Follow the Money: Why Amie Riggle Berlin, the SEC Lead Prosecutor in the Par Funding Case Bypassed Big Law to Partner with Par Funding's Chief Adversary, Shane Heskin

By Freedom Fighters of America

In our previous exposé, we laid out the public records: Amie Riggle Berlin, the lead Securities and Exchange Commission (SEC) trial attorney who orchestrated the ex-parte emergency action against Par Funding, officially registered her private law practice and Florida Bar email address under the domain of Heskin & Proper, PLLC (amie@heskinproper.com)—the exact private adversary firm that supplied her with the fraudulent debtor declarations, false default rate analysis, false theories that Par Funding's advances were usurious, amongst other false statements and a litany of other false narratives to initiate the government's asset freeze.

Now comes the question that cuts straight to the core of this entire scandal: Why?
Why would a veteran Senior Trial Counsel, exiting federal service after nearly two decades of high-profile regulatory enforcement, pass up millions of dollars in guaranteed Big Law money to join an out-of-state adversary boutique law firm?

When you follow the financial incentives and look at the full machinery, the defaulting merchants, the court-appointed receiver, the massive fees extracted, and the glossy new Miami address the standard explanation of a "routine career change" completely collapses. It exposes what looks like a coordinated pipeline and a blatant downstream payoff.

1. The Math That Does Not Add Up: Passing Up Millions
In the legal industry, a Senior Trial Counsel coming off nearly two decades of high-profile federal enforcement sits at the pinnacle of recruiting value.

The traditional, standard career route is universally understood:
-Exit to an elite Am Law 100 white-collar defense practice (such as Kirkland & Ellis, Gibson Dunn, Latham & Watkins, or Greenberg Traurig).
-Command an immediate seven-figure equity partner package routinely clearing $1.5M to $3M+ annually.

-Bill institutional corporate targets by the hour to defend them against federal regulatory scrutiny.

Corporate defense targets eagerly pay massive hourly retainers specifically to hire former prosecutors who can protect them from the SEC. Yet, Berlin walked away from that guaranteed corporate money. Instead, she chose to affiliate with Heskin & Proper, a law firm with two lawyers and one associate.

Turning down established, multi-million-dollar defense partnerships to join a boutique adversary only makes sense if the financial upside through Heskin was already assured.

EXHIBIT: Public Records and Docket Filings Showing Merchant Debt Adjustments and Receivership Fee Authorizations

(DE-2206 04/03/2026 RECEIVER'S MOTION TO APPROVE STIPULATION REGARDING REDUCTION TO REMAINING ACCOUNT BALANCES FOR CERTAIN MERCHANTS

To our readers- in the filing, the term, "Merchant Counsel" is Shane Heskin and the term, "Merchant Relief Party" are the Par Funding Merchants that Heskin represented to relieve them of their contractual debts on their MCA agreements. The Receiver happily obliged and even gave Pamela and Robert Fleetwood and additional $60,000!

Within five (5) business days following execution of this Settlement Agreement, the Receiver shall release or vacate any liens or judgments the Receivership Entities maintain against Heller or their property. Upon satisfaction of the Shaw Cash Exposure Amount (if any or, alternatively, upon confirmation that there is no Cash Exposure Amount for Shaw), the Receiver shall release or vacate any liens or judgments the Receivership Entities maintain against Shaw or their property.

D. Reduction to Account Balances for CBSG Merchants. Within five (5) business days following the Effective Date, the Receiver shall file a motion in the SEC Action requesting court approval of a stipulation whereby the Receiver will reduce the account balance (the "Merchant Relief") for certain merchants and guarantors with pending merchant cash advance account balances with Receivership Entities ("Merchant Relief Party"), as follows:

1. For any Merchant Relief Party that submitted a claim through the Receivership Claims Administration Process, any amounts due and owing to any Receivership Entity above that Merchant Relief Party's Cash Exposure Amount will be automatically reduced by 90%.

2. For any Merchant Relief Party that did not submit a claim through the Receivership Claims Administration Process, any amounts due and owing to any Receivership Entity above that Merchant Relief Party's Cash Exposure Amount will be automatically reduced by 75%.

3. As an example, if a merchant that did not submit a claim through the Receivership Claims Administration Process received a total of $100,000 in cash from any Receivership Entity, was obligated to return $140,000 to the Receivership Entity, and has returned $90,000 to the Receivership Entity, the reduction and amount remaining due and owing would be calculated in the following manner. First, the $10,000 Cash Exposure Amount would remain due and owing to the Receivership Entity. In addition, the $40,000 above the net amount advanced to the merchant

(*i.e.*, the amount the merchant was obligated to pay above the Cash Exposure Amount) would be reduced by 75% ($30,000), such that the remaining balance due and owing would be the $10,000 Cash Exposure Amount, plus $10,000 of the amount above the Cash Exposure Amount, for a total remaining balance of $20,000.

4. Similarly, if that same merchant that did not submit a claim through the Receivership Claims Administration Process received a total of $100,000 in cash from any Receivership Entity, was obligated to return $140,000 to the Receivership Entity, and has returned $105,000 to the Receivership Entity, the reduction and amount remaining due and owing would be calculated in the following manner. Because there is no Cash Exposure Amount for the merchant, the $40,000 above the net amount advanced to the merchant (*i.e.*, the amount the merchant was obligated to pay above the Cash Exposure Amount) would be reduced by 75% ($30,000), such that the remaining balance due and owing would be the $10,000 above the Cash Exposure Amount, minus the $5,000 the merchant already paid above the Cash Exposure Amount, for a total balance of $5,000.

5. For purposes of this Agreement, the term "Cash Exposure Amount" is defined as the cash received by a merchant from any Receivership Entity under any merchant cash advance agreement, less the amount of cash the merchant or a guarantor returned to any Receivership Entity pursuant to that merchant cash advance agreement. If a Merchant Relief Party entered into multiple merchant cash advance agreements with Receivership Entities, then all cash amounts received and returned by that Merchant Relief Party shall be netted against each other in determining the Cash Exposure Amount.

6. The Merchant Relief provided for in this Section applies only to merchant cash advance transactions with a Receivership Entity for which there is an outstanding balance above

the Cash Exposure Amount as of the Effective Date of the Agreement. It does not apply, however, to any other form of transaction involving a Receivership Entity. It also does not apply to any merchant cash advance agreement in which the Receiver or one of the Receivership Entities and a Merchant Relief Party have entered into a settlement, forbearance, hardship or any other type of agreement regarding payment of a Merchant Relief Party's balance(s). It also does not apply to any merchant cash advance agreement in which the Merchant Relief Party has filed a petition for bankruptcy. It also does not apply to paid, closed, settled, or otherwise resolved merchant cash advance transactions, and is not intended to create any right of refund in or on behalf of any Merchant Relief Party.

E. Payment to Fleetwood. At such time when the Eckert Settlement Proceeds are included in a court-approved distribution to claimants, the Receiver, on behalf of CBSG, will issue a payment of Sixty Thousand Dollars ($60,000.00) to Fleetwood.

F. Payment to Counsel. At such time when the Eckert Settlement Proceeds are included in a court-approved distribution to claimants, the Receiver, on behalf of CBSG, will issue a payment of Four Hundred Ninety Thousand Dollars ($490,000.00) to Merchant Counsel.

G. Agreement Regarding Eckert Seamans Settlement. The Merchant Parties and Merchant Counsel each agree, represent, and warrant that (i) they will not oppose, opt out of, or object to the Receiver/Class/ESCM Settlement, and (ii) Merchant Counsel in the instant Agreement disclaims any interest in any award of attorneys' fees, costs or expenses to counsel for the Putative Class Plaintiffs in connection with the Receiver/Class/ESCM Settlement.

H. Full Satisfaction. The Merchant Parties and Merchant Counsel each acknowledge that the relief detailed in Paragraphs I.C, .D, .E, and .F of this Agreement is in full satisfaction of

2. The Three-Way Pipeline: The Merchant Cuts, the Receiver, and the Payday

To understand why this boutique alignment happened, you must follow how the money moved once the SEC shut down Par Funding's operations:

-Heskin's Merchant Fee Machine: Shane Heskin represented 14 defaulting merchant borrowers out of more than 17,000 Par clients, who owed Par Funding millions. When the business was operating, those merchants had to pay their legal obligations. Once Berlin

brought the hammer down with the SEC's emergency asset freeze, the court installed a receiver. That receivership opened the floodgates: merchant debts were systematically absolved, settled for pennies on the dollar, or wiped clean. For every dollar of debt eliminated or discounted, Heskin was in position to collect massive contingency cuts directly from those relieved merchants.

-The Receivership's Financial Approvals: The receivership did not just absolve merchant debt, it served as a fee spigot, approving substantial disbursements and legal fee awards, including hundreds of thousands of dollars paid directly out of the Par Funding estate. While the enterprise's operations were dismantled, money flowed out of the receivership structure directly to Shane Heskin who agitated for the shutdown.

-The SEC Prosecutor's Landing Spot: While Heskin was raking in millions from contingency cuts and receivership payouts off the back of the case he handed to the SEC, Berlin was finishing her government tenure. And the very moment her public service wrapped up, she landed directly at Heskin & Proper.

3. How a Modern "Payoff" Actually Works: The Disguised Employment Vehicle
To our everyday readers, let us pull back the curtain on how white-collar corruption and regulatory kickbacks happen in the real world.

Nobody walks into a federal prosecutor's office carrying an envelope stuffed with cash. That is crude, sloppy, and triggers immediate criminal bribery charges under federal law. People who operate at this level know the law inside and out. They know a private law firm cannot write a direct check to an active SEC prosecutor while she is handling their case.

So how do you cash in? You disguise the payout as a legitimate employment package after the prosecutor steps down.

Here is the straightforward playbook:

-The "Signing Bonus" Cloak: A private firm cannot pay a sitting government attorney, nor should they ever pay a government attorney. But the second Amie Riggle Berlin turned in her government badge, the private firm of Heskin and Proper must have given her a financial incentive or an inflated guaranteed partner draw, or an outsized starting compensation package because why else would she go there.

-Laundering the Reward: On paper, the firm files tax forms calling it standard "wages," "partner compensation," or an "executive recruitment incentive." But in economic reality, it functions as a delayed payoff for services rendered while in government office.

-Tainted Revenues: Heskin & Proper experienced a massive surge in cash flow off the back of the Par Funding receivership through their fraud on the court and the wiped-out merchant debt. ***If Berlin receives bonuses, partner draws, or signing incentives from Heskin & Proper, her paycheck is being funded by the proceeds of the fraud on that same corporate destruction against Par Funding she orchestrated at the SEC with Shane Heskin*.**

When a lead prosecutor shuts down an enterprise, enriches an adversary firm by millions, turns down the standard corporate defense route, and immediately collects an executive compensation package from that exact adversary, investigators don't call that a coincidence, they look at it as a disguised payoff.

EXHIBIT: Official Florida Bar Association Listing for Amie Riggle Berlin Displaying "848 Brickell Ave, Penthouse 5" & Heskin & Proper Affiliation

MEMBER PROFILE

Amie Riggle Berlin

Member in Good Standing

Eligible to Practice Law in Florida

Bar Number:

630020

Mail Address:

848 Brickell Ave Ph 5
Miami, FL 33131-3180

Office: **305-586-3390**

Cell: **305-586-3390**

Email:

amie@heskinproper.com

Personal Bar URL:

https://www.floridabar.org/mybarprofile/630020

vCard:

County:

Miami-Dade

Circuit:

11

Admitted:

04/18/2003

10-Year Discipline History:

None

Law School:

Columbia University School of Law, 1999

Federal Courts:

U.S. District Court, Middle District of Florida

U.S. District Court, Southern District of Florida

U.S. District Court, Southern District of New York

State Courts:

Florida

New York

Firm Position:

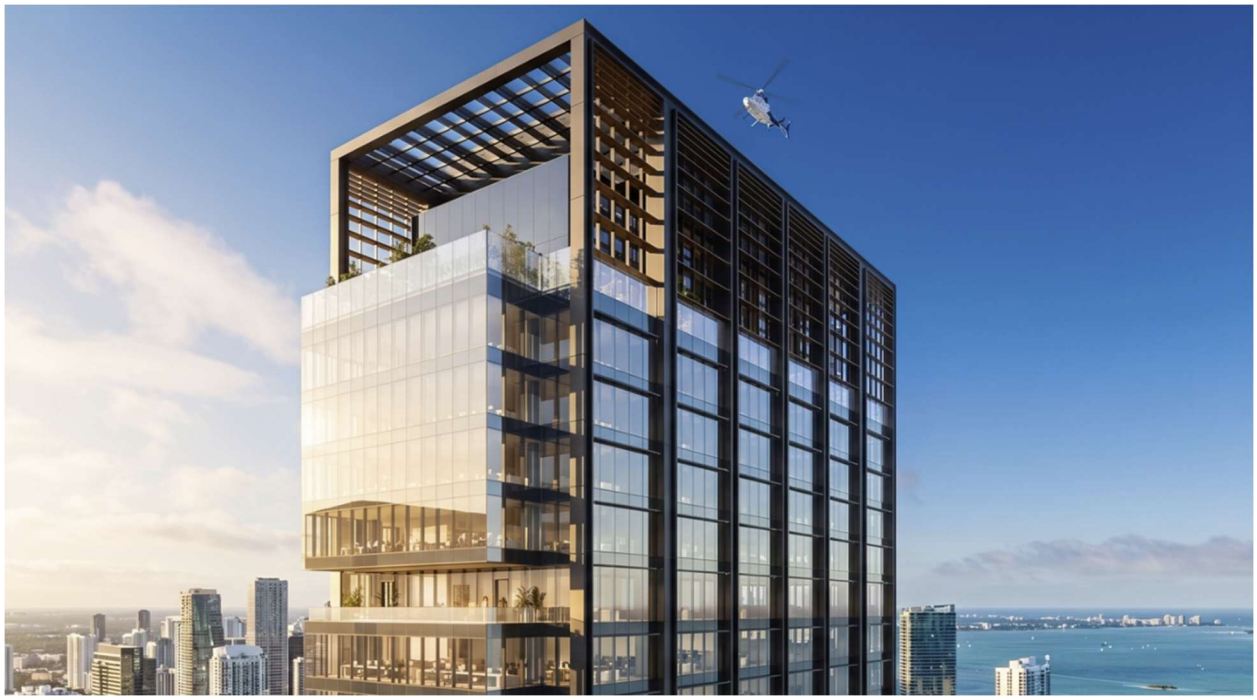
Private Law Practice

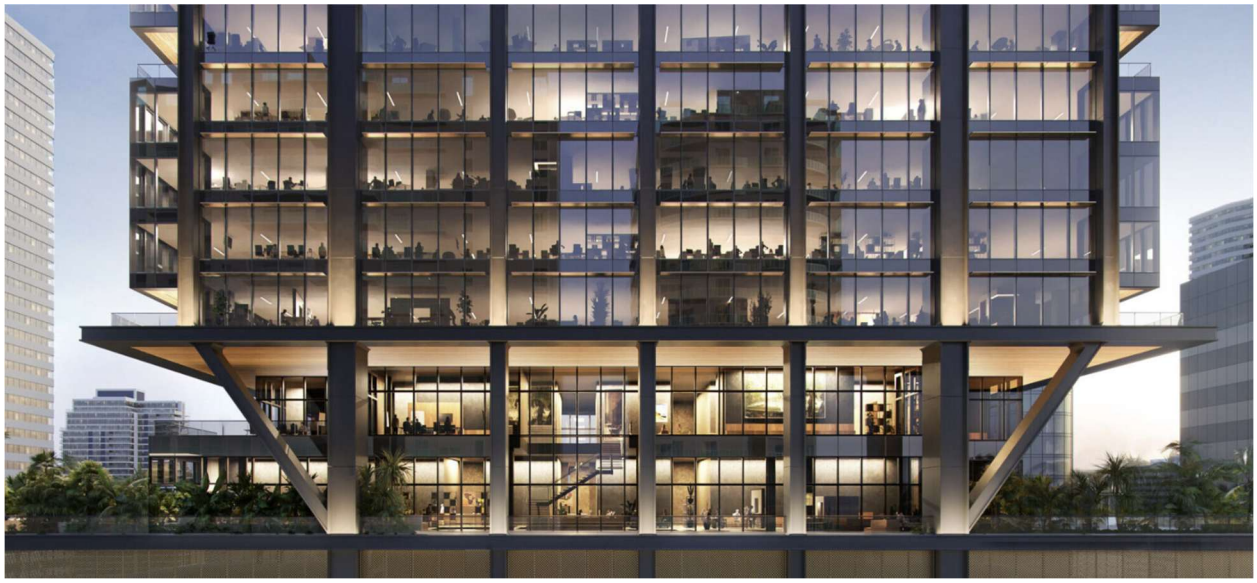
The Find a Lawyer directory is provided as a public service. The Florida Bar maintains limited basic information about lawyers licensed to practice in the state (e.g., name, address, year of birth, gender, law schools attended, admission year). However, The Florida Bar allows individual attorneys the opportunity to add personal and professional information to the directory. The lawyer is solely responsible for reviewing and updating any additional information in the directory. The lawyer's added information is not reviewed by The Bar for accuracy and The Bar makes no warranty of any kind, express or implied. The Florida Bar, its Board of Governors, employees, and agents are not responsible for the accuracy of that additional information. Publication of lawyers' contact information in this listing does not mean the lawyers have agreed to receive unsolicited communications in any form. Unauthorized use of this data may result in civil or criminal penalties. The Find a Lawyer directory is not a lawyer referral service.

4. The "Penthouse 5" Landing Pad on Brickell Avenue

If you want to understand how deep the optics run, look no further than the official practice address Amie Berlin filed with the Florida Bar: 848 Brickell Avenue, Penthouse 5, Miami, Florida.









To the casual observer, court clerk, or legal peer scanning directory listings, the optics are staggering. The former SEC prosecutor who brought federal enforcement down on a major South Florida commercial enterprise now hangs her shingle from a Brickell Avenue Penthouse, the most exclusive, high-rent financial strip in the region under the corporate banner of the very adversary firm that fed her the fraudulent case.

Yet, a closer look at commercial leasing records exposes an even more calculated maneuver:
848 Brickell Avenue, Penthouse 5 is the direct registered Miami hub for Opus Virtual Offices, a shared coworking, mail-drop, and virtual office provider.

Heskin & Proper, an out-of-state boutique anchored in Pennsylvania and New York did not build an independent, standalone brick-and-mortar office tower in Miami.

Instead, they planted their flag at a virtual "Penthouse" mail-drop, using Amie Berlin's Florida Bar license and regional credentials to serve as their executive anchor in the Southern District of Florida.

Whether viewed as a high-flying "penthouse" vanity listing or a virtual mail-drop beachhead, the reality remains identical: Amie Berlin gave the adversary boutique an instant, high-profile corporate identity right on Brickell Avenue.

EXHIBIT: Public Industry Panel & CLE Listings Confirming Joint Appearances by Berlin, Heskin, and Proper



5. Direct, Unified Collaboration - Not an "Ethical Wall"

Whenever former government lawyers jump to private practice, law firms reflexively hide behind the fiction of an "ethical screen," claiming the former prosecutor is walled off from related matters under Florida Bar Rule 4-1.11.

Here, the public record shatters any claim of separation:

Public continuing legal education (CLE) panels and industry events confirm Amie Berlin, Shane Heskin, and Justin Proper actively co-headlining presentations together under the Heskin & Proper banner. The Freedom Fighters also believe that Amie Belin is now a partner at Heskin & Proper.

They share the exact same firm email domain (@heskinproper.com).

They market their legal firepower as a single, unified litigation practice.
This is not an isolated lawyer sitting in an ethical clean room. This is an active, co-branded partnership operating out in the open.

What Must Be Done in the Interest of Justice
The bedrock principle of the American legal system is that government power must never be converted into private commercial enrichment. When sovereign power is weaponized to benefit private litigators who then absorb the lead prosecutor into their firm, the entire system loses its legitimacy.

In the interest of justice, this cannot be swept under the rug. True accountability requires immediate, decisive action:

A Formal Department of Justice (DOJ) & Office of Inspector General (OIG) Investigation:
The SEC Office of Inspector General and the DOJ Public Integrity Section must immediately open a full inquiry into potential violations of federal conflict-of-interest statutes (18 U.S.C. §§ 203, 207, and 209) and honest services fraud (18 U.S.C. § 1346).

Subpoenaing the Financial and Employment Records:

Investigators and ongoing defense teams must subpoena Heskin & Proper's internal financial records, specifically:
Any signing bonuses, equity allocations, guaranteed draws, or consulting agreements executed for Amie Berlin.

All electronic communications (emails, text messages, phone logs) between Berlin and Heskin/Proper dating back to the active SEC prosecution, pinpointing when employment discussions truly began.

Accounting ledgers detailing whether Berlin's compensation was drawn from revenues generated by Par Funding merchant debt cancellations and receivership fees.

Emergency Florida Bar Grievance Committee Audits:
The Florida Bar must enforce Rules 4-1.11 (Successive Government and Private Employment) and 4-8.4 (Misconduct and Dishonesty). The Bar must demand proof of whether written agency consent was ever granted, examine the legitimacy of the "Penthouse 5" virtual office registry, and evaluate whether Berlin's affiliation requires immediate disciplinary sanction and disbarment proceedings.

Evidentiary Hearings to Re-Examine the SEC Record:
Every court order, declaration, and emergency TRO obtained by Amie Berlin on behalf of the SEC must be subjected to formal evidentiary hearings. If the government's lead attorney was acting in coordination with a private litigation boutique to secure downstream commercial benefits, the original filings are tainted by bad faith and institutional corruption.

The Bottom Line
Remember: Par Funding's investors were paid in full. The underlying portfolio was solvent, performing, and backed by real business value. The "emergency" premise upon which the business was seized was driven by defaulting merchant complaints that were completely fraudulent and made up by Heskin and packaged by Heskin and delivered straight to Berlin's desk.

The timeline is undeniable:
-The Pitch: Heskin hands Berlin and the FBI a dossier of hostile borrower declarations to trigger a federal assault.
-The Strike: Berlin files an ex-parte emergency action, freezes the assets, and places the business in receivership.
-The Harvest: The receiver absolves merchant debt, fees flow out, and Heskin collects massive financial rewards.
-The Landing Spot: Berlin walks away from corporate Big Law, steps directly into Heskin & Proper, registers at a Brickell Avenue "Penthouse" virtual suite, and takes the stage side-by-side with the very litigators she coordinated with while drawing a government paycheck.

In public service, ethics rules exist to protect citizens from state power being turned into private profit. The dots connect directly from the SEC's initial filing to the penthouse

address on Berlin's new business card. Freedom Fighters of America will keep tracking the filings, publishing the exhibits, and demanding complete accountability until the full truth behind this corruption is brought to light.