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UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

vs.

MATTHEW WADE BEASLEY, *et al.*,

Defendants,

THE JUDD IRREVOCABLE TRUST, *et al.*,

Relief Defendants.

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

Judge Hon. Cristina D. Silva

**FOURTEENTH 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**

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

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

2 **PLEASE TAKE NOTICE THAT** Allen Matkins Leck Gamble Mallory & Natsis LLP
 3 ("Allen Matkins"), general receivership counsel for Geoff Winkler (the "Receiver"), the Court-
 4 appointed receiver in the above-entitled action, and Semenza Rickard Law (formerly Semenza
 5 Kircher Rickard, "SR Law"), the Receiver's local counsel, hereby submit this Fourteenth Quarterly
 6 Application for Payment of Fees and Reimbursement of Expenses (this "Application").

7 **PLEASE FURTHER TAKE NOTICE** that, in accordance with their customary practice
 8 and this Court's orders, Allen Matkins and SR Law submitted their invoices for the period in issue
 9 here to the plaintiff Securities and Exchange Commission (the "SEC") prior to the filing of this
 10 Application. The Receiver understands that, as a consequence of the pending federal government
 11 shutdown, SEC staff has not reviewed the invoices underlying the Application, as has been its usual
 12 practice in this matter. Accordingly, the SEC has not advised the Receiver whether it opposes the
 13 interim approval and payment of fees as requested herein. Should the SEC advise the Receiver that
 14 it opposes the Application, the Receiver will endeavor to resolve such opposition on or before the
 15 Reply deadline, including by submitting supplemental or amended Application materials.

16 **I. INTRODUCTION.**

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

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

This Application represents the fourteenth quarterly application for payment of fees and reimbursement of expenses submitted by Allen Matkins and SR Law in accordance with Paragraph 62 of the Appointment Order, and covers the fees and expenses incurred by each of them between July 1, 2025 and September 30, 2025 (the "Application Period").

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

<u>Applicant</u>	<u>Total Fees</u>	<u>Interim Payment Requested (Fees)</u>	<u>Expenses</u>	<u>Interim Payment Requested (Expenses)</u>
Allen Matkins	\$93,370.50	\$74,696.40	\$1,514.43	\$1,514.43
SR Law	\$623.50	\$498.80	\$0.00	\$0.00
<u>TOTAL:</u>	\$93,994.00	\$75,195.20	\$1,514.43	\$1,514.43

In accordance with the commitment made to the Receiver by Allen Matkins and SR Law in connection with their engagement in this matter, the fees identified above were billed at rates significantly discounted from Allen Matkins' and SR Law's standard hourly rates, reflecting discounts approaching 60% for certain timekeepers or submatters. Consistent with the SEC's billing guidelines, and Allen Matkins' and SR Law's commitment in this federal receivership, Allen Matkins and SR Law hereby request interim payment of only 80% of their respective fees, as noted above; the remaining, unpaid 20% "holdback" of Allen Matkins' and SR Law's approved fees will be subject to final approval and payment at the conclusion of the instant receivership.

II. GENERAL SUMMARY.

During the Application Period, and with assistance from Allen Matkins and SR Law, the Receiver made substantial progress on key elements of Estate administration, critically including

1 document recovery, review, and analysis, coordinating with the Receiver to commence his claims
2 evaluation process, and advancing pending related litigation, and related claims administration, to
3 say nothing of satisfying the Receiver's ongoing obligations to report on his progress to this Court.

4 As reflected in prior applications for payment of fees and reimbursement of expenses in this
5 matter, the Receiver and his professionals have expended significant time and effort to preserve the
6 *status quo*, pursue the recovery of receivership assets, evaluate prospective creditor claims, and
7 continue efforts to obtain and analyze financial documents and other information critical to the
8 Receiver's administration of the Estate and forensic accounting. While a full accounting of the
9 Receiver's efforts and success is impracticable here, as reflected in the Receiver's interim reporting,
10 his asset recovery efforts have been remarkably successful. Indeed, as of the date of this
11 Application, the Receiver's efforts have resulted in the recovery of tens of millions of dollars in
12 assets – including, but not limited to, cash, financial instruments, vehicles, a private aircraft,
13 cryptocurrency, and real property.

14 As detailed further below, in coordination with Allen Matkins and SR Law, the Receiver has
15 continued to attend to critical case administration deadlines and other matters of importance to the
16 receivership, as well as his ongoing efforts to obtain and review essential documents relating to the
17 business and financial activities of the Receivership Defendants, and to recover assets subject to
18 turnover for the benefit of the Estate and its creditors.

19 Given the amount and significance of the work completed by Allen Matkins and SR Law,
20 and the significant benefit of their efforts to the Estate, Allen Matkins and SR Law respectfully
21 submit – as further detailed in the accompanying motion to approve the Application (filed under
22 separate cover in omnibus form) that the fees and expenses incurred during the Application Period
23 are reasonable and appropriate, and should be approved and paid, on an interim basis, in the amounts
24 indicated above. As an accommodation to the Estate, and consistent with the SEC's billing
25 guidelines and the ordinary practice in federal receiverships, Allen Matkins and SR Law request
26 that the Court approve 100% of the fees and expenses incurred during the Application Period but
27 authorize payment, on an interim basis, of only 80% of such fees and 100% of such expenses, at this
28 time.

III. ALLEN MATKINS' FEES AND EXPENSES.

A. The Receiver's Retention Of Allen Matkins.

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

B. The Receiver's Retention Of SR Law.

SR Law was initially retained by the Receiver in June 2022. The Receiver selected SR Law as his local Nevada counsel due to SR Law's extraordinary reputation in the Las Vegas legal community, its prior working relationship with the Receiver's other general receivership counsel, Greenberg Traurig, LLP, and its familiarity with local policies and procedures applicable to the administration of the Estate.

C. Services Rendered By Allen Matkins During The Application Period.

During the Application Period, Allen Matkins extensively assisted the Receiver in the performance of his duties under the Appointment Order, primarily by attending to matters critical to Receivership Estate administration, asset recovery and disposition, investigation and reporting, and the claims and distribution process.

In all, on account of its services rendered to the Receiver during the Application Period, Allen Matkins billed 182.9 hours and \$93,370.50 in fees, and incurred \$1,514.43 in expenses, across the following categories¹:

¹ As in prior applications, a limited number of Allen Matkins' entries reflect discussions between counsel. These entries include language referencing "advice to counsel", "confer with counsel", or similar discussions in connection with a particular issue. In accordance with applicable billing guidelines, such discussions have been kept to a minimum. Where they occur, Allen Matkins respectfully submits they are necessary and appropriate; on occasion, Allen Matkins attorneys will seek out the expertise of other personnel in the firm to avoid costly research or otherwise to expedite required work, in order to minimize the expense to the receivership.

<u>Category</u>	<u>Hours</u>	<u>Fees</u>	<u>Expenses</u>
General Receivership	38.5	\$20,972.50	\$1,453.63
Asset Recovery & Management	4.7	\$2,561.50	\$0.00
Investigation & Reporting	11.7	\$5,716.50	\$0.00
Investor Issues & Communications	0.7	\$381.50	\$0.00
Pending Litigation	35.4	\$18,883.00	\$0.00
Claims & Distribution	84.4	\$41,348.00	\$60.8
Third Party Claims & Recoveries	7.5	\$3,507.50	\$0.00
<u>TOTAL:</u>	182.9	\$93,370.50	\$1,020.30

Provided below are narrative summaries of the work performed under each of the categories, and attached hereto as **Exhibit A** are Allen Matkins' *pro forma* billing statements, which contain billing entries detailing the tasks performed by the firm's attorneys and paralegals during the Application Period.

As it has since the inception of this matter, Allen Matkins endeavored to staff each task efficiently, using a core team of attorneys, with specialized assistance as necessary. As noted above, Allen Matkins agreed to a significant discount from its ordinary billing rates for this matter, as well as not to charge the Estate for any travel time associated with services provided to the Receiver. The fees identified below were billed at rates reflecting discounts approaching 60% for certain timekeepers, resulting in substantial savings for the Estate.² In addition, and as noted above and further detailed in the Declarations submitted in support of this Application, Allen Matkins' fee and expense records were transmitted to the SEC for review on a monthly basis, and have drawn no objection. As the Court may recall, and as noted above, Allen Matkins has agreed to apply a line-item discount of 5% for the fees incurred during the Application Period, as an accommodation to the Receivership Estate.

² Indeed, had Allen Matkins billed at its standard rates, its fees for the Application Period would be thousands of dollars more than the amount requested in the Application.

1 **1. General Receivership.**

2 During the Application Period, Allen Matkins attorneys billed 38.5 hours to the "General
3 Receivership" work category, largely in connection with matters relating to the Receiver's
4 administration of the Estate or attending to administrative matters arising from the Receiver's
5 obligations under the Appointment Order. Allen Matkins incurred \$1,514.43 in general expenses,
6 consisting almost entirely of: (1) monthly fees for electronic document hosting and management
7 services; and (2) costs associated with the service of subpoenas upon financial institutions and other
8 parties in connection with the Receiver's ongoing investigation and forensic accounting. Allen
9 Matkins personnel billed the following time and fees during the Application Period:

<u>Timekeeper</u>	<u>Position</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
Joshua del Castillo	Partner	\$545	38.4	\$20,928.00
Alphamorlai L. Kebeh	Associate	\$445	0.1	\$44.50
<u>TOTAL:</u>			38.5	\$20,972.50

15 Work performed in this category generally related to critical case and Estate administration
16 matters. During the Application Period, Allen Matkins personnel: (1) addressed outstanding case-
17 administration matters; (2) with receivership co-counsel, assisted in the Receiver's administration
18 of the Estate, including with respect to outstanding matters relating indirectly to reporting, forensic
19 accounting, and analysis; and (3) analyzed pleadings filed in bankruptcy cases potentially
20 implicating matters relevant to the receivership (the "Grigsby Bankruptcies"). These efforts have
21 contributed to a streamlined case and Estate administration strategy and facilitated the Receiver's
22 pursuit of his obligations to the Court and interested parties.

23 **2. Asset Recovery & Management.**

24 During the Application Period, Allen Matkins attorneys billed 4.7 hours to the "Asset
25 Recovery & Management" work category. Allen Matkins personnel billed the following time and
26 fees during the Application Period:

<u>Timekeeper</u>	<u>Position</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
Joshua del Castillo	Partner	\$545	4.7	\$2,561.50
<u>TOTAL:</u>			4.7	\$2,561.50

Work performed in this category generally related to the Receiver's continued efforts to recover from third parties assets subject to the turnover provisions of the Appointment Order and Amended Appointment Order, which require all third parties in possession of assets of the Receivership Defendants to turn such assets over to the Receiver, and to access frozen accounts. During the Application Period, Allen Matkins attorneys conducted legal analysis in connection with a prospective real property asset, including by evaluating *lis pendens* recorded by third parties against such property in the pre-receivership period.

As noted above, these efforts have contributed to the Receiver's recovery of tens of millions of dollars in the form of cash, vehicles, a private aircraft, cryptocurrency, real property, and other assets for the benefit of the Estate and its creditors.

3. Investigation and Reporting.

During the Application Period, Allen Matkins attorneys billed 11.7 hours to the "Investigation & Reporting" work category.

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

<u>Timekeeper</u>	<u>Position</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
Joshua del Castillo	Partner	\$545	5.1	\$2,779.50
Matthew Pham	Associate	\$445	6.6	\$2,937.00
<u>TOTAL:</u>			11.7	\$5,716.50

During the Application Period, the Receiver, with assistance from Allen Matkins, devoted significant attention to ongoing document recovery, review, and analysis efforts in connection with his forensic accounting and litigation goals, as well as attending to his Court-ordered reporting obligations.

At the Receiver's request, Allen Matkins engaged in extensive and ongoing efforts to recover documents critical to the Receiver's accounting, forensic accounting, and prospective litigation

efforts. This included preparing follow-up requests for additional document productions from multiple third parties, including financial institutions, as the Receiver's accounting team identified deficiencies in existing document productions. Addressing these deficiencies required the Receiver's counsel to consult with counsel for subpoenaed entities to resolve related issues. In addition, Allen Matkins provided assistance to the Receiver in connection with his interim reports to the Court.

During the Application Period, Allen Matkins attorneys, among other things: (1) contributed to the preparation of the Receiver's interim report and conducted a detailed review of the status of ongoing discovery efforts in connection therewith; (2) continued reviewing documents produced in response to subpoenas issued during the pendency of the receivership; (3) continued the review of materials in connection with the Receiver's prosecution of claims against the bank (the "Wells Fargo Action") and other contemplated or prospective litigation; (4) identified deficiencies in document productions received and coordinated with the responding financial institutions to address such issues; (5) prepared new subpoenas to additional financial institutions; and (6) continued to perform analysis and pleading preparation in support of the Receiver's ongoing reporting obligations to the Court.

4. Investor Issues & Communications.

During the Application Period, Allen Matkins attorneys billed 0.7 hours to the "Investor Issues & Communications" work category.

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

<u>Timekeeper</u>	<u>Position</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
Joshua del Castillo	Partner	\$545	0.7	\$381.50
<u>TOTAL:</u>			0.7	\$381.50

Work performed in this category primarily related to assisting the Receiver's office in addressing investor inquiries.

5. Pending Litigation.

During the Application Period, Allen Matkins attorneys billed 35.4 hours to the "Pending Litigation" work category.

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

<u>Timekeeper</u>	<u>Position</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
David Zaro	Partner	\$545	2.6	\$1,417.00
Joshua del Castillo	Partner	\$545	28.7	\$15,641.50
Rachael Gonzales	Associate	\$445	4.1	\$1,824.50
<u>TOTAL:</u>			35.4	\$18,883.00

During the Application Period, Allen Matkins attorneys, among other things: (1) analyzed pleadings and other documents prepared and filed in connection with the Wells Fargo Action; (2) conferred with the Receiver's office and other receivership counsel regarding the Receiver's current and contemplated litigation efforts; (3) reviewed documents and conducted legal analysis relating to a mediation and prospective settlement of the Receiver's claims in the Wells Fargo action, provided the Receiver with advice regarding the interplay between any settlement of the Wells Fargo action and his recommended claims process in the instant action.

6. Claims & Distribution.

During the Application Period, Allen Matkins attorneys billed 84.4 hours to the "Claims & Distribution" work category.

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

<u>Timekeeper</u>	<u>Position</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
David Zaro	Partner	\$545	1.2	\$654.00
Joshua del Castillo	Partner	\$545	36.7	\$20,001.50
Alphamorlai L. Kebeh	Associate	\$445	25.9	\$11,525.50
Rachael Gonzales	Associate	\$445	20.6	\$9,167.00
<u>TOTAL:</u>			84.4	\$41,348.00

Work performed in this category related to the review of materials and legal analysis relating to prospective pre-receivership claims reflecting amounts potentially owed to former professionals engaged by the Receivership Defendants prior to the Receiver's appointment, as well as other third parties holding prospective claims against the Estate. This work also included coordinating with co-counsel to file a motion seeking approval of the Receiver's proposed claims procedures, prepare a notice of the Receiver's approved claims-procedures, and conferring with prospective pre-receivership professionals regarding prospective claims. In addition, Allen Matkins assisted the Receiver by analyzing informal claims submissions from pre-receivership professionals and by developing a framework to evaluate those claims in the context of the receivership. This work included a detailed review of a claim submitted by a pre-receivership creditor seeking immediate liquidation of its claim. In connection with this analysis, Allen Matkins attorneys conducted substantial legal research, analysis of relevant documents, and conferred extensively with the creditor to address its asserted legal arguments. As the Receiver has recovered tens of millions of dollars, Allen Matkins attorneys continue to gather and assess information as to the claims that exist, including those of the re-receivership professionals involved in the related involuntary bankruptcy case.

7. Third Party Claims & Recoveries.

During the Application Period, Allen Matkins attorneys billed 7.5 hours to the "Third Party Claims & Recoveries" work category.

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

<u>Timekeeper</u>	<u>Position</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Fees</u>
Joshua del Castillo	Partner	\$545	1.7	\$926.50
Rachael Gonzales	Associate	\$445	5.8	\$2,581.00
<u>TOTAL:</u>			7.5	\$3,507.50

Work performed in this category related to conducting legal research and analysis regarding prospective fraudulent transfer actions tied to third-party claims.

IV. SERVICES RENDERED BY SR LAW DURING THE APPLICATION PERIOD.

During the Application Period, SR Law provided critical local counsel support to the Receiver, largely in connection with outstanding case administration deadlines, filings, and court proceedings. Among other things, SR Law ensured outstanding filing deadlines were satisfied, provided logistical support on matters arising in connection with the above-entitled matter and other related matters, and reviewed and assisted with the submission of the Receiver's filings in this matter.

A complete description of the services rendered by SR Law can be found in the invoices collectively appended hereto as **Exhibit B**.

By way of summary, SR Law attorneys and staff billed the following amounts each month during the Application Period:

<u>Month</u>	<u>Total Fees Billed</u>
July 2025	\$290.00
August 2025	\$304.50
September 2025	\$29.00
<u>TOTAL:</u>	<u>\$623.50</u>

V. THE FEES AND EXPENSES INCURRED ARE REASONABLE AND SHOULD BE ALLOWED.

Allen Matkins and SR Law respectfully submit that the fees and expenses incurred during the Application Period were fair, reasonable, and necessary, and that the associated services provided were of significant benefit to the Estate. Specifically, and as reflected in **Exhibits A** and **B**, Allen Matkins and SR Law have endeavored to staff this matter appropriately and have billed their time at substantially discounted rates. Additionally, Allen Matkins and SR Law have steadfastly attempted to avoid duplication of effort by, among other things, coordinating with the Receiver and receivership co-counsel to allocate tasks and responsibilities and participating in regular discussions regarding work in progress to minimize the likelihood of duplication.

As reflected in the Receiver's prior submissions to this Court, Allen Matkins and SR Law are providing an extremely high quality of work in a matter involving dozens of relevant parties and hundreds of millions of dollars in assets. Their efforts are bearing fruit: The Receiver has recovered tens of millions of dollars in personal and real property assets. He has consistently succeeded in securing necessary and appropriate relief from the Court, the turnover of cash and other assets, and the sales of personal and real property. Put simply, in a highly complex receivership, and while the Receiver continues to develop a comprehensive knowledge to understand the underlying facts, critical players, and assets, the Receiver – with the help of Allen Matkins and SR Law – is recovering millions of dollars in cash, obtaining the turnover of millions of dollars in personal and real property, and has already secured Court approval of and successfully undertaken procedures aimed at monetizing those assets in a manner intended to maximize the recovery for the benefit of the Estate and creditors, including investors. The fees and expenses incurred by Allen Matkins and SR Law during the Application Period are minimal when compared to these results³, and Allen Matkins and SR Law respectfully request that the Court approve 100% of their fees and expenses, and also authorize the payment of those fees and expenses on a percentage, interim basis, as requested herein.

VI. CONCLUSION.

For the foregoing reasons, Allen Matkins and SR Law respectfully request that the Court enter an order:

1. Granting this Application in its entirety;
2. Approving Allen Matkins' discounted fees and expenses incurred during the Application Period, in the respective amounts of \$93,370.50 and \$1,514.43;
3. Authorizing the Receiver to pay Allen Matkins, on an interim basis, 80% of its approved fees incurred during the Application Period, in the amount of \$74,696.40, and 100% of its approved expenses incurred during the Application Period, in the amount of \$1,514.43, from the funds of the Receivership Estate;

³ Indeed, the less than \$100,000.00 requested in this Application reflects a small fraction of the tens of millions in assets already recovered by the Receiver.

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 17th day of November, 2025, I served the document(s), described as:

FOURTEENTH 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

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

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

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

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7 Nicholas Boos nboos@maynardnexsen.com, bday@maynardnexsen.com,
8 gowens@maynardcooper.com, mdunn@maynardnexsen.com, sroberson@maynardnexsen.com,
9 ynesbitt@maynardnexsen.com

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

24 ☐ c. **BY PERSONAL SERVICE.**

25 ☐ d. **BY DIRECT EMAIL.**

26 ☐ e. **BY FACSIMILE TRANSMISSION.**

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

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

EXHIBIT A

EXHIBIT A

10/06/25 16:18:41 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Preliminary Billing FormBilling Atty: 001842 - Del Castillo,
Joshua

Matter #: 392775.00002

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

Date of Last Billing: 08/01/25

Matter Name: General Receivership

Proforma Number: 1363134

Client/Matter Joint Group # 392775.1

Client Matter Number:

Fees for Matter 392775.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action	
07/01/25	10133526	Emails and confer with AM counsel regarding outstanding case administration and Grigsby bankruptcy issues (0.9); review and respond to emails from co-counsel (0.2).	Del Castillo, Joshua	1.10	599.50	599.50	WO	HD	TR
07/02/25	10134559	Review additional materials filed in Grigsby bankruptcy (0.3); prepare notes for discussion with Receiver and GT co-counsel (0.3); attention to case administration matters (0.6); emails with M. Pham regarding same (0.3).	Del Castillo, Joshua	1.50	817.50	1,417.00	WO	HD	TR
07/03/25	10135510	Review docket and recent orders (0.2).	Del Castillo, Joshua	0.20	109.00	1,526.00	WO	HD	TR
07/07/25	10137709	Attention to case administration matters (0.5).	Del Castillo, Joshua	0.50	272.50	1,798.50	WO	HD	TR
07/08/25	10139304	Attention to outstanding matters and action items (.1)	Kebeh, Alphamorlai "Mo"	0.10	44.50	1,843.00	WO	HD	TR
07/09/25	10140698	Confer with AM counsel regarding critical case administration and estate management issues (0.3); review	Del Castillo, Joshua	0.70	381.50	2,224.50	WO	HD	TR

10/06/25 16:18:41 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Fees for Matter 392775.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered documents in connection with same (0.4).	Timekeeper	Hours	Fees	Sum	Circle Action			
07/10/25	10141960	Emails with AM counsel, Receiver's office, and GT co-counsel regarding case administration matters (0.3); review disclosure statement from proposed mediator and confer regarding same (0.5).	Del Castillo, Joshua	0.80	436.00	2,660.50	WO	HD	TR	_____
07/14/25	10147083	Attention to case administration matters (0.5); emails with AM counsel, GT co-counsel, and special litigation counsel regarding same (0.9); prepare for and attend status conference via Zoom (0.6); confer with AM counsel and Receiver's office regarding results of hearing and related matters (0.7).	Del Castillo, Joshua	2.70	1,471.50	4,132.00	WO	HD	TR	_____
07/15/25	10147965	Emails and confer with AM counsel regarding case administration matters (0.7).	Del Castillo, Joshua	0.70	381.50	4,513.50	WO	HD	TR	_____
07/16/25	10149365	Emails and teleconferences with AM counsel regarding Grigsby bankruptcy matters (0.5); review recent bankruptcy materials circulated by GT co-counsel (1.0).	Del Castillo, Joshua	1.50	817.50	5,331.00	WO	HD	TR	_____
07/17/25	10151171	Attend to case administration issues (0.9); emails with M. Kebeh and R. Gonzales regarding same (0.5); prepare for conference call with Receiver and GT co-counsel and prepare memo summary of notes for discussion (0.6).	Del Castillo, Joshua	2.00	1,090.00	6,421.00	WO	HD	TR	_____

10/06/25 16:18:41 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Fees for Matter 392775.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
07/18/25	10152510	Emails with M. Kebeh and attend to case administration matters (0.5); emails to Receiver's office, GT co-counsel, and SEC regarding same (0.4); review defendant Judd filing (0.1).	Del Castillo, Joshua	1.00	545.00	6,966.00	WO	HD	TR	_____
07/21/25	10154538	Attention to case administration matters and review docket regarding same (0.3); emails and confer with AM counsel regarding case administration and outstanding task requests from Receiver (0.8).	Del Castillo, Joshua	1.10	599.50	7,565.50	WO	HD	TR	_____
07/22/25	10165529	Emails with Receiver and GT co-counsel regarding case administration (0.3).	Del Castillo, Joshua	0.30	163.50	7,729.00	WO	HD	TR	_____
07/23/25	10158323	Review recent documents relating to Grigsby bankruptcies (0.5); emails with AM counsel regarding same (0.2); review correspondence and docket from inception of receivership case relating to pre-receivership (In regarding J&J Enters.) bankruptcy matter (1.1); prepare notes for discussion (0.3).	Del Castillo, Joshua	2.10	1,144.50	8,873.50	WO	HD	TR	_____
07/24/25	10159185	Review documents and confer with AM counsel regarding pending case administration matters (1.1); prepare for an attend videoconference with Receiver and GT co-counsel regarding same (0.7); review pleadings associated with pending discovery and other disputes and legal analysis regarding same (1.2).	Del Castillo, Joshua	3.00	1,635.00	10,508.50	WO	HD	TR	_____
07/30/25	10166505	Review recent Grigsby bankruptcy filings and docket (0.4).	Del Castillo, Joshua	0.40	218.00	10,726.50	WO	HD	TR	_____

10/06/25 16:18:41 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Fees for Matter 392775.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
07/31/25	10168017	Review documents and prepare memo regarding outstanding case administration matters (0.5).	Del Castillo, Joshua	0.50	272.50	10,999.00	WO	HD	TR	_____
08/01/25	10201232	Attention to case administration matters and emails with D. Zaro and M. Kebeh regarding same (0.5); review documents in connection with requests from Receiver's office (1.1); prepare requested summary (0.6).	Del Castillo, Joshua	2.10	1,144.50	12,143.50	WO	HD	TR	_____
08/04/25	10177969	Emails regarding case administration matters (0.3); review new docket entries (0.2).	Del Castillo, Joshua	0.50	272.50	12,416.00	WO	HD	TR	_____
08/05/25	10177972	Review Grigsby bankruptcy recent filings and docket entries (0.5); legal analysis of issue raised by stipulation (0.6).	Del Castillo, Joshua	1.10	599.50	13,015.50	WO	HD	TR	_____
08/07/25	10179374	Attention o case administration matters (0.4); emails with M. Kebeh and GT co-counsel regarding same (0.2).	Del Castillo, Joshua	0.60	327.00	13,342.50	WO	HD	TR	_____
08/08/25	10180059	Review and respond to correspondence from co-counsel (0.5); confer with D. Zaro regarding case administration matters (0.2).	Del Castillo, Joshua	0.70	381.50	13,724.00	WO	HD	TR	_____
08/11/25	10182362	Attention to outstanding case administration matters and confer with AM counsel regarding same (0.5); review recent filings and calendar (0.3).	Del Castillo, Joshua	0.80	436.00	14,160.00	WO	HD	TR	_____
08/14/25	10187510	Confer with AM counsel regarding case administration matters (0.5); review	Del Castillo, Joshua	1.30	708.50	14,868.50	WO	HD	TR	_____

10/06/25 16:18:41 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Fees for Matter 392775.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		documents, prepare for, and videoconference with Receiver and GT co-counsel regarding case administration (0.8).								
08/21/25	10196198	Review docket and select filed documents and prepare for status conference (0.9); attend status conference (0.6); emails and confer with AM counsel regarding ame, and other case administration matters (0.8).	Del Castillo, Joshua	2.30	1,253.50	16,122.00	WO	HD	TR	_____
08/22/25	10198635	Review materials and recent filings regarding Grigsby bankruptcy (0.5).	Del Castillo, Joshua	0.50	272.50	16,394.50	WO	HD	TR	_____
08/25/25	10201188	Follow-up inquiries regarding Grigsby bankruptcy (0.3).	Del Castillo, Joshua	0.30	163.50	16,558.00	WO	HD	TR	_____
08/26/25	10202437	Review and respond to correspondence from Receiver's office and attention to pending case administration issues (0.7); emails with AM counsel regarding same (0.2).	Del Castillo, Joshua	0.90	490.50	17,048.50	WO	HD	TR	_____
08/28/25	10204923	Review documents and notes (0.5); emails and confer with D. Zaro and M. Pham regarding case administration issues (0.8); prepare update memo to Receiver and GT co-counsel (0.3).	Del Castillo, Joshua	1.60	872.00	17,920.50	WO	HD	TR	_____
08/29/25	10206743	Review docket entries (0.2); emails to M. Kebeh regarding case administration matters (0.2).	Del Castillo, Joshua	0.40	218.00	18,138.50	WO	HD	TR	_____
09/02/25	10211121	Attention to case administration matters and emails to AM counsel and	Del Castillo, Joshua	0.50	272.50	18,411.00	WO	HD	TR	_____

10/06/25 16:18:41 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Fees for Matter 392775.00002.(General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		Receiver's office regarding same (0.5).								
09/04/25	10215412	Prepare for and attend videoconference with Receiver and GT co-counsel (0.5).	Del Castillo, Joshua	0.50	272.50	18,683.50	WO	HD	TR	_____
09/11/25	10223714	Emails with AM counsel and Receiver's office regarding case administration and discovery matters (0.5); prepare for and attend videoconference with Receiver and GT co-counsel (0.8).	Del Castillo, Joshua	1.30	708.50	19,392.00	WO	HD	TR	_____
09/17/25	10230335	Review and respond to correspondence from J. Rickard regarding outside counsel case administration inquiry (0.1); confer with AM counsel regarding case administration matter (0.2).	Del Castillo, Joshua	0.20	109.00	19,501.00	WO	HD	TR	_____
09/18/25	10231298	Prepare for and videoconference with Receiver and GT co-counsel (0.5); follow-up emails with Receiver's office and GT co-counsel regarding case administration matters (0.3).	Del Castillo, Joshua	0.80	436.00	19,937.00	WO	HD	TR	_____
09/22/25	10234572	Attention to case administration issues and emails with Receiver's office and AM counsel regarding same (0.6).	Del Castillo, Joshua	0.60	327.00	20,264.00	WO	HD	TR	_____
09/25/25	10240093	Prepare for and attend videoconference with Receiver and GT co-counsel (0.5).	Del Castillo, Joshua	0.50	272.50	20,536.50	WO	HD	TR	_____
09/26/25	10241095	Attention to case management issues and confer with AM counsel regarding same (0.8).	Del Castillo, Joshua	0.80	436.00	20,972.50	WO	HD	TR	_____

Disbursements for Matter 392775.00002 (General Receivership)

10/06/25 16:18:41 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Trans Date	Index	Type	Quantity	Amt				
07/01/25	2945820	EDISC – CS Disco, Inc. - Monthly Hosting for July 2025	0.00	257.31	WO	HD	TR	_____
07/07/25	2958160	DCSRCH – Document Search - PACER - Usage 2nd QTR	0.00	2.40	WO	HD	TR	_____
08/01/25	2950264	EDISC – CS Disco, Inc. - Monthly Hosting for August 2025	0.00	257.31	WO	HD	TR	_____
08/14/25	2950492	POS – Nationwide Legal, LLC - American Express Travel Related Services Company, Inc., SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	334.70	WO	HD	TR	_____
08/14/25	2950493	POS – Nationwide Legal, LLC - American Express National Bank, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	128.00	WO	HD	TR	_____
08/14/25	2950494	POS – Nationwide Legal, LLC - JPMorgan Chase Bank, National Association, SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION	0.00	216.60	WO	HD	TR	_____
09/01/25	2957795	EDISC – CS Disco, Inc. - Monthly Hosting for September 2025	0.00	257.31	WO	HD	TR	_____

Proforma Summary**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	38.40	545.00	20,928.00
002661	Kebeh, Alphamorlai "Mo"	0.10	445.00	44.50
		38.50		\$20,972.50
Subtotal Fees				\$20,972.50
Discount				0.00
Total Fees				20,972.50
Total Disbursements				1,453.63

Attorney Billing Instructions

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

10/06/25 16:18:41 PROFORMA STATEMENT FOR MATTER 392775.00002 (Winkler, Geoff - Receiver for J&J Consul) (General Receivership)

Billing Instructions

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

Account Summary – As Of 10/01/25

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	23,093.88	22,989.00	104.88	62,973.56	59,324.00	3,649.56	344,768.42	303,558.50	41,209.92
Unbilled Adj	0.00	0.00	0.00	1,213.50	1,213.50	0.00	4,025.44	3,628.46	396.98
Billed	37,317.43	35,121.50	2,195.93	50,461.44	47,120.50	3,340.94	277,267.38	277,267.38	39,756.29
Collected	37,317.43	35,121.50	2,195.93	50,461.44	47,120.50	3,340.94	317,023.67	277,267.38	39,756.29
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WIP	24,442.63	22,989.00	1,453.63						
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									
Client Trust	0.00								
Balance									

Billing Address

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

10/06/25 16:18:42 PROFORMA STATEMENT FOR MATTER 392775.00003 (Winkler, Geoff - Receiver for J&J Consul) (Asset Recovery & Management)

Preliminary Billing FormBilling Atty: 001842 - Del Castillo,
Joshua

Matter #: 392775.00003

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

Date of Last Billing: 08/01/25

Matter Name: Asset Recovery & Management

Proforma Number: 1363134

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	
07/29/25	10165432	Legal analysis in connection with prospective asset recovery matter (0.9).	Del Castillo, Joshua	0.90	490.50	490.50	WO	HD	TR
08/12/25	10184526	Legal analysis in connection with asset preservation issue and prepare notes for discussion regarding same (1.4).	Del Castillo, Joshua	1.40	763.00	1,253.50	WO	HD	TR
08/31/25	10211114	Attention to real property sale issues and lis pendens recordings, including by third parties (0.9); legal analysis of related issues (0.9).	Del Castillo, Joshua	1.80	981.00	2,234.50	WO	HD	TR
09/18/25	10231266	Review draft turnover demand and legal analysis of issue presented by same (0.4); emails and confer with Receiver and GT co-counsel (0.2).	Del Castillo, Joshua	0.60	327.00	2,561.50	WO	HD	TR

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	4.70	545.00	2,561.50
		4.70		\$2,561.50
Subtotal Fees				\$2,561.50

10/06/25 16:18:42 PROFORMA STATEMENT FOR MATTER 392775.00003 (Winkler, Geoff - Receiver for J&J Consul) (Asset Recovery & Management)

Proforma Summary**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
Discount				0.00
Total Fees				2,561.50
Total Disbursements				0.00

Attorney Billing Instructions

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

Billing Instructions

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

Account Summary – As Of 10/01/25

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	2,561.50	2,561.50	0.00	11,746.50	11,746.50	0.00	269,598.00	269,598.00	0.00
Unbilled Adj	0.00	0.00	0.00	872.00	872.00	0.00	6,824.89	6,779.57	45.32
Billed	8,313.00	8,313.00	0.00	17,562.50	17,562.50	0.00	260,588.07	260,588.07	0.00
Collected	8,313.00	8,313.00	0.00	17,562.50	17,562.50	0.00	260,588.07	260,588.07	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WIP	2,561.50	2,561.50	0.00						
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									
Client Trust	0.00								
Balance									

Billing Address

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

10/06/25 16:18:42 PROFORMA STATEMENT FOR MATTER 392775.00003 (Winkler, Geoff - Receiver for J&J Consul) (Asset Recovery & Management)

Geoff B. Winkler
American Fiduciary Services LLC
715 NW Hoyt Street, Suite 4364
Portland, OR 97208

10/06/25 16:18:43 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo,
Joshua

Matter #: 392775.00004

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

Date of Last Billing: 08/01/25

Matter Name: Investigation & Reporting

Proforma Number: 1363134

Client/Matter Joint Group # 392775.1

Client Matter Number:

Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action	
07/21/25	10162229	Email correspondence with client's team regarding Judd credit card transactions	Pham, Matt D.	0.20	89.00	89.00	WO	HD	TR
07/25/25	10160607	Review and respond to correspondence from Receiver's office regarding draft interim report and attention to issues regarding same (0.5).	Del Castillo, Joshua	0.50	272.50	361.50	WO	HD	TR
07/29/25	10165155	Review and respond to correspondence from Receiver's office regarding interim report and pending document productions (0.5).	Del Castillo, Joshua	0.50	272.50	634.00	WO	HD	TR
07/29/25	10172594	Review emails and spreadsheet from Jen Floyd and email correspondence with her regarding information needed for subpoenas	Pham, Matt D.	0.30	133.50	767.50	WO	HD	TR
07/30/25	10166912	Review correspondence from GT co-counsel and draft interim report sections (0.5); review and respond to inquiries from Receiver's office regarding same (0.2); attention to issues regarding rolling subpoena productions (0.3).	Del Castillo, Joshua	1.00	545.00	1,312.50	WO	HD	TR

10/06/25 16:18:43 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			
08/01/25	10173712	Review draft interim report and revisions to same (0.2).	Del Castillo, Joshua	0.20	109.00	1,421.50	WO	HD	TR	_____
08/13/25	10186418	Review documents and records at Receiver's request (0.9); confer with AM counsel regarding same (0.3).	Del Castillo, Joshua	1.20	654.00	2,075.50	WO	HD	TR	_____
08/13/25	10190079	Begin drafting new subpoenas to financial institutions (0.8); Review document productions for spreadsheet document sought by client (0.3); Continue drafting new subpoenas to Amex and Chase (2.8)	Pham, Matt D.	3.90	1,735.50	3,811.00	WO	HD	TR	_____
08/14/25	10187469	Continue document review (0.9); review and respond to emails from Receiver's office regarding same; follow-up with AM counsel (0.8).	Del Castillo, Joshua	1.70	926.50	4,737.50	WO	HD	TR	_____
08/19/25	10201226	Collect and review information for additional subpoenas to credit card companies	Pham, Matt D.	0.40	178.00	4,915.50	WO	HD	TR	_____
08/21/25	10201268	Phone call with Chase representative regarding subpoena	Pham, Matt D.	0.10	44.50	4,960.00	WO	HD	TR	_____
08/26/25	10210747	Email correspondence with American Express regarding subpoena (0.1); Cursory review of Chase's latest document production (0.3); Email correspondence with client's team regarding Chase's document production, information provided by Chase representative regarding account search, and status of American Express	Pham, Matt D.	0.70	311.50	5,271.50	WO	HD	TR	_____

10/06/25 16:18:43 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

Fees for Matter 392775.00004.(Investigation & Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action	
		production (0.3)							
09/18/25	10235522	Confer with Josh del Castillo regarding Wells Fargo litigation and related issues	Pham, Matt D.	0.30	133.50	5,405.00	WO	HD	TR _____
09/26/25	10244405	Cursory review of document production from American Express and email correspondence with client's team regarding same	Pham, Matt D.	0.40	178.00	5,583.00	WO	HD	TR _____
09/29/25	10251114	Email correspondence with Receiver's team regarding Amex production (0.1); Confer with Josh del Castillo regarding opposition to petitioning creditors' fee motion (0.2)	Pham, Matt D.	0.30	133.50	5,716.50	WO	HD	TR _____

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	5.10	545.00	2,779.50
002510	Pham, Matt D.	6.60	445.00	2,937.00
		11.70		\$5,716.50
Subtotal Fees				\$5,716.50
Discount				0.00
Total Fees				5,716.50
Total Disbursements				0.00

Attorney Billing Instructions

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

Billing Instructions

10/06/25 16:18:43 PROFORMA STATEMENT FOR MATTER 392775.00004 (Winkler, Geoff - Receiver for J&J Consul) (Investigation & Reporting)

expires 6/30/2024: Partners @ 545; Assoc @ 445; Paralegals @ 350
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Account Summary – As Of 10/01/25

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	5,989.00	5,989.00	0.00	25,653.00	25,653.00	0.00	374,052.00	374,052.00	0.00
Unbilled Adj	0.00	0.00	0.00	628.90	628.90	0.00	7,073.12	7,073.12	0.00
Billed	19,093.90	19,093.90	0.00	31,889.70	31,889.70	0.00	361,226.68	361,226.68	0.00
Collected	19,093.90	19,093.90	0.00	31,889.70	31,889.70	0.00	361,226.68	361,226.68	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WIP	5,989.00	5,989.00	0.00						
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									
Client Trust	0.00								
Balance									

Billing Address

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

10/06/25 16:18:45 PROFORMA STATEMENT FOR MATTER 392775.00005 (Winkler, Geoff - Receiver for J&J Consul) (Investor Issues & Communications)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo,
Joshua

Matter #: 392775.00005

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

Date of Last Billing: 08/01/25

Matter Name: Investor Issues & Communications

Proforma Number: 1363134

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	
08/19/25	10193688	Review email from Receiver forwarding investor counsel complaint and threats and correspondence regarding same (0.2); analysis of issue raised by same (0.5).	Del Castillo, Joshua	0.70	381.50	381.50	WO	HD	TR

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001842	Del Castillo, Joshua	0.70	545.00	381.50
		0.70		\$381.50
Subtotal Fees				\$381.50
Discount				0.00
Total Fees				381.50
Total Disbursements				0.00

Attorney Billing Instructions

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

Billing Instructions

10/06/25 16:18:45 PROFORMA STATEMENT FOR MATTER 392775.00005 (Winkler, Geoff - Receiver for J&J Consul) (Investor Issues & Communications)

expires 6/30/2024: Partners @ 545; Assoc @ 445; Paralegals @ 350
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Account Summary – As Of 10/01/25

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	381.50	381.50	0.00	1,417.00	1,417.00	0.00	8,013.50	8,013.50	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Billed	1,035.50	1,035.50	0.00	1,035.50	1,035.50	0.00	7,632.00	7,632.00	0.00
Collected	1,035.50	1,035.50	0.00	1,035.50	1,035.50	0.00	7,632.00	7,632.00	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>WIP</i>	<i>Total</i>	<i>Fees</i>	<i>Costs</i>						
<i>Balance</i>	<i>381.50</i>	<i>381.50</i>	<i>0.00</i>						
<i>AR Balance</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>						
<i>Unalloc</i>	<i>0.00</i>								
<i>Payment</i>									
<i>Client Trust</i>	<i>0.00</i>								
<i>Balance</i>									

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

10/06/25 16:18:46 PROFORMA STATEMENT FOR MATTER 392775.00006 (Winkler, Geoff - Receiver for J&J Consul) (Sale, Disposition & Transfer of Assets)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo,
Joshua

Matter #: 392775.00006

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

Date of Last Billing: 08/01/25

Matter Name: Sale, Disposition & Transfer of Assets

Proforma Number: 1363134

Client/Matter Joint Group # 392775.1

Client Matter Number:

Proforma Summary

Timekeeper

Number	Timekeeper	Hours	Rate	Amounts
		0.00		\$0.00
Subtotal Fees				\$0.00
Discount				0.00
Total Fees				0.00
Total Disbursements				0.00

Attorney Billing Instructions

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

Billing Instructions

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

Account Summary – As Of 10/01/25

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	0.00	0.00	0.00	981.00	981.00	0.00	158,475.00	158,475.00	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	782.30	780.80	1.50
Billed	981.00	981.00	0.00	981.00	981.00	0.00	157,694.20	157,694.20	0.00

10/06/25 16:18:46 PROFORMA STATEMENT FOR MATTER 392775.00006 (Winkler, Geoff - Receiver for J&J Consul) (Sale, Disposition & Transfer of Assets)

Collected	981.00	981.00	0.00	981.00	981.00	0.00	157,694.20	157,694.20	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	Fees	Costs						
WIP	0.00	0.00	0.00						
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									
Client Trust	0.00								
Balance									

Billing Address

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

10/06/25 16:18:48 PROFORMA STATEMENT FOR MATTER 392775.00007 (Winkler, Geoff - Receiver for J&J Consul) (Pending Litigation)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo,
Joshua

Matter #: 392775.00007

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

Date of Last Billing: 08/01/25

Matter Name: Pending Litigation

Proforma Number: 1363134

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	
07/24/25	10159369	Review pleadings in Winkler v. WF action in connection with ongoing asset recovery and related efforts (2.4).	Del Castillo, Joshua	2.40	1,308.00	1,308.00	WO	HD	TR
08/14/25	10188412	Conference with counsel related to the accounting issues related to claims, status of WFB litigation and follow-up.	Zaro, David	0.30	163.50	1,471.50	WO	HD	TR
09/04/25	10215431	Confer with Receiver's office regarding WF litigation issues as relating to the main receivership (0.4); review documents in connection with same (2.3); analysis of document production / privilege question (0.2).	Del Castillo, Joshua	2.90	1,580.50	3,052.00	WO	HD	TR
09/04/25	10216448	Review several emails and conference with counsel related to the Wells Fargo case and mediation.	Zaro, David	0.40	218.00	3,270.00	WO	HD	TR
09/05/25	10216374	Review additional documents in connection with competing motions for summary judgment and pending mediation (3.3).	Del Castillo, Joshua	3.30	1,798.50	5,068.50	WO	HD	TR

10/06/25 16:18:48 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		
09/08/25	10219310	Review additional documents regarding motion for summary judgment filings and expert reports in connection with upcoming mediation (3.2).	Del Castillo, Joshua	3.20	1,744.00	6,812.50	WO	HD	TR	_____
09/08/25	10225510	Legal analysis regarding upcoming litigation and meditation issue.	Gonzales, Rachael	2.00	890.00	7,702.50	WO	HD	TR	_____
09/09/25	10220815	Review documents and confer with R. Gonzales regarding litigation-related legal analysis (0.6); assemble and transmit documents for review (0.4); review additional documents transmitted by Receiver (1.5).	Del Castillo, Joshua	2.50	1,362.50	9,065.00	WO	HD	TR	_____
09/09/25	10225483	Legal analysis on pending litigation and mediation issue.	Gonzales, Rachael	2.10	934.50	9,999.50	WO	HD	TR	_____
09/10/25	10222612	Emails to AM counsel regarding legal analysis of receivership litigation issues in anticipation of litigation (0.3); review materials in connection with same (0.3).	Del Castillo, Joshua	0.60	327.00	10,326.50	WO	HD	TR	_____
09/12/25	10224326	Confer with R. Gonzales regarding analysis of damages issue for upcoming mediation (0.5); review additional materials in connection with same (0.6).	Del Castillo, Joshua	1.10	599.50	10,926.00	WO	HD	TR	_____
09/17/25	10229634	Prepare pre-mediation memo for Receiver regarding aiding and abetting claims (3.9).	Del Castillo, Joshua	3.90	2,125.50	13,051.50	WO	HD	TR	_____
09/18/25	10231175	Review and comment on draft mediation statement (0.5); emails regarding same (0.2); legal analysis regarding damages argument (0.3).	Del Castillo, Joshua	1.00	545.00	13,596.50	WO	HD	TR	_____

10/06/25 16:18:48 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			
09/23/25	10237418	Review draft term sheet (0.5); review documents relating to special counsel engagement and correspondence with Receiver's office and GT co-counsel regarding same (0.9).	Del Castillo, Joshua	1.40	763.00	14,359.50	WO	HD	TR	_____
09/26/25	10243833	Emails with counsel related to the joint prosecution agreement (.2). Several emails/call with counsel and investigation issues related to prosecution (.6).	Zaro, David	0.80	436.00	14,795.50	WO	HD	TR	_____
09/27/25	10241612	Complete review of all relevant litigation related materials in anticipation of upcoming mediation (3.1).	Del Castillo, Joshua	3.10	1,689.50	16,485.00	WO	HD	TR	_____
09/29/25	10243656	Confer regarding upcoming mediation and emails with AM counsel and Receiver regarding same (0.9); assemble documents in connection with same (0.5).	Del Castillo, Joshua	1.40	763.00	17,248.00	WO	HD	TR	_____
09/29/25	10246891	Evaluate issues re: term sheet for settlement and conference with counsel as to Receiver damages and coordinate issues as to class, follow-up thereon.	Zaro, David	1.10	599.50	17,847.50	WO	HD	TR	_____
09/30/25	10244773	Complete review of additional documents and prepare for mediation (1.9).	Del Castillo, Joshua	1.90	1,035.50	18,883.00	WO	HD	TR	_____

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
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10/06/25 16:18:48 PROFORMA STATEMENT FOR MATTER 392775.00007 (Winkler, Geoff - Receiver for J&J Consul) (Pending Litigation)

Proforma Summary**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	2.60	545.00	1,417.00
001842	Del Castillo, Joshua	28.70	545.00	15,641.50
002744	Gonzales, Rachael	4.10	445.00	1,824.50
		35.40		\$18,883.00
Subtotal Fees				\$18,883.00
Discount				0.00
Total Fees				18,883.00
Total Disbursements				0.00

Attorney Billing Instructions

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

Billing Instructions

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

Account Summary – As Of 10/01/25

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	25,233.00	25,233.00	0.00	27,849.00	27,849.00	0.00	54,872.00	54,872.00	0.00
Unbilled Adj	0.00	0.00	0.00	490.50	490.50	0.00	1,113.50	1,113.50	0.00
Billed	2,125.50	2,125.50	0.00	2,125.50	2,125.50	0.00	28,525.50	28,525.50	0.00
Collected	2,125.50	2,125.50	0.00	2,125.50	2,125.50	0.00	28,525.50	28,525.50	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WIP	25,233.00	25,233.00	0.00						
Balance									
AR Balance	0.00	0.00	0.00						
Unalloc	0.00								
Payment									
Client Trust	0.00								
Balance									

10/06/25 16:18:48 PROFORMA STATEMENT FOR MATTER 392775.00007 (Winkler, Geoff - Receiver for J&J Consul) (Pending Litigation)

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

10/06/25 16:18:51 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&J Consul) (Claims & Distribution)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo,
Joshua

Matter #: 392775.00008

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

Date of Last Billing: 08/01/25

Matter Name: Claims & Distribution

Proforma Number: 1363134

Client/Matter Joint Group # 392775.1

Client Matter Number:

Fees for Matter 392775.00008.(Claims & Distribution)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action	
07/03/25	10135771	Review of draft claims motion and related materials transmitted by GT co-counsel (1.2); prepare redlines and notes for discussion regarding same (0.7).	Del Castillo, Joshua	1.90	1,035.50	1,035.50	WO	HD	TR
07/06/25	10136315	Complete review of draft claims motion transmitted by GT co-counsel, respond to emails regarding same, and prepare additional notes for discussion (1.1).	Del Castillo, Joshua	1.10	599.50	1,635.00	WO	HD	TR
07/07/25	10137729	Review and respond to emails regarding claims motion (0.2); review claims matrix (0.1).	Del Castillo, Joshua	0.30	163.50	1,798.50	WO	HD	TR
07/08/25	10139964	Emails regarding pre-receivership creditors (0.3); review summary of claims (0.2); attention to related claims issues, review revised claims motion, and correspondence to Receiver's office and GT co-counsel regarding same (0.9).	Del Castillo, Joshua	1.40	763.00	2,561.50	WO	HD	TR

10/06/25 16:18:51 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&J Consul) (Claims & Distribution)

Fees for Matter 392775.00008.(Claims & Distribution)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
07/09/25	10144818	Review the claims procedure motion (.2) and begin considering claims evaluation process for pre-receivership professionals.	Gonzales, Rachael	0.50	222.50	2,784.00	WO	HD	TR	_____
07/11/25	10143702	Review and respond to emails regarding claims process from GT co-counsel, Receiver's office, and special litigation counsel (0.3); attention to issues regarding same (0.5).	Del Castillo, Joshua	0.80	436.00	3,220.00	WO	HD	TR	_____
07/14/25	10145937	Confer with M. Kebeh and R. Gonzales regarding claim administration matters (0.5).	Del Castillo, Joshua	0.50	272.50	3,492.50	WO	HD	TR	_____
07/14/25	10172512	Conference with J. del Castillo regarding claims evaluation issues and strategy (.5).	Kebeh, Alphamorlai "Mo"	0.50	222.50	3,715.00	WO	HD	TR	_____
07/15/25	10147967	Emails and confer with M. Kebeh and R. Gonzales regarding claims analysis (0.5); review legal analysis regarding same and prepare follow-up inquiries (0.5).	Del Castillo, Joshua	1.00	545.00	4,260.00	WO	HD	TR	_____
07/21/25	10154954	Review materials received in connection with pre-receivership claims and emails with AM counsel and Receiver's office regarding same (0.6).	Del Castillo, Joshua	0.60	327.00	4,587.00	WO	HD	TR	_____
07/21/25	10159439	Review submitted materials from pre-receivership claimants to understand prior role and continued role in federal receivership case.	Gonzales, Rachael	5.00	2,225.00	6,812.00	WO	HD	TR	_____

10/06/25 16:18:51 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&J Consul) (Claims & Distribution)

Fees for Matter 392775.00008.(Claims & Distribution)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action	
07/21/25	10159469	Email correspondence with J. del Castillo and M. Pham regarding two pre-receivership professionals' missing claim materials.	Gonzales, Rachael	0.40	178.00	6,990.00	WO	HD	TR
07/22/25	10156795	Emails with AM counsel regarding claims analysis matter and attention to same (0.6); review voicemail from Schwartz Law Firm and confer regarding related anticipated claim (0.7).	Del Castillo, Joshua	1.30	708.50	7,698.50	WO	HD	TR
07/22/25	10159442	Review the corresponding dockets in state receivership and involuntary bankruptcy to contextualize some of the submitted materials from pre-receivership claimants.	Gonzales, Rachael	3.10	1,379.50	9,078.00	WO	HD	TR
07/22/25	10159465	Discussions with P. Morris to convert submitted claim materials from pre-receivership professionals into spreadsheets and modifying spreadsheets to enable more efficient review later.	Gonzales, Rachael	0.60	267.00	9,345.00	WO	HD	TR
07/22/25	10159479	Preliminary assessment of vague entries, miscalculations, or entries noted as no charge but were charged in submitted claim materials from pre-receivership professionals.	Gonzales, Rachael	1.50	667.50	10,012.50	WO	HD	TR
07/23/25	10158000	Review documents in connection with Schwartz Law Firm prospective claim and confer with AM counsel regarding same (0.8).	Del Castillo, Joshua	0.80	436.00	10,448.50	WO	HD	TR

10/06/25 16:18:51 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&J Consul) (Claims & Distribution)

Fees for Matter 392775.00008.(Claims & Distribution)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
07/23/25	10172463	Attention to correspondence from claimant regarding claims distribution process (.1); review receiver's motion to approve claims process (.5); contemplate potential issues in connection with pre-receivership professional claims (.5); begin review of submitted claims packages (.4); conference with R. Gonzales regarding same (.2).	Kebeh, Alhamorlai "Mo"	1.70	756.50	11,205.00	WO	HD	TR	_____
07/24/25	10159419	Teleconference with A. Agelakopoulos regarding Schwartz Law pre-receivership claim (0.2); confer with AM counsel regarding same (0.3); email to Receiver and GT co-counsel regarding same (0.1).	Del Castillo, Joshua	0.60	327.00	11,532.00	WO	HD	TR	_____
07/24/25	10159438	Preparing internal documents for AM team to evaluate and consider claims evaluation process such as timeline of all pending actions with key events and tracking spreadsheet.	Gonzales, Rachael	1.40	623.00	12,155.00	WO	HD	TR	_____
07/24/25	10173161	Attention to correspondence from J. del Castillo and co-counsel regarding analysis of Schwartz law firm claim, correspondence with R. Gonzales regarding legal research in connection with same (.2); contemplate other potential legal issues specific to Schwartz law firm claim (2.4); conference with J. del Castillo regarding same (.2); Review background case pleadings in connection with claims evaluation (.5).	Kebeh, Alhamorlai "Mo"	3.30	1,468.50	13,623.50	WO	HD	TR	_____

10/06/25 16:18:51 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&J Consul) (Claims & Distribution)

Fees for Matter 392775.00008.(Claims & Distribution)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
07/25/25	10168078	Create a timeline of assets in the federal receivership to later use to identify which pre-receivership professionals contributed to identifying those assets to liquidate.	Gonzales, Rachael	1.60	712.00	14,335.50	WO	HD	TR	_____
07/28/25	10164099	Confer with AM counsel regarding preliminary claims analysis inquiry (0.6); attention to legal analysis regarding same (0.7); review and respond to correspondence from Ballard Spahr regarding pre-receivership professional claim submission and email with Receiver's office regarding same (0.2).	Del Castillo, Joshua	1.50	817.50	15,153.00	WO	HD	TR	_____
07/28/25	10172873	Attention to and cursory review of informal claim package provided by Ballard Spahr (.3).	Kebeh, Alphamorlai "Mo"	0.30	133.50	15,286.50	WO	HD	TR	_____
07/29/25	10168095	Email correspondence with M. Kebeh regarding claims evaluation process.	Gonzales, Rachael	0.20	89.00	15,375.50	WO	HD	TR	_____
07/31/25	10172105	Prepare for call with R. Gonzales regarding claims evaluation strategy and research points (.3); conference with R. Gonzales regarding same (.2).	Kebeh, Alphamorlai "Mo"	0.50	222.50	15,598.00	WO	HD	TR	_____
08/05/25	10177974	Review documents relating to pre-receivership professional claimants (0.7); emails to AM counsel regarding same (0.2).	Del Castillo, Joshua	0.90	490.50	16,088.50	WO	HD	TR	_____
08/06/25	10177942	Emails regarding Receiver claims process (0.3); analysis of prospective waiver issue and prepare notes for	Del Castillo, Joshua	1.60	872.00	16,960.50	WO	HD	TR	_____

10/06/25 16:18:51 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&J Consul) (Claims & Distribution)

Fees for Matter 392775.00008.(Claims & Distribution)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		discussion regarding same (1.3).								
08/06/25	10181711	Research and analysis regarding further substantial contribution issues relating to non-debtors and non-debtor property.	Gonzales, Rachael	1.00	445.00	17,405.50	WO	HD	TR	_____
08/06/25	10181719	Continued research relating to green eye shaded accountants and lodestar.	Gonzales, Rachael	1.20	534.00	17,939.50	WO	HD	TR	_____
08/07/25	10178720	Continue legal analysis of claim and waiver issue (0.7); prepare and transmit draft language for review and consideration by Receiver (0.7).	Del Castillo, Joshua	1.40	763.00	18,702.50	WO	HD	TR	_____
08/07/25	10181729	Research and analysis regarding related alter egos issues for claims evaluation.	Gonzales, Rachael	0.70	311.50	19,014.00	WO	HD	TR	_____
08/08/25	10180058	Emails with AM counsel regarding pre-receivership professional claims analysis and related matters (0.7); in-person discussions with counsel regarding same (0.8).	Del Castillo, Joshua	1.50	817.50	19,831.50	WO	HD	TR	_____
08/08/25	10180293	Conference with J. del Castillo regarding claims evaluation strategy (.2).	Kebeh, Alphamorlai "Mo"	0.20	89.00	19,920.50	WO	HD	TR	_____
08/08/25	10181640	Draft and revise research findings into correspondence for M. Kebeh regarding follow-up research for claims evaluation process.	Gonzales, Rachael	1.10	489.50	20,410.00	WO	HD	TR	_____
08/08/25	10181642	Research and analysis regarding alter ego theories with substantial contribution.	Gonzales, Rachael	1.10	489.50	20,899.50	WO	HD	TR	_____

10/06/25 16:18:51 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&J Consul) (Claims & Distribution)

Fees for Matter 392775.00008.(Claims & Distribution)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
08/08/25	10181708	Correspondence with M. Kebeh regarding research findings on substantial contribution.	Gonzales, Rachael	0.30	133.50	21,033.00	WO	HD	TR	_____
08/08/25	10182583	Evaluate issues, research analysis related to the claims bar and res judicata component of process (.6). confer with counsel and advice concerning several claims issues (.2).	Zaro, David	0.80	436.00	21,469.00	WO	HD	TR	_____
08/08/25	10193606	Analyze relevant pleadings regarding state court receivership, Receiver entity bankruptcy cases, and federal receivership, and pre-receivership professionals informal claim materials (1.6); Analyze results of R. Gonzales research regarding claims evaluation issues (.3).	Kebeh, Alphamorlai "Mo"	1.90	845.50	22,314.50	WO	HD	TR	_____
08/11/25	10182767	Review documents and confer with AM counsel regarding pre-receivership professional claims analysis (0.7).	Del Castillo, Joshua	0.70	381.50	22,696.00	WO	HD	TR	_____
08/11/25	10183706	Conference with R. Gonzales and J. del Castillo regarding report regarding claims evaluation research, analysis, strategy, and next steps (1.1); correspondence with receiver regarding list of properties and assets sold (.2); analysis of submitted pre-receivership claims packages and related pleadings (2.1); conference with R. Gonzales regarding claims evaluation issues (.6).	Kebeh, Alphamorlai "Mo"	4.00	1,780.00	24,476.00	WO	HD	TR	_____
08/12/25	10184733	Analyze RG supplemental email regarding claims evaluation research	Kebeh, Alphamorlai "Mo"	0.10	44.50	24,520.50	WO	HD	TR	_____

10/06/25 16:18:51 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&J Consul) (Claims & Distribution)

Fees for Matter 392775.00008.(Claims & Distribution)

Trans Date	Index	Description of Service Rendered (.1).	Timekeeper	Hours	Fees	Sum	Circle Action			
08/13/25	10192463	Draft outline regarding claims evaluation memorandum, analyze pleadings from relevant proceedings (state court receivership, bankruptcy cases, and federal receivership) and submitted claims materials in connection with same (1.6).	Kebeh, Alhamorlai "Mo"	1.60	712.00	25,232.50	WO	HD	TR	_____
08/14/25	10192473	Correspondence with J. del Castillo regarding claims evaluation issues (.1); conduct research regarding potential claims evaluation issues (.8); drafting detailed claims evaluation memo (1.2).	Kebeh, Alhamorlai "Mo"	2.10	934.50	26,167.00	WO	HD	TR	_____
08/18/25	10190962	Confer with M. Kebeh regarding status of pre-receivership professional claims analysis and related matters and follow-up regarding same (0.6); review documents (0.3).	Del Castillo, Joshua	0.90	490.50	26,657.50	WO	HD	TR	_____
08/18/25	10212966	Conference with J. del Castillo regarding claims evaluation memo progress (.1); correspondence with Receiver's office regarding list of assets liquidated in receivership (.1); extensive drafting, revision and analysis of working draft of claims evaluation memorandum (2.5).	Kebeh, Alhamorlai "Mo"	2.70	1,201.50	27,859.00	WO	HD	TR	_____
08/19/25	10193690	Review and revise draft claims memo (1.5); confer with AM counsel regarding same (0.5).	Del Castillo, Joshua	2.00	1,090.00	28,949.00	WO	HD	TR	_____
08/19/25	10213105	Analyze and revise claims evaluation memo per R. Gonzales and J. del	Kebeh, Alhamorlai "Mo"	0.80	356.00	29,305.00	WO	HD	TR	_____

10/06/25 16:18:51 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&J Consul) (Claims & Distribution)

Fees for Matter 392775.00008.(Claims & Distribution)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		Castillo comments (.7); correspondence with receiver's office regarding properties liquidated during the court of the receivership (.1).								
08/20/25	10194859	Confer with M. Kebeh regarding additional revisions and expansion to claims memo (0.5).	Del Castillo, Joshua	0.50	272.50	29,577.50	WO	HD	TR	_____
08/20/25	10199292	Revisions to the memo regarding recommended treatment for pre-receivership professional claims.	Gonzales, Rachael	0.30	133.50	29,711.00	WO	HD	TR	_____
08/20/25	10213275	Correspondence with Receiver's office regarding lis pendens recorded against liquidated real properties (.1); conference with J. del Castillo regarding same (.3); conference with R. Gonzales regarding revisions to claims evaluation memo (.1); revise memo per same (.1).	Kebeh, Alphonse "Mo"	0.60	267.00	29,978.00	WO	HD	TR	_____
08/21/25	10199154	Further research regarding case law on similar bankruptcy analysis for 503 claims and correspondence with M. Kebeh regarding this research.	Gonzales, Rachael	0.60	267.00	30,245.00	WO	HD	TR	_____
08/21/25	10213379	Analyze R. Gonzales revisions to claims evaluation memo, revise further and conference with R. Gonzales regarding same and additional research items (1.1).	Kebeh, Alphonse "Mo"	1.10	489.50	30,734.50	WO	HD	TR	_____
08/22/25	10197209	Attention to R. Gonzales supplemental research regarding claims evaluation (.1); attention to correspondence from J. del Castillo regarding claims noticing	Kebeh, Alphonse "Mo"	0.30	133.50	30,868.00	WO	HD	TR	_____

10/06/25 16:18:51 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&J Consul) (Claims & Distribution)

Fees for Matter 392775.00008.(Claims & Distribution)

Trans Date	Index	Description of Service Rendered details and correspondence with Receiver's office regarding liquidated asset inquiry (.2).	Timekeeper	Hours	Fees	Sum	Circle Action			
08/22/25	10197791	Emails with Receiver's office regarding claims issues (0.5).	Del Castillo, Joshua	0.50	272.50	31,140.50	WO	HD	TR	_____
08/25/25	10200677	Emails with Receiver's office regarding claims notice letter and related matters (0.3); confer with M. Kebeh regarding same and attention to same (0.6); confer regarding pre-receivership professionals claim memo (0.3).	Del Castillo, Joshua	1.20	654.00	31,794.50	WO	HD	TR	_____
08/26/25	10213653	Revise and update pre-receivership professional claims chart to add additional information regarding informal claims packages (.4).	Kebeh, Alphamorlai "Mo"	0.40	178.00	31,972.50	WO	HD	TR	_____
08/27/25	10203538	Review documents in connection with pre-receivership professional claims submissions and prepare for call with Receiver's office regarding same (0.6); attend call with Receiver (0.4); confer with AM counsel regarding supplemental notices to professional claimants and status of claims analysis memo (0.6); prepare template notice letter and emails to Receiver regarding same (0.2).	Del Castillo, Joshua	1.80	981.00	32,953.50	WO	HD	TR	_____
08/27/25	10213755	Analyze draft template letter to pre-receivership professionals regarding receipt of informal claims package (.1); conference with J. del Castillo regarding same (.1).	Kebeh, Alphamorlai "Mo"	0.20	89.00	33,042.50	WO	HD	TR	_____

10/06/25 16:18:51 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&J Consul) (Claims & Distribution)

Fees for Matter 392775.00008.(Claims & Distribution)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
08/28/25	10206484	Review several emails and follow-up on status of claims process and issues.	Zaro, David	0.40	218.00	33,260.50	WO	HD	TR	_____
08/29/25	10206423	Review and provide final revisions to pre-receivership professionals claims memorandum (0.7).	Del Castillo, Joshua	0.70	381.50	33,642.00	WO	HD	TR	_____
08/29/25	10213827	Conference with J. del Castillo regarding status of claims evaluation memo and recent updates (.1).	Kebeh, Alphamorlai "Mo"	0.10	44.50	33,686.50	WO	HD	TR	_____
09/02/25	10211124	Emails with M. Kebeh regarding claims memo and notices to pre-receivership claimants (0.5).	Del Castillo, Joshua	0.50	272.50	33,959.00	WO	HD	TR	_____
09/03/25	10213937	Prepare, review, and finalize letters to pre-receivership professionals regarding receipt of informal claims.	Kebeh, Alphamorlai "Mo"	1.10	489.50	34,448.50	WO	HD	TR	_____
09/04/25	10214039	Attention to pre-receivership professional claimants (0.5); emails with Receiver's office and AM counsel regarding same (0.5).	Del Castillo, Joshua	1.00	545.00	34,993.50	WO	HD	TR	_____
09/08/25	10219713	Review final versions of notice sent to pre-receivership professionals regarding receipt of informal claim materials, correspondence with Receiver regarding same (.2).	Kebeh, Alphamorlai "Mo"	0.20	89.00	35,082.50	WO	HD	TR	_____
09/09/25	10221081	Attention to issues regarding pre-receivership claims and confer with AM counsel regarding same (0.7); emails to Receiver's office (0.2).	Del Castillo, Joshua	0.90	490.50	35,573.00	WO	HD	TR	_____

10/06/25 16:18:51 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&J Consul) (Claims & Distribution)

Fees for Matter 392775.00008.(Claims & Distribution)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action		
09/10/25	10222467	Emails with AM counsel and Receiver's office regarding follow-up on pre-receivership professional credit claims (0.5).	Del Castillo, Joshua	0.50	272.50	35,845.50	WO	HD	TR	_____
09/14/25	10231579	Review voicemail from Schwartz law firm regarding claim and review related documents (0.7); attention to issues regarding Schwartz law firm claim and follow-up with Receiver's office (0.2).	Del Castillo, Joshua	0.90	490.50	36,336.00	WO	HD	TR	_____
09/15/25	10226446	Correspondence with Receiver's office regarding additional points of confirmation in connection with claims evaluation analysis (.4); attention to analysis regarding Shwartz Law "substantial contribution" claim (.5).	Kebeh, Alphamorlai "Mo"	0.90	400.50	36,736.50	WO	HD	TR	_____
09/15/25	10227703	Review issues regarding Schwartz law claim and voicemail to A. Agelakopoulos regarding same (0.8); confer with M. Kebeh regarding same (0.1).	Del Castillo, Joshua	0.90	490.50	37,227.00	WO	HD	TR	_____
09/16/25	10228495	Review claims memo and confer with counsel regarding Schwartz law firm claim issues (0.5).	Del Castillo, Joshua	0.50	272.50	37,499.50	WO	HD	TR	_____
09/19/25	10232399	Review and respond to correspondence from Receiver's office and AM counsel regarding pre-receivership professional claims (0.6).	Del Castillo, Joshua	0.60	327.00	37,826.50	WO	HD	TR	_____
09/26/25	10241503	Conference with J. del Castillo regarding recent Schwartz law correspondence and related issues (.3); attention to correspondence regarding aspect of	Kebeh, Alphamorlai "Mo"	0.50	222.50	38,049.00	WO	HD	TR	_____

10/06/25 16:18:51 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&J Consul) (Claims & Distribution)

Fees for Matter 392775.00008.(Claims & Distribution)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action			
		claims evaluation process (.2).								
09/26/25	10241600	Emails with AM counsel, Receiver's office, and GT co-counsel regarding "substantial contribution" claims (0.5); review voicemail from Schwartz Law Firm regarding threatened motion on pending claim and confer with Receiver's office and co-counsel regarding same (0.4); review docket and Court orders regarding claims process (0.5); review motion transmitted by Schwartz Law firm (1.5); emails to Schwartz Law firm regarding same (0.1); teleconference with A. Agelokopoulos at Schwartz Law firm (0.3); follow-up emails and conferences with AM counsel regarding same (0.3).	Del Castillo, Joshua	3.50	1,907.50	39,956.50	WO	HD	TR	_____
09/28/25	10242612	Emails with AM counsel, Receiver, and GT co-counsel regarding threatened Schwartz Law firm motion to liquidate claim (0.9).	Del Castillo, Joshua	0.90	490.50	40,447.00	WO	HD	TR	_____
09/29/25	10244190	Confer extensively with Receiver, GT co-counsel, and AM counsel regarding opposition to threatened Schwartz Law firm motion (1.0).	Del Castillo, Joshua	1.00	545.00	40,992.00	WO	HD	TR	_____
09/29/25	10244702	Consider potential issues in connection with Schwartz draft application for compensation, correspondence with M. Pham regarding same (.6); conference with J. del Castillo regarding same (.2).	Kebeh, Alphamorlai "Mo"	0.80	356.00	41,348.00	WO	HD	TR	_____

10/06/25 16:18:51 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&J Consul) (Claims & Distribution)

Disbursements for Matter 392775.00008 (Claims & Distribution)

Trans Date	Index	Type	Quantity	Amt	WO	HD	TR	
08/14/25	2954189	RSRCH – WestLaw	0.00	60.80				

Proforma Summary**Timekeeper**

Number	Timekeeper	Hours	Rate	Amounts
000313	Zaro, David	1.20	545.00	654.00
001842	Del Castillo, Joshua	36.70	545.00	20,001.50
002661	Kebeh, Alphamorlai "Mo"	25.90	445.00	11,525.50
002744	Gonzales, Rachael	20.60	445.00	9,167.00
		84.40		
Subtotal Fees				\$41,348.00
Discount				0.00
Total Fees				41,348.00
Total Disbursements				60.80

Attorney Billing Instructions

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

Billing Instructions

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

Account Summary – As Of 10/01/25

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	49,080.50	49,080.50	0.00	75,880.80	75,820.00	60.80	77,059.80	76,999.00	60.80
Unbilled Adj	0.00	0.00	0.00	771.02	771.02	0.00	771.02	771.02	0.00
Billed	25,968.48	25,968.48	0.00	26,012.98	26,012.98	0.00	27,147.48	27,147.48	0.00
Collected	25,968.48	25,968.48	0.00	26,012.98	26,012.98	0.00	27,147.48	27,147.48	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

10/06/25 16:18:51 PROFORMA STATEMENT FOR MATTER 392775.00008 (Winkler, Geoff - Receiver for J&J Consul) (Claims & Distribution)

	<i>Total</i>	<i>Fees</i>	<i>Costs</i>
<i>WIP</i>	<i>49,141.30</i>	<i>49,080.50</i>	<i>60.80</i>
<i>Balance</i>			
<i>AR Balance</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Unalloc</i>	<i>0.00</i>		
<i>Payment</i>			
<i>Client Trust</i>	<i>0.00</i>		
<i>Balance</i>			

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

10/06/25 16:18:54 PROFORMA STATEMENT FOR MATTER 392775.00009 (Winkler, Geoff - Receiver for J&J Consul) (Third Party Claims & Recoveries)

Preliminary Billing Form

Billing Atty: 001842 - Del Castillo,
Joshua

Matter #: 392775.00009

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

Date of Last Billing: 08/01/25

Matter Name: Third Party Claims & Recoveries

Proforma Number: 1363134

Client/Matter Joint Group # 392775.1

Client Matter Number:

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle	Action	
07/28/25	10162885	Attention to legal analysis inquiry from Receiver's office regarding intermediate transferees (0.3); confer with R. Gonzales regarding same (0.2).	Del Castillo, Joshua	0.50	272.50	272.50	WO	HD	TR
07/28/25	10168173	Research and analyze case law regarding recoveries against initial transferees.	Gonzales, Rachael	2.30	1,023.50	1,296.00	WO	HD	TR
07/28/25	10168176	Research and analyze secondary sources regarding initial transferees.	Gonzales, Rachael	0.70	311.50	1,607.50	WO	HD	TR
07/29/25	10168174	Continued research and analysis of case law regarding initial transferees.	Gonzales, Rachael	2.50	1,112.50	2,720.00	WO	HD	TR
07/31/25	10168178	Email correspondence to J. del Castillo regarding research findings on initial transferees.	Gonzales, Rachael	0.20	89.00	2,809.00	WO	HD	TR
07/31/25	10168180	Telephone call with J. del Castillo regarding research on initial transferees.	Gonzales, Rachael	0.10	44.50	2,853.50	WO	HD	TR
07/31/25	10168273	Review analysis regarding prospective fraudulent transfer actions and	Del Castillo, Joshua	1.20	654.00	3,507.50	WO	HD	TR

10/06/25 16:18:54 PROFORMA STATEMENT FOR MATTER 392775.00009 (Winkler, Geoff - Receiver for J&J Consul) (Third Party Claims & Recoveries)

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

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action
		correspondence and teleconference regarding same (0.7); prepare memo to Receiver (0.5).					

Proforma Summary

Timekeeper		Hours	Rate	Amounts
Number	Timekeeper			
001842	Del Castillo, Joshua	1.70	545.00	926.50
002744	Gonzales, Rachael	5.80	445.00	2,581.00
		7.50		\$3,507.50
Subtotal Fees				\$3,507.50
Discount				0.00
Total Fees				3,507.50
Total Disbursements				0.00

Attorney Billing Instructions

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

Billing Instructions

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

Account Summary – As Of 10/01/25

	Fiscal YTD			Calendar YTD			LTD		
	Total	Fees	Disb.	Total	Fees	Disb.	Total	Fees	Disbursements
Worked	3,641.00	3,641.00	0.00	4,691.00	4,691.00	0.00	97,138.00	97,138.00	0.00
Unbilled Adj	0.00	0.00	0.00	0.00	0.00	0.00	44.50	44.50	0.00
Billed	1,050.00	1,050.00	0.00	1,050.00	1,050.00	0.00	93,452.50	93,452.50	0.00
Collected	1,050.00	1,050.00	0.00	1,050.00	1,050.00	0.00	93,452.50	93,452.50	0.00
AR Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

10/06/25 16:18:54 PROFORMA STATEMENT FOR MATTER 392775.00009 (Winkler, Geoff - Receiver for J&J Consul) (Third Party Claims & Recoveries)

WIP	Total	Fees	Costs
Balance	3,641.00	3,641.00	0.00
AR Balance	0.00	0.00	0.00
Unalloc	0.00		
Payment			
Client Trust	0.00		
Balance			

Billing Address

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

EXHIBIT B

EXHIBIT B

Statement

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

Date: 9/15/2025

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 \$12,291.20

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.	290.00	12,291.20

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Facsimile: (702) 920-8669

Federal I.D. # 27-4465751

Date 9/10/2025

Invoice Number 7092-01_38

Client Number 7092

Matter Number 01

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

BILL THROUGH DATE 7/31/2025

Date	Employee	Description	Hours	Rate	Amount
7/3/2025	O Kelly	PROFESSIONAL FEES Review order to J Judd to file status report re special master (22-cv-00612) (0.1)	0.1	145.00	14.50
7/8/2025	O Kelly	Review joint motion for judgment as to Defendant D Seybert	0.1	145.00	14.50
7/9/2025	O Kelly	Review stipulation and proposed order unfreezing certain asset of D Seybert and Rocking Horse Properties	0.1	145.00	14.50
7/10/2025	O Kelly	Review order unfreezing certain asset of D Seybert and Rocking Horse Properties	0.1	145.00	14.50
7/11/2025	O Kelly	Review mail returned as undeliverable as to J Jongeward (0.1) (2:22-cv-00612)	0.1	145.00	14.50
7/14/2025	O Kelly	Review motion for order in aid of receivership (2:22-cv-00612) (0.1)	0.1	145.00	14.50
7/15/2025	O Kelly	Review mail returned as undeliverable re order on stipulation addressed to J Jongeward (2:22-cv-00612) (0.1)	0.1	145.00	14.50
7/16/2025	O Kelly	Review order granting joint motion for entry of judgment as to D Seybert (2:22-cv-00612) (0.1); review judgment as to D Seybert (2:22-cv-00612) (0.1); review order granting motions/status report to approve twelfth quarterly fee applications (2:22-cv-00612) (0.1)	0.3	145.00	43.50
7/21/2025	O Kelly	Review status report re selection of special master by Defendant Jeffrey J. Judd (0.1) (2:22-CV-00612); review minute order re hearing on various motions (0.1) (2:22-cv-00612)	0.2	145.00	29.00
7/23/2025	O Kelly	Review Wells Fargo's reply in support of motion for summary judgment and motion to redact/file under seal re same (0.1) (2:23-cv-00703)	0.1	145.00	14.50
7/24/2025	O Kelly	Review order appointing C Hoffman as special master (0.1) (2:22-cv-0612)	0.1	145.00	14.50
7/29/2025	O Kelly	File response to Wells Fargo's motion to redact reply in support of motion for summary judgment and file under seal exhibits thereto (0.4) (2:23-cv-00703)	0.4	145.00	58.00
7/30/2025	O Kelly	Review stipulation and order concerning release of certain funds of S Johnson and lis pendens (0.1) (2:22-cv-00612)	0.1	145.00	14.50
7/31/2025	O Kelly	Review order granting stipulation concerning release of certain funds of S Johnson and lis pendens (0.1) (2:22-cv-00612)	0.1	145.00	14.50
		Subtotal			290.00

Total Current Invoice \$290.00

Statement

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 dba SEMENZA RICKARD LAW
 10161 Park Run Drive, Suite 150
 Las Vegas, Nevada 89145
 Telephone: (702) 835-6803
 Facsimile: (702) 920-8669

Date: 9/29/2025

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 \$12,595.70

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.	290.00	12,291.20
09/26/2025	INV #7092-01_39. Orig. Amount \$304.50.	304.50	12,595.70

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Federal I.D. # 27-4465751

Date 9/26/2025

Invoice Number 7092-01_39

Client Number 7092

Matter Number 01

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

BILL THROUGH DATE 8/31/2025

Date	Employee	Description	Hours	Rate	Amount
8/1/2025	O Kelly	PROFESSIONAL FEES Review USDC notice re transcript re 4/15/25 status conference (0.1) (2:22-cv-00612)	0.1	145.00	14.50
8/12/2025	O Kelly	Review Wells Fargo's motion to exclude expert K Simmons and motion to redact same (0.1); (2:22-cv-00529); review Wells Fargo's motion to exclude expert K Simmons and motion to redact same (0.1); (2:23-cv-00703); review mail returned as undeliverable to Jason M. Jongeward (0.1) (2:22-cv-00612)	0.3	145.00	43.50
8/21/2025	O Kelly	Review minutes of 8/21/25 motion hearing (2:22-cv-00612)	0.1	145.00	14.50
8/22/2025	O Kelly	Review order granting motion in aid of receivership (0.1) (2:22-cv-00612); review notice of appearance of P Kerr for M Murphy (0.1) (2:22-cv-00612)	0.2	145.00	29.00
8/25/2025	O Kelly	Review Plaintiffs' motion to compel production of documents and supplemental interrogatory response, notice of manual filing of exhibit re same and motion to redact and file under seal certain exhibits re same (0.2) (2:22-cv-00529)	0.2	145.00	29.00
8/26/2025	O Kelly	Review joint stipulation and proposed order for stay to mediate (0.1) (2:22-cv-00529); review order of discharge of chapter 11 bankruptcy of A Grigsby (0.1) (2:22-cv-00612)	0.2	145.00	29.00
8/27/2025	O Kelly	File joint stipulation and proposed order to stay case (0.5) (2:23-cv-00703); review e-mails re joint stipulation and proposed order to stay case (0.1) (2:23-cv-00703); review mail returned as undeliverable to J Jongeward (0.1) (2:22-cv-00612)	0.7	145.00	101.50
8/28/2025	O Kelly	Review order granting joint stipulation and order for stay to mediate (0.1) (2:22-cv-00529); review order granting joint stipulation and order for stay to mediate (0.1) (2:23-cv-00703)	0.2	145.00	29.00
8/29/2025	O Kelly	Review returned mail sent to J Jongeward (0.1) (2:22-cv-00612)	0.1	145.00	14.50
		Subtotal			304.50

Total Current Invoice \$304.50

Statement

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Date: 10/7/2025

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 \$12,624.70

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
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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
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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
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09/10/2025	INV #7092-01_38. Orig. Amount \$290.00.	290.00	12,291.20
09/26/2025	INV #7092-01_39. Orig. Amount \$304.50.	304.50	12,595.70
10/06/2025	INV #7092-01_40. Orig. Amount \$29.00.	29.00	12,624.70

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Federal I.D. # 27-4465751

Date 10/6/2025

Invoice Number 7092-01_40

Client Number 7092

Matter Number 01

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

BILL THROUGH DATE 9/30/2025

Date	Employee	Description	Hours	Rate	Amount
9/23/2025	O Kelly	PROFESSIONAL FEES			
9/26/2025	O Kelly	Review mail returned addressed to J Jongeward (0.1)(2:22-cv-00612)	0.1	145.00	14.50
		Review mail returned as undeliverable re order addressed to J Jongeward (0.1) (2:22-cv-00612)	0.1	145.00	14.50
		Subtotal			29.00

Total Current Invoice**\$29.00**