals in connection with Receiver inquiry (.6).	Kebeh, Alphamorlai "Mo"	0.60	267.00	16,944.00	WO	HD	TR	_____
12/09/25	10341639	Follow-up correspondence with AM counsel and Receiver's office regarding pre-receivership professional claims submissions (0.5); legal analysis in connection with Receiver inquiry (0.6).	Del Castillo, Joshua	1.10	599.50	17,543.50	WO	HD	TR	_____
12/09/25	10341647	Conference with J. del Castillo regarding strategy regarding pre-receivership professionals' claims reconciliation (.5).	Kebeh, Alphamorlai "Mo"	0.50	222.50	17,766.00	WO	HD	TR	_____

01/29/26 09:01:41 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&amp;J Consul) (Claims &amp; Distribution)

**Fees for Matter 392775.00008.(Claims & Distribution)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
12/10/25	10342861	Review documents received from pre-receivership professional claimants (0.5).	Del Castillo, Joshua	0.50	272.50	18,038.50	WO	HD	TR	_____
12/13/25	10347818	Review emails and notes of discussion regarding claims issues (0.5); legal analysis of subordination issue presented by Receiver (2.3).	Del Castillo, Joshua	2.80	1,526.00	19,564.50	WO	HD	TR	_____
12/15/25	10348847	Confer with M. Kebeh regarding pre-receivership professional claims (0.3); emails with Receiver regarding same (0.1); emails with Receiver regarding investor claims (0.2).	Del Castillo, Joshua	0.60	327.00	19,891.50	WO	HD	TR	_____
12/15/25	10348880	Conferences with J. del Castillo, R. Gonzales regarding claims analysis issues (.3); attention to correspondence with receiver's office regarding same (.1).	Kebeh, Alphamorlai "Mo"	0.40	178.00	20,069.50	WO	HD	TR	_____
12/16/25	10350407	Conference with R. Gonzales and J. del Castillo regarding Schwartz law claim evaluation (multiple) (.4).	Kebeh, Alphamorlai "Mo"	0.40	178.00	20,247.50	WO	HD	TR	_____
12/16/25	10356265	Attention to assessing the Schwartz claim.	Gonzales, Rachael	1.40	623.00	20,870.50	WO	HD	TR	_____
12/16/25	10365511	Teleconferences with A. Agelokopoulous regarding Schwartz Law claim (0.4); follow-up discussions with Receiver's office and AM counsel regarding same (0.8).	Del Castillo, Joshua	1.20	654.00	21,524.50	WO	HD	TR	_____
12/22/25	10357655	Review claims analysis and confer with AM counsel regarding same (0.5).	Del Castillo, Joshua	0.50	272.50	21,797.00	WO	HD	TR	_____

01/29/26 09:01:41 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&amp;J Consul) (Claims &amp; Distribution)

**Fees for Matter 392775.00008.(Claims & Distribution)**

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle</b>	<b>Action</b>		
12/22/25	10367907	Email correspondence with J. del Castillo re Schwartz claim (.2); attention to the Schwartz claim assessment (.2).	Gonzales, Rachael	0.40	178.00	21,975.00	WO	HD	TR	_____
12/23/25	10359713	Review revised version of claims analysis and confer with AM counsel regarding same (0.5).	Del Castillo, Joshua	0.50	272.50	22,247.50	WO	HD	TR	_____
12/24/25	10360749	Review secondary revised claims analysis and emails with AM counsel regarding same (0.5); confer regarding Schwartz Law claim (0.3); prepare email to Receiver regarding claims analysis (0.2).	Del Castillo, Joshua	1.00	545.00	22,792.50	WO	HD	TR	_____
12/24/25	10364132	Analyze schwartz law claim analysis/breakdown and related correspondence with receiver (.3).	Kebeh, Alphamorlai "Mo"	0.30	133.50	22,926.00	WO	HD	TR	_____
12/26/25	10360969	Attention to claim payment estimates in connection with pre-receivership professional claims and review materials regarding same (0.4).	Del Castillo, Joshua	0.40	218.00	23,144.00	WO	HD	TR	_____
12/27/25	10363293	Review claims memo (0.3); prepare draft of requested language for Receiver regarding pre-receivership claim treatment (1.0); emails regarding same (0.9).	Del Castillo, Joshua	2.20	1,199.00	24,343.00	WO	HD	TR	_____

**Proforma Summary****Timekeeper**

<b>Number</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Rate</b>	<b>Amounts</b>
000313	Zaro, David	2.60	545.00	1,417.00

01/29/26 09:01:41 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&J Consul) (Claims & Distribution)

**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	29.90	545.00	16,295.50
002510	Pham, Matt D.	9.80	445.00	4,361.00
002661	Kebeh, Alphamorlai "Mo"	3.30	445.00	1,468.50
002744	Gonzales, Rachael	1.80	445.00	801.00
		47.40		\$24,343.00
Subtotal Fees				\$24,343.00
Discount				0.00
Total Fees				24,343.00
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 6/30/2026: Partners @ 545; Assoc @ 445; Paralegals @ 350

**Account Summary – As Of 01/05/26**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	50,125.00	50,125.00	0.00	763.00	763.00	0.00	78,104.30	78,043.50	60.80
Unbilled Adj	2,490.50	2,490.50	0.00	0.00	0.00	0.00	3,261.52	3,261.52	0.00
Billed	48,557.78	48,496.98	60.80	0.00	0.00	0.00	49,675.98	49,675.98	60.80
Collected	48,557.78	48,496.98	60.80	0.00	0.00	0.00	49,736.78	49,675.98	60.80
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>WIP</b>	<b>25,106.00</b>	<b>25,106.00</b>	<b>0.00</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc Payment</b>	<b>0.00</b>								

01/29/26 09:01:41 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&J Consul) (Claims & Distribution)

**Client Trust**                      **0.00**  
**Balance**

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**Billing Address**

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

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01/29/26 09:01:42 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  
 Date of Last Billing: 12/10/25  
 Proforma Number: 1378332  
 Client/Matter Joint Group # 392775.1

Matter #: 392775.00009

Client Name: Winkler, Geoff - Receiver for J&J Consul  
 Matter Name: Third Party Claims & Recoveries  
 Client Matter Number:

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
10/01/25	10257042	Confer with Mo Kebeh regarding research on settlement-related issues	Pham, Matt D.	0.30	133.50	133.50	WO	HD	TR	_____
11/24/25	10322091	Review and respond to emails from Receiver and GT co-counsel regarding prospective settlements with wining investors (0.3); review documents transmitted by GT co-counsel (0.2); legal analysis of related issue (1.3).	Del Castillo, Joshua	1.80	981.00	1,114.50	WO	HD	TR	_____
11/25/25	10325077	Review correspondence from GT co-counsel regarding prospective settlements with "winners" and analysis of related issue (0.4); review draft AM settlement form and confer with AM counsel (0.5).	Del Castillo, Joshua	0.90	490.50	1,605.00	WO	HD	TR	_____
11/26/25	10325469	Compare AM and GT draft settlement agreements (0.4).	Del Castillo, Joshua	0.40	218.00	1,823.00	WO	HD	TR	_____
11/29/25	10326984	Attention to inquiries from Receiver's office regarding "winning" investors and legal analysis regarding same (1.2).	Del Castillo, Joshua	1.20	654.00	2,477.00	WO	HD	TR	_____

01/29/26 09:01:42 PROFORMA STATEMENT FOR MATTER 392775.00009 (Winkler, Geoff - Receiver for J&amp;J Consul) (Third Party Claims &amp; Recoveries)

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

<b>Trans Date</b>	<b>Index</b>	<b>Description of Service Rendered</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Fees</b>	<b>Sum</b>	<b>Circle Action</b>			
12/03/25	10335124	Review documents and legal analysis of prospective third party claims (1.9).	Del Castillo, Joshua	1.90	1,035.50	3,512.50	WO	HD	TR	_____
12/04/25	10335202	Emails with Receiver's office regarding net winners (0.3).	Del Castillo, Joshua	0.30	163.50	3,676.00	WO	HD	TR	_____
12/06/25	10338824	Legal analysis of prospective third party restitution claim (1.4).	Del Castillo, Joshua	1.40	763.00	4,439.00	WO	HD	TR	_____
12/10/25	10343180	Review and respond to correspondence from Receiver's office and GT co-counsel regarding claims against alleged net winners and related prospective settlement issues (0.6); review draft settlement agreement (0.2).	Del Castillo, Joshua	0.80	436.00	4,875.00	WO	HD	TR	_____
12/11/25	10344066	Prepare for and attend call with Receiver and C. Pomerantz, attorney for profiting investor, regarding prospective settlement (0.3).	Del Castillo, Joshua	0.30	163.50	5,038.50	WO	HD	TR	_____
12/12/25	10365450	Review correspondence from GT co-counsel and Receiver's office regarding draft settlement language (0.3); analysis of issue raised regarding same (0.5).	Del Castillo, Joshua	0.80	436.00	5,474.50	WO	HD	TR	_____
12/31/25	10364938	Review and respond to emails regarding draft settlements with winning investors (0.2).	Del Castillo, Joshua	0.20	109.00	5,583.50	WO	HD	TR	_____

**Proforma Summary****Timekeeper**

<b>Number</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Rate</b>	<b>Amounts</b>
001842	Del Castillo, Joshua	10.00	545.00	5,450.00

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**Proforma Summary**

**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
002510	Pham, Matt D.	0.30	445.00	133.50
		<u>10.30</u>		<u>\$5,583.50</u>
Subtotal Fees				\$5,583.50
Discount				0.00
Total Fees				5,583.50
Total Disbursements				0.00

**Attorney Billing Instructions**

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

**Billing Instructions**

expires 6/30/2026: Partners @ 545; Assoc @ 445; Paralegals @ 350

**Account Summary – As Of 01/05/26**

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	12,742.50	12,742.50	0.00	3,651.50	3,651.50	0.00	106,239.50	106,239.50	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	44.50	44.50	0.00
Billed	4,557.50	4,557.50	0.00	0.00	0.00	0.00	96,960.00	96,960.00	0.00
Collected	4,557.50	4,557.50	0.00	0.00	0.00	0.00	96,960.00	96,960.00	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>WIP</b>	<b>9,235.00</b>	<b>9,235.00</b>	<b>0.00</b>						
<b>Balance</b>									
<b>AR Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>						
<b>Unalloc</b>	<b>0.00</b>								
<b>Payment</b>									
<b>Client Trust</b>	<b>0.00</b>								
<b>Balance</b>									

01/29/26 09:01:42 PROFORMA STATEMENT FOR MATTER 392775.00009 (Winkler, Geoff - Receiver for J&J Consul) (Third Party Claims & Recoveries)

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**Billing Address**

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

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