Kara B. Hendricks, Bar No. 07743
hendricksk@gtlaw.com
Kyle A. Ewing, Bar No. 014051
ewingk@gtlaw.com
GREENBERG TRAURIG, LLP
10845 Griffith Peak Drive, Suite 600
Las Vegas, Nevada 89135
Telephone: (702) 792-3773
Facsimile: (702) 792-9002

Jarrod L. Rickard, Bar No. 10203
jlr@skrlawyers.com
Katie L. Cannata, Bar No. 14848
klc@skrlawyers.com
SEMENZA KIRCHER RICKARD
10161 Park Run Drive, Suite 150
Las Vegas, Nevada 89145
Telephone: (702) 835-6803
Facsimile: (702) 920-8669

David R. Zaro (admitted *pro hac vice*)
dzaro@allenmatkins.com
Joshua A. del Castillo (admitted *pro hac vice*)
jdelcastillo@allenmatkins.com
Matthew D. Pham (admitted *pro hac vice*)
mpham@allenmatkins.com
ALLEN MATKINS LECK GAMBLE MALLORY & NATSIS LLP
865 South Figueroa Street, Suite 2800
Los Angeles, California 90017-2543
Telephone: (213) 622-5555
Facsimile: (213) 620-8816

Attorneys for Receiver Geoff Winkler

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 Cristina D. Silva

MOTION OF RECEIVER, GEOFF WINKLER, FOR ORDER: (1) APPROVING RECEIVER'S PROPOSED DISTRIBUTION PLAN; AND (2) AUTHORIZING RECEIVER TO COMMENCE MAKING DISTRIBUTIONS ON ALLOWED CLAIMS

[DECLARATION OF RECEIVER, GEOFF WINKLER; AND [PROPOSED] ORDER SUBMITTED CONCURRENTLY HEREWITH]

TO THIS HONORABLE COURT AND ALL INTERESTED PARTIES:

PLEASE TAKE NOTICE THAT Geoff Winkler (the "Receiver"), the Court-appointed receiver for Defendants J&J Consulting Services, Inc., an Alaska corporation; J&J Consulting

Services, Inc., a Nevada corporation; and J and J Purchasing LLC, as well as the Wells Fargo Interest on Lawyers' Trust Account ending in 5598 in the name of defendant Beasley Law Group PC, and Relief Defendants the Judd Irrevocable Trust; PAJ Consulting Inc.; BJ Holdings LLC; Stirling Consulting LLC; CJ Investments, LLC; JL2 Investments, LLC; Rocking Horse Properties, LLC; Triple Threat Basketball, LLC; ACAC LLC; Monty Crew LLC, and the assets of Defendants and Relief Defendants Matthew Wade Beasley, Jeffrey J. Judd, Christopher R. Humphries, Shane M. Jager, Jason M. Jongeward, Denny Seybert, Roland Tanner, Larry Jeffery, Jason A. Jenne, Seth Johnson, Christopher M. Madsen, Richard R. Madsen, Mark A. Murphy, Cameron Rohner, Warren Rosegreen, and Anthony Michael Alberto, Jr. (collectively, the "Receivership Entities")[1], hereby submits this Motion for an order: (1) approving his proposed distribution plan for allowed claims; and (2) authorizing him to commence making distributions on allowed claims, as detailed further herein. This Motion is based on the following Memorandum of Points and Authorities, all papers on file in the above-entitled action, and such additional evidence and argument as the Court may consider.

MEMORANDUM OF POINTS AND AUTHORITIES

I. INTRODUCTION AND RELEVANT FACTUAL BACKGROUND.

On June 10, 2026, this Court entered a Minute Order indicating that it had granted the Receiver's then pending *Motion for Order in Aid of Receivership Allowing and Disallowing Claims* (the "Claims Allowance Motion") [ECF No. 890]. By way of his Claims Allowance Motion, the Receiver had requested that the Court approve his recommended treatment of claims submitted against the estate of the Receivership Entities (the "Estate") by, among others: (1) certain pre-receivership professionals with claims against the Estate, including a state court receiver and his professionals and a number of law firms and other professionals who provided services in connection with the pre-receivership bankruptcy proceedings of J&J Consulting Services, Inc. and J&J Purchasing, LLC (collectively, the "Professional Creditors"); and (2) all investor and non-investor creditors identified in Exhibit 1 to the Claims Allowance Motion. In

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

granting the Claims Allowance Motion, this Court: (1) fixed the nature and allowed amount of any identified claim against the Estate (each an "Allowed Claim" and collectively the "Allowed Claims"); and (2) determined the priority of such Allowed Claim. (*See* ECF Nos. 890, 925, 931, 976.)

The Court having affixed the nature, amount, and priority of the Allowed Claims, and the Receiver having sufficient funds on hand available to commence making distributions to holders of Allowed Claims, the Receiver respectfully requests that this Court enter an order: (1) approving his proposed distribution plan (the "Distribution Plan") for all Allowed Claims, as well as prospective claims by taxing entities; and (2) authorizing him to commence making distributions on Allowed Claims, as provided for in the Distribution Plan, and in accordance with the claim priorities established by the Court and his reasonable business judgment, after submission of a formal notice to this Court.

II. THE PROPOSED DISTRIBUTION PLAN.

As the Court and interested parties will doubtless recall, the above-entitled action was commenced by the plaintiff Securities and Exchange Commission (the "Commission"), which alleged that defendant Matthew Beasley, in concert with other individuals, and through the Receivership Entities, undertook a years-long Ponzi-style investment scheme which ultimately raised hundreds of millions of dollars from investors on the false promise that investments were being used to purchase third party settlement agreements at a discount, the payments from which would ultimately fund returns to investors. (*See*, *e.g.*, ECF No. 1 at 1:2-17.) Of course, as the Commission alleged, there were no third party settlement agreements, and returns to investors were paid from funds raised from later investors – a hallmark of a classic Ponzi-style investment scheme. (*Id.*)

As a consequence, most of the holders of Allowed Claims against the Estate are investors who experienced a net loss as a result of their investment in the scheme. (*See* concurrently filed Declaration of Receiver, Geoff Winkler ["Winkler Decl."] at ¶ 2.) In the Receiver's estimation, the scheme ultimately involved more than 1,200 of investors, more than 950 of whom were net losers and have been determined by this Court to be holders of Allowed Claims. (Id. at ¶ 3.)

While investors may have found their way to the scheme via different "promoters", the nature of the scheme did not vary, and the promise of significant returns to be paid in connection with the fictitious third party contracts remained consistent over the duration of the scheme. (*Id.* at ¶ 4.) As a consequence, all investor holders of Allowed Claims are similarly situated: they experienced net losses in varying amounts as a result of their investments in the scheme, which investments were unsecured. (*Id.*)

Of course, not all holders of Allowed Claims are investor creditors. As reflected in the Claims Allowance Motion, in the aggregate, the Professional Creditors asserted over $900,000 in claims against the Estate, the majority of which the Court approved as priority Allowed Claims. (*See* ECF Nos. 890 at 5:20-7:8; 925, 931, 976.) In the aggregate, the face value of all claims submitted, by investors, Professional Creditors, trade creditors, and other non-investor creditors, exceeded $247 million. (Winkler Decl. ¶ 5.) Notably, however, neither the Internal Revenue Service nor the State of Nevada or any other taxing entity submitted a claim – formally or otherwise – to the Receiver. (*Id.* at ¶ 6.) Based on presently available information, the Receiver does not believe that any federal or state taxing authority has valid claims against the Estate but, out of an abundance of caution, the Distribution Plan includes recommendations regarding the subordination and payment of such prospective claims.

At present, the Receiver does not hold funds sufficient to pay all Allowed Claims in full, although he has been remarkably successful in monetizing the assets of the Receivership Entities, and continues to recover additional funds for the benefit of creditors as this matter progresses. As of the date of submission of this Motion, and after deducting amounts sufficient to cover all allowed "holdbacks" of his and his professionals' administrative fee and expense claims accrued to date, the Receiver holds approximately $78 million for the benefit of the Estate and its creditors, not including funds anticipated to be received in connection with a multi-million dollar settlement currently under consideration by this Court. While the Receiver does not believe, in his reasonable business judgment, that it is appropriate to make a distribution of all of these funds – in part because certain claims against the Estate remain unresolved to one degree or another – he believes that an initial distribution to holders of Allowed Claims in the aggregate amount of

$70 million is appropriate at this time. Accordingly, and based on the information presently available to him, and the details and calculations provided to the Court in connection with the Claims Allowance Motion, the Receiver proposes making distributions to holders of Allowed Claims in accordance with the following Distribution Plan:

A. Professional Creditor Holders Of Allowed Claims.

Each Professional Creditor holding an Allowed Claim will be paid in the amount and on the priority recommended in the Receiver's Claims Allowance Motion as approved by the Court's orders thereon. Priority components of all Professional Creditor Allowed Claims will be paid, in full, prior to the payment of any junior creditors, including investor and other non-investor creditors. Non-priority components of all Professional Creditor Allowed Claims will be paid *pari passu* with investor claims, on an identical *pro rata* basis.

B. Investor Holders Of Allowed Claims.

As noted above, all investor holders of Allowed Claims are similarly situated, having experienced net losses as a result of their investments in the scheme based on the same false promise. Accordingly, and in accordance with the default rule established in the Ninth Circuit (discussed in more detail below), the Receiver proposes to make distributions to investor holders of Allowed Claims on a strict *pro rata* basis.

C. Non-Investor Holders Of Allowed Claims.

While any non-investor holders of Allowed Claims (not including Professional Creditors) doubtless suffered losses from their monetary contributions or payments to the Receivership Entities, they are not victims of the Ponzi-style investment scheme at issue here. Accordingly, and while the Receiver does not dispute their right to payment on their Allowed Claims, the Receiver submits (as detailed further below) that principles of equity militate in favor of subordinating all Allowed Claims held by non-investor creditors (again, not including Professional Creditors) to the Allowed Claims of investors. Accordingly, non-investor creditors holding Allowed Claims will not receive any distributions on their claims unless and until all allowed Professional Creditor and investor claims have been paid, in full, and only then on a *pro rata* basis.

D. Taxing Entity Claims.

As of the date of the Motion, neither the Internal Revenue Service nor any state taxing entity has made a demand for payment or claim of any kind against the Estate. Based on the information presently available to the Receiver, he does not believe that any such claims exist, given the substantial losses actually suffered by the Estate when considering its repayment liabilities to creditors. Because a federal equity receiver appointed at the behest of a federal agency holds funds recovered in constructive trust for the victim class whose interests that agency is charged with protecting, Receiver recommends that any claims for payment by and federal or state taxing entity be subordinated to the Allowed Claims of investors and all creditors senior to investors.

E. Timing Of Distribution Payments.

As noted above, at present, the Receiver does not hold funds sufficient to pay all Allowed Claims, in full. Accordingly, the Receiver recommends making multiple distributions, on an installment basis, as funds become available and in his reasonable business judgment. As noted above, the Receiver presently holds approximately $78 million for the administration and benefit of the Estate and its creditors. While this amount is significant, distribution of the entire amount would render the Estate essentially insolvent notwithstanding that the Receiver remains engaged in efforts to recover additional funds, including via a settlement with Wells Fargo Bank currently before the Court, to say nothing of pending and contemplated actions against investors who profited from the scheme, and whose net winning are therefore subject to disgorgement to the Receiver. In addition, and as reflected in the Claims Motion, there remain a handful of claimants whose claims cannot be definitively resolved absent receipt of additional information.

Accordingly, the Receiver recommends making an initial distribution on Allowed Claims in the aggregate amount of $70 million, inclusive of funds set aside for unresolved claims[2], within thirty (30) days after the entry of an order granting this Motion. Further distributions, in amounts

[2] As noted in the Claims Allowance Motion, a handful of claims remain unresolved. The Receiver recommends commencing distributions as promptly as possible, but will reserve funds to cover unresolved claims until there is a final determination of such claims, after which distributions on those claims can be completed.

determined by the Receiver, will follow on a semi-regular basis, as the Receiver determines that sufficient funds are free to warrant additional distributions. As to such later distributions, the Receiver proposes filing a Notice of with this Court and providing notice to interested parties via the receivership website (https://jjconsulting-receivership.com/) no later than fifteen (15) days in advance of any contemplated distribution, identifying the date and amount of the anticipated distribution. Provided the Court sets no hearing to address the anticipated distribution, and no party files an opposition, the Receiver will then proceed to complete the distribution as noticed.

III. ARGUMENT.

A. This Court's Broad Discretion Extends to Distribution Plan Approval.

Federal courts presiding in equity over a fiduciary estate *res* are vested with wide discretion to enter orders approving the plan for disposition of estate assets. "The power of a district court to impose a receivership or grant other forms of ancillary relief does not in the first instance depend on a statutory grant of power from the securities laws. Rather, the authority derives from the inherent power of a court of equity to fashion effective relief." *SEC v. Wencke*, 622 F.2d 1363, 1369 (9th Cir. 1980). The "primary purpose of" court-created fiduciary estates "is to promote orderly and efficient administration of the estate by the district court for the benefit of creditors." *SEC v. Hardy*, 803 F.2d 1034, 1038 (9th Cir. 1986). As the appointment of fiduciaries is authorized by this Court's equitable powers, so too is any distribution of assets to be undertaken equitably and fairly. *SEC v. Elliot*, 953 F.2d 1560, 1569 (11th Cir. 1992).

Moreover, district courts have broad power to determine the appropriate method of administering a fiduciary estate. As the Ninth Circuit has explained:

> A district court's power to supervise an … [estate] … and to determine appropriate action to be taken in the administration of the [estate] is extremely broad. The district court has broad powers and wide discretion to determine the appropriate relief…

SEC v. Capital Consultants, LLC, 397 F.3d 733, 738 (9th Cir. 2005); *see also SEC v. Topworth Int'l, Ltd.*, 205 F.3d 1107, 1115 (9th Cir. 1999) ("This court affords 'broad deference to the [district] court's supervisory role' and 'we generally uphold reasonable procedures instituted by the district court that serve th[e] purpose' of orderly and efficient administration of the [estate] for the benefit of creditors").

District courts overseeing receivership estates likewise have the general power to employ summary procedures in allowing, disallowing, and subordinating the claims of creditors. *U.S. v. Arizona Fuels Corp.*, 739 F.2d 455, 458 (9th Cir. 1984); Hardy, 803 F.2d at 1040 (summary proceeding to approve categorization scheme for investors' claims was reasonable; fair notice and a reasonable opportunity to respond was given); SEC v. Elliot, 953 F.2d 1560, 1571 (11th Cir. 1992) (summary claim determinations upheld where claimants cannot demonstrate their rights would have been better protected by an extended proceeding). As part of its oversight, the Court may "make rules which are practicable as well as equitable." *Hardy* at 1039, quoting *First Empire Bank-New York v. FDIC*, 572 F.2d 1361, 1368 (9th Cir. 1978).

B. Bankruptcy Principles Govern The Priority Of The Professional Creditors.

Although federal equity receiverships are not governed by the Bankruptcy Code, courts routinely look to bankruptcy principles as persuasive guidance in administering Receivership Entities. *SEC v. Cap. Consultants, LLC*, 397 F.3d 733, 745 (9th Cir. 2005) (finding bankruptcy law analogous and persuasive in resolving issues of receivership administration); *SEC v. Champion-Cain*, 2022 WL 22912794, at *4 (S.D. Cal. Nov. 22, 2022) (applying bankruptcy principles in the administration of a Receivership Entities); *SEC v. Equitybuild, Inc.*, 2024 WL 3069682, at *5 (N.D. Ill. June 20, 2024) (finding that receiverships are appropriately administered in a manner analogous to bankruptcy cases even if not governed by the Bankruptcy Code). Additionally, a federal equity receiver is expected to consider the equities of the circumstances in administering the claims asserted against a Receivership Entities. *See Cap. Consultants, LLC*, 397 F.3d at 739 (upholding the terms of a receiver's distribution plan in part because they "represent[ed] an administratively workable and equitable method of allocating the limited assets of the receivership").

Consistent with that authority, the Receiver evaluated the Professional Creditors' claims by reference to principles derived from the Bankruptcy Code, while recognizing that the ultimate determination remains equitable in nature and must be made in light of the particular circumstances of the instant receivership. His recommendations were submitted for Court review and approval via the Claims Allowance Motion, as modified by a subsequent *Stipulation and Order to Withdraw the Joint Response of Province, LLC, Province Fiduciary Services LLC, and Garman Turner Gordon LLP to Receiver's Motion for Order in Aid of Receivership and Allowing and Disallowing Claims from the Record and the Supporting Declarations* [ECF No. 912] pursuant to which certain Professional Creditors who had opposed the Claims Allowance Motion withdrew their oppositions, and one accepted the Receiver's recalculated recommendation for the treatment of its claim, as reflected in the Receiver's Reply in support of the Claims Allowance Motion [ECF No. 908]. Those recommendations have now been adopted and approved by the Court (*see* ECF Nos. 925, 931, 976.) and the Professional Creditors are entitled to payment in the amounts and priority determined by the Court. As a practical matter, this means that all priority Professional Creditor claims will be paid, in full, and all non-priority Professional Creditor claims will be paid *pro rata*, as recommended herein. The Receiver anticipates that all priority payments due to Professional Creditors will be paid, in full, as part of his anticipated initial distribution on Allowed Claims.

C. A *Pro Rata* Distribution Is Appropriate For All Non-Priority Claims.

In federal equity receiverships, *pro rata* (ratable) distribution among creditors of equal priority is the longstanding default rule, rooted in the equitable maxim that equality is equity. *See*, *e.g.*, *Stepp v. McAdams*, 97 F.2d 874, 878 (1938) ("In a general equity receivership ordinarily there should be a ratable distribution among creditors of whatever sum is available for payment of their claims."); *see also Am. Trust Co. v. Harris*, 88 F.2d 541, 544 (9th Cir. 1937) (characterizing an equity estate as "an equitable levy" and holding that "ordinarily there should be a ratable distribution among creditors of whatever sum is available for payment of their class"). The Ninth Circuit and its district courts consistently hold that when similarly situated creditors share claims against a common pool of assets – particularly where those assets have been commingled – each creditor should properly receive a proportionate share of whatever funds are available, rather than allowing some creditor to recover at differing rates, to the expense of others. *See*, *e.g.*, *Topworth*, 205 F.3d at 1116 (approving *pro rata* distribution as consistent with bankruptcy and equity principles); *U.S. v. Real Property Located at 13328 and 13324 State*

Highway 75 N., 89 F.3d 551, 53-54 (9th Cir. 1996) (affirming allocation of proceeds of disgorged property to victims of a fraudulent scheme on a *pro rata* basis because "the equities demand[] that all victims of the fraud be treated equally").

Here, as detailed above, all investor creditors are similarly situated, having suffered net losses as a result of their investments in a common scheme. In the Receiver's view, consistent with longstanding Ninth Circuit equitable standards, a *pro rata* distribution on investor creditor allowed claims would best enable him to reimburse all investor holders of Allowed Claims on a proportionally equal basis. Likewise, other non-priority claimants holding Allowed Claims, including Professional Creditors and trade creditors should be paid *pari passu* with investors because "equality is equity". *SEC v. Elliott*, 953 F.2d at 1570; see also *SEC v. Byers*, 407 Fed. Appx. 504, 506 (2d Cir. 2010).

In arriving at his recommendation in support of a *pro rata* distribution, the Receiver considered alternative distribution methodologies, including the so-called rising tide approach also often applied in the federal equity receivership context. (Winkler Decl. ¶ 8.) A rising tide distribution endeavors to restore claimants to an equal, proportionate "baseline" loss percentage before differentially compensating claims above the baseline. In the Receiver's view, such a distribution method is not appropriate here, in part because, as noted above, investor creditors are all similarly situated. (*Id.*) Moreover, given the Receiver's progress to date, it is possible that claims will be reimbursed at a percentage sufficient to obviate any need to establish a common "baseline" loss across the creditor class. (*Id.*) As such, in the Receiver's reasonable business judgment, a *pro rata* distribution, which will necessarily treat creditors equally, is a superior distribution option here. (*Id.*)

D. Subordination of Taxing Entity And Non-Investor Creditor Claims Is Appropriate.

As noted above, where a fiduciary is appointed by a court at the behest of a federal agency, the funds recovered by that fiduciary are ordinarily held in constructive trust for the victim class whose interests that agency is charged with protecting. As a practical matter, this means that taxing entity, trade creditor, and other unsecured, non-investor claims are subject to subordination, to the extent they are allowed at all. *See*, *e.g.*, *FTC v. Crittenden*, 823 F.Supp. 699, 703 (C.D. Cal. 1993) (estate funds held in constructive trust distributed to former customers regardless of effect on IRS claims); *FTC v. Ameridebt, Inc.*, 373 F.Supp.2d, 558, 565 (D. Md. 2005) (under the doctrine of constructive trust, "even if the IRS ha[d] placed liens on Defendants' assets, those liens would not attach to property that was wrongfully obtained from consumers"); *SEC v. Private Equity Mgmt. Group, Inc.*, 2012 U.S. Dist. LEXIS 195213, *22-23 (C.D. Cal. September 28, 2012) ("Furthermore, the Court concludes that considerations of expedience and of preserving [estate] funds for distribution to the defrauded investors … favor" treating a court-established res as held in constructive trust for investors); *SEC v. Stephenson Equity Util. Co.*, 138 F.Supp.2d 512, 532 (S.D.N.Y. 2001) ("A constructive trust is a powerful remedy, as it cuts off the rights of general creditors as well as the rights of the United States")

Here, plaintiff Commission's Complaint was filed to address a Ponzi-style investment scheme which almost uniquely victimized investors. Accordingly, the Receiver respectfully reaffirms his position that he holds the funds he has recovered to-date in constructive trust for the benefit of investors and other holders of Allowed Claims, and that, accordingly, any claims of any taxing entities or non-investor creditors (not including the Professional Creditors) should be subordinated until such time as all allowed investor claims are paid, in full.

E. This Court Should Defer To The Receiver's Business Judgment Regarding the Timing And Amount Of Distributions To Be Paid In Connection With The Distribution Plan.

In the receivership estate administration context, courts are deferential to the business judgment of bankruptcy trustees, receivers, and similar estate custodians. *See*, *e.g.*, *Bennett v. Williams*, 892 F.2d 822, 824 (9th Cir. 1989) ("[W]e are deferential to the business management decisions of a bankruptcy trustee."); *Southwestern Media, Inc. v. Rau*, 708 F.2d 419, 425 (9th Cir. 1983) ("The decision concerning the form of … [estate administration] … rested with the business judgment of the trustee."); *In re Thinking Machines Corp.*, 182 B.R. 365, 368 (D. Mass. 1995) ("The application of the business judgment rule … and the high degree of deference usually afforded purely economic decisions of trustees, makes court refusal unlikely.") (rev'd on other grounds, *In re Thinking Machines Corp.*, 67 F.3d 1021 (1st Cir. 1995)).

The Receiver respectfully submits that such deference should be extended to his business judgment regarding the timing and amount of distributions to be made to holders of Allowed Claims in accordance with the Distribution Plan. While the Receiver presently holds significant amounts of money recovered for the benefit of the Estate, he also must ensure that the Estate remains administratively solvent and able to satisfy its obligations during the remaining pendency of the receivership. Accordingly, and while he anticipates making an initial distribution in the significant aggregate amount of $70 million, he believes it is superior, in the longer term, to make multiple distributions to holders of Allowed Claims on a periodic basis, rather than to deplete (or virtually deplete) all of the Estate's holdings all at once. (Winkler Decl. ¶ 7.)

IV. CONCLUSION.

For the foregoing reasons, the Receiver respectfully requests that this Court enter an order: (1) approving the Receiver's proposed Distribution Plan; and (2) authorizing the Receiver to commence making distributions to holders of Allowed Claims in accordance with the Distribution Plan, as provided for herein.

DATED this 14th day of August 2026.

GREENBERG TRAURIG, LLP

By: */s/ Kara B. Hendricks*

KARA B. HENDRICKS, Bar No. 07743
KYLE A. EWING, Bar No. 014051

JARROD L. RICKARD, Bar No. 10203
KATIE L. CANNATA, Bar No. 14848
SEMENZA KIRCHER RICKARD

DAVID R. ZARO*
JOSHUA A. del CASTILLO*
MATTHEW D. PHAM*
**admitted pro hac vice*
ALLEN MATKINS LECK GAMBLE MALLORY & NATSIS LLP

Attorneys for Receiver Geoff Winkler

CERTIFICATE OF SERVICE

I hereby certify that on **August 14, 2026**, I caused the foregoing document to be electronically filed with the Clerk of the Court using the CM/ECF system, which will send notification of such filing to the CM/ECF participants registered to receive such service.

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